UNIVERSITY OF SWAZILAND

DEPARTMENT OF ACCOUNTING

MAIN EXAMINATION PAPER MAY, 2014

DEGREE/DIPLOMA AND YEAR OF STUDY: B COM V /B COM IV

TITLE OF PAPER :INTERNATIONAL ACCOUNTING

COURSE CODE :AC516(M) 2014/ AC421(M)2014

TIME ALLOWED :THREE (3) HOURS

TOTAL MARKS :100

INSTRUCTIONS

1. TOTAL NUMBER OF QUESTIONS ON THIS PAPER: FIVE (5)
2. ANSWER QUESTION 1 (IT IS COMPULSORY),AND AND ANY OTHER THREE QUESTIONS.THE TOTAL QUESTIONS TO BE ANSWERED ARE FOUR (4).
3. THE MARKS AWARDED FOR A QUESTION/PART ARE INDICATED AT THE END OF EACH QUESTION/PART OF QUESTION.
4. WHERE APPLICABLE, SUBMIT ALL WORKINGS AND CALCULATIONS.

NOTE: YOU ARE REMINDED THAT IN ASSESSING YOUR WORK, ACCOUNT WILL BE TAKEN OF ACCURACY OF THE LANGUAGE AND THE GENERAL QUALITY OF EXPRESSION, TOGETHER WITH THE LAYOUT AND PRESENTATION OF YOUR FINAL ANSWER.

SPECIAL REQUIREMENTS: FINANCIAL TABLES/FINANCIAL CALCULATORS

THIS PAPER IS NOT BE OPENED UNTIL PERMISSION HAS BEEN GRANTED BY THE INVIGILATOR.

QUESTION 1:
REQUIRED :
What are critical factors impacting International Auditing? (25 marks)

QUESTION 2:
REQUIRED :
How is the current performance evaluation of foreign operations? (25 marks)

QUESTION 3 :

REQUIRED :
A. In the sustainable development analysis what do the term " Eco Efficient Rate" (EER) mean? (3 marks)

REQUIRED :
B. From the following table calculate the EER by use of the:
a. Sales Revenues against the environmental Damage units,
b. Environmental Expenditure against the Environmental Damage units

Year	2012	2011	2010	2009	2008	2007
	E	E	E	E	E	E
Sales in millions emalangeni	13,000	11,000	9,000	7,000	5,000	3,000
Environmental expenditure in Emalangeni millions	280	270	260	250	230	210
Environmental damage in millions	8	12	13	16	18	20
EER (relate to sales)	?	?	?	?	?	?
EER (relate to environmental expenditure)	?	?	?	?	?	?

(6 marks)

REQUIRED :

C. Rank the below mentioned vehicles in the ranks of 1,2,and 3 in the order of their fuel efficiency.
A Ford car travelled 150 km for 7.5 litres of petrol.A Nissan car travelled 200 km for 6.7 litres of petrol.And an Audi car travelled 320 km for 8.0 litres.
(3 marks)

REQUIRED :

D. Calculate the carbon dioxide (in metric tons equivalent) produced by burning the following sources to produce energy.

SOURCE OF ENERGY AT A STATIONARY	ENERGY AMOUNT
COMBUSTION	
1.Natural gas at a stationary source	2,000 tons of hydrocarbon used
2.Standard refinery oil used at a stationary source	3,000 tons of hydrocarbons used
3.Bituminous coal burnt at a stationary source	4,000 tons of coal used
4.Marine heavy fuel used at a cement factory	5,000 tons of hydrocarbon used
5.Crude oil	30,000 tons of crude oil
6. Gasoline/petrol	4,000 tons of gasoline/petrol used in stationary combustion vehicles
7.Diesel	6,000 tons of diesel used in stationary combustion vehicles
8.Kerosine (jet fuel)	8,000 tons of aviation fuel used in stationary combustion
9.Wood	1,500 tons of wood
10,Anthracite coal	2,500 tons of anthracite coal

CO2 CONVERSION FACTORS

Fuel type	Conversion factors/ Tons of CO2 per a ton of hydrocarbon
Fuel gas/gas turbine/gas engine	2.75
Gasoline/petrol	3.08
Kerosine (jet fuel)	3.11
Diesel	3.12
Standard refinery fuel	3.14
Marine heavy fuel oil	3.17
Crude oil	3.21
Coal/Wood	3.67

(5 marks)

REQUIRED :
Calculate the carbon dioxide (in metric tons equivalent) produced by burning the above sources to produce energy.

