



### Ref.: abbreviations Engl. (detailed list)

a & h	accident and health (insurance)
A.B.R.	American Bankruptcy Reports
A.C.	Appeal Court
a.c.	anni currentis = of the present year
A.D.	anno domini = in the year (of our Lord)
a.d.s.	autograph document signed
a.d.t.	automatic debit transfer
a.f., adv. frt	advanced freight
a.f.b.	air freight bill
a.h.l.	ad hunc locum = at this place
A.I.A.	American Insurance Association
a.k.a.	also known as
A.M.	Master of Arts (akad. Titel)
a.m.	ante meridiem (before twelve o'clock noon/lunchtime)
A.N.	arrival notice
a.n.	above named
a.o.	amongst others
A.P.	answer prepaid
A.R.	advice of receipt, annual return
A/C	account current
a/c, acc., acct.	account
A/cs Pay.	accounts payable (Verbindlichkeiten)
A/cs Rec.	accounts receivable (Forderungen)
a/m	above mentioned
a/o	(to the) account of
A/P	account purchases
a/r	(against) all risks
a/s	after sight
AAA	American Automobile Association
ab init.	ab initio = from the beginning
abbr.	abbreviated, abbreviation
abr.	abridged (gekürzt)
abs.re	absente reo = the defendant being absent
acc.	accepted, acceptance, according (to), account
accr.int.	accrued interest (aufgelaufene Zinsen)
acct.	accountant
acct.& aud.	accountant and auditor
ad int.	ad interim = in the meantime
ad lib.	ad libitum = at one's pleasure

ad loc.	ad locum = at the place
ad val., a.v.	ad valorem = according to value
ad., advt	advertisement
admin.	administrative, administration
ADP	automatic data processing
adv.	adversus = against, advanced
AE	account executive (Kundenberater)
AFAIK	in e-mails: as far as I know (so weit ich weiß)
aff'd	affirmed
afft	affidavit
AICPA	Americ.Inst.of Certified Public Accountants
aliter	otherwise
Amex, A.S.E.	American Stock Exchange
amt.	amount
An.	anonymous
ans.	answer
ant. frt.	anticipated freight
AOB	any other business (on an agenda)
app., apx	appendix
appd	approved
approx.	approximate(ly)
apt	apartment
arr	all rights reserved (copyright)
asap	as soon as possible
asgd	assigned
assd	assessed, assigned, assured
Assn.	association
asst.	assistant
asst'd	assorted
ATM	automated teller machine
ats.	at the suit of
Att., atty.	attorney
Atten., Attn.	Attention
av.	average
Av./Ave.	Avenue
B & Bar	Bench and Bar (Richter und Anwälte)
b.	born
B.A.	Bachelor of Arts (akad.Titel)
B.C.	before Christ
b.d.	bank debits, bank draft
b.f.	bona fide = in good faith
b.o.	branch office, buyer's option
B.o.D.	Board of Directors (Verwaltungsrat, Direktoren)
B.O.P.	balance of payments
b.p.	bills payable
b.r., b.rec.	bills receivable, bank rate
B.S.	British Standard

b.s., B/S	balance sheet, bill of sale
b.v.	book value
b/c	bills for collection
B/D	bank draft
B/E	bill of exchange
b/f, b/fwd	brought forward (Vortrag aus letzter Rechnung)
b/g	bonded goods
B/L	bill of lading
B/R	builders' risks
bal.	balance
bd	board, bound, business done
bil., bn	billion (Milliarde)
bkcy	bankruptcy
bkpg	bookkeeping
bldg	building
Blvd.	Boulevard
BoE	Bank of England
bor.	borough (Stadtbezirk)
BOT	back to topic (Akronym), zurück zum Thema
bpl	birthplace
Bros.	Brothers
BTW	in e-mails: by the way (übrigens)
c & i	cost and insurance
c.& f., c.f.	cost and freight
C.A.	chartered accountant, chief accountant, current account
c.a.d.	cash against documents
c.b.d.	cash before delivery
C.C.	Chamber of Commerce, County Court
C.Cr.Pr.	Court of Criminal Procedure
c.d.	cum dividendo = with dividend
CDD	commercial Due Diligence
C.E.T.	Central European Time
c.f.	cum figurus = illustrated
c.f.i.	cost, freight, insurance
C.I.	Consular Invoice
c.n., C/N	consignment note, credit note
C.O.D., c.o.d.	cash on delivery (per Nachnahme)
c.p.d.	charterers pay dues
c.q.d.	customary quick dispatch
c.r.	carrier's/company's risk
c.s.	capital stock
C.T.	Corporation Tax
C.V.	curriculum vitae
c.w.o.	cash with order
C/E	customs entry
C/F	carriage forward
c/i	certificate of insurance

