

# Schäfer Wirtschaftswörterbuch Finanz- und Rechnungswesen

Englisch-Deutsch / Deutsch-Englisch

von

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**Devisenkassaposition *f***

- currency spot position
- spot exchange position
- spot foreign currency position
- spot foreign exchange position
- spot forex position

**Devisenkassatransaktion *f***

- currency spot
- currency spot market transaction
- currency spot transaction
- spot exchange transaction
- spot forex transaction

**Devisenkassaverkauf *m***

- foreign currency spot sale
- spot foreign currency sale
- spot sale of foreign exchange

**Devisenkauf *m* auf Termin**

- forward exchange purchase
- forward foreign exchange purchase
- forward purchase of foreign exchange

**Devisenkauf *m* per Termin**

- forward exchange purchase
- forward foreign exchange purchase
- forward purchase of foreign exchange

**Devisen-Kaufoption *f***

- call foreign exchange option
- call forex option
- call on a foreign currency
- call option on a foreign currency
- currency call

**Devisenkaufoption *f***

- call foreign exchange option
- call forex option
- call on a foreign currency
- call option on a foreign currency
- currency call

**Devisenkaufoption *f* europäischen Typs**

- European call currency option
- European call foreign exchange option
- European call on a foreign currency
- European call option on a foreign currency
- European-style FX call option

**Devisenklausel *f***

- currency adjustment clause
- currency clause
- currency escalation clause
- currency protection clause
- foreign currency clause

**Devisenknappheit *f***

- lack of foreign exchange
- shortage of foreign exchange

**Devisenkonto *npl* foreign currency accounts**

**Devisenkonto *n***

- currency account
- foreign currency account
- foreign exchange account
- forex account

**Devisenkontrakt *m***

- currency contract
- exchange contract
- foreign currency contract
- foreign exchange contract (*IFRS*)
- forex contract

**Devisenkonvertierung *f***

- currency conversion
- foreign currency conversion
- foreign exchange conversion
- forex conversion

**Devisenkredit *m***

- currency loan
- foreign currency loan
- foreign exchange loan
- foreign-currency-denominated loan
- foreign-exchange-denominated loan

**Devisenkurs *m***

- currency exchange rate
- currency rate (*IFRS*)
- exchange rate
- foreign exchange rate
- rate

**Devisenkursabsicherung *f***

- covering
- currency hedging
- foreign currency hedging
- foreign exchange hedging
- forex hedging

**Devisenkursänderungen *fpl***

- changes in exchange rates
- changes in foreign exchange rates
- currency rate changes
- foreign currency rate changes
- forex rate changes

**Devisenkursänderungen ausgesetzt sein *v* be**  
exposed to exchange rate changes *v*

**Devisenkursänderungsrisiko *n***

- exposure to foreign exchange rate changes
- risk of changes in exchange rates
- risk of changes in foreign exchange rates
- risk of exchange rate changes
- risk of foreign exchange rate changes

**Devisenkursanpassung *f***

- exchange adjustment
- exchange rate adjustment
- foreign exchange rate adjustment
- rate adjustment
- rate of exchange adjustment

**Devisenkursbewegungen *fpl***

- exchange rate movements
- foreign currency exchange rate movements
- foreign currency rate movements
- foreign exchange rate movements
- forex rate movements

**Devisenkursdifferenz *f*<sup>1</sup>**

- exchange rate difference
- exchange rate differential
- rate differential

**Devisenkursdifferenz *f*<sup>2</sup>**

- currency difference
- currency gain or loss
- exchange difference
- forex difference
- forex gain or loss

**Devisenkurserfolg *m***

- currency difference
- currency gain or loss
- foreign exchange gain or loss
- forex difference
- forex gain or loss

