

金融英语财务英语词汇C 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_129392.htm calendar year figure 历年数字 call 催缴通知；认购期权 call deposit 通知存款；活期存款 call loan 短期同业拆借；通知贷款 call margin 补仓；追加保证金 call market 短期同业拆放市场 call money 短期同业拆借；活期贷款 call option 认购期权；看涨期权 call price 赎回价格；提前赎回价 call warrant 认购认股权证；回购认股权证 callable share 可收回股份；可兑付股份 called up share capital 已催缴股本 Canadian Dollar [CAD] 加拿大元 Canadian Eastern Finance Limited 加拿大怡东财务有限公司 Canadian Imperial Bank of Commerce 加拿大帝国商业银行 cancellation price 取消消费 cap 上限 capital 资本；资金 Capital Accord 《资本协定》 capital account 资本帐；非经常帐 capital account commitment balance 资本帐承担额结余 Capital Adequacy Directive [CAD] 《资本充足指引》 capital adequacy ratio [CAR] 资本充足比率 capital allowance 资本免税额 capital alteration 资本变更 capital and liabilities ratio 资本负债比率 capital and liquidity requirement 资本与流动资金的规定 capital appreciation 资本增值 Capital, Asset Quality, Management, Earnings and Liquidity Rating System [CAMEL Rating System] 资本、资产质素、管理、盈利及流动资金评级制度〔CAMEL评级制度〕 capital assets 资本资产 capital at risk 风险资本 capital base 资本基础；资金基础 capital charges 资本支出；资本费用 capital commitment 资本承担 capital contribution certificate 出资证明书 capital convergence 划

—资本充足比率 capital cost 资本成本；建设成本；建设费用
capital cover 资本保证 capital deficit 资本赤字 capital divided into
shares 资本分成股份 capital element 资本因素；资本部分 capital
equipment 资本设备 capital expenditure 资本开支；非经常开支
capital expenses 资本费用 capital financing 筹集资本；以非经常
收入支付非经常开支的结算 capital flow 资金流量 capital
formation 资本形成；集资 capital formation figure 资本组合数字
capital fund 资本基金 capital gain 资本增益；资本增值 capital
gains tax 资本增值税 capital goods 资本财货；资本货物 capital
grant 非经常补助金；非经常拨款；建设补助金 capital grant
cycle 建设补助金周期 capital injection 注入资本；注资 capital
input 投入资本 capital intensity 资本密集度 capital intensive 资本
密集 capital investment 资本投资 Capital Investment Fund 资本投
资基金 capital loss 资本损失 capital maintenance 资本保值；资
本保留 capital market 资本市场；资金市场 capital market
instrument 资本市场票据 capital money 资本款项 capital money
subject to a trust 信托财产资本 capital movement 资本流动 capital
nature 资本性质 capital outlay 资本支出 capital portion 资本部分
capital profit 资本利润 capital project 基本工程项目；非经常开
支项目 capital receipt 资本收入 capital redemption 资本赎回
capital redemption business 资本赎回业务 capital redemption
contract 资本赎回合约 capital redemption reserve 资本赎回储备
capital reduction 资本减缩；减资 Capital Reduction Scheme
[Stock Exchange of Hong Kong Limited] 股本削减计划〔香港联
合交易所有限公司〕 capital repayment 偿还资本 capital reserve
资本储备；后备资本 capital revenue 资本收益；非经常收入

capital spending 资本开支；资本支出；非经常开支 capital stock 股本 capital stock subscription 认缴股本；认购股本 capital subsidy 建设津贴；基本建设津贴 capital subvention 非经常资助金 capital sum 资本额 capital tax 资本税 capital transfer tax 资本转移税 capital turnover 资本周转率 capital value 资本价值 capital works project 基本工程项目 Capital Works Reserve Fund 基本工程储备基金 Capital Works Resource Allocation Exercise 基本工程计划资源分配工作 capitalization 资本化；资本总额 capitalization of interest 利息化作本金 capitalized interest 化作本金的利息 capitalized loan 转作资本的贷款 capitalized value 资本还原值；资本化价值 capitiation grant 按人计算的补助金 captive insurance business 专属自保保险业务 car insurance 汽车保险 Caribbean Development Bank 加勒比开发银行 CARIPLLO-Cassa di Risparmio delle Provincie Lombarde S.p.A. [trading as Cariplo S.p.A.] 意大利嘉利堡银行 cartel 同业联盟；卡特尔 cartelized rates system 联营式利率制度 cash 现金；现款 cash accounting system 现金会计制度 cash acquisition 以现金投资所得的资产 cash allowance 现金津贴 cash assets 现金资产 cash at bank 银行现金；银行存款 cash balance 现金结余 cash basis 现金收付制；收付实现制 cash basis accounting 现金收付制会计；收付实现制会计 cash bonus 现金红利 cash book 现金出纳帐；现金簿 cash client 现金客户 cash commission rebate 现金回佣 cash compensation 现金补偿 cash contribution 现金承担额；现金分担额 cash cost 直接费用；现金成本 cash coupon 现金礼券 cash credit 现金信贷 cash deficit 现金赤字 cash deposit and withdrawal 现金收支 cash disbursement journal 现金支出日记簿 cash

