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| T1<br>change | T1<br>creativity | T1<br>ethics |
| T1<br>sustainability | T1<br>business | T1<br>human resources |
| T1<br>physical resources | T1<br>financial resources | T1<br>business functions |

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| T1<br><br>Moral principles about right and wrong that guide business decisions. | T1<br><br>Producing new and useful ideas to solve business problems or seize opportunities. | T1<br><br>A shift in a business's environment, structure or strategy that it must respond to. |
| T1<br><br>The people who work in it. | T1<br><br>An organisation that supplies goods or services, usually in exchange for payment. | T1<br><br>The ability to maintain an activity over time without exhausting the resources or conditions it depends on. |
| T1<br><br>The four main areas of a business: human resources, finance and accounts, marketing, and operations. | T1<br><br>The money to start and run it. | T1<br><br>Buildings, machines, materials. |

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| T1<br>sectors | T1<br>primary sector | T1<br>secondary sector |
| T1<br>tertiary sector | T1<br>quaternary sector | T1<br>sectoral change |
| T1<br>entrepreneur | T1<br>intrapreneur | T1<br>private sector |

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| T1<br>The part of the economy that manufactures goods or constructs buildings and infrastructure. | T1<br>The part of the economy that extracts or harvests natural resources. | T1<br>The groups of economic activity: primary, secondary, tertiary and quaternary. |
| T1<br>A shift in the share of output or jobs between sectors as an economy develops. | T1<br>Knowledge-based activity such as research, information technology and consultancy. | T1<br>The part of the economy that provides services. |
| T1<br>The part of the economy owned and operated by private individuals or organisations rather than government. | T1<br>An employee who acts like an entrepreneur, developing new ideas inside an existing business. | T1<br>A person who organises a business, takes risks and seeks opportunities to create value. |

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| T1<br>public sector | T1<br>liability | T1<br>unlimited liability |
| T1<br>limited liability | T1<br>sole trader | T1<br>partnership |
| T1<br>privately held company | T1<br>publicly held company | T1<br>social enterprise |

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| T1<br>The owner's legal responsibility for business debts without a fixed limit, potentially putting personal assets at risk. | T1<br>The legal responsibility of owners for the business's debts, limited or unlimited. | T1<br>The part of the economy owned or controlled by government. |
| T1<br>A business owned by two or more people who share its management, profits and responsibilities under an agreement. | T1<br>A business owned and operated by one person, usually without a legal separation between the owner and the business. | T1<br>A legal arrangement limiting owners' responsibility for business debts to their investment or another specified amount. |
| T1<br>A business that trades to pursue social or environmental aims and uses its surplus to support those aims. | T1<br>A company whose shares are sold to the public on a stock exchange. | T1<br>A limited company whose shares cannot be sold to the general public. |

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| T1<br>surplus | T1<br>for-profit social enterprises | T1<br>cooperatives |
| T1<br>non-profit social enterprises | T1<br>non-governmental organisations | T1<br>vision statement |
| T1<br>mission statement | T1<br>strategic objectives | T1<br>tactical objectives |

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| T1<br><br>Businesses owned and run by their members, who share the profits. | T1<br><br>Businesses that make a profit but put their social or environmental aims first. | T1<br><br>An amount by which income or revenue exceeds expenditure over a specified period. |
| T1<br><br>A statement of what an organisation hopes to become in the long term. | T1<br><br>Non-profit groups, independent of government, that pursue social or environmental causes. | T1<br><br>Organisations that reinvest any surplus in their social aims instead of paying owners. |
| T1<br><br>Medium-term goals that help achieve the strategic objectives. | T1<br><br>Long-term goals for the whole business, set by senior managers. | T1<br><br>A short statement of what a business does now, why it exists and whom it serves. |

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| T1<br>corporate social responsibility | T1<br>stakeholder | T1<br>internal stakeholders |
| T1<br>external stakeholders | T1<br>pressure groups | T1<br>stakeholder conflict |
| T1<br>economies of scale | T1<br>internal economies of scale | T1<br>purchasing economies |

