

Chapter 9

Capital Budgeting Techniques

■ Solutions to Problems

Note to instructor: In most problems involving the internal rate of return calculation, a financial calculator has been used.

P9-1. LG 2: Payback Period

Basic

- (a) $\$42,000 \div \$7,000 = 6$ years
- (b) The company should accept the project, since $6 < 8$.

P9-2. LG 2: Payback Comparisons

Intermediate

- (a) Machine 1: $\$14,000 \div \$3,000 = 4$ years, 8 months
Machine 2: $\$21,000 \div \$4,000 = 5$ years, 3 months
- (b) Only Machine 1 has a payback faster than 5 years and is acceptable.
- (c) The firm will accept the first machine because the payback period of 4 years, 8 months is less than the 5-year maximum payback required by Nova Products.
- (d) Machine 2 has returns which last 20 years while Machine 1 has only seven years of returns. Payback cannot consider this difference; it ignores all cash inflows beyond the payback period.

Capital Budgeting Techniques Problems And Solutions

James S. Sagner



Capital Budgeting Techniques Problems And Solutions:

Capital Budgeting Techniques F. M. Wilkes, 1983 Good No Highlights No Markup all pages are intact Slight Shelfwear may have the corners slightly dented may have slight color changes slightly damaged spine *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 **Fundamentals of Financial Management** Amit Singhal, The book attempts to make students understand the subject with its application in the real world and not merely for the examination purposes Though the book has been designed as per the latest CBCS curriculum of Delhi University's B Com Hons course it may be helpful to the students of other courses as well Even professionals who are not from finance background and are interested in understanding the basics of financial management would find the book useful

Fundamentals of Financial Management James C. Van Horne, John Martin Wachowicz, 1998 Intended as an introductory course this text contains updated institutional material international in scope the effects of electronic commerce It provides tips Q A s and special features and is Web site supported *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

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