

Corporate Finance formula

N u m b e r	Time Value of Money Formula For:	Annual Compounding	Compounded (m) Times per Year	Continuous Compounding
1	Future Value of a Lump Sum. (FVIF _{i,n})	$FV = PV(1+i)^n$	$FV = PV\left(1 + \frac{i}{m}\right)^{nm}$	$FV = PV(e)^{in}$
2	Present Value of a Lump Sum. (PVIF _{i,n})	$PV = FV(1+i)^{-n}$	$PV = FV\left(1 + \frac{i}{m}\right)^{-nm}$	$PV = FV(e)^{-in}$
3	Future Value of an Ordinary Annuity (FVIFA _{i,n})	$FVA = PMT \left[\frac{(1+i)^n - 1}{i} \right]$	$FVA = PMT \left[\frac{(1 + (i/m))^m - 1}{i/m} \right]$	
4	Future Value Annuity Due	$FV \text{ Annuity Due} = FVA * (1+i)$	$FV \text{ Annuity Due} = FVA * (1 + i_{\text{effective}})$	
5	Present Value of an Ordinary Annuity. (PVIFA _{i,n})	$PVA = PMT \left[\frac{1 - (1+i)^{-n}}{i} \right]$	$PVA = PMT \left[\frac{1 - (1 + (i/m))^{-m}}{i/m} \right]$	
6	Present Value Annuity Due	$PV \text{ Annuity Due} = PVA * (1+i)$	$PV \text{ Annuity Due} = PVA * (1 + i_{\text{effective}})$	
7	Present Value of a Perpetuity.	$PV_{\text{perpetuity}} = \frac{PMT}{i}$	$PV_{\text{perpetuity}} = \frac{PMT}{[(1+i)^{1/m} - 1]}$	
8	Continuous growing perpetuity	$PV = PMT / (i-g)$		
9	Effective Annual Rate given the APR.	$EAR = APR$	$EAR = \left(1 + \frac{i}{m}\right)^m - 1$	$EAR = e^i - 1$
10	Bond price	$PV = PV(\text{coupons}) + PV(\text{face value})$		
11	Rate of return	$\text{Rate of return} = \frac{\text{coupon income} + \text{price change}}{\text{investment}}$		
12	Current yield	$\text{Current Yield} = \frac{\text{Annual coupon payments}}{\text{Bond price}}$		
13	Real and nominal rate of return	$1 + \text{real rate of return} = \frac{(1 + \text{nominal rate of return})}{(1 + \text{inflation rate})}$		
14	Expected return	$r = \frac{DIV_1 + P_1 - P_0}{P_0}$		

Business Finance Formulas Sheet

Linda Pinson



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