

A-Level Business

Glossary · 词汇表 · every term in the course, A-Z

English	中文	Pinyin
 above-the-line promotion	大众媒体广告	dà zhòng méi tǐ guǎng gào
 accountability	问责	wèn zé
 accounting rate of return	会计回报率	kuài jì huí bào lǜ
 achievable	可实现的	kě shí xiàn de
 achievement	成就	chéng jiù
 acid test ratio	速动比率	sù dòng bǐ lǜ
 adding value	增值	zēng zhí
 adverse variance	不利差异	bù lì chā yì
 advertising	广告	guǎng gào
 aims	目的	mù dì
 Ansoff's matrix	安索夫矩阵	ān suǒ fū jǔ zhèn
 appreciation	升值	shēng zhí
 autocratic	专制型	zhuān zhì xíng
 automation	自动化	zì dòng huà
 average cost	平均成本	píng jūn chéng běn
 backward integration	后向整合	hòu xiàng zhěng hé
 balance sheet	资产负债表	zī chǎn fù zhài biǎo
 barrier	障碍	zhàng ài
 batch production	批量生产	pī liàng shēng chǎn
 below-the-line promotion	直接促销	zhí jiē cù xiāo
 benchmarking	标杆管理	biāo gān guǎn lǐ

English	中文	Pinyin
 bias	偏差	piān chā
 bonus	奖金	jiǎng jīn
 boom	繁荣	fán róng
 Boston Matrix	波士顿矩阵	bō shì dùn jǔ zhèn
 branding	品牌	pǐn pái
 break-even	盈亏平衡	yíng kuī píng héng
 break-even point	盈亏平衡点	yíng kuī píng héng diǎn
 budget	预算	yù suàn
 buffer inventory	缓冲库存	huǎn chōng kù cún
 bulk	大批量	dà pī liàng
 business cycle	经济周期	jīng jì zhōu qī
 business finance	企业资金	qǐ yè zī jīn
 business plan	商业计划书	shāng yè jì huà shū
 business start-ups	初创企业	chū chuàng qǐ yè
 capacity	产能	chǎn néng
 capacity management	产能管理	chǎn néng guǎn lǐ
 capacity utilisation	产能利用率	chǎn néng lì yòng lǜ
 capital	资本	zī běn
 capital employed	所用资本	suǒ yòng zī běn
 capital expenditure	资本性支出	zī běn xìng zhī chū
 capital-intensive	资本密集型	zī běn mì jí xíng
 cash	现金	xiàn jīn
 cash cows	现金牛	xiàn jīn niú
 cash inflows	现金流入	xiàn jīn liú rù

English	中文	Pinyin
 cash outflows	现金流出	xiàn jīn liú chū
 cash-flow forecast	现金流量预测	xiàn jīn liú liàng yù cè
 centralisation	集权	jí quán
 chain of command	指挥链	zhǐ huī liàn
 closing balance	期末余额	qī mò yú é
 collateral	抵押品	dǐ yā pǐn
 collective bargaining	集体谈判	jí tǐ tán pàn
 commanding	指挥	zhǐ huī
 commission	佣金	yòng jīn
 communication	沟通	gōu tōng
 communities	社区	shè qū
 company culture	企业文化	qǐ yè wén huà
 competition	竞争	jìng zhēng
 competitive advantage	竞争优势	jìng zhēng yōu shì
 competitive pricing	竞争定价	jìng zhēng dìng jià
 competitors	竞争对手	jìng zhēng duì shǒu
 complements	互补品	hù bǔ pǐn
 compromise	妥协	tuǒ xié
 conflict	冲突	chōng tū
 conglomerate integration	混合整合	hùn hé zhěng hé
 contribution	贡献	gòng xiàn
 controlling	控制	kòng zhì
 coordinating	协调	xié tiáo
 coordination	协调	xié tiáo

