

	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

Victor M. Corman



College Accounting Mini Project 2 Answer:

A Practical Guide to Teaching Foreign Languages in the Secondary School Norbert Pachler, Ana Redondo, 2023-08-29

How can you effectively motivate young people to engage with foreign language learning How can young people engage with new ideas and cultural experiences within and outside the classroom The new and fully revised edition of A Practical Guide to Teaching Foreign Languages in the Secondary School offers straightforward advice and inspiration for training teachers newly qualified teachers NQTs and teachers in their early professional development Offering a wide range of strategies for successful teaching in the languages classroom this third edition includes separate chapters on the core skills of reading writing speaking and listening and new chapters on pronunciation and the science of learning The chapters provide detailed examples of theory in practice based on the most up to date research and practice as well as links to relevant sources supporting evidence informed practice and cover Strategies for planning engaging lessons Integrating formative and summative assessment Digital tools and services for teaching and learning Helping pupils develop better listening skills Effective speaking activities The role of scaffolds and models in developing writing skills Teaching grammar The intercultural dimension of language teaching The role of multilingualism in foreign language education Engaging with critical pedagogy A Practical Guide to Teaching Foreign Languages in the Secondary School is an essential compendium of support and ideas for all those embarking upon their first steps in a successful career in teaching foreign languages **Student Guide for**

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