c/m	call of more (stocks)
C/O	cash order, certificate of origin
c/o	care of
C/P, c.p.	carriage paid
C/R	current rate
ca.	circa = about
cat.	catalogue
CBO	Congressional Budget Office (US-Regierungsabtlg.)
cc, c/c	carbon copy
CCT	Common Customs Tariff
CD, c/d	certificate of deposit
CEA	Council of Economic Advisers (US-Regierungsabtlg.)
cent.	centum = hundred
CEO	Chief Executive Officer
cert.	certified, certificate
cet. par.	ceteris paribus = other things being equal
cf., c/f	confer = compare
cgo	cargo
CGT	capital gains tax
ch. (p)pd	charges (pre)paid
Ch. Acct.	chief accountant
ch. clk	chief clerk
ch. fwd	charges forward
chgd	charged
chq	cheque
Cie	franz. compagnie = company
cif(c)(i)	cost, insurance, freight, (commission), (interest)
cifi & e	cifi and exchange
cld	cleared, called
Co.	Company
COLA	cost of living allowance
com.	commissioned, committee, commercial
COMECON	Council for Mutual Economic Assistance
conf.	confer = compare
cons.	consolidated
consgt.	consignment
contd.	continued
cor.	coram = in the presence of
Corp.	Corporation
cp. off	coupon off (bonds)
cp. on	coupon on (bonds)
CPA	Certified Public Accountant (Wirtschaftsprüfer)
CPI	consumer price index
cr.	creditor
CSE	Certificate of Secondary Education (brit. Schulzeugnis)
Ct	Court
ct(s).	cent(s)

cum. pref.	cumulative preference shares
cvt	convertible (securities)
cwt	hundredweight (US 100 pounds, Br 112 pounds)
d.b.a.	doing business as
d.b.n.	de bonis non = of the goods not (yet administ.)
D.C.	deviation clause (Toleranzklausel)
D.C.L.	Doctor of Civil Law
D.D.	dishonorable discharge
d.d.	day's date, dono dedit = given as a gift
D.L.	Doctor of Law
d.l.c.	deadweight loading capacity
D.P.A.	deferred payment account (Ratenzahlgs-Konto)
d.w.c.c.	deadweight cargo capacity
D/A	deposit account, District Attorney, days after acceptance
d/a	documents against acceptance, documents attached
D/D	demand draft, documentary draft
d/l	demand load
d/n	debit note
d/o	delivery order
d/p	documents against payment
D/R, d.r.	deposit receipt
d/s	days after sight
db(s).	debenture(s)
dbk	drawback
dd	dated, delivered
dds	delivered in sound condition
dec.	deceased
deft	defendant
dely (and redely)	delivery (and redelivery)
dep.	deputy, departure
dev.	deviation
dft/c	clear draft
dieb. alt.	diebus alternis = every other day
disb(s)	disbursement(s) (Auszahlungen)
disbs. &/or ant.earns.	disbursem. and/or anticipated earnings (insur.)
disc., dis.	discount
distr.	distributed
div(s)., divd(s)	dividend(s)
DJIA	Dow Jones Industrial Average
dld	delivered
dls/shr	dollars per share
dlvy, dy	delivery
do	ditto = the same
doc(s).	document(s)
dol(s)	dollar(s)
dom.	domestic, domicile