**Devisenkurserwartung** *f* exchange rate expectation

**Devisenkursfestlegung** *f*  
– exchange rate fixing  
– rate fixing

**Devisenkursfestsetzung** *f*  
– exchange rate fixing  
– rate fixing

**Devisenkursfixing** *n*  
– exchange rate fixing  
– rate fixing

**Devisenkursfluktuationen** *fpl*  
– currency exchange rate fluctuations  
– foreign currency exchange rate fluctuations  
– foreign currency rate fluctuations  
– foreign exchange rate fluctuations  
– forex rate fluctuations

**Devisenkursgewinn** *m*  
– currency gain  
– currency profit  
– exchange gain  
– foreign exchange gain  
– forex profit

**Devisenkursgewinne** *mpl*  
– exchange rate change gains  
– exchange rate fluctuation gains  
– gains resulting from changes in foreign exchange rates  
– gains resulting from exchange fluctuations  
– gains resulting from exchange rate fluctuations

**Devisenkursgewinn** *m* bzw. **Devisenkursverlust** *m*  
– currency difference  
– currency gain or loss  
– foreign exchange gain or loss  
– forex difference  
– forex gain or loss

**Devisenkurshöhe** *f*  
– exchange rate level  
– foreign exchange rate level  
– rate level

**Devisenkurs** *m* am **Abschlussstichtag**  
– exchange rate in effect as of the date of the financial statements  
– exchange rate prevailing at the end of the reporting period  
– exchange rate prevailing on the date of the financial statements

**Devisenkurs** *m* am **Tag der Zahlung**  
– exchange rate ruling on the date of settlement  
– settlement date rate  
– settlement rate

**Devisenkurs** *m* am **Zahlungstag**  
– exchange rate ruling on the date of settlement  
– settlement date rate  
– settlement rate

**Devisenkurs** *m* zum **Zeitpunkt der Zahlung**  
– exchange rate ruling on the date of settlement  
– settlement date rate  
– settlement rate

**Devisenkursniveau** *n*  
– exchange rate level  
– foreign exchange rate level  
– rate level

**Devisenkursnotierung** *f*  
– exchange quotation  
– exchange rate quotation  
– foreign exchange quotation  
– foreign exchange rate quotation  
– forex quotation

**Devisenkursparität** *f*  
– currency parity  
– exchange parity  
– foreign exchange parity  
– par value  
– parity

**Devisenkursprognose** *f*  
– foreign currency rate forecast  
– foreign currency rate projection  
– foreign exchange rate forecast  
– foreign exchange rate projection  
– forex rate forecast

**Devisenkursrisiko** *n*  
– currency exchange risk  
– currency exposure  
– currency risk  
– foreign exchange risk  
– rate risk

**Devisenkursrisikomanagement** *n*  
– currency exposure management  
– currency risk management  
– foreign exchange risk management  
– forex exposure management  
– forex risk management

**Devisenkursschwankungen** *fpl*  
– currency exchange rate fluctuations  
– foreign currency exchange rate fluctuations  
– foreign currency rate fluctuations  
– foreign exchange rate fluctuations  
– forex rate fluctuations

**Devisenkursschwankungen ausgesetzt sein** *v* be exposed to exchange rate fluctuations *v*

**Devisenkursschwankungen unterliegen** *v* be exposed to exchange rate fluctuations *v*

**Devisenkursschwankungsrisiko** *n*  
– exposure to foreign exchange rate fluctuations  
– risk of exchange rate fluctuations  
– risk of fluctuations in exchange rates  
– risk of fluctuations in foreign exchange rates  
– risk of foreign exchange rate fluctuations

**Devisenkurssicherung** *f*  
– covering  
– currency hedging  
– foreign currency hedging  
– foreign exchange hedging  
– forex hedging

**Devisenkurssicherungskosten** *pl*  
– costs of covering  
– costs of hedging  
– covering costs  
– hedge costs  
– hedging costs

**Devisenkurssicherungstechniken** *fpl*  
– foreign currency hedging techniques  
– foreign exchange hedging techniques  
– forex hedging techniques