E.Mobile Emissions sources involving road and air transport

TYPE OF FUEL	QUANTITIES OF FUEL IN LITRES
Petrol	56,000
Diesel	65,500
Jet fuel	120,000
Aviation petrol	40,000
Liquefied Propane Gas	130,000

FUEL TYPE	METRIC TONS CO2 PER A LITRE
Petrol	0.0092
Diesel	0.0104
Jet fuel	0.0100
Aviation petrol	0.0090
Liquefied Propane Gas (LPG)	0.0060

(5 marks)

F.

REQUIRED :
Calculate the carbon dioxide (in metric tons equivalent) produced by purchasing the following electricity Megawatt Hours.

COUNTRY WHERE ELECTRICITY IS PURCHASED	PURCHASED MEGAWATT HOURS
Mozambique	1,350,000
South Africa	6,230,000
Namibia	1,430,000

GREENHOUSE GAS EMISSION FACTORS FOR ELECTRICITY PURCHASES (INDIRECT EMISSIONS)

LOCATION OF FACILITIES	METRIC TONS CO2 PER PURCHASED MEGAWATT HOUR
Mozambique	0.20
South Africa	0.60
Namibia	0.65

(3 marks)

TOTAL FOR THE QUESTION **(25marks)**

QUESTION 4 :

The decision to invest abroad is a principal means of implementing the global strategy of a multinational company.But the domestic capital budgeting theory has to be modified.Multinational adaptations of traditional investment planning have taken place in the least three major areas.These are:

a. Determination of the relevant return from multinational investments.
b. Measurement of expected cash flows.
c. Calculation of multinational cost of capital.

REQUIRED :

A. What constitutes the relevant return? (5 marks)

REQUIRED :

B. Calculate the Internal Rate Return (IRR) from the following cash flows.
(10 marks)

Year	0	1	2	3	4	5	6
	E	E	E	E	E	E	E
Initial investment	2,000,000						
Annual dividends		450,000	650,000	750,000	850,000	950,000	1,050,000

REQUIRED :

C. Calculate the multinational cost of capital from the following data.
First describe the components of the formula below,and then calculate the cost of capital.

ka =?	$\frac{keE}{S} + \frac{ki(1-t)D}{S}$
Where:	
ke =	Find it??
ki =	15%
t =	30%
E =	E150,000,000
D =	E50,000,000
ke =	$\frac{Di}{Po} + g$
Di =	E200
Po =	E1,200
g =	4%

(10 marks)

TOTAL FOR THE QUESTION **(25 marks)**

QUESTION 5 :

REQUIRED :