English	中文	Pinyin
 corporate social responsibility	企业社会责任	qǐ yè shè huì zé rèn
 correlation	相关性	xiāng guān xìng
 cost	成本	chéng běn
 cost of sales	销售成本	xiāo shòu chéng běn
 cost-plus pricing	成本加成定价	chéng běn jiā chéng dìng jià
 critical path	关键路径	guān jiàn lù jìng
 critical path analysis	关键路径分析	guān jiàn lù jìng fēn xī
 cross elasticity of demand	需求交叉弹性	xū qiú jiāo chā tán xìng
 crowdfunding	众筹	zhòng chóu
 current assets	流动资产	liú dòng zī chǎn
 current liabilities	流动负债	liú dòng fù zhài
 current ratio	流动比率	liú dòng bǐ lǜ
 customer relationship marketing	客户关系营销	kè hù guān xì yíng xiāo
 customers	顾客	gù kè
 debenture	公司债券	gōng sī zhài quàn
 debts	债务	zhài wù
 decentralisation	分权	fēn quán
 decline	衰退期	shuāi tuì qī
 deed of partnership	合伙协议	hé huǒ xié yì
 layering	精简层级	jīng jiǎn céng jí
 delegation	授权	shòu quán
 demand	需求	xū qiú
 democratic	民主型	mín zhǔ xíng

English	中文	Pinyin
 depreciation	贬值	biǎn zhí
 depreciation (assets)	折旧	zhé jiù
 determined	有决心的	yǒu jué xīn de
 development	培养	péi yǎng
 digital marketing	数字营销	shù zì yíng xiāo
 direct costs	直接成本	zhí jiē chéng běn
 direct tax	直接税	zhí jiē shuì
 discounting	折现	zhé xiàn
 diseconomies of scale	规模不经济	guī mó bù jīng jì
 dismissal	解雇	jiě gù
 distribution channel	分销渠道	fēn xiāo qú dào
 diversification	多元化	duō yuán huà
 dogs	瘦狗产品	shòu gǒu chǎn pǐn
 dynamic pricing	动态定价	dòng tài dìng jià
 e-commerce	电子商务	diàn zi shāng wù
 earliest start time	最早开始时间	zuì zǎo kāi shǐ shí jiān
 economic growth	经济增长	jīng jì zēng zhǎng
 economies of scale	规模经济	guī mó jīng jì
 efficiency	效率	xiào lǜ
 elasticity	弹性	tán xìng
 emotional intelligence	情商	qíng shāng
 employee	雇员	gù yuán
 employees	员工	yuán gōng
 employer	雇主	gù zhǔ

English	中文	Pinyin
 employer-employee relations	劳资关系	láo zī guān xì
 empowerment	授权	shòu quán
 enterprise	创业精神	chuàng yè jīng shén
 entrepreneur	企业家	qǐ yè jiā
 environmental	环境	huán jìng
 equity	所有者权益	suǒ yǒu zhě quán yì
 esteem needs	尊重需求	zūn zhòng xū qiú
 ethical	道德	dào dé
 exchange rate	汇率	huì lǜ
 expectancy theory	期望理论	qī wàng lǐ lùn
 expenses	费用	fèi yòng
 export	出口	chū kǒu
 exporter	出口商	chū kǒu shāng
 exporting	出口	chū kǒu
 extension strategies	延长策略	yán cháng cè lüè
 external growth	外部增长	wài bù zēng zhǎng
 external influences	外部影响	wài bù yǐng xiǎng
 external recruitment	外部招聘	wài bù zhāo pìn
 external sources	外部来源	wài bù lái yuán
 external stakeholders	外部利益相关者	wài bù lì yì xiāng guān zhě
 extrapolation	外推	wài tuī
 factors of production	生产要素	shēng chǎn yào sù
 favourable variance	有利差异	yǒu lì chā yì
 feedback	反馈	fǎn kuì

