CHAPTER 26

Incremental Analysis and Capital Budgeting

ASSIGNMENT CLASSIFICATION TABLE

Study Objectives		Questions	Brief Exercises	Exercises	A Problems	B Problems
1.	Identify the steps in management's decision-making process.	1, 2	1	1		
2.	Describe the concept of incremental analysis.	3, 4	2	1		
3.	Identify the relevant costs in accepting an order at a special price.	5	3	2, 3	1A	1B
4.	Identify the relevant costs in a make-or-buy decision.	6, 7	4	4	2A	28
5.	Give the decision rule for whether to sell or process materials further.	8	5	5, 6		
6.	Identify the factors to consider in retaining or replacing equipment.	9	6	7		
7.	Explain the relevant factors in whether to eliminate an unprofitable segment.	10	7	8, 9	ЗА	38
8.	Determine which products to make and sell when resources are limited.	11	8	10		
9.	Contrast annual rate of return and cash payback in capital budgeting.	12, 13, 14, 15, 16	9, 10	11, 12, 13	4A, 5A	4B, 5B

<u>Kimmel Financial Accounting Incremental Analysis</u> <u>Manual</u>

Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso, Ibrahim M. Aly

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