What are the Stock Exchange Disclosure Requirements? **(25 marks)**

TOTAL FOR THE PAPER **(100 marks)**

Table 2 Present value of 1 at compound interest: $(1+r)^{-n}$

Years (n)	Interest rates (r) 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	0.9901	0.9804	0.9709	0.9615	0.9524	0.9434	0.9346	0.9259	0.9174	0.9091	0.9009	0.8929	0.8850	0.8772	0.8696	1
2	0.9803	0.9612	0.9426	0.9246	0.9070	0.8900	0.8734	0.8573	0.8417	0.8264	0.8116	0.7972	0.7831	0.7695	0.7561	2
3	0 9706	0.9423	0.9151	0.8890	0.8638	0.8396	0.8163	0.7938	0.7722	0.7513	0.7312	0.7118	0.6931	0.6750	0.6575	3
4	0.9610	0.9238	0.8885	0.8548	0.8227	0.7921	0.7629	0.7350	0.7084	0.6830	0.6587	0.6355	0.6133	0.5921	0.5718	4
5	0.9515	0.9057	0.8626	0.8219	0.7835	0.7473	0.7130	0.6806	0.6499	0.6209	0.5935	0.5674	0.5428	0.5194	0.4972	5
6	0.9420	0.8880	0.8375	0.7903	0.7462	0.7050	0.6663	0.6302	0.5963	0.5645	0.5346	0.5066	0.4803	0.4556	0.4323	6
7	0.9327	0.8706	0.8131	0.7599	0.7107	0.6651	0.6227	0.5835	0.5470	0.5132	0.4817	0.4523	0.4251	0.3996	0.3759	7
8	0.9235	0.8535	0.7894	0.7307	0.6768	0.6274	0.5820	0.5403	0.5019	0.4665	0.4339	0.4039	0.3762	0.3506	0.3269	8
9	0.9143	0.8368	0.7664	0.7026	0.6446	0.5919	0.5439	0.5002	0.4604	0.4241	0.3909	0.3606	0.3329	0.3075	0.2843	9
10	0.9053	0.8203	0.7441	0.6756	0.6139	0.5584	0.5083	0.4632	0.4224	0.3855	0.3522	0.3220	0.2946	0.2697	0.2472	10
11	0.8963	0.8043	0.7224	0.6496	0.5847	0.5268	0.4751	0.4289	0.3875	0.3505	0.3173	0.2875	0.2607	0.2366	0.2149	11
12	0.8874	0.7885	0.7014	0.6246	0.5568	0.4970	0.4440	0.3971	0.3555	0.3186	0.2858	0.2567	0.2307	0.2076	0.1869	12
13	0.8787	0.7730	0.6810	0.6006	0.5303	0.4688	0.4150	0.3677	0.3262	0.2897	0.2575	0.2292	0.2042	0.1821	0.1625	13
14	0.8700	0.7579	0.6611	0.5775	0.5051	0.4423	0.3878	0.3405	0.2992	0.2633	0.2320	0.2046	0.1807	0.1597	0.1413	14
15	0.8613	0.7430	0.6419	0.5553	0.4810	0.4173	0.3624	0.3152	0.2745	0.2394	0.2090	0.1827	0.1599	0.1401	0.1229	15
16	0.8528	0.7284	0.6232	0.5339	0.4581	0.3936	0.3387	0.2919	0.2519	0.2176	0.1883	0.1631	0.1415	0.1229	0.1069	16
17	0.8444	0.7142	0.6050	0.5134	0.4363	0.3714	0.3166	0.2703	0.2311	0.1978	0.1696	0.1456	0.1252	0.1078	0.0929	17
18	0.8360	0.7002	0.5874	0.4936	0.4155	0.3503	0.2959	0.2502	0.2120	0.1799	0.1528	0.1300	0.1108	0.0946	0.0808	18
19	0.8277	0.6864	0.5703	0.4746	0.3957	0.3305	0.2765	0.2317	0.1945	0.1635	0.1377	0 1161	0.0981	0.0829	0.0703	19
20	0.8195	0.6730	0.5537	0.4564	0.3769	0.3118	0.2584	0.2145	0.1784	0.1486	0.1240	0.1037	0.0868	0.0728	0.0611	20
25	0.7795	0.6095	0.4776	0.3751	0.2953	0.2330	0.1842	0.1460	0.1160	0.0923	0.0736	0.0588	0.0471	0.0378	0.0304	25
30	0.7419	0.5521	0.4120	0.3083	0.2314	0.1741	0.1314	0.0994	0.0754	0.0573	0.0437	0.0334	0.0256	0.0196	0.0151	30
35	0.7059	0.5000	0.3554	0.2534	0.1813	0.1301	0.0937	0.0676	0.0490	0.0356	0.0259	0.0189	0.0139	0.0102	0.0075	35
40	0.6717	0.4529	0.3066	0.2083	0.1420	0.0972	0.0668	0.0460	0.0318	0.0221	0.0154	0.0107	0.0075	0.0053	0.0037	40
45	0.6391	0.4102	0.2644	0.1712	0.1113	0.0727	0.0476	0.0313	0.0207	0.0137	0.0091	0.0061	0.0041	0.0027	0.0019	45
50	0.6080	0.3715	0.2281	0.1407	0.0872	0.0543	0.0339	0.0213	0.0134	0.0085	0.0054	0.0035	0.0022	0.0014	0.0009	50