**Devisenkursstabilität** *f*  
– exchange rate stability

- foreign exchange rate stability
- Devisenkursstützung** *f* exchange rate support
- Devisenkurssystem** *n*
  - exchange rate regime
  - exchange rate system
- Devisenkurstabelle** *f* table of exchange rates
- Devisenkursveränderungen** *fpl*
  - changes in exchange rates
  - changes in foreign exchange rates
  - currency rate changes
  - foreign currency rate changes
  - forex rate changes
- Devisenkursverlust** *m*
  - currency loss
  - foreign currency exchange rate loss
  - foreign currency-related loss
  - foreign exchange loss
  - forex loss
- Devisenkursverluste** *mpl*
  - exchange rate change losses
  - exchange rate fluctuation losses
  - losses due to exchange rate fluctuations
  - losses from exchange rate fluctuations
  - losses resulting from exchange rate fluctuations
- Devisenkursvorhersage** *f*
  - foreign currency rate forecast
  - foreign currency rate projection
  - foreign exchange rate forecast
  - foreign exchange rate projection
  - forex rate forecast
- Devisenmakler/-in** *m/f*
  - exchange broker
  - foreign currency broker
  - foreign exchange broker
  - forex broker
- Devisenmangel** *m*
  - lack of foreign exchange
  - shortage of foreign exchange
- Devisenmarkt** *m*
  - currency market
  - exchange market
  - foreign currency market
  - foreign exchange market
  - forex market
- Devisenmarktintervention** *f*
  - exchange market intervention
  - foreign exchange market intervention
  - intervention in the exchange market
  - intervention in the foreign exchange market
- Devisenmarktkurs** *m* market exchange rate
- Devisenminusposition** *f*
  - short currency exposure
  - short exchange exposure
  - short exchange position
  - short foreign currency exposure
  - short foreign exchange exposure
- Devisenminusposition haben** *v*
  - be short in a foreign currency *v*
  - have a short position in a foreign currency *v*
- Devisenmittelkurs** *m*
  - mean rate of exchange
  - mid-rate
  - middle rate
- Devisennachfrage** *f* demand for foreign exchange

- Devisen-Nettoposition** *f*
  - currency exposure
  - currency exposure position
  - currency net position
  - currency position
  - forex position
- Devisennotierung** *f*
  - exchange quotation
  - exchange rate quotation
  - foreign exchange quotation
  - foreign exchange rate quotation
  - forex quotation
- Devisenoption** *f*
  - currency option
  - foreign currency option
  - foreign exchange option
  - forex option
  - option on a foreign currency
- Devisenoptionen** *fpl* der Banken
  - over-the-counter currency options
  - over-the-counter foreign currency options
  - over-the-counter foreign exchange options
  - over-the-counter forex options
  - over-the-counter FX options
- Devisenoption** *f* amerikanischen Typs
  - American forex option
  - American-style currency option
  - American-style foreign exchange option
  - American-style forex option
  - American-style FX option
- Devisenoptionsbörse** *f*
  - currency options exchange
  - foreign currency options exchange
- Devisenoptionsgeschäft** *n*
  - foreign currency option transaction
  - foreign exchange option transaction
  - forex option transaction
- Devisenoptionskauf** *m*
  - purchase of a foreign currency option
  - purchase of a foreign exchange option
  - purchase of a forex option
  - purchase of an FX option
  - purchase of an option on a foreign currency
- Devisen-Optionskontrakt** *m*
  - currency option contract
  - foreign currency option contract
  - foreign exchange option contract
  - forex option contract
- Devisenoptionskontrakt** *m*
  - currency option contract
  - foreign currency option contract
  - foreign exchange option contract
  - forex option contract
- Devisenoptionsmarkt** *m*
  - currency option market
  - currency options market
  - foreign exchange option market
  - forex option market
  - forex options market
- Devisenoptionsposition** *f*
  - currency option position
  - foreign currency option position
  - foreign exchange option position
  - forex option position

