

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: $NPV = \sum_{t=1}^n CF_t - C_0$

Example: Investment = ₹1,000
Cash inflows: ₹400/year 2-3 years; Discount rate = 10
NPV = ₹994.74 - ₹1000 = ₹-5.25 = ₹994.74 - 1000 = - ₹23

Internal Rate of Return (IRR)

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

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

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

Payback Period

The time it takes to recover the initial investment.

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

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

Return on Investment (ROI)

Measures profitability relative to investment cost

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

Example: Gain = ₹1200 - 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: $FV = ₹1.991.4 - ₹1000 =$

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: $FV = ₹1.331, r = 10\%, n = 3$

Example: $PV = (1351 / (1.10)^3) = ₹1.000$

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: $ROI = (1200 - 1000) / 1000 \times 100 = 20\%$

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

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Yi-Tong Ma



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