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Chapter 9 The Cost of Capital

■ Instructor's Resources

Overview

This chapter introduces the student to an important financial concept, the cost of capital. The mechanics of computing the sources of capital debt, preferred stock, common stock, and retained earnings are reviewed. These individual costs are then combined into a weighted average cost of capital. Students are encouraged to devote time and effort to learning Chapter 9's materials because acceptable projects encountered in their professional life or investment decisions made in their personal life will be correct if they earn a return higher than the cost of capital.

■ Suggested Answers to *Opener-in-Review* Questions

In the chapter opener you learned that Alcoa's weighted average cost of capital was around 12 percent, but its investments were earning returns closer to 5 percent. From 2010 to 2012, Alcoa invested roughly \$1 billion in capital expenditures. Suppose Alcoa spends \$1 billion expanding its manufacturing facilities today, and that investment produces a net cash flow of \$50 million (5 percent of \$1 billion) every year in perpetuity. Calculate the NPV of that investment using a 12 percent discount rate. How much value does the \$1 billion investment create or destroy? Does it seem that Alcoa should be pursuing growth in this market?

$$NPV = CF \div r$$

Hence, NPV of the investment = \$50 million ÷ 12% = \$416.67 million

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Table of Contents Solution Manual Gitman 13 Edition

1. Understanding the eBook Solution Manual Gitman 13 Edition
 - The Rise of Digital Reading Solution Manual Gitman 13 Edition
 - Advantages of eBooks Over Traditional Books
2. Identifying Solution Manual Gitman 13 Edition
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Solution Manual Gitman 13 Edition
 - User-Friendly Interface
4. Exploring eBook Recommendations from Solution Manual Gitman 13 Edition
 - Personalized Recommendations
 - Solution Manual Gitman 13 Edition User Reviews and Ratings
 - Solution Manual Gitman 13 Edition and Bestseller Lists
5. Accessing Solution Manual Gitman 13 Edition Free and Paid eBooks
 - Solution Manual Gitman 13 Edition Public Domain eBooks
 - Solution Manual Gitman 13 Edition eBook Subscription Services
 - Solution Manual Gitman 13 Edition Budget-Friendly Options

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 - ePub, PDF, MOBI, and More
 - Solution Manual Gitman 13 Edition Compatibility with Devices
 - Solution Manual Gitman 13 Edition Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Solution Manual Gitman 13 Edition
 - Highlighting and Note-Taking Solution Manual Gitman 13 Edition
 - Interactive Elements Solution Manual Gitman 13 Edition
8. Staying Engaged with Solution Manual Gitman 13 Edition
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Solution Manual Gitman 13 Edition
9. Balancing eBooks and Physical Books Solution Manual Gitman 13 Edition
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Solution Manual Gitman 13 Edition
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Solution Manual Gitman 13 Edition
 - Setting Reading Goals Solution Manual Gitman 13 Edition
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Solution Manual Gitman 13 Edition
 - Fact-Checking eBook Content of Solution Manual Gitman 13 Edition
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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