– position in the foreign exchange options market

## Devisenoptionsprämie *f*

- currency option premium
- currency option price
- foreign exchange option premium
- forex option premium
- forex option price

## Devisen-Optionsschein *m*

- currency warrant
- foreign currency warrant
- foreign exchange warrant

## Devisenoptionsschein *m*

- currency warrant
- foreign currency warrant
- foreign exchange warrant

## Devisenoptionstransaktion *f*

- foreign currency option transaction
- foreign exchange option transaction
- forex option transaction

## Devisenoptionsverkauf *m*

- sale of a forex option
- writing of a currency option
- writing of a foreign currency option
- writing of a foreign exchange option
- writing of a forex option

## Devisenoptionsvertrag *m*

- currency option contract
- foreign currency option contract
- foreign exchange option contract
- forex option contract

## Devisen-Outright-Termingeschäft *n*

- foreign exchange outright forward
- forward outright foreign exchange transaction
- outright forward exchange transaction
- outright forward foreign exchange deal
- outright forward foreign exchange transaction

## Devisen-Outright-Termintransaktion *f*

- foreign exchange outright forward
- forward outright foreign exchange transaction
- outright forward exchange transaction
- outright forward foreign exchange deal
- outright forward foreign exchange transaction

## Devisenparität *f*

- currency parity
- exchange parity
- foreign exchange parity
- par value
- parity

## Devisenplusposition *f*

- positive exchange position
- positive foreign currency exposure
- positive foreign currency position
- positive foreign exchange exposure
- positive foreign exchange position

## Devisenplusposition haben *v*

- be long in a foreign currency *v*
- have a long position in a foreign currency *v*

## Devisenposition *f*

- currency exposure
- currency exposure position
- currency position
- forex exposure position
- forex position

## Devisenposition durch einen

## Devisenterminvertrag kurssichern *v*

- hedge a currency exposure by a forward exchange contract *v*
- hedge a currency position with a forward exchange contract *v*

## Devisen-Put *m*

- currency put
- currency put option
- foreign exchange put
- foreign exchange put option
- forex put option

## Devisenput *m*

- currency put
- currency put option
- foreign exchange put
- foreign exchange put option
- forex put option

## Devisen-Put-Option *f*

- currency put
- currency put option
- foreign exchange put
- foreign exchange put option
- forex put option

## Devisenputoption *f*

- currency put
- currency put option
- foreign exchange put
- foreign exchange put option
- forex put option

## Devisenregelungen *fpl* exchange arrangements

## Devisenreserven *fpl*

- currency reserves
- exchange reserves
- foreign currency reserves
- foreign exchange reserves
- forex reserves

## Devisenrestriktionen *fpl*

- currency controls
- exchange restrictions
- foreign currency controls
- foreign exchange controls
- forex controls

## Devisenrisiko *n*

- currency exchange risk
- currency exposure
- currency risk
- foreign exchange risk
- rate risk

## Devisenrisikoposition *f*

- currency risk position
- exchange risk position
- foreign exchange risk position

## Devisensalden *mpl*

- foreign currency balances
- foreign exchange balances
- forex balances

## Devisenschwankungen *fpl*

- currency fluctuations
- exchange fluctuations
- foreign currency fluctuations
- foreign exchange fluctuations
- forex fluctuations

## Devisen-Solo-Termingeschäft *n*

- foreign exchange outright forward

## Devisen-Solo-Termingeschäft

- forward outright foreign exchange transaction
- outright forward exchange transaction
- outright forward foreign exchange deal
- outright forward foreign exchange transaction

### Devisenspekulation *f*

- currency speculation
- foreign currency speculation
- foreign exchange speculation
- forex speculation

### Devisenspotgeschäft *n*

- currency spot
- currency spot market transaction
- currency spot transaction
- spot exchange transaction
- spot forex transaction

