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LINDON ROBISON

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  - after-tax multi-period IRR models
- inventories
- inventory turnover (ITO) ratio
- inventory turnover time (ITOT) ratio
- investment liquidity
- investment models

- investment ranking models
- investment rankings
- investment returns
- investments
  - continuous decay
  - growth and decay
  - incremental investments
  - irregular periodic cash flows
  - light bulb
  - nature of
  - ranking
  - repeatable
  - returns on
  - stand-alone investments
- IRR rankings
- isoutilities

## L

- land investments
- lease agreement
  - operating leases
  - sale and leaseback
- leases
  - liquidity
  - risk
- least cost expansion path
- level of detail
- leverage
- leverage ratios
  - debt-to-equity (DE) ratio
  - equity multiplier (EM) ratio
- liabilities
- Limited Liability Company (LLC)
- limited partnership
- liquidity
- liquidity measure
- liquidity ratios
  - current ratio (CT)
  - quick ratio (QK)
- loan analysis

- loan equality equation
- loan payment
- loan term
- long-term assets
- long-term discount rates

## M

- management process
- marginal periodic rates
- marginal tax rate
- mathematical notation
- maximum bid price models
- maximum bid price models with taxes
- minimum sell price models
- minimum sell price models with taxes
- mission statement
- modified IRR model (MIRR)
- modified NPV model (MNPV)
- motives

## N

- Net Income After Taxes (NIAT)
- net present value (NPV) models
- net working capital (NWC)
- nominal discount rates
- nominal interest rates
- nominal rate
- noncash expense
- non-current long-term debt
- nonfinancial investments
- nonfinancial objectives
- normal distribution
- normal probability density function
- NPV rankings

## O

- objectives
- objects
- obsolescence risk
- one-time investments

- operating leases
- opportunities
- opportunity analysis
- opportunity cost
- optimal capital structure
- optimal leverage ratio
- optimal life
- optimal life model
- optimal replacement age
- optimal service extraction rates
- ordinary annuities
- overhead expenses (OE)
- over identified variables
- owner draw

## P

- partnerships
- payable turnover (PTO) ratio
- payable turnover time (PTOT) ratio
- payback model
- performance
- periodic cash flow
- periodic discount rates
- periodic interest rates
- periodic investment size
- periodic liquidity measure
- periodic rate
- periodic rates of return
- periodic size differences
- personal deductions
- point elasticity
- points added loans
- predict future financial opportunities and threats
- preferred stockholders
- premiums
- present value (PV) model
- price-to-earning (PE) ratios
- price-to-earnings (PE) ratio
- price variability
- probability density function
- profitability

- profitability ratios
  - profit margin (m) ratio
  - return on assets (ROA) ratio
  - return on equity (ROE) ratio
- profit margin (m) ratio
- pro forma balance sheet
- pro forma income statement
- property tax
- PV models
- PV templates
  - endogenous variables
  - forecasts
  - liquidation values
  - populating
  - projecting margins

## Q

- quantity theory of money (QTM)
- quick ratio (QK)

## R

- random variables
- ranking consistency
- ranking investments
- ranking models
- ranking PV models
- rates of return
- real discount rates
- real growth rate
- real interest rates
- realized capital gains (losses) (RCG)
- receivable turnover (RTO) ratio
- receivable turnover time (RTOT) ratio
- refinance problems
- refinancing a constant payment loan
- refinancing loans
- relational goods
- relationships
- rental agreements
- repeatable investments
- resolving size differences

- addition
- scaling
- return on assets (ROA)
- return on equity (ROE)
- returns
- revenue
- risk
  - diversifiable
  - non-diversifiable
- risk aversion
- risk preferences
- risk premiums
- risk responses
  - diversification
  - purchase risk reducing investments
  - purchasing insurance
  - sharing outcomes
- risk response strategies
- risky events

## S

- sale and leaseback lease
- sales of long-term assets
- sampling error
- scaling
- S corporations
- securities market
- sharing risk
- single period discount rates
- social capital
- socio-emotional goods (SEG)
- soft data
- sole proprietorship
- solvency
- solvency ratios
  - debt-to-service (DS) ratio
  - times interest earned (TIE) ratio
- Sources and Uses of Funds (SAUF) statement
- SPELL ratios
- Squeeze versus the Bulge

- standard deviation
- statement of cash flow (SCF)
- static analysis
- stochastic
- stocks
- strategic goals
- strategy
- strengths
- Subchapter C corporations
- Subchapter S corporations
- subsystems
- system analysis
- system metaphors

## T

- tactical objectives
- taxable income
- tax adjustment coefficient
- tax advantages
- tax credits
- taxes
  - lease agreements
  - non-neutral taxes
- tax exclusion
- tax liability
- tax rates
- tax shield
- templates
- temporal CT ratio
- term
- term differences
- threat analysis
- threats
- time and use costs
- time dated cash flow

- time deposits
- times interest earned (TIE) ratio
- total costs and returns principle
- trade-off analysis
- trade-offs
- transaction costs
- trend analysis
- true rate
- trust

## U

- uncertain events
- unequal terms
- unlimited liability
- $US_0(r^f/m, mn)$
- $US_0(r, n)$

## V

- value in use model
- variance

## W

- weaknesses
- weather forecast metaphor
- weighted cost of capital (WCC)
- what if analysis
  - scenarios

## Y

- yield curve