

Financial information and decisions

IGCSE Business Studies · Vocabulary

English	中文	Pinyin
💰 finance	资金	zī jīn
💰 start-up capital	启动资金	qǐ dòng zī jīn
📈 expansion	扩张	kuò zhāng
📁 working capital	营运资金	yíng yùn zī jīn
💵 cash-flow	现金流	xiàn jīn liú
⌚ short-term	短期	duǎn qī
📅 long-term	长期	cháng qī
💰 retained profit	留存利润	liú cún lì rùn
📦 assets	资产	zī chǎn
🏦 loan	贷款	dài kuǎn
% interest	利息	lì xī
💳 overdraft	透支	tòu zhī
📈 shares	股份	gǔ fèn
📄 debentures	债券	zhài quàn
🔑 leasing	租赁	zū lìn
💳 hire purchase	分期付款	fēn qī fù kuǎn
📄 trade credit	贸易信贷	mào yì xìn dài
💰 microfinance	小额信贷	xiǎo é xìn dài
👥 crowdfunding	众筹	zhòng chóu
📁 grants	补助金	bǔ zhù jīn
💵 cash	现金	xiàn jīn
📈 profit	利润	lì rùn
💵 revenue	收入	shōu rù
📈 cash-flow forecast	现金流预测	xiàn jīn liú yù cè

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↓ inflows	流入	liú rù
↑ outflows	流出	liú chū
↕ net cash flow	净现金流	jìng xiàn jīn liú
📅 opening balance	期初余额	qī chū yú é
📅 closing balance	期末余额	qī mò yú é
💰 current assets	流动资产	liú dòng zī chǎn
💰 current liabilities	流动负债	liú dòng fù zhài
📄 income statement	损益表	sǔn yì biǎo
📄 cost of sales	销售成本	xiāo shòu chéng běn
↗ gross profit	毛利润	máo lì rùn
💰 expenses	费用	fèi yòng
↗ profit for the year	年度利润	nián dù lì rùn
👥 stakeholders	利益相关者	lì yì xiāng guān zhě
📄 statement of financial position	财务状况表	cái wù zhuàng kuàng biǎo
💰 liabilities	负债	fù zhài
📅 non-current assets	非流动资产	fēi liú dòng zī chǎn
📦 inventory	库存	kù cún
💰 non-current liabilities	非流动负债	fēi liú dòng fù zhài
👤 owners' equity	所有者权益	suǒ yǒu zhě quán yì
÷ ratios	比率	bǐ lǜ
↗ profitability	盈利能力	yíng lì néng lì
% gross profit margin	毛利率	máo lì lǜ
% profit margin	利润率	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
÷ current ratio	流动比率	liú dòng bǐ lǜ

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Δ acid test ratio	速动比率	sù dòng bǐ lǜ