

Quantitative Finance Formulae

I : Interest, P : Principal, i : interest rate, t : time

Interest accumulation: $FV = PV + I$

Simple interest: $FV = PV(1 + it)$

Compound Interest: $FV = PV(1 + i)^t$

Simple discount: $D = FV \times d \times t$

Compound Interest

Nominal annual rate compounded m times/year: $i_A^{(m)}$

Effective rates conversion, time unit: year (A , Annual) subdivided into m and n periods:

$$(1 + i_{A/m})^m = (1 + i_A/n)^n$$

Annual Nominal Rate & Effective Rate versus Equivalent Annual Rate

$$\begin{aligned}(1 + i_A) &= \left(1 + \frac{i_A^{(m)}}{m}\right)^m \\(1 + i_A)^{t/m} &= \left(1 + \frac{i_A^{(m)}}{m}\right)^{tm} \\i_A^{(m)} &= m \left[(1 + i_A)^{1/m} - 1 \right]\end{aligned}$$

Continuous compounding

Nominal rate, Force of Interest:

$$\delta = \ln(1 + i_A) \Leftrightarrow e^\delta = 1 + i_A$$

$FV : S = P e^{\delta t}$; $PV : P = S e^{-\delta t}$

Annuities, Unit Payment Annuity

Unit Annuity Immediate

$$\begin{aligned}PV : a_{\overline{n}|i} &= \frac{1 - (1 + i)^{-n}}{i} \\FV : s_{\overline{n}|i} &= \frac{(1 + i)^n - 1}{i} = a_{\overline{n}|i}(1 + i)^n\end{aligned}$$

Unit Annuity due

$$PV : \ddot{a}_{\overline{n}|i} = 1 + a_{\overline{n-1}|i} = a_{\overline{n}|i}(1 + i)$$

$$FV : \ddot{s}_{\overline{n}|i} = s_{\overline{n}|i}(1 + i)$$

Deferred Annuity

$$PV : {}_k|a_{\overline{n}|i} = a_{\overline{n}|i}(1 + i)^{-k}$$

$$FV : {}_k|\ddot{s}_{\overline{n}|i} = \ddot{s}_{\overline{n}|i}$$

Perpetuity Annuity, $PV : a_{\overline{\infty}|i} = \frac{1}{i}$, $\ddot{a}_{\overline{\infty}|i} = 1 + \frac{1}{i}$

Variable Payment Annuities

Increasing arithmetic progression annuity:

$$\begin{aligned}(C - h)a_{\overline{n}|i} + h(Ia)_{\overline{n}|i} \\(Ia)_{\overline{n}|i} &= \frac{\ddot{a}_{\overline{n}|i} - n(1 + i)^{-n}}{i}\end{aligned}$$

Decreasing arithmetic progression annuity:

$$(D - h)a_{\overline{n}|i} + h(Da)_{\overline{n}|i}; (Da)_{\overline{n}|i} = \frac{n - \ddot{a}_{\overline{n}|i}}{i}$$

Geometric progression annuity:

P : 1st Payment; i : Interest Rate; g : Growth Rate

$$P \left(\frac{1 - \left(\frac{1+g}{1+i}\right)^n}{i - g} \right)$$

Leasing

AC : Asset Cost; R : Lease Periodic Payment; DP : Down Payment; RV : Residual Value:

$$AC = DP + Ra_{\overline{n}|i} + RV(1 + i)^{-n}$$

$$R = R^* + I$$

$$I = RV \times i$$

$$PV = AC - DP = R^* a_{\overline{n}|i}$$

R^* : Payment on Loss; I : Interest on Residual.

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