

Finance and accounting (A Level)

A-Level Business · Vocabulary

English	中文	Pinyin
 financial statements	财务报表	cái wù bào biǎo
 income statement	利润表	lì rùn biǎo
 revenue	营业收入	yíng yè shōu rù
 cost of sales	销售成本	xiāo shòu chéng běn
 gross profit	毛利润	máo lì rùn
 expenses	费用	fèi yòng
 operating profit	营业利润	yíng yè lì rùn
 net profit	净利润	jìng lì rùn
 statement of financial position	财务状况表	cái wù zhuàng kuàng biǎo
 balance sheet	资产负债表	zī chǎn fù zhài biǎo
 non-current assets	非流动资产	fēi liú dòng zī chǎn
 current assets	流动资产	liú dòng zī chǎn
 current liabilities	流动负债	liú dòng fù zhài
 non-current liabilities	非流动负债	fēi liú dòng fù zhài
 equity	所有者权益	suǒ yǒu zhě quán yì
 depreciation (assets)	折旧	zhé jiù
 stakeholders	利益相关者	lì yì xiāng guān zhě
 ratio analysis	比率分析	bǐ lǜ fēn xī
 profitability	盈利能力	yíng lì néng lì
% gross profit margin	毛利率	máo lì lǜ
% operating profit margin	营业利润率	yíng yè lì rùn lǜ
% return on capital employed	资本回报率	zī běn huí bào lǜ
 capital employed	所用资本	suǒ yòng zī běn
 liquidity	流动性	liú dòng xìng

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÷ current ratio	流动比率	liú dòng bǐ lǜ
△ acid test ratio	速动比率	sù dòng bǐ lǜ
% efficiency	效率	xiào lǜ
↺ inventory turnover	存货周转率	cún huò zhōu zhuǎn lǜ
⚙ gearing	杠杆比率	gàng gǎn bǐ lǜ
📊 investment appraisal	投资评估	tóu zī píng gū
🕒 payback period	回收期	huí shōu qī
% accounting rate of return	会计回报率	kuài jì huí bào lǜ
📊 net present value	净现值	jìng xiàn zhí
🕒 discounting	折现	zhé xiàn