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Capital budgeting screening decisions concern whether a proposed investment project passes a preset hurdle, such as a 15% rate of return.

Capital budgeting preference decisions are concerned with choosing from among two or more alternative investment projects, each of which has passed the hurdle. 14-2

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6. Exercise 14-4 (10 minutes) 1. The project profitability index for each proposal is: Proposal Net Present Value (a) Investment Required (b) Project Profitability Index (a) ÷ (b) A \$34,000 \$85,000 0.40 B \$50,000 \$200,000 0.25 C \$45,000 \$90,000 0.50 D \$51,000 \$170,000 0.30 2.

### *Chapter 14*

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receipt, \$490,000  
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Chapter 14 Managerial Accounting Concepts and Principles QUESTIONS 1. The managerial accountant plays an important role in preparing the information necessary for effective planning and control decisions. One example is the budget, which is a quantitative expression of a company's long-run and short-run plans.  
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Chapter 10 Managerial Accounting Solutions Author: orrisrestaurant.com-2020-11-14T00:00:00+00:01 Subject:

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