

A-Level Business

Glossary · · every term in the course, A–Z

English	Pinyin
 above-the-line promotion <i>/ə'blaɪn ðə laɪn prə'məʊʃn/</i>	dà zhòng méi tǐ guǎng gào
 accountability <i>/ə,kəʊntə'bɪlɪti/</i>	wèn zé
 accounting rate of return <i>/ə'kaʊntɪŋ reɪt ɒv rɪ'tɜːn/</i>	kuài jì huí bào lǜ
 achievable <i>/ə'tʃiːvəbl/</i>	kě shí xiàn de
 achievement <i>/ə'tʃiːvmənt/</i>	chéng jiù
 acid test ratio <i>/ˈæsɪd test 'reɪʃiəʊ/</i>	sù dòng bǐ lǜ
 adding value <i>/ˈædɪŋ 'væljuː/</i>	zēng zhí
 adverse variance <i>/æd'vɜːs 'veəriəns/</i>	bù lì chā yì
 advertising <i>/ˈædvətaɪzɪŋ/</i>	guǎng gào
 aims <i>/eɪmz/</i>	mù dì
 Ansoff's matrix <i>/ˈænsɒfs 'meɪtrɪks/</i>	ān suǒ fū jǔ zhèn
 appreciation <i>/ə,priːʃi'eɪʃn/</i>	shēng zhí
 autocratic <i>/ˌɔːtə'krætɪk/</i>	zhuān zhì xíng
 automation <i>/ˌɔːtə'meɪʃn/</i>	zì dòng huà
 average cost <i>/ˈævərɪdʒ kɒst/</i>	píng jūn chéng běn
 backward integration <i>/ˈbækwəd ˌɪntɪ'greɪʃn/</i>	hòu xiàng zhěng hé
 balance sheet <i>/ˈbæləns ʃiːt/</i>	zī chǎn fù zhài biǎo

English	Pinyin
 barrier /ˈbæriə/	zhàng ài
 batch production /bætʃ prəˈdʌkʃn/	pī liàng shēng chǎn
 below-the-line promotion /biˈləʊ ðə laɪn prəˈmɒʃn/	zhí jiē cù xiāo
 benchmarking /ˈbentʃmɑːkɪŋ/	biāo gān guǎn lǐ
 bias /ˈbaɪəs/	piān chā
 bonus /ˈbʊnəs/	jiǎng jīn
 boom /buːm/	fán róng
 Boston Matrix /ˈbɒstn ˈmeɪtrɪks/	bō shì dùn jǔ zhèn
 branding /ˈbrændɪŋ/	pǐn pái
 break-even /breɪk ˈiːvən/	yíng kuī píng héng
 break-even point /breɪk ˈiːvən pɔɪnt/	yíng kuī píng héng diǎn
 budget /ˈbʌdʒɪt/	yù suàn
 buffer inventory /ˈbʌfə ˈɪnvəntri/	huǎn chōng kù cún
 bulk /bʌlk/	dà pī liàng
 business cycle /ˈbɪznəs ˈsaɪkl/	jīng jì zhōu qī
 business finance /ˈbɪznəs ˈfaɪnəns/	qǐ yè zī jīn
 business plan /ˈbɪznəs plæn/	shāng yè jì huà shū
 business start-ups /ˈbɪznəs stɑːt ʌps/	chū chuàng qǐ yè
 capacity /kəˈpæsɪti/	chǎn néng
 capacity management /kəˈpæsɪti ˈmænɪdʒmənt/	chǎn néng guǎn lǐ

English	Pinyin
 capacity utilisation <i>/kə'pæsɪti ju:tɪlaɪ'zeɪʃn/</i>	chǎn néng lì yòng lǜ
 capital <i>/'kæpɪtl/</i>	zī běn
 capital employed <i>/'kæpɪtl em'plɔɪd/</i>	suǒ yòng zī běn
 capital expenditure <i>/'kæpɪtl ek'spendɪtʃə/</i>	zī běn xìng zhī chū
 capital-intensive <i>/'kæpɪtl ɪn'tensɪv/</i>	zī běn mì jí xíng
 cash <i>/kæʃ/</i>	xiàn jīn
 cash cows <i>/kæʃ'kaʊz/</i>	xiàn jīn niú
 cash inflows <i>/kæʃ'ɪnfləʊz/</i>	xiàn jīn liú rù
 cash outflows <i>/kæʃ aʊt'fləʊz/</i>	xiàn jīn liú chū
 cash-flow forecast <i>/kæʃ fləʊ 'fɔ:kæst/</i>	xiàn jīn liú liàng yù cè
 centralisation <i>/,sentrəlaɪ'zeɪʃn/</i>	jí quán
 chain of command <i>/tʃeɪn ɒv kə'mænd/</i>	zhǐ huī liàn
 closing balance <i>/'kləʊzɪŋ 'bæləns/</i>	qī mò yú é
 collateral <i>/kə'lætərəl/</i>	dǐ yā pǐn
 collective bargaining <i>/kə'lektɪv 'bɑ:gɪnɪŋ/</i>	jí tǐ tán pàn
 commanding <i>/kə'mændɪŋ/</i>	zhǐ huī
 commission <i>/kə'mɪʃn/</i>	yòng jīn
 communication <i>/kə,mju:nɪ'keɪʃn/</i>	gōu tōng
 communities <i>/kə'mju:nɪtɪz/</i>	shè qū
 company culture <i>/'kʌmpəni 'kʌltʃə/</i>	qǐ yè wén huà

