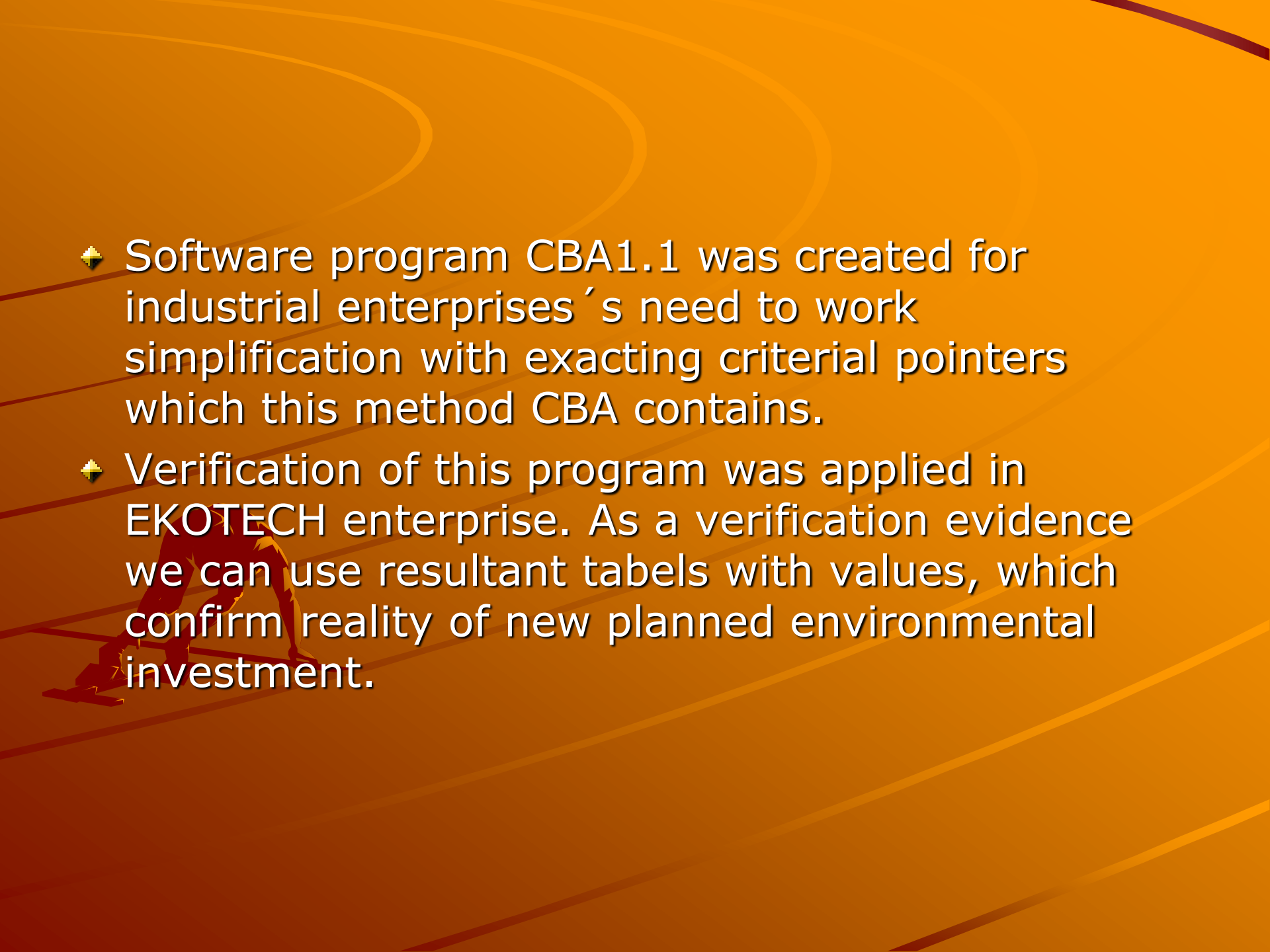


**VERIFICATION OF SOFTWARE PROGRAM
CBA1.1 AS A TOOL OF ECONOMIC
EFFICIENCY INVESTMENTS FOR
INDUSTRIAL ENTERPRISES IN SLOVAKIA**



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- ◆ Software program CBA1.1 was created for industrial enterprises' need to work simplification with exacting criterial pointers which this method CBA contains.
 - ◆ Verification of this program was applied in EKOTECH enterprise. As a verification evidence we can use resultant tabels with values, which confirm reality of new planned environmental investment.

