

Practice Question – Capital Budgeting

An Accra based manufacturing company is considering investing GH¢12,000 in a project with the following cash revenues and expenses:

Year	Revenues (GH¢)	Expenses (GH¢)
Year 1	20,000	18,000
Year 2	22,000	19,000
Year 3	22,000	20,000
Year 4	22,000	17,000
Year 5	25,000	17,000

The management of the manufacturing company requires a minimum rate of return of 8% on its investments.

Required:

- a) Calculate the following:
 - (i) The net cash inflows in each of the five years (3%)
 - (ii) The payback period (4%)
 - (iii) The Net Present Value (NPV) (6%)
- b) What is a capital budgeting decision? Give an example. (2%).

Question 2 (10 marks)

ABC Manufacturing Company is currently analysing capital expenditure proposals for the purchase of equipment in 2017. The Company's capital budget for the year 2017 is limited to €600,000. The Company's Budget and Finance Officer has been tasked to prepare an analysis of three projects for management's consideration. The following table provides information on the three projects, including their initial investments and projected future cash inflows.

	Project A	Project B	Project C
Initial investments	€240,000	€320,000	€300,000
Projected cash inflows			
Year 1	€60,000	€48,000	€90,000
Year 2	€60,000	€60,000	€90,000
Year 3	€60,000	€84,000	€72,000
Year 4	€60,000	€90,000	€96,000
Year 5	€60,000	€90,000	€120,000

Capital Budgeting Questions And Solutions Doc

Christian G. Meyer



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