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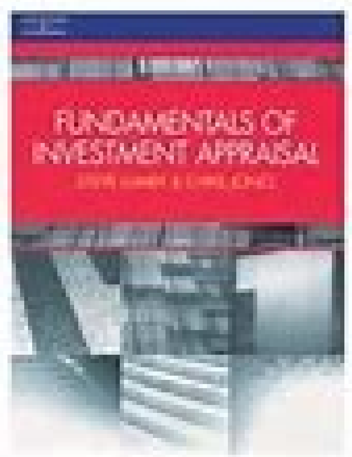

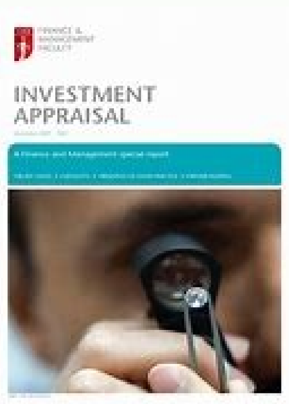

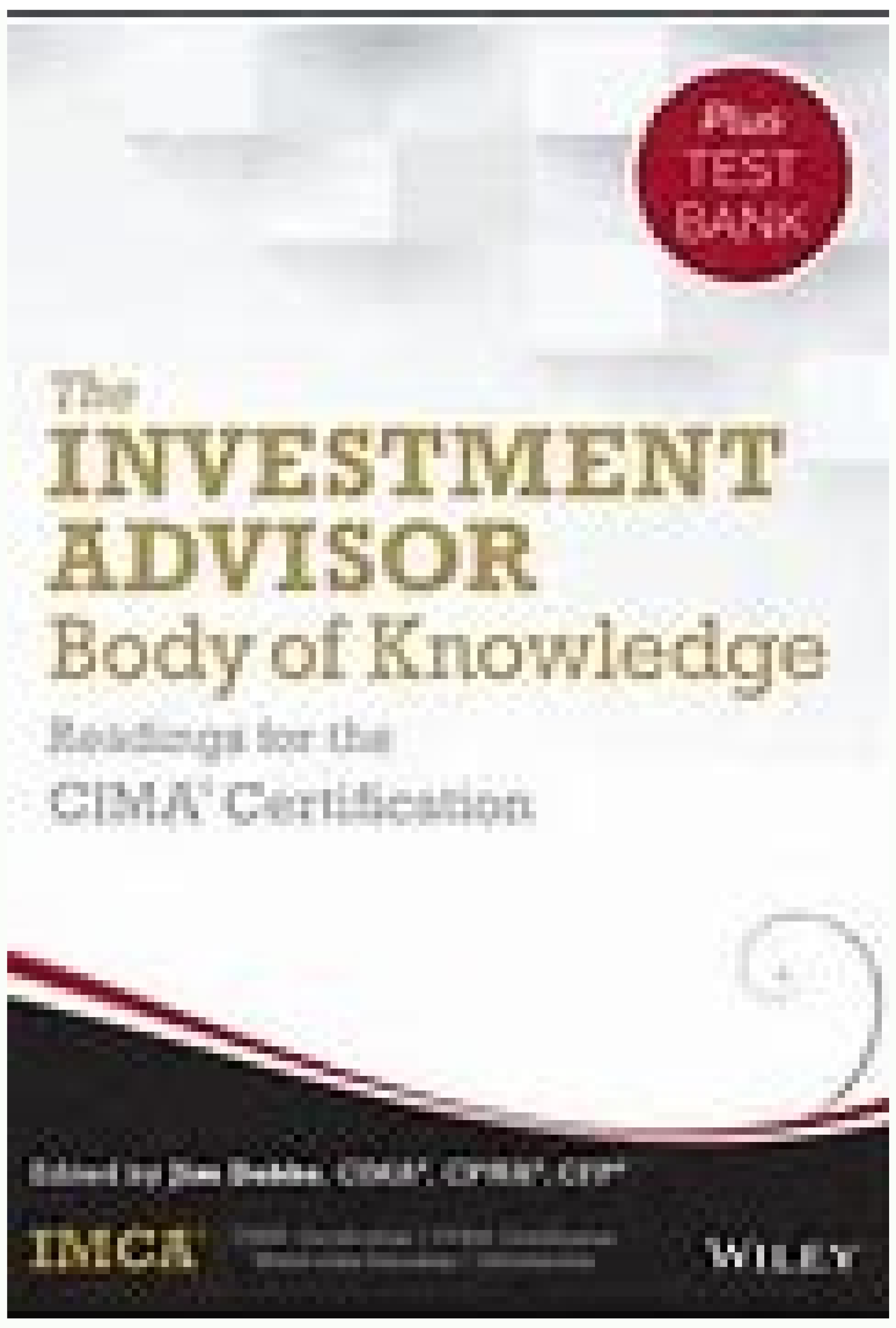

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Download all CIMA course notes, track your progress, the option to purchase premium content and subscribe to eNewsletter and Recast Blog of Hashan Madushanka regarding important advice for investment valuation in the case of Management. Hashan is the co-founder and tutor of the LCI Academy. He has produced a series of national awards for CIMA case studies in India and Sri Lanka. Hashan has coached students of 1,000 case studies globally since 2015. Hashan is currently a member (ACMA/CGMA) and can be contacted at info@lciacademy.com Click here for a full range of case study materials for the management case study 6 Important Case Study Tips on P2 Investment Appraital for the CIMA Management Case Study February 2018 This article focuses on the assessment of long-term decisions/investments, a key area of the subject to CIMA P2 (Advanced Management Accounting) management level and tested frequently in the Management Case Review. I will look specifically at the Net Present Value (NPV), which is considered the most comprehensive and practical investment valuation technique dealing with the time value of money. Understanding this concept is critical in your journey as a Global Management Accountant (GMA). If you are faced with the CIMA Management Level (MCS) case study in February 2018, your role would be Nortan’s CFO. It is one of the tasks of the CFO to participate in the capital balance sheet to make effective long-term decisions in the best interest of the company. In the context of P2 and MCS, it is necessary to provide input on the calculation, point out errors in the logic a underlying the calculation and recommend action based on the calculation. In MCS, you don’t expect to make detailed calculations and so your primary role would be to evaluate the logic behind the calculations made by an employee who Eventually report to you. Here is a list of some suggestions you have to keep in mind Evaluation of a calculation of the net present value. Tip 1 Ã ¢ â € â € Â "Consider the most scenarios correctly if there are more scenarios along with the odds, there can be a chance that the employee has considered all the same results or chose the result with the highest probability. This would be wrong, since the correct approach to be adopted would be to calculate the expected value (EV) which represents a weighted average of all the scenarios. You can comment on the accuracy of the calculated probabilities (if relevant for the requirement) as the achievement of the odds would generally involve an element of subjectivity. Tip 2 Ã ¢ â € â € Â "Advice on the current cash flows The cash flows must be discounted and if this is not done, it is a fundamental defect in the approach given that the temporal value of money would not be reflected. In deciding the cost of the capital to be used for the discount, we should generally use the weighted average cost of the capital of the IF company the investment falls within the normal exercise of commercial activities. For example, if Nortan is planning to buy new exploration equipment, this is in line with its general activity of activity. However, if the investment is outside the field of application, the risk is generally higher and what would mean that we should use a cost of adequate risk. Logic to here is that a higher risk would push shareholders to request a higher performance than usual and this should be reflected in the cost of capital. A frequent mistake made in the calculations that emerged in the previous questions of the MCS variant was that the employee had used the cost of the capital of the financing source used for the particular investment. Keep in mind that the performance achieved by the particular investment is used to repay the cost of all the financing