disbursement slip 现金支出传票；现金支出单 cash flow 现金流量；银根 cash flow lending 流动现金放款；无抵押融资 cash flow statement 现金流量表；现金流动表 cash flow surplus 现金流量盈余 cash in hand 库存现金；手头现金 cash in till 备用现金 cash in transit 运送中现金；在运现金 cash input 投入现金 cash input figure 现金投入数字 cash limit 现金支出限额；现金限额 cash margin 现金保证金 cash market 现货市场；现金交易市场 cash offer 现金要约；现金补偿额 cash payment 现金付款；现金支付 cash position 现金头寸 cash price 现金价格 cash receipts journal 现金收入日记簿 cash receiving slip 现金收入传票；现金收入单 cash settlement 现金结算 cash surplus 现金盈余 cash with order 订货付现；凭票即付 cashiers order 银行本票 cashiers order outstanding 未承兑的银行本票 cash-limited subhead 有现金支出限额的分目 cash-sweep 现金彩票活动 casual client "散客"；"散户" CCASS Depository 中央结算系统证券存管处 CCIC Finance Limited 中芝兴业财务有限公司 ceding company 分出公司 ceding insurer 分出保险人 ceiling 上限 ceiling price 最高限价 central bank 中央银行 Central Bank Bilateral Repurchase Agreement 《中央银行双边回购协议》 central banking 中央银行业务 central banking function 中央银行职能 Central Clearing and Custodian System 中央结算及托管系统 Central Clearing and Depository System 中央结算及存管系统 Central Clearing and Settlement System [CCASS] 中央结算及交收系统〔中央结算系统〕 central clearing house 中央结算所 central clearing system 中央结算制度；集体交收系统 central custody system 中央托管系统 central depository 中央存管处 central depository system 中央证

券存管制度 Central Money markets Unit [CMU] 债务工具中央
结算系统 central rate 中央汇率；中心汇率 Central Registration
Hong Kong Limited 香港中央证券登记有限公司 Central Tender
Board 中央投标委员会 Centrale de Livraison de Valeurs
Mobilières [CEDEL] 中央证券交收系统；世达结算系统
centralized budgetary and payments system 集中预算及支付制度
centred 12-month moving average 十二个月定位移动平均数
certificate of approval 批准证明书 certificate of beneficial
entitlement to property 资产权益证书 certificate of compliance 合
格证明书；合约完成证明书 certificate of deposit [CD] 存款证
certificate of exemption from estate duty 豁免遗产税证明书
certificate of incorporation 公司注册证书；法团注册证书
certificate of incorporation of registered trustees 注册受托人法团证
书 certificate of indebtedness [CI] 负债证明书 certificate of
insurance 保险证书 certificate of interest 权益证明书；息票
certificate of means 资产证明书 certificate of participation 参与证
明书 certificate of payment of profits tax 缴付利得税证明书
certificate of preference 特惠税证 certificate of rateable value 应课
差饷租值证明书 certificate of registration 登记证书；注册证明
书 certificate of satisfaction 清偿证明书 certificate of transfer 转让
证明书 certificate to bearer 不记名证明书 certification 核证
certification fee 核证费 certified cheque 经银行证明可兑现的支
票 certified public accountant [CPA] 执业会计师 certified
statement 经证明的报表 cessation of business 停业 cession 分保
C.F. Finance Company Limited 浙一财务有限公司 chance 机会
；中彩机会 Chang Hwa Commercial Bank, Ltd. 彰化商业银行