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| T1<br><br>People inside the business with an interest in it: employees, managers and owners. | T1<br><br>A person or group with an interest in, or affected by, an organisation's activities. | T1<br><br>A business taking responsibility for its effects on society and the environment. |
| T1<br><br>A clash between stakeholders' differing aims, such as higher wages against higher profits. | T1<br><br>Organised groups that campaign to change a business's or government's decisions. | T1<br><br>People outside the business affected by it: customers, suppliers, government and the community. |
| T1<br><br>Discounts for buying in bulk. | T1<br><br>Falls in average cost as the business itself grows, such as bulk buying. | T1<br><br>Falls in average production cost as the scale of output increases. |

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| T1<br>technical economies | T1<br>managerial economies | T1<br>financial economies |
| T1<br>marketing economies | T1<br>external economies of scale | T1<br>diseconomies of scale |
| T1<br>internal growth | T1<br>external growth | T1<br>merger |

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| T1<br>Big firms borrow more cheaply. | T1<br>Hiring specialist managers. | T1<br>Bigger, better machines used fully. |
| T1<br>Increases in average production cost as the scale of output grows. | T1<br>Falls in average cost from growth of the whole industry or area, such as skilled local labour. | T1<br>One advert reaches more customers per. |
| T1<br>The combination of two or more businesses into a single organisation. | T1<br>Business expansion through acquiring or combining with other businesses. | T1<br>Business expansion by developing its own operations rather than acquiring other businesses. |

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| T1<br>acquisition | T1<br>takeover | T1<br>joint venture |
| T1<br>strategic alliance | T1<br>franchising | T1<br>multinational company |
| T1<br>host country | T2<br>Human resource management | T2<br>workforce planning |

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| T1<br><br>A business arrangement in which two or more parties cooperate on an enterprise and share its risks and returns. | T1<br><br>Gaining control of another business by buying most of its shares, often against its will. | T1<br><br>One business buying a controlling share in another. |
| T1<br><br>A business that owns or controls operations in more than one country. | T1<br><br>An arrangement allowing an operator to run a business using another firm's brand and business format under agreed conditions. | T1<br><br>Firms work together on a project but stay separate and do not create a new firm. |
| T2<br><br>Forecasting how many workers with which skills the business will need, and when. | T2<br><br>Planning, recruiting, training, rewarding and managing a business's workforce. | T1<br><br>The country in which a multinational company operates. |

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| T2<br>labour turnover | T2<br>demographic change | T2<br>labour mobility |
| T2<br>migration | T2<br>flexi-time | T2<br>teleworking |
| T2<br>gig economy | T2<br>recruitment | T2<br>job description |

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| T2<br>How easily workers move between jobs. | T2<br>For example, an ageing workforce. | T2<br>The percentage of staff who leave a business in a period: leavers divided by average staff, times 100. |
| T2<br>Working from home or elsewhere, linked to the business by technology. | T2<br>Letting employees choose their start and finish times around core hours. | T2<br>The movement of people from one place to another to live there. |
| T2<br>A statement of a role's main duties, responsibilities and working relationships. | T2<br>The process of attracting and selecting people to fill job vacancies. | T2<br>A labour market of short-term, task-by-task work instead of permanent jobs. |

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| T2<br>person specification | T2<br>training | T2<br>induction training |
| T2<br>on-the-job training | T2<br>off-the-job training | T2<br>cognitive training |
| T2<br>behavioural training | T2<br>appraisal | T2<br>dismissal |

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| T2<br>Training that introduces new employees to the business, its rules and people. | T2<br>Organised learning and practice intended to develop particular skills or knowledge. | T2<br>A description of the skills, qualifications, experience and personal qualities required for a job. |
| T2<br>Training that develops thinking skills such as problem-solving and decision-making. | T2<br>Training away from the workplace, such as courses or college. | T2<br>Training at the workplace while doing the job, often by watching experienced staff. |
| T2<br>Ending an employee's contract because of misconduct or poor performance. | T2<br>A formal review of how well an employee is doing their job. | T2<br>Training that develops how people act and interact, such as teamwork or customer service. |

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| T2<br>redundancy | T2<br>span of control | T2<br>levels of hierarchy |
| T2<br>chain of command | T2<br>delegation | T2<br>centralisation |
| T2<br>decentralisation | T2<br>bureaucracy | T2<br>delayering |

