

# 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.

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

**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.

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

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

## Payback Period

The time it takes to recover the initial investment.

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

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

## Return on Investment (ROI)

Measures profitability relative to investment cost

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

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

## Future Value (FV)

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

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

**Example:** FV = 1000(1+0.10)<sup>2</sup> = ₹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.

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

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

**Example:** PV = 1331 / (1.10)<sup>2</sup> = ₹1,000

## Capital Asset Pricing Model (CAPM)

Estimates expected return on an asset based on risk.

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

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

**Example:** ROI = (1200 - 1000) / 1000 × 100 = 20%

## Weighted Average Cost of Capital (WACC)

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

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

**Example:** Net Income = ₹900,000, Preferred Dividends = ₹100,000

**Example:** Debt = 300,000, Equity = 250,000

# Basic Finance Formula Sheet

**Robert R. Redfield**



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*ACSM Bulletin* ,1988 *ACCA Paper P4 - Advanced Financial Management Practice and revision kit* BPP Learning Media,2013-01-01 The examiner reviewed P4 Practice Revision Kit provides invaluable guidance on how to approach the exam Questions are grouped by key topic areas and integrated where appropriate Three mock examinations provide ample opportunity to practise questions and marking schemes show you how the examiner awards marks

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**Entrepreneurial Finance** Philip J. Adelman,Alan M. Marks,2009

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