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[https://www.100test.com/kao\\_ti2020/129/2021\\_2022\\_\\_E9\\_87\\_91\\_E8\\_9E\\_8D\\_E8\\_8B\\_B1\\_E8\\_c92\\_129137.htm](https://www.100test.com/kao_ti2020/129/2021_2022__E9_87_91_E8_9E_8D_E8_8B_B1_E8_c92_129137.htm) bond swap [证] 债券互

换来源：考试大 The simultaneous sale of one bond issue and the purchase of another, to stretch out maturities or for tax reasons. 是指利用两种债券头寸的差异，同时卖出某一种债券而又买入另一种债券的操作方式。是一种主动性债券组合管理战略。根据互换原因不同，可分为三种：一是替代互换；二是利率预期互换；三是市场间价差互换。 bonds [分] 公债 A

long-term debt security with a stated interest rate and fixed due dates, issued by a corporation or a government, when interest and principal must be paid. There are many variations. 是bond的复数形式，专

指由政府发行的不记名债券。 book n. [会] 帐册，帐簿 来源：考试大 A chronological record of a specialists inventory of securities

and orders that other exchange members have placed with the specialist. Also called specialists book. 是指会计账簿的总称，包括分类账、总账和其他账。 book building [银] 需求建档来源

：考试大 The process by which the offer price of an IPO is based on actual demand from institutional investors. 根据机构投资者对首次公开上市的实际需求制定发行价格的过程 book entry

securities [分] 记帐证券来源：考试大 Security issued not as a certificate but simply as an entry in a bank account. 是指记录在客户账户中的不记名债券。 备注：来源：考试大[保]代表保险

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