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| T2<br>The number of management layers in an organisation. | T2<br>The number of workers who report directly to one manager. | T2<br>The ending of employment because a job or role is no longer required by the employer. |
| T2<br>Keeping decision-making with senior managers at the top. | T2<br>Assigning a task and the authority needed to carry it out to another person. | T2<br>The sequence of authority and reporting relationships linking levels of an organisation. |
| T2<br>Removing layers of management to make the hierarchy flatter. | T2<br>Heavy rules, procedures and paperwork that slow decisions. | T2<br>Passing decision-making down to lower levels or branches. |

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| T2<br>organisation chart | T2<br>functional structure | T2<br>product-based structure |
| T2<br>regional structure | T2<br>matrix structure | T2<br>management |
| T2<br>leadership | T2<br>autocratic | T2<br>paternalistic |

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| T2<br>An organisation grouped by product or product line. | T2<br>An organisation grouped by department, such as marketing and finance. | T2<br>A diagram showing positions, departments and reporting relationships within an organisation. |
| T2<br>Planning, organising, directing and coordinating people and resources to achieve objectives. | T2<br>An organisational arrangement in which employees report along more than one dimension, such as function and project. | T2<br>An organisation grouped by geographical area. |
| T2<br>A leadership style where managers decide what they think is best for workers, as a parent might. | T2<br>Describing a leadership style in which decisions are made by the leader with little input from others. | T2<br>Autocratic, paternalistic, democratic, laissez-faire, situational. |

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| T2<br>democratic | T2<br>laissez-faire | T2<br>situational |
| T2<br>motivation | T2<br>demotivation | T2<br>Frederick Taylor |
| T2<br>scientific management | T2<br>piece rate | T2<br>Abraham Maslow |

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| T2<br>A leadership style that changes with the situation and the people led. | T2<br>Describing leadership that gives members substantial freedom to make decisions with little direct intervention. | T2<br>Describing leadership that involves group members in discussion and decision-making. |
| T2<br>Workers are motivated mainly by money. He. | T2<br>A loss of motivation, leading to poorer work and higher absence. | T2<br>The reasons or influences that encourage a person to act or make an effort. |
| T2<br>People have a hierarchy of needs . | T2<br>Pay for each unit produced. | T2<br>Taylor's approach to improving work efficiency through systematic analysis of tasks, standardised methods and performance incentives. |

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| T2<br>hierarchy of needs | T2<br>self-actualisation | T2<br>Frederick Herzberg |
| T2<br>hygiene factors | T2<br>motivators | T2<br>David McClelland |
| T2<br>need for achievement | T2<br>need for affiliation | T2<br>need for power |

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| T2<br>Two separate sets of factors. | T2<br>The pursuit or fulfilment of one's potential, often described as a high-level need in Maslow's theory. | T2<br>Maslow's theory that people meet basic needs before higher ones, up to self-actualisation. |
| T2<br>People are driven by three learned needs:. | T2<br>In Herzberg's theory, features of the work itself associated with satisfaction, such as achievement, recognition and responsibility. | T2<br>In Herzberg's theory, aspects of the work environment whose inadequacy can cause dissatisfaction, such as pay or working conditions. |
| T2<br>McClelland's drive to influence and control others. | T2<br>McClelland's drive for friendly relationships and acceptance. | T2<br>McClelland's drive to succeed at challenging tasks. |

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| T2<br>Deci and Ryan | T2<br>self-determination theory | T2<br>autonomy |
| T2<br>competence | T2<br>relatedness | T2<br>salary |
| T2<br>job enrichment | T2<br>wages | T2<br>job rotation |

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| T2<br>The feeling of having control over one's own work. | T2<br>The theory that people are motivated by autonomy, competence and relatedness. | T2<br>Self-determination theory . |
| T2<br>A fixed annual pay, paid monthly. | T2<br>The feeling of being connected to and valued by others. | T2<br>The feeling of being skilled and effective at a task. |
| T2<br>Moving workers between different tasks to add variety. | T2<br>Payments to workers in return for their labour. | T2<br>Redesigning a role to give employees more meaningful responsibility, challenge or decision-making authority. |

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| T2<br>commission | T2<br>job enlargement | T2<br>profit-related pay |
| T2<br>empowerment | T2<br>performance-related pay | T2<br>purpose |
| T2<br>employee share ownership | T2<br>teamwork | T2<br>fringe payments |

