

#### Problem 4 (Capital Budgeting Techniques)

You are a financial analyst for the Hittle Company. The director of capital budgeting has asked you to analyze two proposed capital investments, Projects X and Y. Each project has a cost of \$10,000, and the cost of capital for each is 12%. The projects' expected net cash flows are as follows:

<u>Year</u>	<u>Expected Net Cash Flows</u>	
	<u>Project X</u>	<u>Project Y</u>
0	-\$10,000	-\$10,000
1	6,500	3,500
2	3,000	3,500
3	3,000	3,500
4	1,000	3,500

- Calculate each project's payback period, net present value, internal rate of return, and profitability index.
- Which project or projects should be accepted if they are independent?
- Which project should be accepted if they are mutually exclusive?
- How might a change in the cost of capital produce a conflict between the NPV and IRR rankings of these two projects? Would this conflict exist if  $r$  were 5%?

# Capital Budgeting Techniques Problems And Solutions

**James S. Sagner**



## **Capital Budgeting Techniques Problems And Solutions:**

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Economic and Financial Analysis for Criminal Justice Organizations Daniel Adrian Doss, William H. Sumrall III, David H. McElreath, Don W. Jones, 2013-10-28 From small law offices to federal agencies all entities within the justice system are governed by complicated economic factors and face daily financial decision making A complement to Strategic Finance for Criminal Justice Organizations this volume considers the justice system from a variety of economic and financial perspectives and introduces quantitative methods designed to improve the efficiency and effectiveness of organizations in both the non profit and for profit sectors Using only a minimum of theory Economic and Financial Analysis for Criminal Justice Organizations demonstrates how to make decisions in the justice system using multiple financial and economic models Designed for readers with little knowledge of advanced mathematics quantitative analysis or spreadsheets the book presents examples using straightforward step by step processes with Excel and Linux Calc spreadsheet software A variety of different types of decisions are considered ranging from municipal bond issuance and valuation necessary for public revenues pension planning capital investment determining the best use of monies toward construction projects and other resource planning allocation and forecasting issues From municipalities and police departments to for profit prisons and security firms the quantitative methods presented are designed to improve the efficiency and effectiveness of all organizations in the justice domain Student Problem Manual for Use with Ross/Westerfield/Jaffe Corporate Finance, Second Edition R. Bruce Swensen, 1990 Fundamentals of Corporate Finance Robert Parrino, Thomas W. Bates, Stuart L. Gillan, David S.

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It provides tips Q A s and special features and is Web site supported *Strategic Finance for Criminal Justice Organizations* Daniel Adrian Doss, William H. Sumrall III, Don W. Jones, 2017-09-20 Traditionally the study of financial decision making in law enforcement and criminal justice entities has been approached from the perspective of tax revenues and budgeting that focus only on the past and present Capital investments of cash flow provide future benefits to all organizations and among courses in business administration these noti **Implementation of Capital Budgeting Techniques** Harold Bierman, 1986 **Transactions of the Society of Petroleum Engineers**, 1984 Implementing Capital Budgeting Techniques Harold Bierman, 1988 Rev ed of Implementation of capital budgeting techniques c1986 Includes index Bibliography p 89 101 **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 **CPA Problems and Approaches to Solutions: Problems and approaches** Charles T. Horngren, J. Arthur Leer, 1969 **Canadian Financial Management** Alfred H. R. Davis, George E. Pinches, 1988 The Capital Budgeting Handbook Mike Kaufman, 1986 **Solutions Manual to Accompany Quantitative Methods for Business** David Ray Anderson, Dennis J. Sweeney, Thomas Arthur Williams, 1989 Cost Accounting Ralph S. Polimeni, Frank J. Fabozzi, Arthur H. Adelberg, 1991 Examines the fundamental concepts and techniques of cost accounting in concise straightforward language with comprehensive coverage of process costing and standard costing *Mathematical Programming and the Analysis of Capital Budgeting Problems* H. Martin Weingartner, 1963 **Journal of Economic Literature**, 1977 *Southern Business Review*, 1987 Computing Newsletter for Schools of Business, 1980

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