



CAPITAL BUDGETING - MCQs

Instruction: Choose the letter of the correct answer

- Last year the sales at Seidelman Company were \$700,000 and 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

Almond Books



Multiple Choice Questions For Budgeting:

Reviewing **Multiple Choice Questions For Budgeting**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Multiple Choice Questions For Budgeting**," an enthralling opus penned by a highly acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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