

## 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

**Daniela Niemeyer**



## **Capital Budgeting Problems With Solution:**

## Whispering the Secrets of Language: An Mental Journey through **Capital Budgeting Problems With Solution**

In a digitally-driven world wherever screens reign supreme and quick conversation drowns out the subtleties of language, the profound techniques and mental subtleties hidden within phrases usually move unheard. Yet, set within the pages of **Capital Budgeting Problems With Solution** a fascinating literary treasure pulsating with raw emotions, lies an exceptional journey waiting to be undertaken. Penned by a skilled wordsmith, that charming opus attracts viewers on an introspective journey, softly unraveling the veiled truths and profound influence resonating within the very material of each and every word. Within the mental depths of the poignant review, we will embark upon a honest exploration of the book is primary themes, dissect their fascinating writing style, and fail to the powerful resonance it evokes strong within the recesses of readers hearts.

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