

Finance Formulas Cheat Sheet

Net Present Value (NPV)

NPV measures the profitability of a project by calculating the difference between the present value of cash inflows and the initial investment.

Formula: $NPV = \sum_{t=1}^n \frac{CF_t}{(1+r)^t} - C_0$

Example: Investment = ₹1,000
Cash inflows: ₹400/year 1-3 years; Discount rate = 10%
NPV = ₹994.74 - ₹1000 = -₹55.26
NPV = ₹994.74 - 1000 = -₹55.26

Internal Rate of Return (IRR)

IRR is the discount rate that makes NPV = 0. It's used to evaluate the profitability of investments.

Formula: $NPV = \sum_{t=1}^n \frac{CF_t}{(1+IRR)^t} - C_0 = 0$

Example: Investment = ₹1,000
returning ₹400 annually for 3 years

Payback Period

The time it takes to recover the initial investment.

Formula: $Payback\ Period = \frac{Initial\ Investment}{Cash\ Inflow}$

Example: Investment = ₹1,000, Cash Inflow = ₹250
Example: Payback Period = 1000/250 = 4 years

Return on Investment (ROI)

Measures profitability relative to investment cost

Formula: $ROI = \frac{Gain - Cost}{Cost} \times 100$

Example: Gain = ₹1,200 - 1000 × 100 = 20%

Future Value (FV)

FV calculates the value of current money at a future date with compound interest.

Formula: $FV = PV \times (1+r)^n$

Example: $FV = 1000(1+0.10)^2 = ₹1,331$

Example: $FV = ₹1,991.4 - ₹1000 = ₹991.4$

Present Value (PV)

PV is the current value of future cash flows discounted at a specific rate.

Formula: $PV = \frac{FV}{(1+r)^n}$

Example: $FV = ₹1,331, r = 10\%, n = 2$

Example: $PV = \frac{1351}{(1.10)^2} = ₹1,000$

Capital Asset Pricing Model (CAPM)

Estimates expected return on an asset based on risk.

Formula: $ROI = \frac{Gain - Cost}{Cost} \times 100$

Example: Gain = ₹1,200 - 1000 × 100 = 20%

Example: $ROI = \frac{1200 - 1000}{1000} \times 100 = 20\%$

Weighted Average Cost of Capital (WACC)

Average rate a company is expected to pay to finance its assets.

Formula: $WACC = \frac{Net\ Income - Preferred\ Dividends}{Equity + Debt}$

Example: $\frac{900,000 - 100,000}{1,000,000} = 80\%$

Example: Debt = 300,000, Equ = 250,000 = 2

Basic Finance Formula Sheet

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Table of Contents Basic Finance Formula Sheet

1. Understanding the eBook Basic Finance Formula Sheet
 - The Rise of Digital Reading Basic Finance Formula Sheet
 - Advantages of eBooks Over Traditional Books
2. Identifying Basic Finance Formula Sheet
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Basic Finance Formula Sheet
 - User-Friendly Interface
4. Exploring eBook Recommendations from Basic Finance Formula Sheet
 - Personalized Recommendations
 - Basic Finance Formula Sheet User Reviews and Ratings
 - Basic Finance Formula Sheet and Bestseller Lists
5. Accessing Basic Finance Formula Sheet Free and Paid eBooks
 - Basic Finance Formula Sheet Public Domain eBooks
 - Basic Finance Formula Sheet eBook Subscription Services
 - Basic Finance Formula Sheet Budget-Friendly Options
6. Navigating Basic Finance Formula Sheet eBook Formats

- ePub, PDF, MOBI, and More
 - Basic Finance Formula Sheet Compatibility with Devices
 - Basic Finance Formula Sheet Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Basic Finance Formula Sheet
 - Highlighting and Note-Taking Basic Finance Formula Sheet
 - Interactive Elements Basic Finance Formula Sheet
 8. Staying Engaged with Basic Finance Formula Sheet
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Basic Finance Formula Sheet
 9. Balancing eBooks and Physical Books Basic Finance Formula Sheet
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Basic Finance Formula Sheet
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Basic Finance Formula Sheet
 - Setting Reading Goals Basic Finance Formula Sheet
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Basic Finance Formula Sheet
 - Fact-Checking eBook Content of Basic Finance Formula Sheet
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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