



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

MUHAMMAD ZAIN



Multiple Choice Questions For Budgeting:

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Basic Management Accounting for the Hospitality Industry Michael Chibili, 2019-11-26 Basic Management Accounting for the Hospitality Industry uses a step by step approach to enable students to independently master the field This second edition contains many new themes and developments including the essence of the International Financial Reporting Standards IFRS integration of the changes caused by the evolution of the Uniform System of Accounts for the Lodging Industry USALI the extension of price elasticity of demand and addition of income and cross elasticities the addition of break even time BET as an additional method of analysing capital investments Up to date and comprehensive coverage this textbook is essential reading for hospitality management students Additional study and teaching materials can be found on www.hospitalitymanagement.noordhoff.nl *CliffsNotes AP World History Cram Plan* James Zucker, 2017-12 This new edition of CliffsNotes AP World History Cram Plan calendarizes a study plan for AP World History test takers depending on how much time they have left before they take the May exam Management of Nursing Services and Education - E-Book Clement I, 2015-06-15 New to the Second Edition New concepts techniques of management added in several chapters Updated information added in a number of chapters Outdated content has been replaced with new up to date information An altogether new look and feel provided to the book Essentials of Pharmacy Management Dennis H. Tootelian, Albert I.

Wertheimer, Andrey Mikhailitchenko, 2012 Essentials of Pharmacy Management is an accessible introduction to management in an increasingly business oriented environment. It provides a jump start to leadership roles and career advancement. This textbook provides pharmacy students with an understanding of business processes used and how those processes impact their practice of pharmacy in providing patient care. The material provides those who aspire to become managers in healthcare organizations with a foundation of how to manage in an environment that is focused on the business of healthcare. For pharmacists who prefer not to move into management positions, the book explains how and why business decisions are made relative to practice. Publisher: **Taxmann's Financial Management - A Self-Sufficient Treatise presenting**

Concepts & Theories underlying Financial Management in a Systematic, Precise & Analytical Manner Dr. R. P. Rustagi, 2021-11-11. Maximization of shareholders' wealth within the risk-return set-up of the firm is the unifying concept of the textbook. The objective of this book is two-fold: Present concepts, models and theories of finance in a simple, comprehensive and lucid form; Help practising managers to apply these concepts in dealing with operational situations. This book aims to fulfil the requirement of students preparing for professional exams conducted by ICAI, ICSI, ICWAI. Project Financing and Project o Lintner Model, Clientele Effect o Sources of Foreign Capital, Euro Issues, ADRs, GDRs etc o External Funds Requirement o Fisher Effect, Covered Interest Arbitrage, Use of Futures and Options to manage Foreign Exchange Risk o Securities Lending Scheme, Green Shoe Option, Indian Depository Receipts, Demutualization of Stock Exchanges, Terms commonly used in Capital Market. The structure of this book is as follows: o Points to Remember o Graded Illustrations o Object Type Questions True/False o Multiple Choice Questions o Assignments o Problems Unsolved Questions with Answers. Contents of this book are as follows: o Part I Background o Part II Valuation and Risk Management o Part III Long Term Investment Decisions Capital Budgeting o Part IV Financing Decision o Part V Divided Decision o Part VI Management of Current Assets o Part VII Long Term Finance and Financial Services o Part VIII Financial Analysis and Planning o Part IX Miscellaneous Topics o Part X Indian Capital Market. **Cost Management** Leslie G. Eldenburg, Susan K.

Wolcott, Liang-Hsuan Chen, Gail Cook, 2016-03-28. Cost Management: Measuring, Monitoring and Motivating Performance. Third Canadian Edition. This book was written to help students learn to appropriately apply cost accounting methods in a variety of organizational settings. To achieve this goal, students must also develop professional competencies such as strategic critical thinking, risk analysis, decision making, ethical reasoning and communication. This is in line with the CPA curriculum and the content of this edition and the problem materials is mapped to the CPA. Many students fail to recognize the assumptions, limitations, behavioural implications and qualitative factors that influence managerial decision making. The textbook is written in an engaging step-by-step style that is accessible to students. The authors are proactive about addressing the challenges that instructors and students face in their teaching and learning endeavors. They utilize features such as realistic examples, real ethical dilemmas, self-study problems and unique problem material structured to encourage students to think about

accounting problems and problem solving more complexly **Weygandt's Managerial Accounting** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2017-09-05 Weygandt s Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts This edition helps students get the most out of their accounting course by making practice simple Designed for a one semester undergraduate Managerial Accounting course the authors provide new opportunities for self guided practice allowing students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and video content and the practice homework and assessment questions Using metric units and companies with a more global feel this new text is ideal for courses across the world **Managerial Accounting** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-06-06 Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts One of the major goals of this product is to orient students to the application of accounting principles and techniques in practice By providing students with numerous opportunities for practice with a focus on real world companies students are better prepared as decision makers in the contemporary business world **Almond Books Home Science Study Guide for ICSE Class 10 for 2024 Exam - Chapterwise & Categorywise Notes, ICSE School Prelims, MCQs, Previous Years Board Questions, Fully Solved** Almond Books,

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