

	A	B	C	D	E	F	G	H
1		Principles of Accounting III						
2		ACCT&203 - Managerial Accounting						
3		Mini Project II - Fall 2023						
4	Information	Duo Inc. needs to increase production capacity to meet increasing demand for an existing product. A new machine, with a						
5		useful life of four years and a maximum output of 600,000 units per year, could be purchased for \$800,000, payable						
6		immediately. The salvage value of the machine after four years would be \$30,000. Forecast demand and production over the						
7		next four years is as follows:						
8			Year 1	Year 2	Year 3	Year 4		
9		Demand (Units)	1,400,000	1,500,000	1,600,000	1,600,000		
10								
11		Existing production capacity is limited to 1 million units per year and the new machine would only be used for demand above						
12		1 million units. The contribution generated per unit is \$1.10. Fixed costs of production associated with the new machine						
13		would be \$5240,000 in the first year of production, increasing by \$20,000 per year in each subsequent year of operation.						
14		Duo pays tax at an annual rate of 30%. Assume for simplicity that the machine will be depreciated 25% per year over the						
15		four years of use. Duo uses its after-tax weighted average cost of capital of 10% when appraising investment projects.						
16	Required	Using the information above:						
17		Part 1 Complete all the required entries in the Table below to determine each year's						
18		Present Value of the Project						
19		Part 2 Calculate the overall Net Present Value (NPV) of the Project, and determine						
20		whether to Accept, or, Reject the project						
21								
22		Note:	1. Some rows will be automatically calculated. Don't change those entries.					
23			2. Enter Cash Outflows as negative numbers, and Cash Inflows as positive					
24			numbers					
25			3. Discount factors at 10% cost of capital have been provided for all years					
26		Existing Capacity	Contribution/Unit					Back of Calculations
27	Solution							
28	Part 1		\$					Depreciation - 25%
29			Year 1	Year 2	Year 3	Year 4		
30	1	Annual Contribution					Annual Dep Exp	
31	2	(-) Fixed Costs					(-) Less Tax Shield	
32	3	Operating Cash Flows	0	0	0	0	Annual Tax Savings	
33	4	(-) Tax Paid						
34	5	Annual Depreciation Tax Shield						Salvage Cash Inflow
35	6	Salvage Value at End of Project					Salvage - Cash in	
36	7	After-Tax Cash Flows	0	0	0	0	net of Tax of	
37	8	Discount Rate at 10%	0.909	0.826	0.751	0.683	Net Salvage value	
38	9	Present Values						
39								
40	Part 2		\$					
41		Present Value of Project						
42		(-) Initial Investment						
43		Net Present Value	0					
44		Accept/Reject Decision						
45								
46		Response: Reasons to "Accept" or "Reject" this investment in the new machine.						
47		Extra Points						
48								
49								

College Accounting Mini Project 2 Answer

Leslie Edmonds Holt



College Accounting Mini Project 2 Answer:

Mini Grid Solutions for Underserved Customers Bernard Tenenbaum, Chris Greacen, Ashish Shrestha, 2024-03-06
Mini grids are serving communities with existing but unreliable main grid connections by providing dependable electricity when the main grid fails. The success of mini grids hinges on commercial, technical, and regulatory frameworks designed to achieve win-win-win outcomes for consumers, distribution companies, and private developers. *The Bonneville Power Administration (BPA) and Washington Public Power Supply System (WPPSS)* United States. Congress. House. Committee on Interior and Insular Affairs. Subcommittee on Mining, Forest Management, and Bonneville Power Administration, 1985

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Guidelines for Optimizing the Risk and Cost of Materials QA Programs proposes guidelines for optimizing the risk and cost of materials quality assurance QA programs. It develops a methodology for establishing a materials QA program that optimizes risk and cost by providing appropriate types, levels, and frequencies of agency testing and inspection for transportation projects across their full range of type, size, complexity, and project delivery method. **Federal Minority Enterprise Program, Hearings Before the Subcommittee on Small Business of ..., 91-1, December 9, 10, 11, and 12, 1969** United States. Congress. Senate. Banking and Currency Committee, 1969
Crash Course in Library Budgeting and Finance Leslie Edmonds Holt, 2016-08-22 Concise, informative, and well indexed, this book helps readers get the big picture as well as the considerable number of details involved in managing the finances for a library. For all libraries, money is critical to decision making about technology, staffing, and collections. As a result, informed budgeting is critically important for any library to succeed. This book explains library finance in a practical, engaging way using examples of real situations in different types of libraries to teach key points. Written by authors with years of experience in budgeting and financial planning within a variety of library settings and in teaching library management or fundraising at the university level, *Crash Course in Library Budgeting and Finance* makes it painless to learn how to properly manage money in any library environment. The book addresses the entire process of financial planning from a general conceptual overview of library budgeting to the details of generating and spending income and describes best practices for implementing financial controls. Subjects covered include building construction and capital projects, fund raising, capital campaigns, moving to fee-based services, extending and developing earned income, financial best practices, and assessment and evaluation. The authors also make recommendations regarding when and how to share relevant financial information throughout the organization and with constituents throughout the book. Resources in Education , 2001 *Utah Economic and Business Review* , 1960 **The Latest and**

Best of TESS ,1991 **Foreign assistance and related programs appropriations for 1986** United States. Congress. House. Committee on Appropriations. Subcommittee on Foreign Operations and Related Agencies (1981-1987),United States. Congress. House. Committee on Appropriations. Subcommittee on Foreign Operations and Related Programs,1985

Congressional Record United States. Congress,1960 *End of Programme Evaluation* Nenani Simwaka,2007

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