

- I. Time Value of Money** *Remember..The Time Value of Money (TVM) is a financial concept that recognizes the idea that a sum of money today is worth more than the same sum in the future. This is because money has the potential to earn interest or investment returns over time* (This isn't something that needs to be filled out but just ties it all together)

A. Multiple/mixed cash flows time value relationships (general model for multiple cash flow)- With unequal periodic cash flows, you must treat each individual cash flow on its own, also called a stream of cash flows. What to invest in today to obtain future value. The general model for multiple cash flows involves considering different cash flows occurring at various time periods and calculating their present value or future value. This model helps determine the total value of multiple cash flows at a specific point in time. Consider the different time periods and interest rates associated with each cash flow.

B. Annuities

1. **What are they? What are examples of them?-** Annuities are a level stream of cash flows at regular intervals with a finite maturity. Constant periodic cash flow (in or out). Foundation of nearly all consumer and business lending
2. **Formula and problem-solving-**
3. **Annuity due vs. ordinary annuity-** Can begin at the start of each period (annuity due) as is true of rent and insurance payments or at the end of each period, (ordinary annuity) as in the case of mortgage and loan payments.
4. **Perpetuity-** Annuity cash flow that continues forever, examples include endowed scholarships or professorships

C. . Amortization

1. **What is it? How does it work?** Repaying a loan or debt via an annuity cash flow, constant periodic payments pays off interest and part of principal balance. It ensures that the debt is paid off gradually over time.
2. **Why is it good for borrowers? For lenders?** For lenders, no uncertainty in cash flow from loans. For borrowers, a regular scheduled payment (mortgages, auto loans, credit cards, etc). consider a 30-year fixed-rate mortgage. Amortization ensures that borrowers make regular, predictable payments, making budgeting easier. For lenders, they receive a steady stream of interest income, reducing the risk of default.
3. **Differ from other bank lending practices?** Amortization specifically refers to the structured repayment of a loan through periodic payments. Other lending practices, such as personal loans or lines of credit, may not follow the same amortization structure.
4. **Applications of amortization:** Amortization is widely used in various financial applications, including mortgages, auto loans, personal loans, and business loans. Think of an auto loan, where you make monthly payments to pay off the loan balance. Each payment covers both principal and interest, contributing to the gradual reduction of the debt.

Bart Tvm Study Guide

Leonard Maltin



Bart Tvm Study Guide:

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