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| **BTEC Level 3 Diploma Business Unit13 Cost and Management Accounting Section D:**   **Undertake investment appraisal of long-term capital investment.** | **Road Map** | | | | | |
| In this unit you will investigate business calculations and business performance  **LG1**: Knowledge  **LG2**: Application  **LG3**: Skills | Assessment Grades |  |  | | | |
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| **Themes** | **Learning Goals/Outcomes/Content** | | |  |  |  |
| **D1:**  **Investment appraisal methods** | **LG1 know that investment appraisal can be evaluated using three methods –payback, ARR and Discounted cash-flow**  **LG2: (P6)** Apply investment appraisal methods to alternative capital investment proposals in given scenario  **LG3: (M4)** Analyse the results of the capital investment appraisal for decision making. | | |  |  |  |
| **D1 Undertake investment appraisal of long-term capital investment.**  **D2 Financial and non-financial perspectives** | **LG1:** Know the non-financial factors that impact on capital investment appraisal  **LG2:** Carry out capital investment appraisal using given methods  **LG3: (D3)** Evaluate the long-term capital investment proposal, taking into account both financial and non-financial considerations and formulate a set of appropriate and relevant recommendations. | | |  |  |  |

**Links:** In this unit, you will build on your knowledge of costing, budgeting and variance analysis to apply capital investment techniques. You will use this information to make justified recommendations as to which projects will be chosen. This unit also builds on knowledge learnt in units 1 on the external factors that impact business. It will also support development of management decisions in readiness for unit 6.