

# 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, Equity = 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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