### Devisen-Spotmarkt *m*

- currency spot market
- spot exchange market
- spot foreign currency market
- spot foreign exchange market
- spot forex market

### Devisenspotmarkt *m*

- currency spot market
- spot exchange market
- spot foreign currency market
- spot foreign exchange market
- spot forex market

### Devisenswap *m*

- currency swap
- currency swap transaction
- foreign exchange swap transaction
- spot-against-forward swap
- spot-forward swap

### Devisenswap-Geschäft *n*

- currency swap
- currency swap transaction
- foreign exchange swap transaction
- spot-against-forward swap
- spot-forward swap

### Devisenswapgeschäft *n*

- currency swap
- currency swap transaction
- foreign exchange swap transaction
- spot-against-forward swap
- spot-forward swap

### Devisen-Swap-Markt *m*

- currency swap market
- foreign currency swap market
- foreign exchange swap market
- forex swap market
- market for currency swaps

### Devisen-Swapmarkt *m*

- currency swap market
- foreign currency swap market
- foreign exchange swap market
- forex swap market
- market for currency swaps

### Devisenswapmarkt *m*

- currency swap market
- foreign currency swap market
- foreign exchange swap market
- forex swap market
- market for currency swaps

### Devisenswaptransaktion *f*

## Devisenterminkaufkontrakt

- currency swap
- currency swap transaction
- foreign exchange swap transaction
- spot-against-forward swap
- spot-forward swap

### Devisen-Terminabschlag *m*

- foreign exchange forward discount
- forward exchange discount
- forward exchange rate discount
- forward foreign exchange discount
- forward foreign exchange rate discount

### Devisenterminabsicherung *f*

- covering in the forward exchange market
- covering through the forward exchange market
- forward exchange contract coverage
- forward foreign currency cover
- forward foreign currency hedging

### Devisen-Terminaufschlag *m*

- forward currency premium
- forward exchange premium
- forward exchange rate premium
- forward foreign exchange premium
- forward foreign exchange rate premium

### Devisen-Terminbörse *f* currency futures exchange

### Devisenterminbörse *f* currency futures exchange

### Devisentermingeldkurs *m*

- forward bid price
- forward bid rate
- forward bid rate of exchange
- forward buy rate
- forward buying rate

### Devisentermingeschäft *n*

- currency forward
- forward exchange transaction
- forward foreign exchange deal
- forward foreign exchange market transaction
- forward foreign exchange transaction

### Devisentermingeschäft *n* mit Laufzeitoption

- forward currency option
- forward exchange option
- forward foreign exchange option

### Devisentermingewinn *m*

- forward exchange gain
- forward foreign exchange gain
- forward forex gain

### Devisenterminhandel *m*

- forward currency trading
- forward exchange dealing
- forward exchange trading
- forward foreign currency trading
- forward foreign exchange trading

### Devisenterminhändler/-in *m/f*

- forward currency trader
- forward exchange trader
- forward foreign exchange dealer
- forward foreign exchange trader
- trader in forward exchange

### Devisenterminkauf *m*

- forward exchange purchase
- forward foreign exchange purchase
- forward purchase of foreign exchange