and not simply the source used for the particular investment. Suggestion 3"Removing deep financial flows regardless of how significant the absolute value may be, a cash flow that had already occurred should never be considered in Calculation. This is defined in relevant costs as a sunk cost. (This would be a precious value for life, even “for the period of the past”). The examiner generally tricks you into believing that a past cash flow is relevant making it as significant as in a couple of million. However, try to understand if there is any chance that the particular cash flow will be reversed if we make the investment. If this is the case, it should be taken as relevant cash flow. For example, if we had made a rental deposit for a land where a gas shed is established, the deposit can generally be recovered from us decide to release the land. Tip 4 â¨¬ “Take the incremental amounts if the investment is new (such as a new gas shed), the entire cash flows from the investment would be relevant to the calculation. However, there are scenarios where an existing investment is expanded (such as installing an extra pump in the shed) and in this case, make sure to consider incremental cash flows. This would be simply: the cash flow if we made the decision – the cash flow if we hadn’t made the decision that this point would be covered in your previous levels for the BA2 certificate level subject (management accounting fundamentals) as an operational level subject P1 (management accounting). But surprisingly, many management-level students make the mistake of not indicating that the relevant cash flow is the incremental amount. Tip 5 â¨¬ “Never lose opportunity costs and cost savings because of an investment, there is the possibility of losing a particular cash flow. For example, converting a refining site into an administrative office would reduce production and thus create the lost contribution. This one Loss is not reported separately in the financial statements although for accounting management and for the assessment of investments, we have to consider this. The simple reason is that we are losing him because of this decision... It’s a significant cash outflow. Alternatively, an investment could result in an existing cost saving and this cost saving should also be reflected in the calculation of the investment valuation. One popular cash flow that could be lost is the tax implication when an investment makes a loss in a particular year. We learned that a company pays taxes when it makes a profit although it would not receive a refund if it makes a loss. However, keep in mind that a loss made by the investment could be interrupted against profits in other areas of the business (Nortan is a large company with many operations!) and this would drive the overall tax liability of the business. This tax saving should be considered as a significant cash inflow. Tip 6 â¨¬ “Do not believe or accept all the comments made in the scenario in general, a calculation of the investment valuation in the MCS exam is followed by a comment in which the employee prepared the calculation tries to explain the assumptions made in the valuation. Keep in mind that if the evaluation was 100% perfect, your MCS examiner has nothing to test! Read each sentence in the commentary at least twice to get it completely. Then, in your mind, you should connect it to the investment scenario and the P2 theory (if applicable). This will help you understand what might be wrong in taking and how it should be correct. Keep in mind, however, that some assumptions made in the calculation may be correct. If you have spent enough time reviewing the theory (before the exam) and understanding the investment scenario (in the exam) you can easily understand the validity of any hiring. Click here for a full range of Case Study Study Study Study Management materials Share on Facebook Tweet Follow us Share Share Share Share Share

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