English	Pinyin
 competition <i>/ˌkɒmpə'tɪʃn/</i>	jìng zhēng
 competitive advantage <i>/kəm'petitiv əd'væntɪdʒ/</i>	jìng zhēng yōu shì
 competitive pricing <i>/kəm'petitiv 'praɪsɪŋ/</i>	jìng zhēng dìng jià
 competitors <i>/kəm'petɪtəz/</i>	jìng zhēng duì shǒu
 complements <i>/'kɒmplɪmənts/</i>	hù bǔ pǐn
 compromise <i>/'kɒmprəmaɪz/</i>	tuǒ xié
 conflict <i>/'kɒnflikt/</i>	chōng tū
 conglomerate integration <i>/kən'glɒməreɪt ˌɪntɪ'greɪʃn/</i>	hùn hé zhěng hé
 contribution <i>/ˌkɒntri'bjuːʃn/</i>	gòng xiàn
 controlling <i>/kən'trəʊlɪŋ/</i>	kòng zhì
 coordinating <i>/kəʊ'ɔːdɪneɪtɪŋ/</i>	xié tiáo
 coordination <i>/kəʊ'ɔːdɪneɪʃn/</i>	xié tiáo
 corporate social responsibility <i>/'kɔːpərət 'səʊʃl rɪˌspɒnsə'bɪləti/</i>	qǐ yè shè huì zé rèn
 correlation <i>/ˌkɒrɪ'leɪʃn/</i>	xiāng guān xìng
 cost <i>/kɒst/</i>	chéng běn
 cost of sales <i>/kɒst ɒv seɪlz/</i>	xiāo shòu chéng běn
 cost-plus pricing <i>/kɒst plʌs 'praɪsɪŋ/</i>	chéng běn jiā chéng dìng jià
 critical path <i>/'krɪtɪkl pæθ/</i>	guān jiàn lù jìng
 critical path analysis <i>/'krɪtɪkl pæθ ə'næləsis/</i>	guān jiàn lù jìng fēn xī

English	Pinyin
 cross elasticity of demand <i>/krɒs ɪləˈstɪsɪti ɒv dɪˈmænd/</i>	xū qiú jiāo chā tán xìng
 crowdfunding <i>/'kraʊdfʌndɪŋ/</i>	zhòng chóu
 current assets <i>/'kʌrənt 'æsets/</i>	liú dòng zī chǎn
 current liabilities <i>/'kʌrənt ˌlaɪəˈbɪlɪtɪz/</i>	liú dòng fù zhài
 current ratio <i>/'kʌrənt 'reɪʃiəʊ/</i>	liú dòng bǐ lǜ
 customer relationship marketing <i>/'kʌstəmə rɪˈleɪʃənʃɪp 'mɑːkɪtɪŋ/</i>	kè hù guān xì yíng xiāo
 customers <i>/'kʌstəməz/</i>	gù kè
 debenture <i>/deˈbentʃə/</i>	gōng sī zhài quàn
 debts <i>/dets/</i>	zhài wù
 decentralisation <i>/dɪˌsentrəlaɪˈzeɪʃn/</i>	fēn quán
 decline <i>/dɪˈklaɪn/</i>	shuāi tuì qī
 deed of partnership <i>/diːd ɒv 'pɑːtnəʃɪp/</i>	hé huǒ xié yì
 delaying <i>/dɪˈleɪərɪŋ/</i>	jīng jiǎn céng jí
 delegation <i>ˌdelɪˈgeɪʃn/</i>	shòu quán
 demand <i>/dɪˈmænd/</i>	xū qiú
 democratic <i>ˌdemaˈkrætɪk/</i>	mín zhǔ xíng
 depreciation <i>/dɪˌpriːʃɪˈeɪʃn/</i>	biǎn zhí
 depreciation (assets) <i>/dɪˌpriːʃɪˈeɪʃn/</i>	zhé jiù
 determined <i>/dɪˈtɜːmɪnd/</i>	yǒu jué xīn de