### Devisenterminkaufkontrakt *m*

- forward exchange purchase contract

- forward foreign exchange purchase contract
- Devisentermin-Kaufposition** *f*
  - long foreign exchange forward position
  - long forward foreign currency position
  - long forward foreign exchange position
  - long position in the forward currency market
  - long position in the forward exchange market
- Devisenterminkaufvertrag** *m*
  - forward exchange purchase contract
  - forward foreign exchange purchase contract
- Devisenterminkontrakt** *m*
  - forex forward contract
  - forward currency contract
  - forward foreign currency contract
  - forward foreign exchange contract
  - forward forex contract
- Devisenterminkontrakt** *m* **mit Bandbreite**
  - flexible forward contract
  - range forward contract
- Devisenterminkontrakt** *m* **mit fixem Fälligkeitszeitpunkt** fixed date forward currency contract
- Devisenterminkontrakt** *m* **mit Laufzeitoption**
  - forward exchange option contract
  - forward foreign exchange option contract
  - forward option currency contract
  - forward option exchange contract
  - forward option foreign exchange contract
- Devisenterminkurs** *m*
  - currency forward rate
  - foreign currency forward rate
  - foreign exchange forward rate
  - forex forward rate
  - forward exchange rate
- Devisen-Terminmarkt** *m*
  - forward currency market
  - forward exchange market
  - forward foreign currency market
  - forward foreign exchange market
  - forward forex market
- Devisenterminmarkt** *m*
  - forward currency market
  - forward exchange market
  - forward foreign currency market
  - forward foreign exchange market
  - forward forex market
- Devisenterminmarktgeschäft** *n*
  - currency forward
  - forward exchange transaction
  - forward foreign exchange deal
  - forward foreign exchange market transaction
  - forward foreign exchange transaction
- Devisenterminmarkttransaktion** *f*
  - currency forward
  - forward exchange transaction
  - forward foreign exchange deal
  - forward foreign exchange market transaction
  - forward foreign exchange transaction
- Devisenterminminusposition** *f*
  - short foreign exchange forward position
  - short forward currency position
  - short forward foreign exchange position
  - short position in the forward currency market
  - short position in the forward exchange market

- Devisenterminnotierung** *f*
  - forward currency quotation
  - forward exchange quotation
  - forward exchange rate quotation
- Devisenterminoperationen** *fpl*
  - forward exchange market operations
  - forward exchange operations
  - forward foreign exchange operations
- Devisenterminoption** *f*
  - forward currency option
  - forward exchange option
  - forward foreign exchange option
- Devisenterminplusposition** *f*
  - long foreign exchange forward position
  - long forward foreign currency position
  - long forward foreign exchange position
  - long position in the forward currency market
  - long position in the forward exchange market
- Devisenterminposition** *f*
  - currency forward position
  - foreign currency forward position
  - foreign exchange forward position
  - forward foreign currency position
  - forward forex position
- Devisenterminsicherung** *f*
  - covering in the forward exchange market
  - covering through the forward exchange market
  - forward exchange contract coverage
  - forward foreign currency cover
  - forward foreign currency hedging
- Devisentermintransaktion** *f*
  - currency forward
  - forward exchange transaction
  - forward foreign exchange deal
  - forward foreign exchange market transaction
  - forward foreign exchange transaction
- Devisenterminverkauf** *m*
  - forward exchange sale
  - forward foreign exchange sale
  - forward sale of foreign exchange
- Devisenterminverkaufskontrakt** *m*
  - forward exchange sale contract
  - forward foreign exchange sale contract
- Devisentermin-Verkaufsposition** *f*
  - short foreign exchange forward position
  - short forward currency position
  - short forward foreign exchange position
  - short position in the forward currency market
  - short position in the forward exchange market
- Devisenterminverkaufsvertrag** *m*
  - forward exchange sale contract
  - forward foreign exchange sale contract
- Devisenterminverlust** *m*
  - forward exchange loss
  - forward foreign exchange loss
  - forward forex loss
- Devisenterminvertrag** *m*
  - forex forward contract
  - forward currency contract
  - forward foreign currency contract
  - forward foreign exchange contract
  - forward forex contract
- Devisentransaktion** *f*
  - exchange deal



