C M

 0 1 2 3 t

 M = C(1+i)t

 C M

 0 1 2 3 t

 C = M(1+i)-t

 V.A. M

 R R R ……. R posticipata

 0 1 2 3 n

 V.A. = R M = R

 V.A. M

 R R R R ……. R anticipata

 0 1 2 3 n-1 n

 V.A. = R(1+i) M = R(1+i)

 Tassi equivalenti

 1+i = (1+ik)k

Tasso annuo nominale convertibile k-volte jk  ik = jk/k