English	中文	Pinyin
 finance	融资	róng zī
 financial motivators	经济激励	jīng jì jī lì
 financial statements	财务报表	cái wù bào biǎo
 fixed assets	固定资产	gù dìng zī chǎn
 fixed costs	固定成本	gù dìng chéng běn
 flow production	流水线生产	liú shuǐ xiàn shēng chǎn
 forward integration	前向整合	qián xiàng zhěng hé
 franchise	特许经营	tè xǔ jīng yíng
 franchisee	加盟方	jiā méng fāng
 franchisor	特许方	tè xǔ fāng
 fringe benefits	附加福利	fù jiā fú lì
 GDP	国内生产总值	guó nèi shēng chǎn zǒng zhí
 gearing	杠杆比率	gàng gǎn bǐ lǜ
 globalisation	全球化	quán qiú huà
 goods	商品	shāng pǐn
 gross profit	毛利润	máo lì rùn
 gross profit margin	毛利率	máo lì lǜ
 growth	成长期	chéng zhǎng qī
 hard HRM	硬性人力资源管理	yìng xìng rén lì zī yuán guǎn lǐ
 hierarchy	层级	céng jí
 hierarchy of needs	需求层次	xū qiú céng cì
 hire purchase	分期付款	fēn qī fù kuǎn
 holding costs	持有成本	chí yǒu chéng běn
 horizontal integration	横向整合	héng xiàng zhěng hé

English	中文	Pinyin
 human relations	人际关系	rén jì guān xì
 human resource management	人力资源管理	rén lì zī yuán guǎn lǐ
 hygiene factors	保健因素	bǎo jiàn yīn sù
 importer	进口商	jìn kǒu shāng
 income elasticity of demand	需求收入弹性	xū qiú shōu rù tán xìng
 income statement	利润表	lì rùn biǎo
 incremental budget	增量预算	zēng liàng yù suàn
 indirect costs	间接成本	jiàn jiē chéng běn
 indirect tax	间接税	jiàn jiē shuì
 induction training	入职培训	rù zhí péi xùn
 industrial action	劳工行动	láo gōng háng dòng
 inflation	通货膨胀	tōng huò péng zhàng
 innovative	有创新精神的	yǒu chuàng xīn jīng shén de
 inputs	投入	tóu rù
 integration	整合	zhěng hé
 interest	利息	lì xī
 interest rate	利率	lì lǜ
 internal growth	内部增长	nèi bù zēng zhǎng
 internal recruitment	内部招聘	nèi bù zhāo pìn
 internal sources	内部来源	nèi bù lái yuán
 internal stakeholders	内部利益相关者	nèi bù lì yì xiāng guān zhě
 interviews	面试	miàn shì
 intrapreneur	内部创业者	nèi bù chuàng yè zhě

English	中文	Pinyin
 introduction	引入期	yǐn rù qī
 inventory	库存	kù cún
 inventory control chart	库存控制图	kù cún kòng zhì tú
 inventory turnover	存货周转率	cún huò zhōu zhuǎn lǜ
 investment appraisal	投资评估	tóu zī píng gū
 investor	投资者	tóu zī zhě
 job description	职位描述	zhí wèi miáo shù
 job enlargement	工作扩大化	gōng zuò kuò dà huà
 job enrichment	工作丰富化	gōng zuò fēng fù huà
 job production	单件生产	dān jiàn shēng chǎn
 job rotation	工作轮换	gōng zuò lún huàn
 joint venture	合资企业	hé zī qǐ yè
 just-in-case	备货制	bèi huò zhì
 just-in-time	准时制	zhǔn shí zhì
 labour	劳动力	láo dòng lì
 labour productivity	劳动生产率	láo dòng shēng chǎn lǜ
 labour turnover	员工流失率	yuán gōng liú shī lǜ
 labour-intensive	劳动密集型	láo dòng mì jí xíng
 laissez-faire	放任型	fàng rèn xíng
 land	土地	tǔ dì
 latest finish time	最晚完成时间	zuì wǎn wán chéng shí jiān
 lead time	交货周期	jiāo huò zhōu qī
 leader	领导	lǐng dǎo
 leadership	领导	lǐng dǎo