- foreign exchange trade
- foreign exchange transaction
- forex trade
- forex transaction
- Devisentransaktionen** *fpl* foreign exchange dealings
- Devisentransferrisiko** *n* exchange transfer risk
- Devisenumtausch** *m*
  - currency conversion
  - foreign currency conversion
  - foreign exchange conversion
  - forex conversion
- Devisenumtauschkurs** *m* rate of conversion
- Devisenvereinbarungen** *fpl* exchange arrangements
- Devisenverfügbarkeit** *f* availability of foreign exchange
- Devisenverkauf** *m* **auf Termin**
  - forward exchange sale
  - forward foreign exchange sale
  - forward sale of foreign exchange
- Devisenverkauf** *m* **per Termin**
  - forward exchange sale
  - forward foreign exchange sale
  - forward sale of foreign exchange
- Devisenverkaufskurs** *m*
  - sell exchange rate
  - sell foreign exchange rate
  - sell rate
  - selling exchange rate
  - selling rate
- Devisen-Verkaufsoption** *f*
  - currency put
  - currency put option
  - foreign exchange put
  - foreign exchange put option
  - forex put option
- Devisenverkaufsoption** *f*
  - currency put
  - currency put option
  - foreign exchange put
  - foreign exchange put option
  - forex put option
- Devisenverkehrsbeschränkungen** *fpl*
  - currency controls
  - exchange restrictions
  - foreign currency controls
  - foreign exchange controls
  - forex controls
- Devisenverlust** *m*
  - currency loss
  - foreign currency exchange rate loss
  - foreign currency-related loss
  - foreign exchange loss
  - forex loss
- Devisenvertrag** *m*
  - currency contract
  - exchange contract
  - foreign currency contract
  - foreign exchange contract
  - forex contract
- Devisen-Warrant** *m*
  - currency warrant
  - foreign currency warrant
- foreign exchange warrant
- Devisenwarrant** *m*
  - currency warrant
  - foreign currency warrant
  - foreign exchange warrant
- Devisenzahlungsstrom** *m*
  - foreign currency cash flow
  - foreign exchange cash flow
  - forex cash flow
- Devisenzufluss** *m*
  - foreign exchange inflow
  - inflow of foreign exchange
- Devisenzugang** *m*
  - foreign exchange inflow
  - inflow of foreign exchange
- Devisenzustrom** *m*
  - foreign exchange inflow
  - inflow of foreign exchange
- Dezember-Call** *m*
  - call expiring in December
  - call option expiring in December
  - December call
  - December call option
- Dezember-Call-Option** *f*
  - call expiring in December
  - call option expiring in December
  - December call
  - December call option
- Dezember-Calloption** *f*
  - call expiring in December
  - call option expiring in December
  - December call
  - December call option
- Dezember-Euro-Futures** *mpl* December euro futures
- Dezember-Euro-Terminkontrakte** *mpl* December euro futures
- Dezember-Futures** *mpl*
  - December futures
  - December futures contracts
- Dezember-Futures-Kontrakte** *mpl*
  - December futures
  - December futures contracts
- Dezember-Kaufoption** *f*
  - call expiring in December
  - call option expiring in December
  - December call
  - December call option
- Dezember-Put** *m*
  - December put
  - December put option
  - put expiring in December
  - put option expiring in December
- Dezember-Put-Option** *f*
  - December put
  - December put option
  - put expiring in December
  - put option expiring in December
- Dezember-Terminkontrakte** *mpl*
  - December futures
  - December futures contracts
- Dezember-Verkaufsoption** *f*
  - December put
  - December put option



