

资本预算的层次与相宜经济指标的应用方法

薛倚明, 潘正茂

北京中国科技大学研究生院管理学部, 北京100039

Different Types of Capital Budgeting and Corresponding Method of Project Selection

XUE Yi-ming, PAN Zheng-mao

Beijing Graduate School of USTC, Dept.of Management, PO Box 3908, Beijing 100039, China

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摘要 资本预算应该划分为三个层次。不同层次适用的经济评价指标及其应用方法大不相同。对资本预算不同层次间差异的清醒认识对于避免投资决策失误意义重大。

关键词: 资本预算 投资决策 项目评价 项目选择

Abstract: There are three types of capital budgeting.Each of them requires different method of project selection.The knowledge of the difference will reduce the chance to make a bad investment decision.

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