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| T2<br>Extra pay linked to the business's profits. | T2<br>Adding more tasks of a similar level to a job. | T2<br>Payment linked to sales or transactions, often calculated as a proportion of their value. |
| T2<br>The feeling that one's work has meaning beyond pay. | T2<br>Pay linked to an individual's measured performance. | T2<br>Giving workers the authority to make decisions about their work. |
| T2<br>Benefits beyond pay, such as a company car or health insurance. | T2<br>Workers cooperating in groups toward a shared goal. | T2<br>Teamwork. |

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| T2<br>communication | T2<br>formal communication | T2<br>informal communication |
| T2<br>grapevine | T2<br>barriers to communication | T2<br>jargon |
| T3<br>capital expenditure | T3<br>non-current assets | T3<br>revenue expenditure |

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| T2<br>Unofficial communication between people outside the set channels. | T2<br>Communication through official channels set by the organisation. | T2<br>The exchange of information, ideas or meaning between people or systems. |
| T2<br>Specialised words or expressions used by a particular field or group. | T2<br>Anything that stops a message being received or understood as intended. | T2<br>The informal spread of rumour and information through a workplace. |
| T3<br>Spending on day-to-day running costs, such as wages and stock. | T3<br>Assets kept for more than a year, such as buildings and equipment. | T3<br>Spending on non-current assets, such as machinery, that are used for years. |

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| T3<br>internal finance | T3<br>personal funds | T3<br>retained profit |
| T3<br>sale of assets | T3<br>external finance | T3<br>share capital |
| T3<br>loan capital | T3<br>overdraft | T3<br>trade credit |

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| T3<br>Profit kept in a business after distributions to its owners. | T3<br>The owner's own savings, the main source for. | T3<br>Money from inside the business, such as retained profit or selling assets. |
| T3<br>Money a company raises by selling shares to owners; it is permanent and is not repaid. | T3<br>Money from outside the business, such as loans, shares or grants. | T3<br>Raising money by selling things the business owns. |
| T3<br>An arrangement in which a supplier allows a business to receive goods or services before paying for them. | T3<br>Amounts by which withdrawals or payments exceed the available balance in a bank account, leaving money owed to the bank. | T3<br>Money borrowed for a set period at interest. |

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| T3<br>crowdfunding | T3<br>leasing | T3<br>microfinance |
| T3<br>business angels | T3<br>fixed cost | T3<br>variable cost |
| T3<br>semi-variable cost | T3<br>direct cost | T3<br>indirect cost |

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| T3<br>Small-scale financial services, including credit or savings, intended for people or businesses with limited access to conventional finance. | T3<br>Renting an asset instead of buying it. | T3<br>Raising small amounts of money from many people, usually online. |
| T3<br>A cost whose total changes with the level of output or activity. | T3<br>A cost that does not change with output within a specified period and relevant range of activity. | T3<br>Wealthy individuals who invest in small new businesses for a share of ownership. |
| T3<br>A cost not tied to one product, such as rent. | T3<br>A cost linked to making one particular product, such as raw materials. | T3<br>A cost with a fixed part and a part that varies with output. |

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| T3<br>overhead | T3<br>total revenue | T3<br>revenue streams |
| T3<br>final accounts | T3<br>income statement | T3<br>gross profit |
| T3<br>cost of sales | T3<br>statement of financial position | T3<br>assets |

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| T3<br>The different sources a business earns money from. | T3<br>The total income received from selling goods or services before costs are deducted. | T3<br>An indirect cost of running the business. |
| T3<br>Sales revenue minus cost of sales. | T3<br>A financial statement reporting income, expenses and profit or loss over a period. | T3<br>Income statement; statement of financial position. |
| T3<br>Resources owned or controlled by a person or organisation that are expected to provide value or future benefits. | T3<br>A snapshot of a business's assets, liabilities and equity at one date. | T3<br>The cost attributable to goods or services sold during an accounting period. |

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| T3<br>liabilities | T3<br>equity | T3<br>current assets |
| T3<br>debtors | T3<br>current liabilities | T3<br>creditors |
| T3<br>ratio analysis | T3<br>profitability ratios | T3<br>capital employed |

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| T3<br><br>Assets expected to be used, sold or converted into cash within the normal operating cycle or a year. | T3<br><br>The owners' residual interest in a business's assets after liabilities are deducted. | T3<br><br>Present obligations of a person or organisation that require future transfers of resources to settle. |
| T3<br><br>Suppliers the business owes money to. | T3<br><br>Obligations expected to be settled within the normal operating cycle or a year, as defined in the accounting framework used. | T3<br><br>Customers who owe the business money. |
| T3<br><br>The total long-term finance in a business: equity plus non-current liabilities. | T3<br><br>Ratios showing how well a business turns sales or capital into profit. | T3<br><br>Using ratios from the accounts to judge a business's performance. |

