

CHAPTER 21: CAPITAL BUDGETING AND COST ANALYSIS

TRUE/FALSE

1. Capital budgeting focuses on projects over their entire lives in order to consider all the cash flows or cash savings from investing in a single project.

Answer: True *Difficulty:* 2 *Objective:* 1
2. The identification stage of capital budgeting explores alternative capital investments that will achieve the objectives of the organization.

Answer: False *Difficulty:* 1 *Objective:* 2
This is the definition of the search stage.
3. The information-acquisition stage of capital budgeting considers the expected costs and the expected benefits of alternative capital investments.

Answer: True *Difficulty:* 1 *Objective:* 2
4. The selection stage of the capital budgeting process consists of choosing projects for possible implementation.

Answer: True *Difficulty:* 1 *Objective:* 2
5. Discounted cash flow methods measure all the expected future cash inflows and outflows of a project as if they occurred at equal intervals over the life of the project.

Answer: False *Difficulty:* 2 *Objective:* 3
As if they occurred at a single point in time.
6. Discounted cash flow methods focus on operating income.

Answer: False *Difficulty:* 2 *Objective:* 3
Discounted cash flow method focus on cash inflows and cash outflows.
7. The net present value method calculates the expected monetary gain or loss from a project by discounting all expected future cash inflows and outflows to the present point in time using the hurdle rate.

Answer: True *Difficulty:* 2 *Objective:* 3

Capital Budgeting Questions And Solutions

KJ Lindholm-Leary



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