	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
1	0.8621	0.8547	0.8475	0.8403	0.8333	0.8264	0.8197	0.8130	0.8065	0.8000	0.7937	0.7874	0.7812	0.7752	0.7692	1
2	0 7432	0.7305	0.7182	0.7062	0.6944	0.6830	0.6719	0.6610	0.6504	0.6400	0.6299	0.6200	0.6104	0.6009	0.5917	2
3	0.6407	0.6244	0.6086	0.5934	0.5787	0.5645	0.5507	0.5374	0.5245	0.5120	0.4999	0.4882	0.4768	0.4658	0.4552	3
4	0.5523	0.5337	0.5158	0.4987	0.4823	0.4665	0.4514	0.4369	0.4230	0.4096	0.3968	0.3844	0.3725	0.3611	0.3501	4
5	0.4761	0.4561	0.4371	0.4190	0.4019	0.3855	0.3700	0.3552	0.3411	0.3277	0.3149	0.3027	0.2910	0.2799	0.2693	5
6	0.4104	0.3898	0.3704	0.3521	0.3349	0.3186	0.3033	0.2888	0.2751	0.2621	0.2499	0.2383	0.2274	0.2170	0.2072	6
7	0.3538	0.3332	0.3139	0.2959	0.2791	0.2633	0.2486	0.2348	0.2218	0.2097	0.1983	0.1877	0.1776	0.1682	0.1594	7
8	0.3050	0.2848	0.2660	0.2487	0.2326	0.2176	0.2038	0.1909	0.1789	0.1678	0.1574	0.1478	0.1388	0.1304	0.1226	8
9	0.2630	0.2434	0.2255	0.2090	0.1938	0.1799	0.1670	0.1552	0.1443	0.1342	0.1249	0.1164	0.1084	0.1011	0.0943	9
0	0.2267	0.2080	0.1911	0.1756	0.1615	0.1486	0.1369	0.1262	0.1164	0.1074	0.0992	0.0916	0.0847	0.0784	0.0725	10
1	0.1954	0.1778	0.1619	0.1476	0.1346	0.1228	0.1122	0.1026	0.0938	0.0859	0.0787	0.0721	0.0662	0.0607	0.0558	11
2	0.1685	0.1520	0.1372	0.1240	0.1122	0.1015	0.0920	0.0834	0.0757	0.0687	0.0625	0.0568	0.0517	0.0471	0 0429	12
3	0.1452	0.1299	0.1163	0.1042	0.0935	0 0839	0.0754	0.0678	0.0610	0.0550	0.0496	0.0447	0.0404	0.0365	0.0330	13
4	0.1252	0.1110	0.0985	0.0876	0.0779	0.0693	0.0618	0.0551	0.0492	0.0440	0.0393	0.0352	0.0316	0.0283	0.0254	14
5	0.1079	0.0949	0.0835	0.0736	0.0649	0.0573	0.0507	0.0448	0.0397	0.0352	0.0312	0.0277	0.0247	0.0219	0.0195	15
6	0.0930	0.0811	0.0708	0.0618	0.0541	0.0474	0.0415	0.0364	0.0320	0.0281	0.0248	0.0218	0.0193	0.0170	0.0150	16
7	0.0802	0 0693	0.0600	0.0520	0.0451	0.0391	0.0340	0.0296	0.0258	0.0225	0.0197	0.0172	0.0150	0.0132	0.0116	17
8	0.0691	0.0592	0 0508	0.0437	0.0376	0.0323	0.0279	0.0241	0.0208	0.0180	0.0156	0.0135	0.0118	0.0102	0.0089	18
9	0 0596	0.0506	0.0431	0.0367	0.0313	0.0267	0.0229	0.0196	0.0168	0.0144	0.0124	0.0107	0.0092	0.0079	0.0068	19
0	0.0514	0.0433	0.0365	0.0308	0 0261	0.0221	0.0187	0.0159	0.0135	0.0115	0.0098	0.0084	0.0072	0.0061	0.0053	20