doz., dz.	dozen
dpb	deposit pass book
dpt, dept.	department
Dr	debtor, Doctor
dup.	duplicate
E. & O.E.	errors and omissions excepted
E.A.	Economic Adviser
E.C.M.	European Common Market
e.d.	extra dividend
e.e.	errors excepted
e.g.	exempli gratia = for example
e.o.m.	end of month
E.T.C.	estimated time of completion
ea.	each
ed.	edited
EDP	Electronic Data Processing
EEC	European Economic Community (EWG)
EF	European Fund
EFTA	European Free Trade Association
enc., encl.	enclosure
EPA	Environmental Protection Agency (US-Regierungsabtlg.)
ESOP	Employee Stock Ownership Plan
et al.	et alibi = and elsewhere, et alii = and others
et seq.	et sequens = and the following
eta	estimated time of arrival, expected to arrive
etd	estimated time of departure
ets.	expected to sail
ety	empty
EU	European Union
ex	ex dividend
ex cp.	ex coupon = not incl. right to coupon
ex n	ex new (shares) = not incl. right to new shares
ex off.	ex officio = by authority of his office
ex p	ex parte = of one side only, on the applic. of
ex whse	ex warehouse
ex., exd	examined
Exc.	Excellency
exc., exch.	exchange
excl.	excluding, exclusive
exd	examined, executed, excluded
exp.	expected, expenses
f.	feet, foot (0,3 m)
F. 2d	2 <sup>nd</sup> Series
f.a.s.	free alongside ship
f.b.	freight bill
f.d., f/dp	free discharge, free dispatch
f.i.	for instance

f.i.a.	full interest admitted
f.i.c.	freight, insurance, carriage
f.o.	firm offer
f.o.b.	free on board
f.o.c.	free of charge
f.o.d.	free of damage
f.o.r.	free on rail
f.o.t.	free of tax, free on truck
f.p., f.pd., fy pd	fully paid (premium)
f.y.	fiscal year
F/S	financial statement (Jahresabschl., Handelsbil.)
fec.	fecit = he/she made it
ff.	following pages
FHA	Federal Housing Administration
FICA	Federal Insurance Contributions Act
FIDIC	Federal Deposit Insurance Corporation
fig.	figure
FRB	Federal Reserve Bank (Bundeszentralbanken, 12)
FRCP	Federal Rules of Civil Procedure (Bundeszivilprozeßordnung)
frt fwd	freight forward (Fracht gegen Nachnahme)
frt pd	freight paid
frt ppd	freight prepaid
ft.	feet, foot (0,3 m)
FTC	Federal Trade Commission (Bundeshandelskommission, Kartellbehörde)
fwd	forward
fyi	for your information
g.b.o.	goods in bad order
G.P.	General Practitioner (allgem. Arzt, Hausarzt)
G.P.A.	General Practice Act (Zivilprozeßordnung)
G.V.	gross value
GAAP	General Accepted Accounting Principles (= Grundsätze ordnungsmäßiger Buchführung')
GAO	General Accounting Office (Rechnungshof)
GCE	General Certificate of Education (Brit. Schulabschluß-Zeugnis)
GDP	Gross Domestic Product (Bruttoinlandsprodukt)
GM	General Manager (Generaldirektor)
GNP	Gross National Product (Bruttosozialprodukt)
gr.	gross
gr.wt	gross weight
gtd, guar.	guaranteed
h.a.	hoc anno = in this year
H.C.(J.)	High Court (of Justice/oberstes [Zivil-]Gericht)
H.O.	Head Office, Home Office (Innenministerium)
h.p.	horse power
h.v.	hoc verbo = under this word
HBC	House Budget Committee (US-Regierungsabtlg.)
hf	half

hgt	height
HP	hire purchase
hr(s)	hour(s)
IAS	International Accounting Standards
i.a.w.	in accordance with
i.e.	id est = this is to say, that means, that is (d.h.)
i.o.w.	in other words
i.q.	idem quod = the same as
i.v.	invoice value, increased value
ib., ibid.	ibidem = in the same place
id	idem = the same
IFRIC	International Financial Reporting Interpretations Committee
IFRS	International Financial Reporting Standards
IIRC	in e-mails: if I remember correctly (falls ich mich richtig erinnere)
IMHO	in e-mails: in my humble opinion (nach meiner bescheidenen Meinung)
in init.	in initio = in the beginning
in loc.	in loco = in the place of
in loc. cit.	in loco citato = in the place cited
in re	in the matter of
in.	inch(es) (2,54 cm)
Inc.	Incorporated
incl.	including, inclusive
Incoterms	International Commercial Terms
inf.	infra = below
ins., insur.	insurance
ins.int.	insurable interest
insd. val.	insured value
Inst.	institute
inst.	instant = of the current month
int.	interest
int.al.	inter alia = among other things (u.a.)
inv.	invoice
IOU	I owe you (Schuldschein)
IPD	interest, profits and dividends
iqed/QED	id quod erat demonstrandum = that which had to be proved
IRC	Internal Revenue Code (Steuergesetz)
IRS	Internal Revenue Service (Finanzamt)
j./a.	joint account
J.C.D.	Juris Civilis Doctor = Doctor of Civil Law
J.E.	Joint Enterprise
J.U.D., U.J.D.	Juris Utriusque Doctor = Doctor of both Laws (i.e. the Canon [Kirchenr.] and the Civil Law)
jr, Jr, jun.	junior
Jur.D.	Juris Doctor = Doctor of Law
k.p.h.	kilometers per hour
kg	kilogram
km	kilometer

