

- Contract** : "An agreement enforceable at law, made between two or more persons, by which rights are acquired by one or more to acts or forbearances on the part of the other or others."
- Clearing House** : A place where the representatives of the banks of a city meet daily for the settlement of their accounts with each other.
- Commercial Paper** : Bills of Exchange, Promissory Notes, Cheques, and like negotiable instruments issued in the regular course of business.
- Commission** : A percentage allowed an agent for buying or selling goods.
- Compound or Compromise** : A settlement of a debt by the paying of part only.
- Consignee** : One to whom goods are sent. Such goods are usually sold for the credit of the shipper.
- Consignment** : Goods sent to be sold by an agent.
- Consul** : A representative of a Government in a foreign country to guard the interest of the subjects of such Government.
- Contra** : On the opposite side.
- Convoy** : Warships accompanying vessels of commerce as protection.
- Co-partnership** : The union of two or more persons for the purpose of conducting a business enterprise.
- Copyright** : The right granted by a Government to an author to control the publication of a book.
- Counterfeit** : Spurious; imitation; forgery.
- Countermand** : Cancellation of a former order.
- Coupon** : An order for interest attached to a bond payable to bearer.
- Credit** : The side which shows value received from another; to trust; the reputation of persons in meeting business obligations.
- Creditor** : One who gives value without receiving equal value.
- Custom House** : The place where imported goods are entered and the duty paid.
- Days of Grace** : An extension of time (three days) allowed on all bills and notes in Canada, except demand bills and notes, after the nominal maturity, before payment can be enforced.
- Dead Letter** : One which is undelivered and unclaimed.
- Debenture** : A written pledge issued by a corporate body, municipality, or nation for money borrowed.
- Debit** : To charge; to make an entry on the left-hand side of an account to indicate that value was given by the business.
- Debtor** : One who receives value without giving equal value. A thing is a debtor when it costs value.
- Deed** : A written contract under seal transferring property, usually real estate.
- Del Credere Commission** : An additional charge made by an agent for guaranteeing the solvency of purchasers and that he will personally be responsible for all credit sales.
- Defendant** : A person against whom a suit is brought.
- Demurrage** : The charge for detaining a ship, car or other vehicle beyond a stipulated time while either loading or discharging cargo.
- Depot** : A place where goods are landed or stored.
- Deposit** : To place funds in a bank; money placed in a bank.
- Depreciation** : An annual allowance for wear and tear of machinery, tools, real estate, etc.
- Derelict** : A boat, ship, or goods found forsaken at sea.
- Director** : One of a number chosen to conduct the affairs of a company.
- Discount** : An allowance made for prompt payment.
- Dishonor** : Refusal to accept or redeem a written obligation.
- Dissolution of Partnership** : The breaking up of a firm as by retirement of one or more partners; by mutual agreement; by efflux of time; by completion of undertaking; by bankruptcy of any partner; by death of a partner.
- Distraint** : Seizure of goods for debt.
- Dividend** : That portion of the earnings of a corporation divided among the stockholders.
- Draft** : A term used synonymously, with Bill of Exchange; usually applied to inland bills.
- Drawee** : The person on whom a bill of exchange is drawn; the person required to pay the money.
- Drawer** : The person who draws a bill of exchange; the one who gives the order.
- Due Bill** : A written acknowledgment of debt.
- Duodecimo** : Usually written 12mo., a book formed of sheets folded so as to make 12 pages.
- Duplicate** : A copy; to copy.
- Duty** : A tax levied on goods imported or exported.
- Earnest Money** : A sum given in token of a bargain having been made. It is no part of the purchase price.
- Effects** : The resources or assets of a person, as, Cash, Bills Receivable, Real Estate, Personal Accounts Receivable, and the Property Accounts.
- Embargo** : A government prohibition of ships leaving port for a given time.
- Embezzlement** : A fraudulent appropriation of funds entrusted to one's care.
- Emporium** : A trade centre.
- En banco** : Full bench of judges in session.
- Endorse or Indorse** : To write on the back of a bill or note for the purpose of transferring it to another and thus guarantee its worth; or, to acknowledge the receipt of part payment.
- Escheat** : Property which reverts to the crown through failure of heirs or forfeiture.
- Exchange** : The giving and receiving of values; the process of remitting money; a charge for remitting money.
- Ex-ship** : Means that goods are sold free out of ship, the vendor's responsibility ceasing when the goods leave the ship's side.