

Classifying your Financial Policy into multiple categories (from the IFRS) (Self study 1)

Learning Goals

Business Policy Areas

- Recognise the different categories, characteristics and types of investments
- Explain the different ways to evaluate investments through different methods
- Predict the financial behaviour of investments with a variety of tax and depreciation conditions

Business Policy: the Value and Judgement associated with

1. Theoretical part and how the correct investment is made:

- Explain a formula for value calculation using the periodic value method systems: **NPV**
- Explain with the appropriate word what each letter means: **Appropriate word**



2. The value impact of the formula:

- Recognise the influence of the value on value of each variable in NPV and IRR and explain the sign's meaning, as you can explain their meaning in the periodic table

Investment Example: NPV

Value Investment: 1000

1. Initial cost: 100000

2. Annual cash flow: 10000

3. Discount rate: 10%

4. Number of periods: 10

- Explain a statement that tells us the value of each variable through all these letters and explain why you choose each value.

- Explain the reason why you choose each value: all the variables are chosen as we want

NPV: NPV is calculated as the sum of the present value of each cash flow minus the initial investment. NPV is a positive value, which means that the investment is profitable. NPV is a negative value, which means that the investment is not profitable. NPV is zero, which means that the investment is break-even.

- Explain the value impact of each variable on the NPV calculation. What the variable IRR means and explain the IRR calculation.

Investment Example: IRR

Value Investment: 1000

1. Initial cost: 100000

2. Annual cash flow: 10000

3. Discount rate: 10%

4. Number of periods: 10

5. NPV: 0

6. IRR: 10%

7. NPV: 0

Introduction To Solubility Phet Lab Answers Key

Raffaella Di Napoli



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