Present value of an annuity of 1

Years (n)	Interest rates (r) 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	0.9901	0.9804	0.9709	0.9615	0.9524	0.9434	0.9346	0.9259	0.9174	0.9091	0.9009	0.8929	0.8850	0.8772	0.8696	1
2	1.9704	1.9416	1.9135	1.8861	1.8594	1.8334	1.8080	1.7833	1.7591	1.7355	1.7125	1.6901	1.6681	1.6467	1.6257	2
3	2.9410	2.8839	2.8286	2.7751	2.7232	2.6730	2.6243	2.5771	2.5313	2.4869	2.4437	2.4018	2.3612	2.3216	2.2832	3
4	3.9020	3.8077	3.7171	3.6299	3.5460	3.4651	3.3872	3.3121	3.2397	3.1699	3.1024	3.0373	2.9745	2.9137	2.8550	4
5	4.8534	4.7135	4.5797	4.4518	4.3295	4.2124	4.1002	3.9927	3.8897	3.7908	3.6959	3.6048	3.5172	3.4331	3.3522	5
6	5.7955	5.6014	5.4172	5.2421	5.0757	4.9173	4.7665	4.6229	4.4859	4.3553	4.2305	4.1114	3.9975	3.8887	3.7845	6
7	6.7282	6.4720	6.2303	6.0021	5.7864	5.5824	5.3893	5.2064	5.0330	4.8684	4.7122	4.5638	4.4226	4.2883	4.1604	7
8	7.6517	7.3255	7.0197	6.7327	6.4632	6.2098	5.9713	5.7466	5.5348	5.3349	5.1461	4.9676	4.7988	4.6389	4.4873	8
9	8.5660	8.1622	7.7861	7.4353	7.1078	6.8017	6.5152	6.2469	5.9952	5.7590	5.5370	5.3282	5.1317	4.9464	4.7716	9
10	9.4713	8.9826	8.5302	8.1109	7.7217	7.3601	7.0236	6.7101	6.4177	6.1446	5.8892	5.6502	5.4262	5.2161	5.0188	10
11	10.3676	9.7868	9.2526	8.7605	8.3064	7.8869	7.4987	7.1390	6.8052	6.4951	6.2065	5.9377	5.6869	5.4527	5.2337	11
12	11.2551	10.5753	9.9540	9.3851	8.8633	8.3838	7.9427	7.5361	7.1607	6.8137	6.4924	6.1944	5.9176	5.6603	5.4206	12
13	12.1337	11.3484	10.6350	9.9856	9.3936	8.8527	8.3577	7.9038	7.4869	7.1034	6.7499	6.4235	6.1218	5.8424	5.5831	13
14	13.0037	12.1062	11.2961	10.6631	9.8986	9.2950	8.7455	8.2442	7.7862	7.3667	6.9819	6.6282	6.3025	6.0021	5.7245	14
15	13.8651	12.8493	11.9379	11.1184	10.3797	9.7122	9.1079	8.5595	8.0607	7.6061	7.1909	6.8109	6.4624	6.1422	5.8474	15
16	14.7179	13.5777	12.5611	11.6523	10.8378	10.1059	9.4466	8.8514	8.3126	7.8237	7.3792	6.9740	6.6039	6.2651	5.9542	16
17	15.5623	14.2919	13.1661	12.1657	11.2741	10.4773	9.7632	9.1216	8.5436	8.0216	7.5488	7.1196	6.7291	6.3729	6.0472	17
18	16.3983	14.9920	13.7535	12.6593	11.6896	10.8276	10.0591	9.3719	8.7556	8.2014	7.7016	7.2497	6.8399	6.4674	6.1280	18
19	17.2260	15.6785	14.3238	13.1339	12.0853	11.1581	10.3356	9.6036	8.9501	8.3649	7.8393	7.3658	6.9380	6.5504	6.1982	19
20	18.0456	16.3514	14.8775	13.5903	12.4622	11.4699	10.5940	9.8181	9.1285	8.5136	7.9633	7.4694	7.0248	6.6231	6.2593	20
25	22.0232	19.5235	17.4131	15.6221	14.0939	12.7834	11.6536	10.6748	9.8226	9.0770	8.4217	7.8431	7.3300	6.8729	6.4641	25
30	25.8077	22.3965	19.6004	17.2920	15.3725	13.7648	12.4090	11.2578	10.2737	9.4269	8.6938	8.0552	7.4957	7.0027	6.5660	30
35	29.4086	24.9986	21.4872	18.6646	16.3742	14.4982	12.9477	11.6546	10.5668	9.6442	8.8552	8.1755	7.5856	7.0700	6.6166	35
40	32.8347	27.3555	23.1148	19.7928	17.1591	15.0463	13.3317	11.9246	10.7574	9.7791	8.9511	8.2438	7.6344	7.1050	6.6418	40
45	36.0945	29.4902	24.5187	20.7200	17.7741	15.4558	13.6055	12.1084	10.8812	9.8628	9.0079	8.2825	7.6609	7.1232	6.6543	45
50	39.1961	31.4236	25.7298	21.4822	18.2559	15.7619	13.8007	12.2335	10.9617	9.9148	9.0417	8.3045	7.6752	7.1327	6.6605	50

