

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	
		50,200	

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%
			23,354.93

Capital Budgeting Problems With Solution

Jiyuan Zhang



Capital Budgeting Problems With Solution:

Decoding **Capital Budgeting Problems With Solution**: Revealing the Captivating Potential of Verbal Expression

In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Capital Budgeting Problems With Solution**," a mesmerizing literary creation penned by a celebrated wordsmith, readers embark on an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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