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In interest theory, we often use  $A(t)$  (the amount function) to indicate the value of the account at time  $t$ . The function  $a(t) = A(t) - A(0)$  is referred to as the accumulation function. Thus, the accumulation function for compound interest is  $a(t) = (1+i)^t - 1$ : Example 3. Banks A and B both offer savings accounts that pay 5% interest per year.

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Solution: Here, the loan sum =  $P = \text{Rs } 10000$ . Rate of interest per year =  $R = 10\%$

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### Simple Interest (S.I) - Definition, Formula, and Problems

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Mathematical Assn. of America 2009 107 pages \$34.00 Hardcover HB539 This manual lists the odd-numbered solutions for the second edition of the financial mathematics textbook Mathematical Interest Theory, which prepares actuarial students for the SOA FM/CAS 2 and FM/2 exams.

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