change of domicile 迁册 change to estimates 修订预算 change to the approved estimates of expenditure 核准开支预算的变动 charge 费用；押记；抵押 charge number 税单号码 charge on assets 资产的征税 charge upon general revenue 从政府一般收入中拨款支付 chargeable 可予征收；应课税的 chargeable agreement for sale 可予征收印花税的买卖协议 chargeable income 应课税入息 chargeable normal trading receipt 应课税的一般营业收入 chargeable profit 应课税利润 chargeable to tax 应课税 charged to... 记入.....帐目 chargee 承押记人 charge-holder 受押人 Charges Section [Companies Registry] 押记注册组〔公司注册处〕 charging order 押记令 chargors right 押记人的权利 charitable donation 慈善捐款 charitable trust 慈善信托 charity property 慈善财产 Charoen Pokphand Finance Company Limited 卜蜂财务有限公司 charter 章程；特许权 charter of incorporation 成立章程 chartered accountant 特许会计师 Chartered Institute of Bankers [United Kingdom] 特许银行学会〔英国〕 Chartered Institute of Public Finance and Accountancy [United Kingdom] 特许公共财政及会计学会〔英国〕 charterer 承租人 Chase Manhattan Asia Limited 美国大通亚洲有限公司 Chase Manhattan Bank 美国大通银行 chattels 实产 Chau Brothers Finance Company Limited 周氏兄弟财务有限公司 Che Hsing Finance Company Limited 浙兴财务有限公司 check-and-balance system 制约平衡制度 Chekiang First Bank Limited 浙江第一银行 cheque 支票 Chiao Yue Finance Company Limited 侨裕财务有限公司 Chiba Bank, Ltd. 千叶银行 Chicago Board of Options Exchange 芝加哥期权交易所 Chicago Board of

Trade 芝加哥交易所 Chicago Mercantile Exchange 芝加哥商品交易所 Chief Executive of Hong Kong Monetary Authority 香港金融管理局总裁 Chief Executive of Stock Exchange of Hong Kong 香港联合交易所行政总裁 Chief Executive Officer of Hong Kong Futures Exchange 香港期货交易所行政总裁 Chief Executives Committee [Hong Kong Monetary Authority] 总裁委员会〔香港金融管理局〕 child allowance 子女免税额 China amp. Banking Co., Ltd. 中央信托银行 Chuo Trust Asia Limited 中央信托亚洲有限公司 Citibank, N.A. 万国宝通银行 CITIC Ka Wah Bank Limited 中信嘉华银行有限公司 Citicorp Commercial Finance (H.K.) Limited 万国宝通工商财务(香港)有限公司 Citicorp International Limited 万国宝通国际有限公司 civil debt 民事债项 Civil Service Pension Reserve Fund 公务员退休金储备基金 claim 申索；索偿；债权 claim equalization fund 申索平衡基金 claim for refund of property tax 申请发还物业税 claim of debt 债权申索 claim on bank 对银行的债权 claim to dividend 摊还债款申索 claimant 申索人；索偿人 claims statistics 申索统计数字 class of insurance business 保险业务类别 class of property 财产类别 claw-back 递减率 clearance cost 清拆成本 clearing 结算；票据交换；清算 clearing account 结算帐户 clearing and settlement system 结算和交收系统 clearing balance 结算差额 clearing bank 结算银行 clearing cheque 交换支票 clearing house 结算所；票据交换所 Clearing House Automated Transfer System [CHATS] 结算所自动转帐系统 Clearing House of the Hong Kong Association of Banks 香港银行公会结算所 clearing member 结算会员 Clearing Members Fund 结算会员基金 clearing participant 结算参

与者 clearing rebate 结算费用的回佣 Clearing Rules [SEHK Options Clearing House Limited] 《结算规则》〔联交所期权结算所有限公司〕 Clerk to Finance Committee [Legislative Council] 财务委员会秘书〔立法会〕 Clerk to the Board of Review 税务上诉委员会书记 client 客户；委托人；当事人 client agreement 客户协议 client confidentiality 客户保密的责任 client money 客户款项 client statement 客户结单 clients fund 客户资金 close 结算；收市；收盘 close a position 平仓；轧平头寸 close company 股份不公开的公司 close higher 收市时价位较高 close lower 收市时价位较低 close mixed 收市时荣辱互见 close of exchange 交易所停市 close of financial year 财政年度终结 close out 平仓 close out a long position 平长仓 close out a short position 平空仓 close steady 收市时价格稳定 close the gap 弥补差距 closed position 平仓 closed-end investment corporation 股份固定的投资公司 close-out price 抛售价格 closing account 决算帐户 closing balance 期终结余；收市结余 closing price 收市价；收盘价 closing quotation 收市价；收市行情 closing rate 收市汇价；收盘汇率 closing transaction 平仓交易 clothing levy 成衣税 club deposit 零存整付存款 Code of Aid 《资助则例》 Code of Banking Practice 《银行营运守则》 Code of Best Practice [Stock Exchange of Hong Kong Limited] 《最佳应用守则》〔香港联合交易所有限公司〕 Code of Conduct [Stock Exchange of Hong Kong Limited, Hong Kong Futures Exchange Limited] 《操守准则规例》〔香港联合交易所有限公司〕；《操守准则》〔香港期货交易所有限有限公司〕 Code of Conduct for Persons Registered with the Securities and Futures Commission 《证券及期货事务监察委员

