

Principales abréviations anglaises utilisées dans les cours de finance

CAPEX : capital expenditures (dépenses d'investissement)

CF: cash flow

D : debt

DCF: discounting cash flow

E: equity

Ebit: earnings before interest and taxes

Ebitda: earnings before interest, taxes, depreciation and amortization

FV: future value

IAS : international accounting standards

IFRS : international financial reporting standards

IRR : internal rate of return

M&A: mergers and acquisitions

NPV : net present value

OPEX : operational expenditures (dépenses d'exploitation)

PER : price earnings ratio

P&L: profit and loss

PV: present value

ROE: return on equity

ROI: return on investment

wacc : weighted-average cost of capital