



CAPITAL BUDGETING - MCQs

Instruction: Choose the letter of the correct answer.

- Last year the sales at Seidelman Company were \$700,000 and were all cash sales. The company's expenses were \$450,000 and were all cash expenses. The tax rate was 35%. The after-tax net cash inflow at Seidelman last year was:
a. \$700,000.
b. \$250,000.
c. \$162,500.
d. \$87,500.
- You are given the following data for year 1: Revenues = 100; Fixed costs = 30; Total variable costs = 50; Depreciation = \$10; Tax rate = 30%. Calculate the after tax cash flow for the project for year 1.
A. \$17
B. \$7
C. \$10
D. None of the above
- A project is expected to result in the following adjustments over the next year:
➤ Cash sales increase by 400,000.
➤ Expenses (except depreciation) increase by 180,000.
➤ Depreciation increases by 80,000.
Assume the corporate tax rate is 34%. The total relevant net cash flows during that year are
A. 92,400
B. 140,000
C. 172,400
D. 220,000
- A company is considering replacing a machine with one that will save \$50,000 per year in cash operating costs and have \$20,000 more depreciation expense per year than the existing machine. The tax rate is 40%. Buying the new machine will increase annual net cash flows of the company by
a. \$38,000
b. \$30,000
c. \$20,000
d. \$12,000
- Guemon Company is taking into account the replacement of an old machine now in use with a new machine costing P100,000. The replacement is expected to produce an annual cash savings of P22,500 before income taxes. The estimated useful life of the new machine is ten years with no residual value. The book value of the old machine is P37,500 and is expected to last for another five years. It is being depreciated at P8,000 per year. The income tax rate is 25%. The annual cash savings after tax is
a. P15,375
b. P16,875
c. P17,375
d. P20,520
- Garfield Inc. is considering a 10-year capital investment project with forecasted revenues of \$40,000 per year and forecasted cash operating expenses of \$29,000 per year. The initial cost of the equipment for the project is \$23,000, and Garfield expects to sell the equipment for \$9,000 at the end of the tenth year. The equipment will be depreciated over 7 years. The project requires a working capital investment of \$7,000 at its inception and another \$5,000 at the end of year 5. Assuming a 40% marginal tax rate, the expected net cash flow from the project in the tenth year is
a. \$32,000
b. \$24,000
c. \$20,000
d. \$11,000

Multiple Choice Questions For Budgeting

G Orfield



Multiple Choice Questions For Budgeting:

The Enigmatic Realm of **Multiple Choice Questions For Budgeting**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing lacking extraordinary. Within the captivating pages of **Multiple Choice Questions For Budgeting** a literary masterpiece penned with a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of people who partake in its reading experience.

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Table of Contents Multiple Choice Questions For Budgeting

1. Understanding the eBook Multiple Choice Questions For Budgeting
 - The Rise of Digital Reading Multiple Choice Questions For Budgeting
 - Advantages of eBooks Over Traditional Books
2. Identifying Multiple Choice Questions For Budgeting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Multiple Choice Questions For Budgeting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Multiple Choice Questions For Budgeting
 - Personalized Recommendations
 - Multiple Choice Questions For Budgeting User Reviews and Ratings
 - Multiple Choice Questions For Budgeting and Bestseller Lists

5. Accessing Multiple Choice Questions For Budgeting Free and Paid eBooks
 - Multiple Choice Questions For Budgeting Public Domain eBooks
 - Multiple Choice Questions For Budgeting eBook Subscription Services
 - Multiple Choice Questions For Budgeting Budget-Friendly Options
6. Navigating Multiple Choice Questions For Budgeting eBook Formats
 - ePub, PDF, MOBI, and More
 - Multiple Choice Questions For Budgeting Compatibility with Devices
 - Multiple Choice Questions For Budgeting Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Multiple Choice Questions For Budgeting
 - Highlighting and Note-Taking Multiple Choice Questions For Budgeting
 - Interactive Elements Multiple Choice Questions For Budgeting
8. Staying Engaged with Multiple Choice Questions For Budgeting
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Multiple Choice Questions For Budgeting
9. Balancing eBooks and Physical Books Multiple Choice Questions For Budgeting
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Multiple Choice Questions For Budgeting
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Multiple Choice Questions For Budgeting
 - Setting Reading Goals Multiple Choice Questions For Budgeting
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Multiple Choice Questions For Budgeting
 - Fact-Checking eBook Content of Multiple Choice Questions For Budgeting
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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