

Evaluation of Cash Flow Streams

Internal rate of return (IRR):

- The discount rate that makes net present value equal to zero.

$$NPV = 0 = CF_0 + \frac{CF_1}{(1+IRR)^1} + \frac{CF_2}{(1+IRR)^2} + \dots + \frac{CF_n}{(1+IRR)^n}$$

- Apply the IRR rules:
 - $IRR > \text{opportunity cost of capital}$, undertake the project
 - $IRR \leq \text{opportunity cost of capital}$, should not undertake the project.

Virtual Business Risk Vs Return Answers Quizlet

B Lingard



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