English	中文	Pinyin
 leadership style	领导风格	lǐng dǎo fēng gé
 lean production	精益生产	jīng yì shēng chǎn
 leasing	租赁	zū lìn
 legal	法律	fǎ lǜ
 legislation	法规	fǎ guī
 lenders	贷款方	dài kuǎn fāng
 liability	责任	zé rèn
 limitations	局限性	jú xiàn xìng
 limited liability	有限责任	yǒu xiàn zé rèn
 liquidity	流动性	liú dòng xìng
 loan	贷款	dài kuǎn
 localisation	本地化	běn dì huà
 location	选址	xuǎn zhǐ
 long-term	长期	cháng qī
 loyalty	忠诚度	zhōng chéng dù
 management	管理	guǎn lǐ
 management of change	变革管理	biàn gé guǎn lǐ
 managers	管理者	guǎn lǐ zhě
 manual work	体力劳动	tǐ lì láo dòng
 manufacture	制造	zhì zào
 margin of safety	安全边际	ān quán biān jì
 marginal cost	边际成本	biān jì chéng běn
 market	市场	shì chǎng
 market capitalisation	市值	shì zhí

English	中文	Pinyin
 market development	市场开发	shì chǎng kāi fā
 market growth	市场增长	shì chǎng zēng zhǎng
 market penetration	市场渗透	shì chǎng shèn tòu
 market power	市场支配力	shì chǎng zhī pèi lì
 market research	市场调研	shì chǎng diào yán
 market segmentation	市场细分	shì chǎng xì fēn
 market share	市场份额	shì chǎng fèn é
 market size	市场规模	shì chǎng guī mó
 market-orientated	市场导向	shì chǎng dǎo xiàng
 marketing	市场营销	shì chǎng yíng xiāo
 marketing analysis	营销分析	yíng xiāo fēn xī
 marketing mix	营销组合	yíng xiāo zǔ hé
 marketing planning	营销规划	yíng xiāo guī huà
 marketing strategy	营销战略	yíng xiāo zhàn lüè
 mass customisation	大规模定制	dà guī mó dìng zhì
 mass market	大众市场	dà zhòng shì chǎng
 matrix structure	矩阵结构	jǔ zhèn jié gòu
 maturity	成熟期	chéng shú qī
 maximum inventory	最大库存	zuì dà kù cún
 measurable	可衡量的	kě héng liáng de
 medium	媒介	méi jiè
 merger	合并	hé bìng
 microfinance	小额信贷	xiǎo é xìn dài
 minimum project duration	最短项目工期	zuì duǎn xiàng mù gōng qī

English	中文	Pinyin
 mission statement	使命宣言	shǐ mìng xuān yán
 motivation	激励	jī lì
 motivators	激励因素	jī lì yīn sù
 moving average	移动平均	yí dòng píng jūn
 needs	需要	xū yào
 negative correlation	负相关	fù xiāng guān
 negotiation	谈判	tán pàn
 net cash flow	净现金流	jìng xiàn jīn liú
 net present value	净现值	jìng xiàn zhí
 net profit	净利润	jìng lì rùn
 niche market	利基市场	lì jī shì chǎng
 nodes	节点	jié diǎn
 non-current assets	非流动资产	fēi liú dòng zī chǎn
 non-current liabilities	非流动负债	fēi liú dòng fù zhài
 non-financial motivators	非经济激励	fēi jīng jì jī lì
 objectives	目标	mù biāo
 off-the-job training	脱产培训	tuō chǎn péi xùn
 offshoring	离岸外包	lí àn wài bāo
 on-the-job training	在岗培训	zài gǎng péi xùn
 opening balance	期初余额	qī chū yú é
 operating profit	营业利润	yíng yè lì rùn
 operating profit margin	营业利润率	yíng yè lì rùn lǜ
 operations	运营	yùn yíng

English	中文	Pinyin
 operations management	运营管理	yùn yíng guǎn lǐ
 opportunities	机会	jī huì
 optimum scale	最优规模	zuì yōu guī mó
 organisational structure	组织结构	zǔ zhī jié gòu
 organising	组织	zǔ zhī
 output	产出	chǎn chū
 outputs	产出	chǎn chū
 outsourcing	外包	wài bāo
 over-utilisation	产能过度利用	chǎn néng guò dù lì yòng
 overdraft	透支	tòu zhī
 overtrading	过度交易	guò dù jiāo yì
 partnership	合伙企业	hé huǒ qǐ yè
 paternalistic	家长式	jiā zhǎng shì
 payback period	回收期	huí shōu qī
 penetration pricing	渗透定价	shèn tòu dìng jià
 performance-related pay	绩效工资	jì xiào gōng zī
 person specification	人员规格	rén yuán guī gé
 PESTLE analysis	宏观环境分析	hóng guān huán jìng fēn xī
 physiological needs	生理需求	shēng lǐ xū qiú
 piece rate	计件工资	jì jiàn gōng zī
 place	渠道	qú dào
 planning	计划	jì huà
 political	政治	zhèng zhì

