

# Capital Budgeting Test Bank

## Accountancy

### 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*

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**RJ Alexander**



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