

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
PROFESSIONAL LEVEL EXAMINATION - NOVEMBER 2014
STRATEGIC FINANCIAL MANAGEMENT

Time Allowed: 3 hours

SECTION A

COMPULSORY QUESTION

(30 Marks)

QUESTION 1

AK Plc is a company listed on the Nigerian Stock Exchange. It is involved in property development and sales. The company currently imports more than 60% of its cement requirements. At a recent meeting of the board of directors, a decision was taken to establish a division for the production of cement in Ore, Ondo State. If the division is set up and the cement production goes ahead, output from the division will be sold to AK Plc. and external customers at market price. For planning purposes, it has been decided that the financial viability of the project over the next five years should be determined.

The sum of ₦2 billion will be required. The sum of ₦500 million will be spent to acquire an existing factory considered suitable for the project. The balance of ₦1.5 billion will be applied for the procurement and installation of essential plant and equipment. Tax allowance can be claimed on plant and equipment at a uniform amount over 5 years with NIL scrap value.

A total of ₦20million has been spent on various surveys (market, technical, financial, etc.) to date out of which ₦10million has been paid. The balance of ₦10million is due for payment at the end of year 1.

Production of cement for the next five years is projected as follows:

Year	Bags
1	500,000
2	600,000
3	650,000
4	800,000
5	700,000

A bag of cement sells currently for ₦2,000 in the open market. This price is expected to increase at the rate of 5% per annum. Variable cost is now per bag. This will increase at 4% per annum. Fixed overhead costs will be ₦50 million at current prices but will rise by 8% per annum. Apportioned head office charges of ₦25million at current prices will rise by 10% per annum. Fifty per cent (50%) of the total initial outlay of ₦2billion is to be funded with a loan from a Federal Government

Pilot Q A For Ican Nov 2014

JR Anderson

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the name bar.

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