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| T3<br>return on capital employed | T3<br>liquidity ratios | T3<br>acid test ratio |
| T3<br>profit | T3<br>cash flow | T3<br>working capital cycle |
| T3<br>cash flow forecast | T3<br>investment appraisal | T3<br>payback period |

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| T3<br>(Current assets − stock) ÷ current liabilities: liquidity without relying on selling stock. | T3<br>Ratios showing whether a business can pay its short-term debts. | T3<br>Operating profit as a percentage of capital employed. |
| T3<br>The time between paying for inputs and receiving cash from customers. | T3<br>The movement of money into and out of a business over time. | T3<br>Total revenue minus total cost. |
| T3<br>The time an investment takes to earn back its cost. | T3<br>Methods for judging whether an investment is worthwhile, such as payback period and net present value. | T3<br>A plan of the cash a business expects to receive and pay out each month. |

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| T3<br>average rate of return | T3<br>working capital | T4<br>marketing |
| T4<br>market orientation | T4<br>product orientation | T4<br>market share |
| T4<br>market leader | T4<br>marketing plan | T4<br>segmentation |

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| T4<br>Identifying and meeting customer needs profitably. | T3<br>Current assets minus current liabilities: money for day-to-day running. | T3<br>Average annual profit from an investment as a percentage of its cost. |
| T4<br>A business's sales as a proportion of total sales in its market, measured by value or volume. | T4<br>Focusing on making a good product first, then finding buyers. | T4<br>An approach that starts from what customers want and designs products to meet it. |
| T4<br>Dividing a market into groups of customers with similar needs. | T4<br>A document that sets marketing objectives, the target market, the strategy and the budget. | T4<br>The business with the largest market share. |

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| T4<br>demographics | T4<br>psychographics | T4<br>targeting |
| T4<br>niche market | T4<br>mass market | T4<br>positioning |
| T4<br>position map | T4<br>unique selling point | T4<br>Ansoff matrix |

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| T4<br>Choosing which segments to aim a product at. | T4<br>Customers' lifestyles, attitudes and values. | T4<br>Characteristics of a population, such as age, gender and income. |
| T4<br>How a business wants customers to see its product compared with rivals'. | T4<br>A broad market of many potential customers, served with products intended to appeal to large numbers of people. | T4<br>A relatively small, specialised segment of customers with distinctive needs or preferences. |
| T4<br>A growth-planning framework comparing existing or new products with existing or new markets. | T4<br>A feature that makes a product different from all its rivals. | T4<br>A chart placing brands on two features, such as price and quality. |

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| T4<br>market research | T4<br>primary research | T4<br>surveys |
| T4<br>focus groups | T4<br>secondary research | T4<br>quantitative data |
| T4<br>qualitative data | T4<br>sample | T4<br>random sampling |

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| T4<br>Sets of questions asked to a sample of people. | T4<br>Research that collects new data directly for the question being investigated. | T4<br>Collecting and analysing information about customers, competitors and market conditions. |
| T4<br>Data in numbers. | T4<br>Research using information that has already been collected for another purpose. | T4<br>Small groups discussing a product in depth with a researcher. |
| T4<br>Choosing a sample so every member of the population has an equal chance. | T4<br>A subset of a population selected for observation, measurement or analysis. | T4<br>Data about opinions and reasons, in words. |

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| T4<br>stratified sampling | T4<br>quota sampling | T4<br>convenience sampling |
| T4<br>snowballing | T4<br>sampling error | T4<br>marketing mix |
| T4<br>product life cycle | T4<br>extension strategies | T4<br>Boston Consulting Group matrix |

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| T4<br>Choosing people who are easiest to reach. | T4<br>Choosing a set number of people from each group, not at random. | T4<br>Choosing a sample in proportion to subgroups of the population. |
| T4<br>The coordinated choices used to market a product, commonly including product, price, place and promotion. | T4<br>The difference between a sample's result and the true population value. | T4<br>Asking participants to recommend other people to sample. |
| T4<br>A grid sorting products by market share and market growth. | T4<br>Ways to lengthen a product's life cycle, such as new uses or new markets. | T4<br>The stages a product passes through from introduction and growth to maturity and decline. |