会注册人操守准则》 code of practice 实务守则；经营守则；执业守则 Code of Practice for the Administration of Insurance Agents 《保险代理管理守则》 Code on Immigration-linked Investment Schemes 《与移民有关的投资计划守则》 Code on Investment-linked Assurance Schemes 《与投资有关的人寿保险计划守则》 Code on Pooled Retirement Funds 《集资退休基金守则》 Code on Share Repurchases [Share Repurchase Code] 《公司购回本身股份守则》〔《股份购回守则》〕 Code on Takeovers and Mergers [Takeovers Code] 《公司收购及合并守则》〔《收购守则》〕 Code on Unit Trusts and Mutual Funds 《单位信托及互惠基金守则》 co-debtor 共同债务人 co-financing scheme 共同融资计划 cognizance 证明令 coin 硬币 coin replacement programme 硬币取缔计划 coin set 套装硬币 coinage 硬币 Coinage Security Fund 硬币发行基金 cold call 主动与准客户接触 collapse in prices 价格下泻；价格下挫；价格暴跌 collateral 抵押品 collateral bond 担保债券 collateral loan 抵押贷款 collateral security 附属抵押品 collection 征收；收取 Collection Enforcement Section [Inland Revenue Department] 追讨欠税组〔税务局〕 collection of betting duty 收取博彩税 Collection Office [Inland Revenue Department] 收税处〔税务局〕 collective consumption 集体消费 Collector 收税主任 Collector of Rates 差饷征收官 Collector of Stamp Revenue 印花税署署长 Colonial Stock Act [United Kingdom] 《殖民地公债法令》〔英国〕 combined surplus 合并盈余 combined visible and invisible trade account 有形及无形贸易合并帐目 COMEX Clearing Association [New York] 商品交易所结算协会〔纽约〕

commemoration coin 具纪念性的硬币 commencement of winding-up 清盘开始 commerce and industry sub-index 工商分类指数 commercial activity 商业活动 commercial bank 商业银行 Commercial Bank Act of Norway 《挪威商业银行法》 Commercial Banks Law 《商业银行法》 commercial borrowing 商业借款 Commercial Code of Japan 《日本商法》 Commercial Crime Bureau [Hong Kong Police Force] 商业罪案调查科〔香港警务处〕 commercial invoice 商业发票 commercial letter of credit 商业信用证 commercial loan 商业贷款；商业放款 commercial paper 商业票据 commercial paper market 商业票据市场 commercial registry 商业登记处 commercial return 商业回报 commercial sale 商业销售 commercialization 商品化 commercially viable 具商业利益；有利可图 Commerzbank AG 西德商业银行 commission 佣金；委员会 Commission des Operations de Bourse of France 法国证券事务监察委员会 commission house 佣金行；代办行 commission payable 须付的佣金 commission rebate 佣金回扣 Commissioner for Securities and Commodities Trading 证券及商品交易监理专员〔证监专员〕 Commissioner of Banking 银行监理专员〔银监专员〕 Commissioner of Estate Duty 遗产税署署长 Commissioner of Inland Revenue 税务局局长 Commissioner of Insurance 保险业监理专员 Commissioner of Rating and Valuation 差饷物业估价署署长 commitment 承担；已承担的开支；承担额；承担项目 commitment fee 承诺费 Committee of the Hong Kong Association of Banks 香港银行公会委员会 Committee of the Stock Exchange of Hong Kong 香港联合交易所委员会 Committee on Banking Regulations and Supervisory

Practices 银行规例及监察事务委员会 Committee on Payment System [Hong Kong Monetary Authority] 支付系统委员会〔香港金融管理局〕 Committee on Unit Trusts [Securities and Futures Commission] 单位信托委员会〔证券及期货事务监察委员会〕 Commodities Dealers Deposit Fund 商品交易商按金基金 Commodities Trading Commission 商品交易事务监察委员会 commodity 商品 commodity classification 商品分类法 Commodity Clearing Corporation [New York] 商品结算公司〔纽约〕 commodity dealer 商品交易商 commodity exchange 商品交易所 Commodity Exchange Compensation Fund 商品交易所赔偿基金 Commodity Exchange, Inc. [New York] 商品交易所有限公司〔纽约〕 commodity flow method 商品流动法；商品流通法 Commodity Future Trading Commission [CFTC] [United States] 商品期货交易委员会〔美国〕 commodity futures contract 商品期货合约 commodity market 商品市场 commodity tax 商品税 commodity trading adviser 商品交易顾问 commodity trading advisers representative 商品交易顾问代表 commodity trading advisory contract 商品交易顾问合约 commodity warrant 商品期权证 commodity-based investment 以商品为基础的投资 common fund 共同基金 common property 分权共有财产 common share 普通股 common stock 普通股 Commonwealth Bank of Australia 澳洲联邦银行 Commonwealth Development Corporation 英联邦发展公司 Commonwealth Finance Ministers Conference 英联邦财长会议 Commonwealth Fund for Technical Co-operation [CFTC] 英联邦技术合作基金 Commonwealth income tax 英联邦入息税 Commonwealth Preference 英联邦特惠

