

Capital Budgeting and Long-Term Financing Decisions



Sukarno

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A capital investment is defined as an outlay that is expected to result in benefits in the future. Capital budgeting is the process of selecting capital investments.

Capital budgeting is concerned with manager's decisions about capital expenditure or capital investments. It is about whether, when and how to spend money on capital projects, or in other words, it is about evaluating investment opportunities. Such decisions are important ones for the firms involved because other large sums of money are committed in an irreversible decision, with no certain knowledge of the future benefits.

The cornerstone of all investment appraisals is the weighing of benefits against costs for each individual project, so measuring its worthwhileness. If this measurement is done badly, it can hamper a firm's growth and employment prospects for years to come, and may lead to an inability to attract capital.

Financial institutions and individual investors provide private sector firms with capital in the expectation of a reasonable rate of return. If a firm invests that money in projects that do not yield a reasonable return then investors will be wary of that firm in the future. If the firm is a public sector organization, the appraisal of capital expenditure on projects is equally as important as appraisals done by private sector organizations. All organizations need to ensure, wherever possible, that in any

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WJ Hussar



Capital Budgeting And Long Term Financing Decisions:

Capital Budgeting And Long Term Financing Decisions Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Capital Budgeting And Long Term Financing Decisions**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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