

PMP STUDY GUIDE in plain English



Jonathan Dornier



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PROJECT SELECTION		Formula	Explanation
1	Present Value	$\frac{FV}{(1 + r)^n}$	The result = amount of money to invest today (PV) for "n" years at r% interest in order to end up with the target sum (FV = Future Value). r = discount rate; n = valuation period in years; FV = Future Value. The bigger the better
2	Net Present Value	$NPV = PV_{\text{Benefits}} - PV_{\text{Costs}}$	NPV = Initial Investment less cumulative PV of all cash flows for "n" years NPV > 0: accept project NPV < 0: reject project
3	Payback Period		Length of time it takes the company to get back the initial cost of producing a product/service. The shorter the better the project
4	IRR	$0 = \sum_{t=0}^n \frac{CF_t}{(1 + IRR)^t}$	IRR = Internal Rate of Return. IRR is the discount rate at which NPV is zero 
5	Benefit-Cost Ratio (BCR)	$\frac{\text{Revenue}}{\text{Costs}}$	It compares the Benefits (or Revenues) of a project to its Costs: BCR < 1: Benefits are less than Costs → reject project BCR > 1: Benefits are greater than Costs → approve/accept project
6	Return on Capital (ROC)	$\text{Net Income (After tax) from project} / \text{Total Capital invested in the project}$	It is a profitability ratio. It measures the return that an investment generates for capital contributors, i.e. bondholders and stockholders. Return on capital indicates how effective a company is at turning capital into profits
7	Economic Value Add Benefit Measurement (EVA)	$EVA = \text{Net Operating Profit After Tax} - \text{Cost of Capital} = (\text{Investment Capital} \times \% \text{ Cost of Capital})$	It is a profitability ratio used in finance and accounting. It measures the return that an investment generates for those who have provided capital, i.e. bondholders and stockholders. ROIC tells us how good a company is at turning capital into profits
8	Opportunity Cost	Value of the project not selected	The loss of potential gain from other alternatives when one alternative is chosen
9	Working Capital	Current Assets - Current Liabilities	It is the capital of a business that is used in its day-to-day operations, calculated as the current assets minus the current liabilities
10	Return on Investment (ROI)	$(\text{Gain from Investment} - \text{Cost of Investment}) / \text{Cost of Investment}$	It measures the gain or loss generated on an investment relative to the amount of money invested. ROI is usually expressed as a percentage and is used to compare a company's profitability or the efficiency of different investments
11	Discounted Cash Flow (DCF)	Cash Flow X Discount Factor	A discounted cash flow (DCF) is a valuation method used to estimate the attractiveness of an project investment opportunity
12	Depreciation	Straight-Line Depreciation	Depreciation expense = Asset Cost / Useful life Depreciation rate = 100 % / Useful life
		Double Declining Balance Method	Depreciation rate = 2 * (100% / Useful life) Depreciation expense = Depreciation rate * Book Value at Beginning of Year Book Value = Book Value at Beginning of Year - Depreciation Expense
		Sum-of-Years Digit Method	Sum of Digits = (Useful Life - 1) + (Useful Life - 2) + etc Depreciation rate = fraction of years left and sum of the digits (i.e. 4/15%)
13	Expected Monetary Value (EMV)	$EMV = \text{Probability} * \text{Impact in currency}$	

NETWORK DIAGRAM		
1	Critical Path	The combination of activities that, if any are delayed, will delay the project's finish ES: Early Start EF: Early Finish LS: Late Start LF: Late Finish
2	Total Float (or Slack)	Total Float (Slack): LS - ES Total Float is the length of time that the start of an activity can be delayed without delaying the finish-date of the project. Total Float can be >= 0 
3	Free Float (or Slack)	Free Float (Slack): LF - EF → ES of following - ES of Present - Duration of Present The amount of time an activity can be delayed before delaying the Early Start of a successor activity
4	Project Slack	The amount of time a project can be delayed without affecting the required due date of the project
5	Negative Float	Amount of time an activity's Early Finish occurs after a subsequent activity's Early Start AD = EF - ES + 1 AD = LF - LS + 1 ES = EF + duration + 1 EF = ES + duration + 1 LS = LF of successor - 1 LF = LS of successor - 1
6	Activity Duration (AD)	
7	Crashing a Project	Crash least expensive tasks on critical path
8	Float on Critical Path	0 days

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Rachel S Tattersall



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Table of Contents Study Guide Pmp 8th Edition

1. Understanding the eBook Study Guide Pmp 8th Edition
 - The Rise of Digital Reading Study Guide Pmp 8th Edition
 - Advantages of eBooks Over Traditional Books
2. Identifying Study Guide Pmp 8th Edition
 - 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 Study Guide Pmp 8th Edition
 - User-Friendly Interface
4. Exploring eBook Recommendations from Study Guide Pmp 8th Edition
 - Personalized Recommendations
 - Study Guide Pmp 8th Edition User Reviews and Ratings
 - Study Guide Pmp 8th Edition and Bestseller Lists
5. Accessing Study Guide Pmp 8th Edition Free and Paid eBooks
 - Study Guide Pmp 8th Edition Public Domain eBooks
 - Study Guide Pmp 8th Edition eBook Subscription Services
 - Study Guide Pmp 8th Edition Budget-Friendly Options

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