制 communal property 公有财产；公有产业 communication expenses 通讯费用 Community Preference 欧共体特惠制 commutation of pension 退休金的折算 commuted gratuity 折算酬金 commuted pension gratuity 经折算的退休酬金 Companies Act [United Kingdom] 《公司法令》〔英国〕 Companies Handbook 《上市公司手册》 companies inspector 公司检查员 Companies Liquidation Account 公司清盘帐户 Companies Ordinance: Information to be Included in a Rights Issue Prospectus 《公司条例：供股章程须载有的资料》 Companies Ordinance: Information to be Included in Prospectuses Regarding the Valuation of Land and Buildings 《公司条例：招股章程须载列有关土地或建筑物的评估的资料》 Companies Registration Officer 公司注册主任 Companies Registry 公司注册处 Companies Registry Trading Fund 公司注册处营运基金 Companies Section [Financial Services Bureau] 公司组〔财经事务局〕 Company Formation and Enforcement Division [Companies Registry] 公司成立及条例执行部〔公司注册处〕 company in which the public are substantially interested 由公众拥有相当权益的公司 company limited by guarantee 担保有限公司 company limited by shares 股份有限公司 company register 公司注册册 company registration fee 公司注册费 company with limited liability 有限法律责任的公司 companys memorandum 公司组织章程 companys reserve 公司储备 comparative advantage 比较优势；比较利益 compensation 补偿金；赔偿 Compensation Committee [Stock Exchange of Hong Kong Limited] 赔偿委员会〔香港联合交易所有限公司〕 compensation from insurance 保险赔偿 compensation fund 赔偿

基金 compensation fund levy 赔偿基金征费 compensation rate 补
偿率 Compensation Review Committee 赔偿检讨委员会
compensation scheme 赔偿计划 compensation trade 补偿贸易
compensation value 补偿值 compensatory payment 补偿付款
competition and pricing strategy 竞争与定价策略 competitive edge
竞争优势 competitive price 具竞争力的价格 competitive tender
竞争性投标 Compliance Committee [Stock Exchange of Hong
Kong Limited] 监察委员会〔香港联合交易所有限公司〕
component of expenditure 开支组成部分 Composite Consumer
Price Index 综合消费物价指数 composite index 综合指数
composite rating 综合评级 composite return form 综合报税表
Composite Securities and Futures Bill 《证券及期货综合条例草
案》 composite tax return 综合报税表 composition 组合成分；
债务重整协议 composition of earnings 收益组合成分 compound
increase 复合增加率；复合增长率 compound interest 复利
compounding or arranging debtor 正就债务作重整或偿还安排的
债务人 comprador note 买办票据 comprador order 买办付款令
票 comprehensive income tax 综合所得税 comptroller 审计主任
compulsory liquidation 强制清盘 compulsory winding-up 强制清
盘 computation 计算；计算表 computational procedure 计算方
法 computer audit programme 电脑审计程序；电脑核数程序
concentrated position 集中持仓量 concentration risk 资金集中风
险；集中融资风险 concept stock 概念股 concession 特许权；宽
减措施；优惠 concession contract 特许经营权合约
concessionary rate 优惠率 concordat 协定；契约；国际监管条
约 condition 条件 conditional endorsement 附有条件的背书