	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
1	0.8621	0.8547	0.8475	0.8403	0.8333	0.8264	0.8197	0.8130	0.8065	0.8000	0.7937	0.7874	0.7812	0.7752	0.7692	1
2	1.6052	1.5852	1.5656	1.5465	1.5278	1.5095	1.4915	1.4740	1.4568	1.4400	1.4235	1.4074	1.3916	1.3761	1.3609	2
3	2.2459	2.2096	2.1743	2.1399	2.1065	2.0739	2.0422	2.0114	1.9813	1.9520	1.9234	1.8956	1.8684	1.8420	1.8161	3
4	2.7982	2.7432	2.6901	2.6386	2.5887	2.5404	2.4936	2.4483	2.4043	2.3616	2.3202	2.2800	2.2410	2.2031	2.1662	4
5	3.2743	3.1993	3.1272	3.0576	2.9906	2.9260	2.8636	2.8035	2.7454	2.6893	2.6351	2.5827	2.5320	2.4830	2.4356	5
6	3.6847	3.5892	3.4976	3.4098	3.3255	3.2446	3.1669	3.0923	3.0205	2.9514	2.8850	2.8210	2.7594	2.7000	2.6427	6
7	4.0386	3.9224	3.8115	3.7057	3.6046	3.5079	3.4155	3.3270	3.2423	3.1611	3.0833	3.0087	2.9370	2.8682	2.8021	7
8	4.3436	4.2072	4.0776	3.9544	3.8372	3.7256	3.6193	3.5179	3.4212	3.3289	3.2407	3.1564	3.0758	2.9986	2.9247	8
9	4.6065	4.4506	4.3030	4.1633	4.0310	3.9054	3.7863	3.6731	3.5655	3.4631	3.3657	3.2728	3.1842	3.0997	3.0190	9
10	4.8332	4.6586	4.4941	4.3389	4.1925	4.0541	3.9232	3.7993	3.6819	3.5705	3.4648	3.3644	3.2689	3.1781	3.0915	10
11	5.0286	4.8364	4.6560	4.4865	4.3271	4.1769	4.0354	3.9018	3.7757	3.6564	3.5435	3.4365	3.3351	3.2388	3.1473	11
12	5.1971	4.9884	4.7932	4.6105	4.4392	4.2784	4.1274	3.9852	3.8514	3.7251	3.6059	3.4933	3.3868	3.2859	3.1903	12
13	5.3423	5.1183	4.9095	4.7147	4.5327	4.3624	4.2028	4.0530	3.9124	3.7801	3.6565	3.5381	3.4272	3.3224	3.2233	13
14	5.4675	5.2293	5.0081	4.8023	4.6106	4.4317	4.2646	4.1082	3.9616	3.8241	3.6949	3.5733	3.4587	3.3507	3.2487	14
15	5.5755	5.3242	5.0916	4.8759	4.6755	4.4890	4.3152	4.1530	4.0013	3.8593	3.7261	3.6010	3.4834	3.3726	3.2682	15
16	5.6685	5.4053	5.1624	4.9377	4.7296	4.5364	4.3567	4.1894	4.0333	3.8874	3.7509	3.6228	3.5026	3.3896	3.2832	16
17	5.7487	5.4746	5.2223	4.9897	4.7746	4.5755	4.3908	4.2190	4.0591	3.9099	3.7705	3.6400	3.5177	3.4028	3.2948	17
18	5.8178	5.5339	5.2732	5.0333	4.8122	4.6079	4.4187	4.2431	4.0799	3.9279	3.7861	3.6536	3.5294	3.4130	3.3037	18
19	5.8775	5.5845	5.3162	5.0700	4.8435	4.6346	4.4415	4.2627	4.0967	3.9424	3.7985	3.6642	3.5386	3.4210	3.3105	19
20	5.9288	5.6278	5.3527	5.1009	4.8696	4.6567	4.4603	4.2786	4.1103	3.9539	3.8083	3.6726	3.5458	3.4271	3.3158	20
25	6.0971	5.7662	5.4669	5.1951	4.9476	4.7213	4.5139	4.3232	4.1474	3.9849	3.8342	3.6943	3.5640	3.4423	3.3286	25
30	6.1772	5.8294	5.5168	5.2347	4.9789	4.7463	4.5338	4.3391	4.1601	3.9950	3.8424	3.7009	3.5693	3.4466	3.3321	30