

## 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

**A Loxley**



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

## Enjoying the Beat of Appearance: An Mental Symphony within **Capital Budgeting Problems With Solution**

In a world taken by monitors and the ceaseless chatter of fast interaction, the melodic beauty and mental symphony produced by the published term often disappear into the backdrop, eclipsed by the relentless noise and disruptions that permeate our lives. But, set within the pages of **Capital Budgeting Problems With Solution** a charming fictional prize full of organic emotions, lies an immersive symphony waiting to be embraced. Constructed by a masterful musician of language, that interesting masterpiece conducts viewers on a psychological trip, well unraveling the concealed tunes and profound impact resonating within each cautiously crafted phrase. Within the depths of this touching analysis, we shall explore the book is central harmonies, analyze its enthralling publishing type, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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