Metode shortcut untuk kalkulasi present value

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Abstrak

In finance or investment analysis, present value is perhaps the most important concept. If we substract initial outlay from total present value, we will get another most widely-used rule in capital budgeting called the net present value (NPV) rule. In calculating the (net) present value of an investment or a project, we usually do it one by one namely getting the present value of each cash flow in the future using the relevant discount rate. However, we can use the short-cut method using a mathematical equation when certain conditions are met. This article tries to enumerate all the mathematical formulas available to get the present value straight should the required assumptions be satisfied. Practical illustrations of the use of the formulas are also given.