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Cash flows are the receipts or disbursements of cash; when related to capital budgeting, cash flows arise from the purchase, operation, and disposition of a capital asset. 4. Interest cost is a cash outflow caused by the financing method used for the project and is not a factor that should be considered in the project selection process.

Capital Budgeting Chapter 14 - North Seattle College

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Capital Budgeting - Investopedia

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