English	中文	Pinyin
 pollution	污染	wū rǎn
 positive correlation	正相关	zhèng xiāng guān
 premises	经营场所	jīng yíng chǎng suǒ
 pressure groups	压力团体	yā lì tuán tǐ
 price	价格	jià gé
 price discrimination	价格歧视	jià gé qí shì
 price elastic	富有弹性	fù yǒu tán xìng
 price elasticity of demand	需求价格弹性	xū qiú jià gé tán xìng
 price inelastic	缺乏弹性	quē fá tán xìng
 price skimming	撇脂定价	piē zhī dìng jià
 primary research	一手调研	yī shǒu diào yán
 primary sector	第一产业	dì yī chǎn yè
 private limited company	私人有限公司	sī rén yǒu xiàn gōng sī
 private sector	私营部门	sī yíng bù mén
 product	产品	chǎn pǐn
 product development	产品开发	chǎn pǐn kāi fā
 product life cycle	产品生命周期	chǎn pǐn shēng mìng zhōu qī
 product portfolio	产品组合	chǎn pǐn zǔ hé
 product portfolio analysis	产品组合分析	chǎn pǐn zǔ hé fēn xī
 product-orientated	产品导向	chǎn pǐn dǎo xiàng
 productivity	生产率	shēng chǎn lǜ
 profit	利润	lì rùn
 profit maximisation	利润最大化	lì rùn zuì dà huà

English	中文	Pinyin
 profit sharing	利润分享	lì rùn fēn xiǎng
 profitability	盈利能力	yíng lì néng lì
 promotion	促销	cù xiāo
 psychological pricing	心理定价	xīn lǐ dìng jià
 public limited company	上市公司	shàng shì gōng sī
 public sector	公共部门	gōng gòng bù mén
 qualifications	资格	zī gé
 qualitative data	定性数据	dìng xìng shù jù
 qualitative factors	定性因素	dìng xìng yīn sù
 quality	质量	zhì liàng
 quality assurance	质量保证	zhì liàng bǎo zhèng
 quality control	质量控制	zhì liàng kòng zhì
 quantitative data	定量数据	dìng liàng shù jù
 quantitative factors	定量因素	dìng liàng yīn sù
 quaternary sector	第四产业	dì sì chǎn yè
 question marks	问题产品	wèn tí chǎn pǐn
 quota sampling	配额抽样	pèi é chōu yàng
 random sampling	随机抽样	suí jī chōu yàng
 ratio analysis	比率分析	bǐ lǜ fēn xī
 raw materials	原材料	yuán cái liào
 re-order level	再订货水平	zài dìng huò shuǐ píng
 realistic	现实的	xiàn shí de
 receiver	接收者	jiē shōu zhě
 recession	衰退	shuāi tuì

English	中文	Pinyin
 recognition	认可	rèn kě
 recovery	复苏	fù sū
 recruitment	招聘	zhāo pìn
 redundancy	裁员	cái yuán
 reliable	可靠的	kě kào de
 relocation	迁址	qiān zhǐ
 resources	资源	zī yuán
 restructuring	重组	chóng zǔ
 retained profit	留存利润	liú cún lì rùn
 return on capital employed	资本回报率	zī běn huí bào lǜ
 revenue	营业收入	yíng yè shōu rù
 revenue expenditure	收益性支出	shōu yì xìng zhī chū
 rights	权利	quán lì
 risk	风险	fēng xiǎn
 roles	角色	jué sè
 royalty	提成	tí chéng
 salary	薪水	xīn shuǐ
 sale of assets	出售资产	chū shòu zī chǎn
 sales forecasting	销售预测	xiāo shòu yù cè
 sample	样本	yàng běn
 sampling	抽样	chōu yàng
 scarce	稀缺	xī quē
 scientific management	科学管理	kē xué guǎn lǐ
 seasonal variation	季节性波动	jì jié xìng bō dòng

