Patents: a set of exclusive rights granted by a sovereign state or intergovernmental organization to an inventor or assignee for a limited period of time in exchange for detailed public disclosure of an invention. Intangible assets: economic Trademark: a word, phrase, symbol, and/or design that identifies and distinguishes the source of the goods of one party from those of others. 

■ resources that have no physical Copyright: a legal right, existing globally in many countries, that basically grants the creator of an original work exclusive rights to determine and decide whether, and under what conditions, this original work may be used by others. Goodwill (商誉): arises when one company purchases another for a premium value. ■ **cash equivalents**: investment securities that are convertible into cash **Current Assets**: short-term economic resources that are accounts receivable: amounts of money owed by customers (individuals or corporations) to another entity (the selling business) in exchange for goods or services that have been delivered or used on credit, but not yet paid for by clients. expected to be converted into cash within one year. inventory: Inventory is the goods available for sale and raw materials used to produce goods available for sale. prepaid expenses: payments for goods and services to be received in the future e.g. insurances buildings, computer equipment, software, furniture, land, machinery and vehicles Fixed Assets: long-term resources ≡ lose value as they age Are assets that can be traded. Properties belongs to intangible assets common stock sits in between a common stock and a bond. Capital stock: the number of common preferred stock: A type of stock and preferred shares that a company is Pros: comes with a dividend that must be paid out stocks (股票) that has a higher claim on its assets authorized to issue, according to its before dividends to common shareholders usually.. and earnings than common stock. corporate charter. Cons: the shares do not carry voting rights (other classes) An entity can be: a company, partnership or trust. Equity security: represents shareholders' ownership interest in an entity. realized in the form of shares of capital stock. **Asset**: a resource with economic value that an Certificate of deposit (CD): a savings certificate with a fixed maturity date, specified fixed interest rate and can be issued in any denomination aside from minimum investment requirements. Instrument type individual, corporation or country owns or controls government / sovereign bond: a bond issued by a national government OTC derivatives ₽ with the expectation that it Municipal bond ("Muni Bond"): a bond issued by a local government or territory, or one of their agencies. Interest rate swaps Interest rate caps and Bonds (债券) will provide a future benefit. Debt security (债 **Corporate bond**: a bond issued by a corporation in order to raise financing for a variety of reasons 务性证券): Interest rate options Exotic derivatives represents money Bills, e.g. T-Types that is **borrowed** Deposits Short-term interest rate | Forward rate Asset-backed security (ABS, 资产支持型证 (Usually we mean Certificates of **Securities** and must be agreements when viewed ≤1 year 券): pools assets; resells them to investors. non-mortgage assets) (证券): repaid, with terms that stipulates the Stock options fungible, Stock options Mortgage-backed security (MBS): N/A "securities" (Technically a kind of ABS.) Exotic derivatives size of the loan, negotiable assets are mortgage(s). collateralized Foreign exchange interest rate and financial securities options Collateralized debt obligation (CDO, 担保债务凭证): **Collateralized Ioan** maturity or instruments ≡ Outright forwards when viewed as Foreign Spot foreign ("担保型证券") Currency futures Foreign exchange renewal date. obligation (CLO): pools together assets; repackages this "asset pool" exchange exchange "structured into discrete tranches that can be sold to investors. products" (as in Currency swaps structured Collateralized mortgage obligation (CMO): contains a pool Financial Assets (金融资产) / Financial Instruments: finance) of mortgages bundled together and sold as an investment. represent investments in the assets and securities of other institutions. equity warrants: options issued by the company itself that give shareholders the right to purchase stock within a certain timeframe and at a specific price. convertible bonds: bonds that can be converted into shares of common stock in the issuing company. **Hybrid security** preference shares: company stocks whose payments of interest, dividends or other returns of capital can be prioritized over those of other stockholders. preferred equity when viewed as Cash instruments: instruments whose value is determined directly by the markets. instruments (i.e. carrying Derivative instruments: a financial security with a value that is reliant upon or derived from an underlying asset or group of assets. value for trading) Classifications Short-term when viewed as debt-based

Long-term

Securities under equity-based financial instruments are stocks

equity-based

assets (i.e. owned

by someone)