

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

Chao Zhang



Capital Budgeting Problems With Solution:

The book delves into Capital Budgeting Problems With Solution. Capital Budgeting Problems With Solution is a crucial topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Capital Budgeting Problems With Solution, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Capital Budgeting Problems With Solution
- Chapter 2: Essential Elements of Capital Budgeting Problems With Solution
- Chapter 3: Capital Budgeting Problems With Solution in Everyday Life
- Chapter 4: Capital Budgeting Problems With Solution in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Capital Budgeting Problems With Solution. The first chapter will explore what Capital Budgeting Problems With Solution is, why Capital Budgeting Problems With Solution is vital, and how to effectively learn about Capital Budgeting Problems With Solution.

3. In chapter 2, this book will delve into the foundational concepts of Capital Budgeting Problems With Solution. The second chapter will elucidate the essential principles that need to be understood to grasp Capital Budgeting Problems With Solution in its entirety.

4. In chapter 3, the author will examine the practical applications of Capital Budgeting Problems With Solution in daily life. The third chapter will showcase real-world examples of how Capital Budgeting Problems With Solution can be effectively utilized in everyday scenarios.

5. In chapter 4, this book will scrutinize the relevance of Capital Budgeting Problems With Solution in specific contexts. This chapter will explore how Capital Budgeting Problems With Solution is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, the author will draw a conclusion about Capital Budgeting Problems With Solution. The final chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Capital Budgeting Problems With Solution.

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