

PMP STUDY GUIDE in plain English



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PROJECT SELECTION			
	Term	Formula	Explanation
1	Present Value	$\frac{FV}{(1 + r)^n}$	The result – amount of money to invest today (PV) for “n” years at r% interest in order to end up with the target sum (FV- Future Value). r = discount rate; n = valuation period in years; FV = Future Value. The bigger the better
2	Net Present Value	$NPV = PV_{\text{benefits}} - PV_{\text{costs}}$	NPV = Initial Investment less cumulative PV of all cash flows for “n” years NPV > 0: accept project NPV < 0: reject project
3	Payback Period		Length of time it takes the company to get back the initial cost of producing a product/service. The shorter the better the project
4	IRR	$0 = \sum_{t=0}^n \frac{CF_t}{(1 + IRR)^t}$	IRR = Internal Rate of Return. IRR is the discount rate at which NPV is zero 
5	Benefit-Cost Ratio (BCR)	$\frac{\text{Revenue}}{\text{Costs}}$	It compares the Benefits (or Revenues) of a project to its Costs: BCR < 1 : Benefits are less than Costs → reject project BCR > 1 : Benefits are greater than Costs → approve/accept project
6	Return on Capital (ROC)	Net Income (After tax.) from project / Total Capital invested in the project	It is a profitability ratio. It measures the return that an investment generates for capital contributors, i.e. bondholders and stockholders. Return on capital indicates how effective a company is at turning capital into profits
7	Economic Value Add Benefit Measurement (EVA)	$EVA = \text{Net Operating Profit After Tax} - \text{Cost of Capital} = (\text{Investment} \times \% \text{ Cost of Capital})$	It is a profitability ratio used in finance and accounting. It measures the return that an investment generates for those who have provided capital, i.e. bondholders and stockholders. ROIC tells us how good a company is at turning capital into profits
8	Opportunity Cost	Value of the project not selected	The loss of potential gain from other alternatives when one alternative is chosen
9	Working Capital	Current Assets - Current Liabilities	It is the capital of a business that is used in its day-to-day operations, calculated as the current assets, minus the current liabilities
10	Return on Investment (ROI)	$\frac{[\text{Gain from Investment} - \text{Cost of Investment}]}{\text{Cost of Investment}}$	It measures the gain or loss generated on an investment relative to the amount of money invested. ROI is usually expressed as a percentage and is used to compare a company's profitability or the efficiency of different investments
11	Discounted Cash Flow (DCF)	Cash Flow X Discount Factor	A discounted cash flow (DCF) is a valuation method used to estimate the attractiveness of an project investment opportunity
12	Depreciation	Straight-Line Depreciation	Depreciation expense = Asset Cost / Useful life Depreciation rate = 100% / Useful life
		Double Declining Balance Method	Depreciation rate = 2 * (100% / Useful life) Depreciation expense = Depreciation rate * Book Value at Beginning of Year Book Value = Book Value at Beginning of Year - Depreciation Expense
		Sum-of-Years Digit Method	Sum of Digits = (Useful Life - 1) + (Useful Life - 2) + etc Depreciation rate = fraction of years left and sum of the digits (i.e. 4/15%)
13	Expected Monetary Value (EMV)	$EMV = \text{Probability} * \text{Impact in currency}$	

NETWORK DIAGRAM			
	Term	Formula	Explanation
1	Critical Path		The combination of activities that, if any are delayed, will delay the project's finish ES: Early Start EF: Early Finish LS: Late Start LF: Late Finish
2	Total Float (or Slack)		Total Float (Slack): LF - ES Total Float is the length of time that the start of an activity can be delayed without delaying the finish-date of the project. Total Float can be 0+
3	Free Float (or Slack)		Free Float (Slack): LF - EF → ES of following - ES of Present - Duration of Present The amount of time an activity can be delayed before delaying the Early Start of a successor activity
4	Project Slack	$\text{Project Slack} = \text{LF} - \text{EF}$	The amount of time a project can be delayed without affecting the required due date of the project
5	Negative Float		Amount of time an activity's Early Finish occurs after a subsequent activity's Early Start
6	Activity Duration (AD)	$AD = EF - ES + 1$ $AD = LF - LS + 1$	ES = EF + duration + 1 EF = ES + duration + 1 LS = LF of successor - 1 LF = LS of successor + 1
7	Crashing a Project		Crash least expensive tasks on critical path
8	Float on Critical Path		0-days

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