



# Cost-Benefit Analysis: Financial And Economic Appraisal Using Spreadsheets

*Harry F. Campbell, Richard P.C. Brown*

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A social cost-benefit analysis of a proposed publicly funded project, or public policy change, may be commissioned by a municipal, state or federal government, by a government aid agency, or by an international. Proponents of a private project which has significant social impacts may also commission an economic analysis of this type. The key economic questions of any social cost-benefit analysis are: do the benefits of the project exceed the costs, no matter how widely costs and benefits are spread? And which group or groups of individuals benefit and which bear the costs? This book addresses these questions with an emphasis on putting the theory into practice.

The book has several unique features: readers are encouraged to develop their own skills by applying the tools and techniques of cost-benefit analysis to case studies including a project which is developed through the book; the use of spreadsheets is emphasised which is invaluable in allowing readers to test variables and cross-check the accuracy of their economic appraisal; and a dedicated chapter provides guidance on writing up a report which completes the analysis. An appendix lists additional case studies which can be developed in class or as additional projects. Each chapter contains exercises and suggestions for further reading.

This book is an ideal text for a course on cost-benefit analysis where the emphasis is on practical applications and teaching students to conduct their own analysis.

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