

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

**Robert Parrino, Thomas W.
Bates, Stuart L. Gillan, David S. Kidwell**

Capital Budgeting Problems With Solution:

Solutions for Capital Budgeting Problems Minoos Dhunjisha Daver,1965 **Financial Management Theory, Problems and Solutions** Palanivelu V.R., The coverage of this book is very comprehensive and it will serve as concise guide to a wide range of areas that are relevant to the Finance field The book contain 25 chapters and also number of real life financial problems in the Indian context in addition to the illustrative problems *On the Solution of Capital Budgeting Problems by the Present Value Method* Klaus Hellwig,1974 **Mathematical Programming and the Analysis of Capital Budgeting Problems** H. Martin Weingartner,1967 **CAPITAL BUDGETING PROBLEM - SOLUTION.** ,2004

Capital Budgeting Don Dayananda,2002-10-17 This book explains the financial appraisal of capital budgeting projects

Lecture Notes In Introduction To Corporate Finance Ivan E Brick,2017-02-17 This volume will introduce the reader to basic topics of corporate finance The notes will provide an integrative model that will help students evaluate projects examine financing alternatives and assess a firm With problems and detailed solutions at the end of each chapter this volume will also greatly benefit financial managers and investors Corporate finance is a discipline from the firm s perspective and addresses the concerns of the Chief Financial Officer of the firm Additionally investors need to understand why firms make certain decisions so that they better recognize what drives firm value These lecture notes assume no previous knowledge of finance and are written in conversational style that makes the topics more accessible and easy to comprehend and absorb

CPA Problems and Approaches to Solutions: Problems and approaches Charles T. Horngren,J. Arthur Leer,1969

Computers and Mathematical Programming William Wallace White,1978 *NBS Special Publication* ,1968

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