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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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Lawrence J. Gitman



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