Stages of verification:

- ◆ I. Stage *EKOTECH*, s.r.o. enterprise's management decision about application CBA 1.1 methodology to economical effectiveness evaluation *EKOTECH* technology.
- ◆ II. Stage There were realized common meetings in the enterprise and the competent person was informed about realization possibility the CBA 1.1 methodology. There was described work progress with this methodology and explained individual steps of the methodology.
- ◆ III. Stage Due to the fact that the implementation process *EKOTECH* technology has longer term, it is necessary to create a data database in the enterprise which are needed to critical points calculation. Further we proposed the environmental account implementation into the accountancy.
- ◆ IV. Stage We provided to enterprise Podniku *EKOTECH*, s.r.o. created software program CBA 1.1. Based on this program we verified the economical effectiveness of environmental investment *CNC flame and plasma cutting machine VANAD PROXIMA 20/30*.
- ◆ V. Stage Specific application of CBA 1.1 program

Input data:

costs	costs /year	costs / year	costs /year	costs / year
Material consumption	726 000,00	736 000,00	746 000,00	750 000,00
Energy consumption	6 758,40	7 096,30	7 451,00	7 825,00
Consumption of industrial gases	3 273,60	3 273,60	3 273,60	3 273,60
Consumption of spare parts	1 570,80	1 649,00	1 731,00	1 905,00
Labor costs	8 624,00	9 486,00	10 435,00	11 478,00
conscriptions	3 035,65	3 320,00	3 652,00	4 018,00
Machine premium	646,00	646,00	646,00	646,00
depreciation	22 655,00	22 655,00	22 655,00	22 655,00
overheads	30 876,00	30 876,0	30 876,00	30 876,00
Costs together	803 439,45	815 001,90	806 719,60	808 676,60
revenues	883 783,39	901 458,00	919 487,00	937 876,00
profit	80 343,94	86 456,00	92 768,00	105 200,00
Income tax 19%	15 265,00	16 426,60	17 626,00	19 988,00
Clear profit	65 078,00	70 030	75 142,00	85 212,00

Obtained data:

Metodika hodnotenia efektívnosti projektov - CBA 1.1

Program O programe

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Prehľad zadaných projektov

Názov investície	Typ investície	SHP	ČSH	WVP	DN	IR	Výpočet
EKOTECH	Environmentálna	325022,23	234402,23	23,03	2	2,59	HT
EKOTECH	Environmentálna	349953,02	259333,02	23,06	2	2,86	NaP
EKOTECH	Environmentálna	320919,29	230299,29	23,05	2	2,54	Koef

Súčasná hodnota projektu: 320919,29 EUR Doba návratnosti: 2
Čistá súčasná hodnota: 230299,29 EUR Index rentability: 2,54
Vnútorné výnosové percento: 23,05 %

Pridať nový projekt

Výpočet pomocou:

Názov investície:

Typ investície:

Hodnota investície: € (musí byť väčšie ako 0)

Úroková miera: % (musí byť väčšie ako 0)

Životnosť investície: rokov (musí byť väčšie ako 0)

Min.stanovená výnos.: % (musí byť väčšie ako 0)

Max.stanovená výnos.: % (musí byť väčšie ako 0)

Hotovostné toky

1.rok :	<input type="text" value="87681"/> €	8.rok :	<input type="text" value="0"/> €	15.rok :	<input type="text" value="0"/> €	22.rok :	<input type="text" value="0"/> €
2.rok :	<input type="text" value="92685"/> €	9.rok :	<input type="text" value="0"/> €	16.rok :	<input type="text" value="0"/> €	23.rok :	<input type="text" value="0"/> €
3.rok :	<input type="text" value="97797"/> €	10.rok :	<input type="text" value="0"/> €	17.rok :	<input type="text" value="0"/> €	24.rok :	<input type="text" value="0"/> €
4.rok :	<input type="text" value="107867"/> €	11.rok :	<input type="text" value="0"/> €	18.rok :	<input type="text" value="0"/> €	25.rok :	<input type="text" value="0"/> €
5.rok :	<input type="text" value="0"/> €	12.rok :	<input type="text" value="0"/> €	19.rok :	<input type="text" value="0"/> €	26.rok :	<input type="text" value="0"/> €
6.rok :	<input type="text" value="0"/> €	13.rok :	<input type="text" value="0"/> €	20.rok :	<input type="text" value="0"/> €	27.rok :	<input type="text" value="0"/> €
7.rok :	<input type="text" value="0"/> €	14.rok :	<input type="text" value="0"/> €	21.rok :	<input type="text" value="0"/> €	28.rok :	<input type="text" value="0"/> €

Prepočítať a pridať

Recommendations

- ◆ The CBA program usage can significantly influence the speed of managerial decision making. The program can provide relevant and clear information.
- ◆ Create a computer program CBA 1.1:
- ◆ The program can be used on all PC with the current operating system based on Windows XP SP2

Summary:

- ◆ Positive appreciation of the project is indeed reflected to financial contributions, what is for every enterprise the highly motivating factor. In our case this is a environmental project. Their positive impact exceeds the framework for enterprise and has society – wide benefit. Computer program CBA 1.1 has ambitions to simplify the work by complicated recalculations for small and medium enterprises by economical effectiveness evaluation of sociable projects – their content has ties to environment creation and protection.

◆ Thank you for your attention!