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| T4<br>product portfolio | T4<br>stars | T4<br>cash cows |
| T4<br>question marks | T4<br>dogs | T4<br>branding |
| T4<br>brand loyalty | T4<br>cost-plus pricing | T4<br>penetration pricing |

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| T4<br>High-share products in slow-growing markets that earn steady cash. | T4<br>High-share products in fast-growing markets. | T4<br>The range of products a business sells. |
| T4<br>Giving a product a name, symbol and image that set it apart. | T4<br>Low-share products in slow-growing markets. | T4<br>Low-share products in fast-growing markets. |
| T4<br>Setting a low price to enter a market and win share. | T4<br>Setting the price by adding a mark-up to unit cost. | T4<br>Customers repeatedly buying the same brand. |

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| T4<br>price skimming | T4<br>psychological pricing | T4<br>loss leader |
| T4<br>price discrimination | T4<br>dynamic pricing | T4<br>competitive pricing |
| T4<br>contribution pricing | T4<br>above-the-line promotion | T4<br>below-the-line promotion |

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| T4<br>Selling a product below cost to attract customers who buy other items. | T4<br>Setting prices that seem cheaper, such as $9.99. | T4<br>Setting a high price at launch, then lowering it over time. |
| T4<br>Setting prices close to rivals' prices. | T4<br>Changing prices often in response to demand. | T4<br>Charging different buyers different prices for the same product for reasons not explained by corresponding differences in cost. |
| T4<br>Promotion not through mass media, such as sales promotions and direct mail. | T4<br>Paid promotion through mass media, such as TV and online advertising. | T4<br>Setting a price above variable cost so each sale helps cover fixed costs. |

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| T4<br>public relations | T4<br>social media marketing | T4<br>guerrilla marketing |
| T4<br>promotional mix | T4<br>place | T4<br>distribution channel |
| T4<br>intermediary | T4<br>e-commerce | T4<br>people |

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| T4<br>Low-cost, surprising promotion in public places. | T4<br>Promoting products through social media platforms. | T4<br>Managing communication to build a good public image. |
| T4<br>The route a product takes from producer to customer. | T4<br>How and where a product reaches customers. | T4<br>The combination a business chooses. |
| T4<br>In the marketing mix: the staff who deliver a service. | T4<br>Buying and selling online. | T4<br>A business between producer and customer, such as a wholesaler or retailer. |

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| T4<br>processes | T4<br>physical evidence | T5<br>operations management |
| T5<br>inputs | T5<br>outputs | T5<br>value added |
| T5<br>operations methods | T5<br>job production | T5<br>batch production |

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| T5<br>Managing how a business turns inputs into goods or services efficiently. | T4<br>In the marketing mix: the tangible surroundings of a service. | T4<br>In the marketing mix: the steps in delivering a service. |
| T5<br>The difference between the selling price and the cost of inputs. | T5<br>The goods, services or other results produced by an activity or production process. | T5<br>Resources or values used by a process to produce outputs. |
| T5<br>Making a set of identical products together before changing to another set. | T5<br>Making a single product or completing a specific order to a customer's requirements. | T5<br>The ways a business produces goods: job, batch, mass or cell production. |

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| T5<br>mass production | T5<br>mass customisation | T5<br>outsourcing |
| T5<br>offshoring | T5<br>insourcing | T5<br>reshoring |
| T5<br>contribution | T5<br>break-even | T5<br>margin of safety |

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| T5<br><br>Obtaining a task or service from an external provider instead of carrying it out within the organisation. | T5<br><br>Producing large volumes while letting each customer choose features of their own product. | T5<br><br>Producing large numbers of identical products on a production line. |
| T5<br><br>Moving production back to the home country. | T5<br><br>Bringing work back inside the business that was outsourced. | T5<br><br>Moving business activities to another country, whether within the same organisation or through an external provider. |
| T5<br><br>The amount by which actual or forecast sales exceed break-even sales. | T5<br><br>The output where total revenue equals total cost. | T5<br><br>Sales revenue minus variable costs, available to cover fixed costs and then provide profit. |

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| T5<br>target profit | | |
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| | | T5<br><br>The profit a business aims to make, used to find the output needed. |
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