L & D	loss and damage, loans and discounts
L.E.	Labour Exchange (Arbeitsamt)
l.s.c.	loco supra citato = at the place before cited
l/a.	letter of advice (Avis, Benachrichtigungsschr.)
l/c	letter of credit (Akkreditiv)
lb(s).	libra = pound(s) (453,6 g)
LCA	Licensed Company Auditor
lifo	last-in-first-out (zuletzt eingek., zuerst verbr.)
loc.cit.	loco citato = at the place cited
Ltd	Limited (brit.: AG/GmbH)
M.A.	Master of Arts (akad.Grad)
M.A.P.	maximum average price
M.B.A.	Master of Business Administration (Dipl.-Betriebswirt)
M.C.E.	Master of Civil Engineering (Dipl.-Bauing.)
M.C.L.	Master of Civil Law
M.D.	Managing Director (Geschäftsführer), Medical Doctor
M.Ec.	Master of Economics (Dipl.-Volkswirt)
M.O.	money order (Postanweisung)
m.p.h.	miles per hour
M.S., M.Sc.	Master of Science
m/a.	my account
m/l	more or less
m/s	months after sight
max.	maximum
mdse.	merchandise
memo.	memorandum
Messrs.	Messieurs, Gentlemen
mfg.	manufacturing
mge	mortgage
min.	minimum
misc.	miscellaneous (Versch.)
mkt.	market
MM	Messieurs
Mme	Madame
mo.	month
Mrs.	Mississ
Ms	Miss/Mrs.
MS	manuscript
mtgee	mortgagee
mtgor	mortgagor
mun.	municipal
N.A.	non allocatur = it is not allowed
N.A.V.	net annual value
n.b.	nota bene = mark well
n.d.	not dated
N.L.	non liquet = it is not clear
n.o.h.p.	not otherwise herein provided

n.o.p.	not otherwise provided
n.o.r.	not otherwise rated
N.P.	Notary Public (Notar)
n.p.	net proceeds
n.s.f.	not sufficient funds
n/a.	no account
N/F.	no funds
NEC	National Economic Council (US-Regierungsabtlg.)
NGO/ngo	non-governmental organization
No(s).	number(s)
OEM	original equipment manufacturer [Originalhersteller, Auftragshersteller]
o.r.	owner's risk
o.w.h.	ordinary working hours
o/a	on account of
o/ch.	overcharge
o/d.	on demand, overdraft
o/s.	on sale, out of stock
o/t	overtime
ob.	obiit = died
OMB	Office of Management and Budget (US-Regierungsabtlg.)
OMV	Open Market Value
ord.	ordinary (shares)
orig.	origin(ally)
OSHA	Occupation Safety and Health Administration (US)
oz(s).	ounce(s) (28,35 g)
P. & L. A/c	profit and loss account (Gewinn- u. Verlust-Rechnung.)
p. & p.	postage and packing
P.A.	power of attorney (Vollmacht)
p.a.	per annum = yearly
p.c.	per cent
p.d.	per diem = by the day
P.E.R.	price-earning ratio (Kurs-Gewinn-Verhältnis)
P.L.	Public Law (öffentl.Recht)
p.l.	partial loss
p.m.	post meridiem = afternoon, post mortem = after death
p.m.h.	production per man-hour
p.n.	prices negotiated
p.n.	promissory note (Promesse, Sola-/Eigenwechsel)
P.O.	postal order
P.O.B.	Post Office Box
P.O.D.	pay on delivery (per Nachnahme)
P.O.R.	payable on receipt (per Nachnahme)
p.p.	per procuracionem = by proxy, parcel post
P.R.	public relations
P.S.	postscriptum
P.T.O.	please turn over
P/L	profit and loss