conditional offer 有条件要约 conditional sale agreement 有条件售卖协议 conditions of tender 投标章程 Conduct of Business Guidelines (for Licence Holders under the Leveraged Foreign Exchange Trading Ordinance) 《业务操守指引 适用于根据杠杆式外汇买卖条例 获发牌照的人士》 conduct of business standard 业务操守准则 Confidentiality Understandings 保密谅解文件 confirmation letter 确认书 confirmation of mail transfer 信汇证明书 Confirmation of Payment 已缴税证明书 confirmed letter of credit 保兑信用证 confirming bank 保兑银行 confiscation order 没收令 connected transaction 关连交易 consensus capitalism 共识资本主义 conservative investor 保守投资者 consideration 代价；对价；约因 consideration issue [listing method] 代价发行〔上市方式〕 consideration other than cash 现金以外的代价 consignee 收货人；代售人 consignment 托运；寄售 consignor 付货人；托运人；寄售人 consolidated account 综合帐目 consolidated account expenditure 综合帐目开支 consolidated balance sheet 综合资产负债表 consolidated cash deficit 综合现金赤字 consolidated cash surplus 综合现金盈余 consolidated enterprises sectorial index 综合企业分类指数 consolidated net earnings 综合净收益；综合净盈利 consolidated net profit 综合净利润；综合纯利 consolidated policy 综合保单 consolidated price 综合价格 consolidated profit and loss account 综合损益帐；综合损益表 consolidated public sector expenditure 公营部门综合开支 consolidated revenue account 综合收入帐 consolidated shareholders fund 综合股东资金 consolidation of shares 股份合并 consolidation period 巩固期；"牛皮靠稳"阶段

；大涨后的调整期 consortium company 财团公司 consortium loan 银团贷款 constant dollar figure 固定币值 constant market price 固定市价 constant price 固定价格 constant price series 固定物价计算数列 constant rate 固定比率 constituent stock 成分股 constitution 章程；组织章程 construction output 建造产出量 constructive trust 法律构成信托 consultant accountant 顾问会计师 consultants fee 顾问费 Consultation Paper on Proposed Regulation on Share Margin Financing 《监管股票按贷财务的建议咨询文件》 Consultation Paper on SEHK Procedures for Reviewing Directors Suitability 《有关联交所检讨董事资格程序的咨询文件》 consumer behaviour 消费者行为 Consumer Council 消费者委员会 consumer credit financing operation 消费者信贷业务 consumer demand 消费者需求 consumer durables 耐用消费品 consumer expenditure 消费开支 consumer goods 消费品 consumer market 消费市场 consumer price 消费物价 Consumer Price Index [CPI] 消费物价指数 Consumer Price Index (A) 甲类消费物价指数 Consumer Price Index (B) 乙类消费物价指数 Consumer Price Index Classification System 消费物价指数分类法 Consumer Price Index Report 《消费物价指数月报》 Consumer Price Index series 消费物价指数系列 consumer price inflation 消费物价上涨 Consumer Representative Action Fund 消费者集体诉讼基金 consumer sentiment 消费意欲 consumer spending 消费开支；消费支出 consumption expenditure 消费开支 consumption pattern 消费模式 consumption product 消费产品 consumption tax 消费税 contango 交易延期费；延期交割费；期货溢价 contingencies warrant 紧急拨款令；应急支款授权书

contingency 应急费用；意外开支准备金 contingency allowance 应急准备金 contingency sum 应急费用；意外开支准备金
contingent assets 或有资产 contingent debt 或有债权；待确定债务 contingent interest 待确定的权益 contingent liabilities 或有负债
contingent profit 或有利润 contingent right 或有的权利
continue to hold a deposit 继续持有存款 Continuing Member [Hong Kong Association of Banks] 永久会员银行〔香港银行公会〕
continuing rent 连续租金 continuing trustee 留任受托人
continuous licensing system 长期持牌制度 Continuous Net Settlement System [CNS System] 持续净额交收系统
contra account 对销帐户 contra flow 资金回流 contra item 对销项目
contra transfer 对销转拨 contract 合约 contract for difference 差价合约 contract for service 服务合约 contract for settlement 平仓合约
contract note 成交单据 contract of copartnery 合伙合约 contract of indemnity 弥偿合约 contract of insurance 保险合约
contract of reinsurance 再保险合约 contract price 合约价格
contracting party 订约人；立约人；缔约国 contractual agreement 合约协议 contractual commitment 合约承担
contractual joint venture 合约式联营企业 contractual mutual fund 合约互惠基金 contractual right 合约权利 contractual savings fund 合约储蓄基金
contributed surplus 实缴资本盈余 contribution 出资；供款；捐款；分担款项 contribution account 供款帐户
contribution to gross domestic product 在本地生产总值中所占比率 contribution to investment 出资额 contribution to pension fund 退休金供款
contributor 供款人；出资人；捐助人 contributory 分担人 contributory scheme 供款计划 contrived cessation of