– put expiring in December  
 – put option expiring in December  
**Dezember-Yen-Option** *f* December yen option  
**dezimieren** *v* deplete *v*  
**Diagramm** *n*  
 – chart  
 – diagram  
**dienlich** beneficial  
**Dienst** *m* service  
**Dienstgeber/-in** *m/f* employer  
**Dienstleister/-in** *m/f* service provider (*IFRS*)  
**Dienstleistung** *f* service (*IFRS*)  
**Dienstleistungen erbringen** *v* render services *v*  
**Dienstleistung erbringen** *v* perform a service *v*  
**Dienstleistungs-** service-based  
**dienstleistungsbasiert** service-based  
**Dienstleistungsbilanz** *f* services account  
**Dienstleistungsbranche** *f* service industry  
**Dienstleistungsfreiheit** *f* free movement of services  
**Dienstleistungskonzessionsvereinbarung** *f* service concession arrangement (*IFRS*)  
**Dienstleistungsmarke** *f* service mark (*IAS*)  
**dienstleistungsorientiert** service-based  
**Dienstleistungssektor** *m* service industries  
**Dienstleistungsverkehr** *m* invisible trade  
**Dienstleistungsvertrag** *m* gegen festes Entgelt fixed-fee service contract (*IFRS*)  
**Dienst** *m* nach dem Zusammenschluss post-combination service (*IFRS*)  
**Dienst** *m* vor dem Zusammenschluss pre-combination service (*IFRS*)  
**Dienstnehmer/-in** *m/f* employee  
**Dienstzeit** *f*  
 – service (*IAS*)  
 – service period (*IFRS*)  
**Dienstzeitaufwand** *m* service cost (*IAS*)  
**die Umwelt betreffend** environmental  
**Differential** *n* differential  
**Differenz** *f*  
 – differential  
 – gap  
**Differenzbetrag** *m* balancing charge  
**Differenzen-Quotienten-Verfahren** *n*  
 – high-low method  
 – high-low points method  
**Differenz** *f* zwischen Forderungen und Verbindlichkeiten net position  
**Differenzgeschäft** *n* gambling in futures  
**digitale Abschreibung** *f* sum-of-the-years'-digits depreciation  
**digitale Abschreibungsmethode** *f*  
 – sum-of-the-years'-digits depreciation method  
 – sum-of-the-years'-digits method  
 – sum-of-the-years'-digits method of depreciation  
**digitale degressive Abschreibung** *f* sum-of-the-years'-digits depreciation  
**digitales Geld** *n*  
 – cybercash  
 – digicash  
 – digital cash  
 – electronic cash  
 – electronic money

**Direct Costing** *n* direct costing  
**Direct-Hedge** *m*  
 – direct hedge  
 – pure hedge  
**Direktauslandsinvestitionen** *fpl*  
 – direct foreign investments  
 – foreign direct investments  
 – overseas direct investments  
**Direktbankengeschäft** *n*  
 – direct banking  
 – direct banking business  
**Direktbankgeschäft** *n*  
 – direct banking  
 – direct banking business  
**Direkt-Banking** *n* direct banking  
**Direktbanking** *n* direct banking  
**Direktbegebung** *f*  
 – direct invitation to the public  
 – direct offering  
 – direct placement  
 – direct placing  
 – direct public offering  
**Direktdarlehen** *n*  
 – direct credit  
 – direct loan  
**direkte Arbitrage** *f*  
 – direct arbitrage  
 – simple arbitrage  
 – two-point arbitrage  
**direkte ausländische Investitionen** *fpl*  
 – direct foreign investments  
 – foreign direct investments  
 – overseas direct investments  
**direkte Auslandsinvestitionen** *fpl*  
 – direct foreign investments  
 – foreign direct investments  
 – overseas direct investments  
**direkte Begebung** *f*  
 – direct invitation to the public  
 – direct offering  
 – direct placement  
 – direct placing  
 – direct public offering  
**direkte Einkünfte** *pl* direct earnings  
**direkte Einnahmen** *fpl* direct earnings  
**direkte Emission** *f*  
 – direct invitation to the public  
 – direct offering  
 – direct placement  
 – direct placing  
 – direct public offering  
**direkte Erträge** *mpl* direct earnings  
**direkte Fakturierung** *f* direct invoicing  
**direkte Fertigungslohnkosten** *pl* direct manufacturing labor cost  
**direkte Finanzierung** *f*  
 – direct finance  
 – direct financing  
**direkte Gehaltskosten** *pl* direct salary cost  
**direkte Investition** *f* direct investment  
**direkte Investitionen** *fpl* aus dem Ausland  
 – direct inward investments  
 – foreign direct investment inflows  
 – inward direct investments