

Capital Budgeting Problems

Solutions

Capital budgeting is the process of allocating financial capital among various capital investments. A capital investment is an outlay that is expected to result in benefits in the future (e.g., new plants and equipment, real estate).

Three Most Popular Capital Budgeting Techniques: Payback Period, NPV, and IRR

Year	Project A Cash Flows	Project B Cash Flows
Initial Investment (Year 0)	(\$840,000)	(\$900,000)
Year 1	\$280,000	\$560,000
Year 2	\$280,000	\$240,000
Year 3	\$280,000	\$200,000
Year 4	\$280,000	\$200,000
Year 5	\$280,000	\$200,000
Average	\$280,000	\$280,000

Assume: same risk for each project; year 1-5 cash flows at end of year

1. What is the payback period for Project A? Project B? Assuming unlimited funds, which project(s) would be undertaken if the company wanted a payback period of 3 years or under?
2. What are the advantages/disadvantages of the payback method for capital budgeting?

Note: The **Net Present Value** technique for capital budgeting is considered to be a sophisticated technique. The rate used—called the discount rate, required return, cost of capital, or opportunity cost—refers to the minimum return that must be earned on a project to leave the firm's market value unchanged. So NPV uses a discount rate equal to the firm's cost of capital (or weighted average cost of capital).

Decision Criteria: If NPV is greater than or equal to \$0, accept the project; if NPV is less than \$0, reject the project.

3. Assume the company has a cost of capital of 10 percent. What are the NPVs of projects A and B? Which project(s) are acceptable?

Problems On Capital Budgeting With Solutions

Klaus Hellwig



Problems On Capital Budgeting With Solutions :

Solutions for Capital Budgeting Problems Minoo Dhunjisha Daver,1965 **Problems in Capital Budgeting and the 'Discounted Payback Plus' Solution** James S. Sagner,2007 Capital budgeting techniques that use discounted cash flow analysis are widely recommended in the financial literature and frequently used by business However there is accumulating evidence that companies are reluctant to commit funds to long term projects The most likely explanation is that actual experience has resulted in disappointing returns often below a company s cost of capital No capital budgeting technique currently in use applies probabilities to future inflow estimates to adjust the financial analysis to previous experience with the requesting business unit The discounted payback plus technique recommended in this paper may be a reasonable alternative approach to the analysis of a capital budgeting project yielding more conservative results based on the expected value of cash inflows beyond the point of payback *Mathematical Programming and the Analysis of Capital Budgeting Problems* H. Martin Weingartner,1967 *Practical Problems In Financial Management-SBPD Publications* Dr. R. S. Kulshrestha, ,Rakesh Kulshrestha,2022-05-10 Cost of Capital Capital Budgeting Capital Structure Theories and Determinants Operating and Financial Leverage Dividend Policy and Models Management of Working Capital *On the Solution of Capital Budgeting Problems by the Present Value Method* Klaus Hellwig,1974 **Capital Budgeting** Don Dayananda,Richard Irons,Steve Harrison,John Herbohn,Patrick Rowland,2002-10-17 This book explains the financial appraisal of capital budgeting projects The coverage extends from the development of basic concepts principles and techniques to the application of them in increasingly complex and real world situations Identification and estimation including forecasting of cash flows project appraisal formulae and the application of net present value NPV internal rate of return IRR and other project evaluation criteria are illustrated with a variety of calculation examples Risk analysis is extensively covered by the use of risk adjusted discount rate certainty equivalent sensitivity simulation and Monte Carlo analysis The NPV and IRR models are further applied to forestry property and international investments Resource constraints are introduced to the capital budgeting decisions with a variety of worked examples using linear programming technique All calculations are extensively supported by Excel workbooks on the Web and each chapter is well reviewed by end of chapter questions *Mathematical Programming and the Analysis of Capital Budgeting Problems* H. Martin Weingartner,1967

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Kumar, 2000-01-31 There is an urgent need to disseminate ergonomics know how to the work place This book meets that need by providing clear guidelines and problem solving recommendations to assist the practitioner in decisions that directly protect the health safety and well being of the worker The guidelines have evolved from a series of symposia on Ergonomic Guidelines and Problem Solving Initially experts in each area selected were asked to write draft guidelines These guidelines were circulated to participants at the symposia and to other experts for review before being comprehensively revised In some instances these guidelines cannot be considered complete but it is important now to put some recommendations forward as guidelines It is hoped that as new research emerges each guideline will be updated Each guideline has been divided into two parts Part I contains the guidelines for the practitioner and Part II provides the scientific basis or the knowledge for the guide Such separation of the applied and theoretical content was designed to facilitate rapid incorporation of the guide into practice The target audience for this book is the practitioner The practitioner may be a manager production system designer shop supervisor occupational health and safety professional union representative labor inspector or production engineer For each of the guidelines relevant practitioners are described Topics covered include work space design tool design work rest

schedules illumination and maintenance *The management of corporate capital* ,1964 The Accountants Digest ,1964
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