business 有预谋的停业 control 控制权；控制；管制 control of a company 公司的控制权；公司控股权 control of business 业务的控制权 controlled company 受控制公司 controller 控制人；控权人；会计长 controller of an authorized institution 认可机构控权人 controlling company 控股公司 controlling interest 控制权益；控股权益 controlling officer 管制人员 controlling officers report 管制人员报告 controlling shareholder 控股股东；持有控股权的股东 Convention on the Settlement of Investment Disputes between States and Nations of Other States 《关于解决国家与外国国民之间的投资争端的公约》 conventional lending 传统放款；常规放款 conversion 兑换；换算；转换〔证券〕 conversion factor 换算因数 conversion of stock 公债的转换 conversion rate 兑换率；换算率；转换价格〔证券〕 convertibility 可兑性；兑换性；自由兑换 convertibility undertaking 兑换保证 convertible 可兑换；可换股 convertible currency 可兑换货币 convertible debenture 可转换债权证 convertible loan stock 可转换股的债权股额 convertible subordinated unsecured loan stock 可转换股的次级无抵押债权股额 conveyance 转易；转易契；财产转让证书 conveyance of property 财产转让 conveyance on sale 售卖转易契 conveyancing fee 业权转易费 conveyancing scale charges 物业转易收费标准 cooling-off period 冷静期 co-owner 共同拥有人；分权共有人 co-partner 共同合伙人 co-partnership 共同合伙 Copenhagen Stock Exchange 哥本哈根证券交易所 core capital 核心资本 Core Operational and Financial Risk Management Controls for Over-the-Counter Derivatives Activities of Registered Persons 《适用于注册人的衍生工具场外交易活动的核心运作和财务风

险管理机制》 Core Principles for Effective Banking Supervision [Basle Committee] 《有效监管银行业的主要原则》〔巴塞尔委员会〕 cornering "夹仓"；轧空；囤积居奇 corporate borrower 借款公司；借款机构 corporate business 公司企业；公司业务 Corporate Communications Department [Stock Exchange of Hong Kong Limited] 企业传讯部〔香港联合交易所有限公司〕 corporate customer 公司客户 corporate dealer 公司交易商 Corporate Finance Division [Securities and Futures Commission] 企业融资部〔证券及期货事务监察委员会〕 Corporate Finance (D.T.C.) Limited 协联财务有限公司 Corporate Finance Fees Rule 《与公司财务有关的费用规则》 corporate governance 公司管治 corporate income tax 公司所得税 corporate investment adviser 公司投资顾问 corporate member 法团会员；公司会员〔香港联合交易所有限公司〕 corporate plan 公司计划 corporate practice 执业法团 corporate profits tax 公司利得税 corporate savings 公司储蓄 corporate service tax 公司服务税 corporate signature 法团的签名 corporation 法团；公司 corporation bond 公司债券 corporation stock 公司股证；地方债券〔英国〕 corporation tax 公司税 correction phase of stock market 股市调整期 Correctional Services Industries Suspense Account 惩教工业暂记帐 corrective affidavit 修正遗产申报誓章 correspondent bank 代理银行 Cosmos Finance Limited 宇宙财务有限公司 cost 成本；费用；价格 cost centre 成本中心 cost competitiveness 成本竞争力 cost control 成本控制；成本管理 cost convention 原值成本法；成本惯例 cost effectiveness 成本效益；经济效益 cost efficiency 成本效率 cost element 成本要素 cost flow 成本流转

cost input 投入资金 cost management information system 成本管理资料系统 cost of an asset 资产成本 cost of borrowing 借贷成本 cost of capital 资本成本；资金成本 cost of installation 安装费 cost of issue 招股费用；发行股份费用 cost of living 生活费用 cost of transmitting 传送费用 cost overrun 成本超支 cost price 成本价格 cost price structure 成本价格结构 cost to the revenue 政府收入的损失；政府减少的收入 cost-benefit analysis 成本效益分析 cost-benefit study 成本效益研究 cost-book company 以成本帐原则组成的公司 cost-effectiveness analysis 成本效益分析 costing 成本计算；成本计算法 costing and pricing policy 成本及定价政策 costing exercise 成本计算工作 costing review 成本检讨 cost-of-living allowance 生活津贴 cost-of-living index 生活指数；生活费用指数 cost-plus pricing 成本加成定价法 cost-push inflation 成本推动的通货膨胀 cost-recovery basis 收回成本的原则 cost-related charges 依成本而定的收费 cost-related fee 依成本而定的收费 co-surety 共同担保人 co-trustee 共同受托人 cotton futures 期棉 Council of SEHK 联交所理事会 Council of the Hong Kong Society of Accountants 香港会计师公会理事会 counterclaim 反申索 counterfoil 联页〔收据〕；存根〔支票〕；票根 counter-guarantee 反担保 counter-inflationary policy 反通货膨胀政策 countersignature 副署签名；连署签名 country debt provisioning 债务国坏帐准备 country of beneficial ownership 实益拥有国 coupon 息票；赠券 coupon rate 息票利率 cover 保证金；承保范围；补仓 cover note 临时保单 cover short position 补仓；填平空仓 coverage 保额；承保范围 covered call 备兑认购期权 covered option 备兑期权 covered warrant 备兑认股权证

