



METADATA

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Abstract

This textbook is addressed to undergraduate students studying the course "Investment Evaluation", as well as to readers and scientists in the field who wish to understand the basic principles of investment project evaluation and apply them in practice. It combines both financial and socio-economic evaluation of projects in a simple and practical way through the use of several examples. It deals with topics such as the role of investment in economic growth, the financial system and its importance in investment creation, traditional investment appraisal

criteria and investment decisions based on discounted cash flows, and addressing issues relevant to project appraisal such as cash flow determination, depreciation, taxes, interest and inflation. Also presented are the treatment of specific investment decisions, such as the acquisition of machinery through long-term leasing or bank borrowing, and the incorporation of risk in investment appraisal, while the evaluation of public projects and policies through the change in social surplus and the valuation of benefits and costs of projects are discussed.

