

	A	B	C	D	E
1	Company Comparison				
2		Company A	Company B	Company C	Company D
3	Net Income - Entry Year	\$100,000	\$100,000	\$100,000	\$100,000
4	% of Earnings Reinvested	100%	50%	100%	50%
5	ROIC	25%	10%	25%	10%
6	P/E Multiple - Entry	20x	10x	35x	10x
7	P/E Multiple - Exit	15x	15x	10x	10x
8					
9	Equity Value - Entry	\$2,000,000	\$1,000,000	\$3,500,000	\$1,000,000
10					
11	Cumulative Dividends	\$0	\$628,895	\$0	\$628,895
12	Net Income - Exit Year	\$931,323	\$162,889	\$931,323	\$162,889
13	Equity Value - Exit	\$13,969,839	\$2,443,342	\$9,313,226	\$1,628,895
14					
15	Total IRR	21.5%	13.6%	10.3%	10.0%
16	Multiple of Original Investment*	7.0x	3.1x	2.7x	2.3x
17					
18					
19					
20					

# Spreadsheet Applications To Securities Valuation And Investment Theories Cd

**Zhe Xu**



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