crash 狂泻；暴跌；崩溃 creation of new heads and subheads 开立
新总目及分目 credit 信用；信贷；信用证；贷项 credit advice
贷项通知书 credit agency 征信所；信用调查机关 Credit
Agricole Indosuez 东方汇理银行 credit arrangement 信贷安排
credit balance 贷方结余 credit card 信用卡 credit card scheme 信
用卡计划 Credit Commercial de France 法国商业银行 Credit
Committee 贷款委员会 credit control 信贷管制 credit conversion
factor 信贷换算因数 credit easing 放宽信贷 credit exposure 信贷
风险 credit facility 信贷安排；信贷融通；信用透支 Credit
Guarantee Scheme 信贷保证计划 credit item 贷项 credit limit 信
贷限额 Credit Lyonnais 里昂信贷银行 Credit Lyonnais Hongkong
(Finance) Limited 香港里昂财务有限公司 credit rating 信贷评级
credit rating agency 信贷评级机构 Credit Review Committee
[Hong Kong Monetary Authority] 信贷检讨委员会〔香港金融
管理局〕 credit risk 信贷风险 credit sale 赊销；赊售 credit side
贷方 credit squeeze 信贷紧缩；收紧信贷 credit to... 记入.....帐
目 credit to be given against tax 税款抵免 credit transfer 信贷转帐
；信用转帐 credit union 储蓄互助社 Credit Union League of
Hong Kong 香港储蓄互助社协会 creditor 债权人 creditors
petition 债权人的呈请书 creditworthiness 信誉；信用可靠程度
creeping inflation 爬行式通货膨胀；温和通货膨胀；渐升通胀
criminal bankruptcy 刑事破产 criminal bankruptcy order 刑事破
产令 criminal bankruptcy petition 刑事破产呈请书 criterion for
credit 授信原则 critical path analysis 关键路线分析法；要径分析
法 cross rate 套价；套汇汇率；交叉汇率 cross-currency
settlement risk 跨国货币结算风险 crossed cheque 划线支票

crossed trade 交叉买卖；交叉盘买卖 Cross-Harbour Tunnel Passage Tax 海底隧道使用税 cross-holding 相互持股；交叉持股 cross-margining 跨市场保证金制度 cross-referencing system 相互参照系统 cross-subsidization 互相资助；互相津贴 Crown Agent 英联邦代办 crude activity rate 粗略经济活动率 crude econometric model 粗略计量经济模式 culpable insider dealing 应受谴责的内幕交易 cum dividend 连股息 cumulative appreciation 累积升值；累积增值 cumulative deficit 累积赤字；累积亏损 cumulative dividend 累积股息 cumulative financial position 累积财政状况 cumulative realized investment 累积的已实现投资 currency 货币 currency adjustment factor 货币调整因子；币值调整因素 currency board arrangement "货币发行局"制度 Currency Board Operations Sub-Committee 货币发行委员会 Currency Committee [Hong Kong Futures Exchange Limited] 货币委员会〔香港期货交易所有限公司〕 currency crisis 货币危机 currency denomination 货币面值 currency futures 货币期货；外汇期货 currency futures contract 货币期货合约；外汇期货合约 currency in circulation 流通货币 currency matching 货币配对 currency note 纸币；钞票 currency option 货币期权 currency swap 货币掉期；货币互兑；货币互惠信贷 currency warrant 货币认兑证；货币认股权证 current account 往来帐户；支票户口；经常帐目 current assets 流动资产 current domestic value 现行本地价格 current liabilities 流动负债 current market price 当时市价；现时市价 current price 当时价格；现时价格 current price series 当时物价计算数列 current year rules of assessment 当年度评税规则 cushion 缓冲；缓冲时限〔债券〕 cushion of liquid assets 流动资

产缓冲额；速动资产缓冲额 custodian 保管人 custodian trustee
保管受托人 custody 保管 customer 客户 customer lending 客户
贷款 customer statement 客户对数单；客户结单 cut loss "斩仓"
；减少损失 cut margin "斩仓" cut-off date 截止日期 cut-throat
competition 割喉式竞争；恶性竞争 cycle of activity 活动循环；
商业循环 cyclical fluctuation 周期性波动 cyclical inflation 周期性
通货膨胀 cyclical nature of the economy 经济的周期性情况
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