

	A	B	C	D	E	F	G	H	
1	Principles of Accounting III								
2	ACCT&203 - Managerial Accounting								
3	Mini Project II - Fall 2023								
4	Information	Duo Inc. needs to increase production capacity to meet increasing demand for an existing product. A new machine, with a useful life of four years and a maximum output of 600,000 units per year, could be purchased for \$800,000, payable immediately. The salvage value of the machine after four years would be \$30,000. Forecast demand and production over the next four years is as follows:							
5									
6									
7									
8			Year 1	Year 2	Year 3	Year 4			
9		Demand (Units)	1,400,000	1,500,000	1,600,000	1,600,000			
10									
11		Existing production capacity is limited to 1 million units per year and the new machine would only be used for demand above 1 million units. The contribution generated per unit is \$1.50. Fixed costs of production associated with the new machine would be \$5240,000 in the first year of production, increasing by \$20,000 per year in each subsequent year of operation. Duo pays tax at an annual rate of 30%. Assume for simplicity that the machine will be depreciated 25% per year over the four years of use. Duo uses its after-tax weighted average cost of capital of 10% when appraising investment projects.							
12									
13									
14									
15									
16	Required	Using the information above:							
17		Part 1	Complete all the required entries in the Table below to determine each year's Present Value of the Project						
18									
19		Part 2	Calculate the overall Net Present Value (NPV) of the Project, and determine whether to Accept, or, Reject the project						
20									
21									
22		Note	1 Some rows will be automatically calculated. Don't change those entries						
23			2 Enter Cash Outflows as negative numbers, and Cash Inflows as positive numbers						
24			3 Discount factors at 10% cost of capital have been provided for all years						
25									
26		Existing Capacity		Contribution/Unit				Back of Calculations	
27	Solution								
28	Part 1		\$					Depreciation - 25%	
29			Year 1	Year 2	Year 3	Year 4			
30	1	Annual Contribution					Annual Dep Exp		
31	2	(-) Fixed Costs					(-) Less Tax Shield		
32	3	Operating Cash Flows	0	0	0	0	Annual Tax Savings		
33	4	(-) Tax Paid							
34	5	Annual Depreciation Tax Shield						Salvage Cash Inflow	
35	6	Salvage Value at End of Project					Salvage - Cost in		
36	7	After-Tax Cash Flows	0	0	0	0	net of Tax of		
37	8	Discount Rate at 10%	0.909	0.826	0.751	0.683	Net Salvage value		
38	9	Present Values							
39									
40	Part 2		\$						
41		Present Value of Project							
42		(-) Initial Investment							
43		Net Present Value	0						
44		Accept/Reject Decision							
45									
46		Response: Reasons to "Accept" or "Reject" this investment in the new machine.							
47		Extra Points							
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Brendan G. Carr



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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "**College Accounting Mini Project 2 Answer**," an enthralling opus penned by a very acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve in to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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