

<<企鹅国际金融词典-英文>>

图书基本信息

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作者：（英）本那克（英）曼斯 编

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内容概要

今天的金融业比以往任何时期都更趋国际化，每一位从业人士会很快发现《企鹅国际金融词典》将是一本必备的工具书。

本词典讲解清晰、内容广泛、综合性强。

它把银行、保险、现金、商品和证券市场等领域中所使用的关键词语以及来自不同语言不同语言的金融汇于一卷，为你指点迷津。

章节摘录

版权页： 'A'day(UK)29 April 1988,when the Financial Services Actcame into force. (Fr.)Open outcry; one of the three methods of quotation on the French stock exchange,the others being parcasier and par opposition. Normally used in the march é à terme. 'A'shares See share. ABI See Association of British Insurers. Abschlag(Get.)Discount. absolute liability See strict liability. accelerated accrual Use of a denominator less than 60 in the accrual rate applied in the calculation of an employee's pension(see pensions). If the denominator is, e.g., 40, then an employee having served for 40 years would receive 100% of their final salary as pension. Accelerated depreciation See capital allowances. Acceptance The act of accepting, i.e. agreeing to honour, a bill of exchange. By extension, the document itself. Acceptance credit A use of acceptances whereby a set credit period is accorded the buyer by means of a documentary letter of credit, or documentary credit. A bank or accepting house is itself the drawee of the bill, subject to clausing and to the document-ary credit. The bank or accepting house normally discounts the bill and remains responsible for payment of the bill at maturity, making arrangements with the buyer for the latter's payment in turn. Should the buyer fail to pay, the bank's liability to pay remains, contrary to the practice for a simple acceptance. Accepting house accepting house A merchant bank originally belonging to the Accepting House Committee (now the British Merchant Banking and Securities Association), a category historically entitled to smaller, or finer, rates of discount on accepted bills of exchange at the Bank of England. All accepting houses are major merchant banks, and in 1986 they numbered 16. Their discount privileges with the Bank of England now extend to all banks on the eligible list. Accepting houses are so named because they initiated the practice of bill acceptance.

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