

## CAPITAL BUDGETING PROBLEMS WITH SOLUTION

1. Great Value Company is planning to purchase a new machine costing P50,000 with freight and installation costs amounting to P1,500. The old unit is to be traded-in will be given a trade-in allowance of P7,500. Other assets that are to be retired as a result of the acquisition of the new machine can be salvaged and sold for P3,000. The loss on retirement of these other assets is P1,000 which will reduce income taxes of P400. If the new equipment is not purchased, repair of the old unit will have to be made at an estimated cost of P4,000. This cost can be avoided by purchasing the new equipment. Additional gross working capital of P12,000 will be needed to support operation planned with the new equipment. The net investment assigned to the new machine for decision analysis is:

- A. P50,200
- B. P52,600
- C. P53,600
- D. P57,600

Solution:

|                        |   |               |                               |
|------------------------|---|---------------|-------------------------------|
| Old machine            |   |               |                               |
| Trade-in value         | - | 7,500         |                               |
| Avoidable major repair | - | 2,400         | $4,000 \times (100\% - 40\%)$ |
| Other assets           |   |               |                               |
| Salvage value          | - | 3,000         |                               |
| Tax on loss            | - | 400           |                               |
| New machine            |   |               |                               |
| Cost                   |   | 50,000        |                               |
| Freight & installation |   | 1,500         |                               |
| Working capital        |   | 12,000        |                               |
|                        |   | <b>50,200</b> |                               |

2. You Corp. faces a marginal tax rate of 35 percent. One project that is currently under evaluation has a cash flow in the fourth year of its life that has a present value of P10,000 (after-tax). You Corp. assumes that all cash flows occur at the end of the year and the company uses 11 percent as its discount rate. What is the pre-tax amount of the cash flow in year 4? (Round to the nearest dollar.)

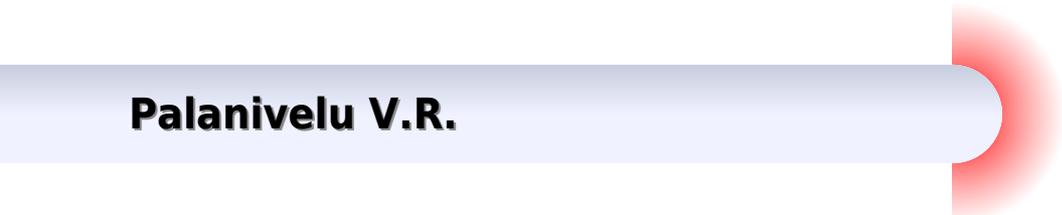
- A. \$9,848
- B. \$15,181
- C. \$23,354
- D. \$43,375

Solution:

| Operating Cash Flows After Tax |                         |  |                  |
|--------------------------------|-------------------------|--|------------------|
|                                | Present Value After Tax |  | 10,000           |
|                                | Divide by PV factor     |  | 0.65873          |
|                                | Cash Flow After Tax     |  | 15,181           |
|                                | After tax rate          |  | 65%              |
|                                |                         |  | <b>23,354.93</b> |

# Capital Budgeting Problems With Solution

**Palanivelu V.R.**



## Capital Budgeting Problems With Solution:

**Solutions for Capital Budgeting Problems** Minoos Dhunjisha Daver, 1965 *Financial Management Theory, Problems and Solutions* Palanivelu V.R., The coverage of this book is very comprehensive and it will serve as a concise guide to a wide range of areas that are relevant to the Finance field. The book contains 25 chapters and also a number of real-life financial problems in the Indian context in addition to the illustrative problems. On the Solution of Capital Budgeting Problems by the Present Value Method Klaus Hellwig, 1974 Mathematical Programming and the Analysis of Capital Budgeting Problems H. Martin Weingartner, 1967 CAPITAL BUDGETING PROBLEM - SOLUTION., 2004 *Capital Budgeting* Don Dayananda, 2002-10-17 This book explains the financial appraisal of capital budgeting projects. *Lecture Notes In Introduction To Corporate Finance* Ivan E Brick, 2017-02-17 This volume will introduce the reader to basic topics of corporate finance. The notes will provide an integrative model that will help students evaluate projects, examine financing alternatives, and assess a firm with problems and detailed solutions at the end of each chapter. This volume will also greatly benefit financial managers and investors. Corporate finance is a discipline from the firm's perspective and addresses the concerns of the Chief Financial Officer of the firm. Additionally, investors need to understand why firms make certain decisions so that they better recognize what drives firm value. These lecture notes assume no previous knowledge of finance and are written in conversational style that makes the topics more accessible and easy to comprehend and absorb. **A Solution to Capital Budgeting Problems Concerning Investments with Different Lives** Jack Franklin Truitt, University of Idaho. Center for Business Development and Research, 1976 *CPA Problems and Approaches to Solutions: Problems and Approaches* Charles T. Horngren, J. Arthur Leer, 1969 **Computers and Mathematical Programming** William Wallace White, 1978 *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. **Encyclopedia of Operations Research and Management Science** Saul I. Gass, Carl M. Harris, 2001 Audience: Anyone concerned with the science, techniques, and ideas of how decisions are made. **BOOK JACKET NBS Special Publication**, 1968 Mathematical Programming and the Analysis of Capital Budgeting Problems H. Martin Weingartner, 1963 **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

**International Capital Budgeting** Adrian Buckley,1996 An advanced level text which covers the concepts and practice of appraising international capital budgeting decisions it presents many pioneering ideas for the development of a logical appraisal framework

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*The Capital Budgeting Handbook* Mike Kaufman,1986

**Fundamentals of Corporate Finance** Robert Parrino,Thomas W. Bates,Stuart L. Gillan,David S. Kidwell,2021-12-14 Fundamentals of Corporate Finance 5th Edition develops the key concepts of corporate finance with an intuitive approach while emphasizing computational skills This course helps students develop an intuitive understanding of key financial concepts and provides them with problem solving and decision making skills Using an intuitive approach students develop a richer understanding of corporate finance concepts while also enabling them to develop the critical judgments necessary to apply financial tools in real world decision making situations Corporate Finance 5e offers a level of rigor that is appropriate for both business and finance majors and yet presents the content in a manner that students find accessible

**Capital Budgeting** John J. Clark,Thomas J. Hindelang,Robert E. Pritchard,1979

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