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②

3 (a) Using the data in Table 1.2, calculate the payback period of the country C location.

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(b) Using the data in Table 1.3, calculate the accounting rate of return (ARR) of the country D location.

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[2]

(c) Evaluate which location KTJ should choose for its new factory.

This image shows a full page of white paper with horizontal dashed lines, typical of primary school handwriting practice paper. The lines are evenly spaced and run across the entire width of the page. There are no margins, text, or other markings present.

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