

Loan (Finance)

[@wikipedia](#)

Type of [Financial Transaction](#) in which the [Lender](#) transfer a [cash](#) to the [Borrower](#) now in return for many smaller repayments of the [Borrower](#) to the [Lender](#) over time, usually on a fixed schedule.

The usual practise for a [Lender](#) to apply [Interest](#) charges above the [Principle Sum](#).

The [Interest](#) can be [Running Interest](#) (if paid within the typical [Accounting Period](#) and tracked in [P&L](#)) or [Accrued Interest](#) (and tracked in [Balance Sheet](#)).

See also

[Business](#) / [Business Administration](#) / [Financial Management](#) / [Financial Accounting](#)

[[Loan-in](#)] [[Loan-out](#)]

[[Balance Sheet](#)] [[P&L](#)]