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balance sheet; asset; current assets; accounts receivable/debtors; receivables; inventory/stocks; FIFO; LIFO; AVCO; fixed assets/capital assets; net realizable value; book value; intangible assets; amortization; net assets; goodwill; liabilities; current liabilities; accounts payable/creditors; accrued expenses; long-term liabilities; contingent liabilities; deferred revenues; shareholders' equity/equity capital/owners' equity; net worth; stated capital/share capital; working capital; paid-in surplus/share premium; stated value; unearned surplus; retained earnings/retained profits; restricted surplus/undistributable reserves; reserves; revaluation surplus/revaluation reserves; secret reserves/hidden reserves

Income statement
income statement/profit and loss account; revenue; sales/sales revenue/turnover; expense; overhead/overheads or oncosts; depreciation; accelerated depreciation; appreciation; depletion; holding gains; provisions; allocation; cash method/cash basis; accrual method/accruals convention; "bottom line;" net operating income/operating profits; net operating losses; operating leverage; extraordinary items; net income/net profit; earnings; earnings per share; earnings yield

Bookkeeping
bookkeeping; double-entry; debit; credit; journal; ledger

BANKING
financial services; financial institution; financial intermediation; banking

Banks
bank; central bank; fractional reserve banking; Bank of England; Banking Act 1987; Glass-Steagall Act; Federal Reserve System; member bank; Comptroller of the Currency; retail bank/commercial bank; national bank; state bank; branch banking; cross-border banking; interstate banking; bank holding company; nonbank bank; universal bank; syndication; savings and loan association; building society; credit union; deposit insurance; Federal Deposit Insurance Corporation; Deposit Protection Board; moral hazard; lender of last resort; systemic risk; prudential supervision; capital adequacy; capital ratio/capital adequacy ratio/solvency ratio; risk-adjusted assets/risk-based capital; own funds/core capital/primary capital; risk management; credit risk/counterparty risk; market risk; exposure; Bank for International Settlements; Basel Concordat/Basle Concordat; clearing; real time gross settlement; daylight overdraft; Federal Reserve Wire Network; clearing house; Clearing House Interbank Payments System; Clearing House Automated Payments System; reserve account; interest rate controls; discount rate; interbank market

Deposits and payments
bank account/banking account; deposit; checking account/current account; savings account/deposit account; compound interest/compounding; joint account; blocked account; frozen account; dormant account; money market deposit account; NOW account; check/cheque; crossed cheque; dishonored check/bounced check; certified check; Eurocheque; bank check; bank note; registered check; traveler's check; money order; check hold; post-dated; float; stop payment; teller; automated teller machines; electronic funds transfer; bank card; credit card; pre-paid card; bank statement; certificate of deposit; safe deposit box

Lending
lending; line of credit; overdraft; revolving credit; rate of interest; prime [lending] rate; sub-prime lending; microfinancing; micropayments; LIBOR; bridging loan; soft loan; call money/money at call; nonperforming loan

Letters of credit
letter of credit; issuing bank; advising bank; confirming bank; confirmed letter of credit; documentary credit; sight payment credit; deferred letter of credit; standby letter of credit; traveler's letter of credit
Permanent Representatives; Court of Justice of the European Communities; Court of First Instance; Court of Auditors; European Council

EC principles and procedures
supremacy; direct applicability; direct effect; free movement; subsidiarity; comitology; preliminary ruling; qualified majority; cooperation procedure; co-decision procedure; common position; mandatory requirements; harmonization; mutual recognition; transparency

Sources of European law
European Community law/EC law/acquis communautaire; European Union law; European constitutional law; Treaty of Rome/EC Treaty/EEC Treaty; Treaty of Paris/European Coal and Steel Community Treaty/ECSC Treaty; Euratom Treaty; Merger Treaty; Single European Act; Treaty of Maastricht/Treaty on European Union/EU Treaty; Common Foreign and Security Policy; Cooperation in Justice and Home Affairs; Treaty of Amsterdam; regulation; directive; decision; Official Journal; European Court reports; general principles of law

Other European entities
European Free Trade Association; European Economic Area; Intergovernmental Conference; Schengen group; Brussels Treaty; Council of Europe; Western European Union

Monetary union
European Monetary Union; convergence criteria; European Monetary Institute; European System of Central Banks; European Central Bank; ECU; euro

TRADE LAW
trade law; General Agreement on Tariffs and Trade; World Trade Organization; General Agreement on Trade in Services; Trade-Related Investment Measures; Technical Barriers to Trade; Trade-Related Aspects of Intellectual Property Rights; most favored nation; free trade; reciprocity; trade bloc; protectionism; trade barrier; duties; tariff; Standard International Trade Classification; origin of goods; rules of origin; countervailing duty; quota; infant industry; subsidy; dumping; antidumping duty; normal value/fair value; dumping margin; de minimis rule; undertaking; Super 301; New Commercial Instrument; Helms–Burton Act; voluntary export restraints; entrepôt trade

INTELLECTUAL PROPERTY
intellectual property; industrial property; license/licence; proprietary rights; appropriation; public domain; industrial design

Copyright
copyright; author; original; copyrightable; attribution; moral rights; reproduction right; distribution right; adaptation right; resale right/droit de suite; neighboring rights; copyright owner/rightholder; employee for hire; copyright registration; copyright notice; copyright license/publishing; subsidiary rights; ancillary use; derivative work; first use mechanical license; compulsory license; synchronization license; master use license; rental rights; performer's agreement; software licensing; shrink-wrap license; reverse engineering; copyright infringement; subconscious copying; vicarious infringement; piracy; home-use recording; fair use/fair dealing; collection societies and licensing societies

Trademark
trademark; registration of trademarks; Community trade mark; mark; registered mark; service mark; certification mark and collective mark; tradename; business name; passing off/palming off; trademark notice; priority of use; distinctiveness; incontestability; likelihood of confusion; fair use/fair dealing; dilution of trademark; trademark license; abandonment of trademark; franchising

Patent
invention; patent; patentability; nonobviousness; novelty; anticipation of device; priority; patent agent/patent lawyer; patent application; specifications; claims; abstract of patent; patent pending; patentee; double-patenting; terminal disclaimer; patent rights; European Patent Convention; infringement of patent; contributory infringement; revocation of patent; compulsory license/nonvoluntary license; Crown use; abandonment of invention; utility model
Transfer of technology 214
   transfer of technology/technology transfer; assignment and sale of technology; license of technology; know-how; tangible knowhow; intangible knowhow; trade secrets; joint venture; consultancy/technical services; capital equipment sale

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