

## FINANCIAL MARKETS (CHAPTER 9 - CONCEPTS & MODES OF ANALYSIS)

### What is Simple Interest?

**Simple Interest:** Simple Interest is the interest paid only on the principal amount borrowed. No interest is paid on the interest accrued during the term of the loan.

There are three components to calculate simple interest: principal, interest rate and time.

**Formula for calculating simple interest:**

$I = Prt$  Where,

$I$  = interest

$P$  = principal

$r$  = interest rate (per year)

$t$  = time (in years or fraction of a year)

Example:

Mr. X borrowed Rs. 10,000 from the bank to purchase a household item. He agreed to repay the amount in 8 months, plus simple interest at an interest rate of 10% per annum (year).

If he repays the full amount of Rs. 10,000 in eight months, the interest would be:  $P = \text{Rs. } 10,000$   $r = 0.10$  (10% per year)  $t = 8/12$  (this denotes fraction of a year)

Applying the above formula, interest would be:

$I = \text{Rs. } 10,000 * (0.10) * (8/12) = \text{Rs. } 667.$

This is the Simple Interest on the Rs. 10,000 loan taken by Mr. X for 8 months.

If he repays the amount of Rs. 10,000 in fifteen months, the only change is with time.

Therefore, his interest would be:

$I = \text{Rs. } 10,000 * (0.10) * (15/12) = \text{Rs. } 1,250$

### What is Compound Interest?

**Compound Interest:** Compound interest means that, the interest will include interest calculated on interest. The interest accrued on a principal amount is added back to the principal sum, and the whole amount is then treated as new principal, for the calculation of the interest for the next period.

For example, if an amount of Rs. 5,000 is invested for two years and the interest rate is 10%, compounded yearly:

- At the end of the first year the interest would be  $(\text{Rs. } 5,000 * 0.10)$  or Rs. 500.
- In the second year the interest rate of 10% will applied not only to Rs. 5,000 but also to the Rs. 500 interest of the first year. Thus, in the second year the interest would be  $(0.10 * \text{Rs. } 5,500)$  or Rs. 550.

**Formula for calculating Compound Interest:**

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**J Dewey**



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