

Construction Economics & Finance

Module 2

Lecture-1

Comparison of alternatives:-

For most of the engineering projects, equipments etc., there are more than one feasible alternative. It is the duty of the project management team (comprising of engineers, designers, project managers etc.) of the client organization to select the best alternative that involves less cost and results more revenue. For this purpose, the economic comparison of the alternatives is made. The different cost elements and other parameters to be considered while making the economic comparison of the alternatives are initial cost, annual operating and maintenance cost, annual income or receipts, expected salvage value, income tax benefit and the useful life. When only one, among the feasible alternatives is selected, the alternatives are said to be mutually exclusive.

As already mentioned in module-1, the cost or expenses are generally known as cash outflows whereas revenue or incomes are generally considered as cash inflows. Thus in the economic comparison of alternatives, cost or expenses are considered as negative cash flows. On the other hand the income or revenues are considered as positive cash flows. From the view point of expenditure incurred and revenue generated, some projects involve initial capital investment i.e. cash outflow at the beginning and show increased income or revenue i.e. cash inflow in the subsequent years. The alternatives having this type of cash flow are known as investment alternatives. So while comparing the mutually exclusive investment alternatives, the alternative showing maximum positive cash flow is generally selected. In this case, the investment is made at the beginning to gain profit at the future period of time. Example for such type alternatives includes purchase of a dozer by a construction firm. The construction firm will have different feasible alternatives for the dozer with each alternative having its own initial investment, annual operating and maintenance cost, annual income depending upon the production capacity, useful life, salvage values etc. Thus the alternative which will yield more economic benefit will be

Construction Economics Finance Module 6 Lecture 1

Emilie Sanchez



Construction Economics Finance Module 6 Lecture 1:

The Enigmatic Realm of **Construction Economics Finance Module 6 Lecture 1**: Unleashing the Language is Inner Magic

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