par(s).	paragraph(s)
pat., patd.	patented
payt.	payment
PBX, P.B.X.	Private Branch Exchange (telephone)
pd.	paid
per cur.	per curiam = by the court
per pro(c).	per procuracionem = by proxy
pet.	petitioner (Antragsteller)
pfd.	preferred (stock)
Ph.D.	Doctor of Philosophy
pk(g)	package
PLC	public limited company (brit. AG)
pltf.	plaintiff (Kläger)
pm	premium
pp	pages
ppd	prepaid
pr.	pair(s)
pro tem	pro tempore = for the time being (z.Zt.)
prox.	proximo = next month
ps.	pieces
pub.	publisher
q.e.	quod est = which is
Q.E.D.	quod erat demonstrandum = which was to be proved
Q.R.	Quarterly Review
qlty	quality
qnty, qt	quantity
qr, qtr	quarter(ly)
R & D	research and development
r.d.	running days (laufende Kalendertage)
R.F.D.	Rural Free Delivery
RFI	Request for Information [Auskunftsersuchen], siehe auch RFP u. RFQ
RFP	Request for Proposal [Anfrage, Bitte um Angebot], siehe auch RFI u. RFQ
RFQ	Request for Quotation [Anfr., Bitte um Angebot .. mit Preisen], s. auch RFI u. RFP
R.P.M.	resale price maintenance (unverb.Preisempf.)
R.S.V.P.	répondez s'il vous plait = please answer
R/D	refer to drawer (an den Aussteller zurück)
rcpt	receipt
re	in the matter of
recd	received
ref.	refer, reference, refused
reg(d)	registered
Reg. T.M.	Registered Trade Mark
REIT	Real Estate Investment Trust
resp.	respective(ly)
retd.	returned, retired (German 'a. D.')
rev.	review, revised
Rte., Rt.	Route

RTFM	in e-mails: read the fucking manual (Lies doch das Scheiß-Handbuch!)
Ry.	railway
s.	see
s.& h.c., shex	Sundays and holidays excepted
s.a.	subject to approval
S.A.E.	stamped addressed envelope
S.A.V.	stock at valuation
S.C. (J.)	Supreme Court (of Judicature)
S.J.D.	Doctor of Juridical Science
S.M.	Master of Science
s.o.p.	standard operating procedure
S.S.	Social Security, Standard Size, steamship
S.V.	sailing vessel
S/D	sight draft
S/N	shipping note
Sc.D., S.D.	Doctor of Science
sched.	schedule
sci.fa.	scire facias = please make known
scil.	scilicet = namely
sec, secy	secretary
sect., sec., ss.	section(s)
seq.	sequence = the following
sgd	signed
Soc.	society
Sol.	Solicitor
sq.	square (mile, foot, etc.)
sr, Sr, sen.	senior
St.Ex.	Stock Exchange
std.	standard
sub	subeditor, subscription, substitute
subt.	superintendent
sup	supra = above
suppl.	supplementary
Sy.Crs	sundry creditors
Sy.Drs	sundry debtors
t.b.	trial balance
t.c.	till cancelled
TCO	Total Cost of Ownership (purchase price of an asset plus the additional costs of operation)
T.D.	Treasury Department (Finanzministerium)
t.l.	total loss, time loan
T.M.	trade mark
T.M.O.	telegraphic money order
T.O.	turn over
T.o.P.	terms of payment
T.o.T.	terms of trade (AGB)
T.V.A.	tax on value added
tfr	transfer

TIR	Transport International Routier = intern. road transport
TS	time sharing
TUC	Trade Union Congress
u.a.	unit of account (Rechnungseinheit)
u.c.	usual conditions
u.i.	ut infra = as below
u.s.	ut supra = as above
u/m	undermentioned
ult.	ultimo = in the preceeding month
v.s.	vide supra = see above
VAT	value-added tax
vid.	vide = see
viz.	videlicet = namely
vol(s).	volume(s)
vs.	versus = against
w.c.	without charge
w.e.f.	with effect from
whsle.	wholesale
wk.	week
wt.	weight
x.d., x.div.	ex dividend = not incl. right to dividend
x.i., x.int.	ex interest = not incl. right to interest
x.n.	ex new shares = not incl. right to new shares
x.wks	ex works
Xmas	Christmas
yd.	yard(s)
yr.	year

