FINANCE EQUATIONS & ANSWER

A STUDY GUIDE

TIME VALUE OF MONEY

AMORTIZATION EQUATIONS

A foan, such as a mortgage or car payment, in which the loan is paid off in equal periodic installments.

FORMULA

$$A = P \frac{r(1+r)^n}{(1+r)^n - 1}$$

Withener:

A = payment Amount per period, <math>P = initial Principal (loan amount)r = interest rate per period, <math>n = total number of payments or periods.

ANNUAL PERCENTAGE RATE (APR)

Annual Percentage Rate (APR) is the interest rate that reflects all the costs of the loan during a one year time period.

FORMULA (single payment)

Amening Americal Finance Change Amount Borrowed or Proceeds Received

FORMULA (installments)

$$\frac{2MC}{P(N+1)}$$

Witheres:

M = number of payment periods in one year; N = number of scheduled payments; C = finance charges in dollars; P = original proceeds

EFFECTIVE ANNUAL RATE

Is used to determine the actual annual rate that would be paid on a loan or investment if the stated annual rate is affected by compounding.

FORMULA

Where:
$$EAR = \left(1 + \frac{k}{m!}\right)^n - 1$$

K = Niominal interest rate, M = Compounding frequency per year

EFFECTIVE INTEREST RATE

Real rate of interest on a loan.

FORMULA

Nominal Interest on Face Loan Net Proceeds of Loan

FUTURE (COMPOUND) VALUE

The future value of money is how much it will be worth at some time in the future. The future value formula shows how much an investment will be worth after compounding for so many years.

FORMULA:

 $F = F''(1 + i\phi)a$

Williams

F = the future value of the investment, P = the present value r = rate and m = time.

CAPITAL BUDGETING & DISCOUNTED CASH FLOW APPLICATIONS

CERTAINTY - EQUIVALENT APPROACH

The certainty equivalent approach is a guaranteed return that someone would accept, rather than taking a chance on a higher, but uncertain, return.

FORMULA: After-Tax Cash Inflow x Certainty-Equivalent Coefficient

NET PRESENT VALUE (NPV)

NPV is used in capital budgeting to analyze the profitability of an investment or project. NPV analysis is sensitive to the reliability of future cash inflows that an investment or project will yield.

FORMULA

$$NPV = \sum_{i=1}^{T} \frac{\cosh flow_i}{(1+r)^i} \cdot C_o$$

Witheres:

- T = time, t = cash flow period
- r = interest rate assumption
- C_n = initial investment

INTERNAL RATE OF RETURN (IRR)

The discount rate often used in capital budgeting that makes the net present value of all cash flows from a particular project equal to zero. Generally speaking, the higher a project's internal rate of return, the more destrible it is to undertake the project.

FORMULA

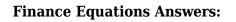
$$0 = \sum_{j=1}^{4} CF_{j} \cdot \left[\frac{1 \cdot (1 + IRR)^{-\gamma_{j}}}{IRR} \right] \cdot \left[(1 + IRR)^{-\frac{2\log_{3}}{q-\gamma_{j}}} \right] + CF_{\sigma}$$

September 1999

- n = number of cash flow
- CF.= cash flow at period j.
- IRR = Internal Rate of Return.

Finance Equations Answers

M Tight



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Table of Contents Finance Equations Answers

- 1. Understanding the eBook Finance Equations Answers
 - The Rise of Digital Reading Finance Equations Answers
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Finance Equations Answers
 - 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 Finance Equations Answers
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Finance Equations Answers
 - Personalized Recommendations
 - Finance Equations Answers User Reviews and Ratings
 - Finance Equations Answers and Bestseller Lists
- 5. Accessing Finance Equations Answers Free and Paid eBooks

- Finance Equations Answers Public Domain eBooks
- Finance Equations Answers eBook Subscription Services
- Finance Equations Answers Budget-Friendly Options
- 6. Navigating Finance Equations Answers eBook Formats
 - o ePub, PDF, MOBI, and More
 - Finance Equations Answers Compatibility with Devices
 - Finance Equations Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Finance Equations Answers
 - Highlighting and Note-Taking Finance Equations Answers
 - Interactive Elements Finance Equations Answers
- 8. Staying Engaged with Finance Equations Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Finance Equations Answers
- 9. Balancing eBooks and Physical Books Finance Equations Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Finance Equations Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Finance Equations Answers
 - Setting Reading Goals Finance Equations Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Finance Equations Answers
 - Fact-Checking eBook Content of Finance Equations Answers
 - 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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