

金融英语词汇每日一新（八）PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/129/2021\\_2022\\_\\_E9\\_87\\_91\\_E8\\_9E\\_8D\\_E8\\_8B\\_B1\\_E8\\_c92\\_129132.htm](https://www.100test.com/kao_ti2020/129/2021_2022__E9_87_91_E8_9E_8D_E8_8B_B1_E8_c92_129132.htm) bond anticipation note [证]

预期债券票据来源：考试大 Short term bond which will be paid off with the proceeds from a subsequent, larger bond issue. Also called anticipation note. 是指政府通过后一期发行的债券来偿还

先前发行的短期债券。在预期将执行较大型债券发行的情况发行的短期附利息证券bond discount [证] 债券折价来源：考

试大 The amount by which a bonds par exceeds its market price.

Also called discount. 是指债券售价低于其面值的那部分差额

。bond equivalent yield [分] 债券等值收益率来源：考试大 A

restating of the yield on a debt instrument in terms of semiannual interest, in order to facilitate direct comparison to an interest-bearing coupon security. 计算每半年、每季度、每月支付利息的折让

债券的年度收益率。面值1000元的定息证券的计算方法如下

：购买价格/1000-购买价格。是指以年百分率方法计算为基础，将折扣发行的无息短期债券收益率转换成半年期付息债券

的收益率。其适用于贴水债券的收益计算。例如，180天期国库券，面值10000元，以9750元出售，则债券等值收益率为

： $(10000 - 9750) / 9750 \times 365 / 180 = 5.2\%$ 。bond fund [证] 债

券基金来源：考试大 A mutual fund which invests in bonds, typically with the objective of providing stable income with minimal

capital risk. Also called debtholder. 以稳定收入及风险最小化为投资目标的共同基金，主要投资有收入的金融工具，包括企

业、政府或市政债券。投资于各种债券的基金，其投资收益

较为稳定，利息比银行储蓄高。bond indenture [银] 债权契约  
来源：考试大 A written agreement between the issuer of a bond and his/her bondholders, usually specifying interest rate, maturity date, convertibility, and other terms. Also called indenture. 指一张明确记载债券持有人与发行公司双方所拥有的权利和义务的法律文件。由发行人和债券所有人达成的，通常标明利率、到期日、可兑换性和其他项目的书面协议，也叫契约。备注：  
来源：考试大[保]代表保险，[房]代表房地产，[会]代表会计，[分]代表注册财务分析师，[银]代表银行，[证]代表证券。100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)