English	中文	Pinyin
 secondary research	二手调研	èr shǒu diào yán
 secondary sector	第二产业	dì èr chǎn yè
 segments	细分市场	xì fēn shì chǎng
 selection	甄选	zhēn xuǎn
 self-actualisation	自我实现	zì wǒ shí xiàn
 self-confident	自信的	zì xìn de
 sender	发送者	fā sòng zhě
 separate legal identity	独立法人	dú lì fǎ rén
 services	服务	fú wù
 share capital	股本	gǔ běn
 shareholders	股东	gǔ dōng
 shares	股份	gǔ fèn
 short-term	短期	duǎn qī
 slump	萧条	xiāo tiáo
 social	社会	shè huì
 social enterprise	社会企业	shè huì qǐ yè
 soft HRM	软性人力资源管理	ruǎn xìng rén lì zī yuán guǎn lǐ
 sole trader	个体经营者	gè tǐ jīng yíng zhě
 span of control	管理幅度	guǎn lǐ fú dù
 specific	具体的	jù tǐ de
 stakeholder	利益相关者	lì yì xiāng guān zhě
 stakeholders	利益相关者	lì yì xiāng guān zhě
 stars	明星产品	míng xīng chǎn pǐn

English	中文	Pinyin
 statement of financial position	财务状况表	cái wù zhuàng kuàng biǎo
 stock exchange	证券交易所	zhèng quàn jiāo yì suǒ
 strategic management	战略管理	zhàn lüè guǎn lǐ
 strategy	战略	zhàn lüè
 stratified sampling	分层抽样	fēn céng chōu yàng
 strengths	优势	yōu shì
 strike	罢工	bà gōng
 substitutes	替代品	tì dài pǐn
 supplier	供应商	gōng yìng shāng
 suppliers	供应商	gōng yìng shāng
 supply	供给	gōng jǐ
 survival	生存	shēng cún
 sustainability	可持续性	kě chí xù xìng
 SWOT analysis	SWOT 分析	SWOT fēn xī
 tactics	策略	cè lüè
 takeover	收购	shōu gòu
 taxation	税收	shuì shōu
 teamworking	团队合作	tuán duì hé zuò
 technological	技术	jì shù
 technology	技术	jì shù
 tertiary sector	第三产业	dì sān chǎn yè
 threats	威胁	wēi xié
 time-bound	有时限的	yǒu shí xiàn de
 time-series analysis	时间序列分析	shí jiān xù liè fēn xī

English	中文	Pinyin
↔ total float	总浮动时间	zǒng fú dòng shí jiān
🏆 total quality management	全面质量管理	quán miàn zhì liàng guǎn lǐ
🤝 trade credit	商业信用	shāng yè xìn yòng
👥 trade union	工会	gōng huì
🎓 training	培训	péi xùn
🔄 transformation process	转化过程	zhuǎn huà guò chéng
📈 trend	趋势	qū shì
📊 two-factor theory	双因素理论	shuāng yīn sù lǐ lùn
🏭 under-utilisation	产能利用不足	chǎn néng lì yòng bù zú
👤× unemployment	失业	shī yè
⚠ unlimited liability	无限责任	wú xiàn zé rèn
📊 variable costs	可变成本	kě biàn chéng běn
↕ variance	差异	chā yì
🌱 venture capital	风险资本	fēng xiǎn zī běn
↕ vertical integration	纵向整合	zòng xiàng zhěng hé
👁 vision	愿景	yuàn jǐng
💰 wages	工资	gōng zī
❤ wants	欲望	yù wàng
🗑 waste	浪费	làng fèi
🚫 weaknesses	劣势	liè shì
📦 wholesaler	批发商	pī fā shāng
📅 workforce planning	人力规划	rén lì guī huà
📁 working capital	营运资本	yíng yùn zī běn



zero-based budget

零基预算

líng jī yù suàn