English	Pinyin
 development /di'veləpmənt/	péi yǎng
 digital marketing /'dɪdʒɪtl 'mɑ:kɪtɪŋ/	shù zì yíng xiāo
 direct costs /daɪ'rekt kɒsts/	zhí jiē chéng běn
 direct tax /daɪ'rekt tæks/	zhí jiē shuì
 discounting /'dɪskaʊntɪŋ/	zhé xiàn
 diseconomies of scale /,dɪsɪ'kɒnəmɪz ɒv skeɪl/	guī mó bù jīng jì
 dismissal /dɪ'smɪsl/	jiě gù
 distribution channel /,dɪstrɪ'bjuːʃn 'tʃænl/	fēn xiāo qú dào
 diversification /daɪ,vɜ:sɪfɪ'keɪʃn/	duō yuán huà
 dogs /dɒgz/	shòu gǒu chǎn pǐn
 dynamic pricing /daɪ'næmɪk 'praɪsɪŋ/	dòng tài dìng jià
 e-commerce /i: 'kɒmɜ:s/	diàn zì shāng wù
 earliest start time /'ɜ:lɪst stɑ:t taɪm/	zuì zǎo kāi shǐ shí jiān
 economic growth /,ɪ:kə'nɒmɪk grəʊθ/	jīng jì zēng zhǎng
 economies of scale /ɪ'kɒnəmɪz ɒv skeɪl/	guī mó jīng jì
 efficiency /ɪ'fɪʃənsi/	xiào lǜ
 elasticity /ɪlə'stɪsɪti/	tán xìng
 emotional intelligence /ɪ'məʊʃənl ɪn'telɪdʒəns/	qíng shāng
 employee /em'plɔɪi:/	gù yuán
 employees /em'plɔɪi:z/	yuán gōng

English	Pinyin
 employer <i>/em'plɔɪə/</i>	gù zhǔ
 employer-employee relations <i>/em'plɔɪə em'plɔɪi: rɪ'leɪfɪnz/</i>	láo zī guān xì
 empowerment <i>/em'pauəmənt/</i>	shòu quán
 enterprise <i>/'entəpraɪz/</i>	chuàng yè jīng shén
 entrepreneur <i>/'ɒntrɪprə'njuə/</i>	qǐ yè jiā
 environmental <i>/en,vairən'mentl/</i>	huán jìng
 equity <i>/'ekwɪti/</i>	suǒ yǒu zhě quán yì
 esteem needs <i>/e'sti:m ni:dz/</i>	zūn zhòng xū qiú
 ethical <i>/'eθɪkl/</i>	dào dé
 exchange rate <i>/eks'tʃeɪndʒ reɪt/</i>	huì lǚ
 expectancy theory <i>/ek'spektənsi 'θɪəri/</i>	qī wàng lǐ lùn
 expenses <i>/ek'spensɪz/</i>	fèi yòng
 export <i>/'eksɒ:t/</i>	chū kǒu
 exporter <i>/ek'spɔ:tə/</i>	chū kǒu shāng
 exporting <i>/ek'spɔ:tɪŋ/</i>	chū kǒu
 extension strategies <i>/ek'stenʃn 'strætədʒɪz/</i>	yán cháng cè lüè
 external growth <i>/ek'stɜ:nl grəʊθ/</i>	wài bù zēng zhǎng
 external influences <i>/ek'stɜ:nl 'ɪnflu:ənsɪz/</i>	wài bù yǐng xiǎng
 external recruitment <i>/ek'stɜ:nl rɪ'kru:tmənt/</i>	wài bù zhāo pìn
 external sources <i>/ek'stɜ:nl 'sɔ:sɪz/</i>	wài bù lái yuán

English	Pinyin
 external stakeholders /ek'stɜːnl 'steɪkəʊldəz/	wài bù lì yì xiāng guān zhě
 extrapolation /ek'stræpəleɪʃn/	wài tuī
 factors of production /'fæktəz ɒv prə'dʌkʃn/	shēng chǎn yào sù
 favourable variance /'feɪvərəbl 'veəriəns/	yǒu lì chā yì
 feedback /'fiːdbæk/	fǎn kuì
 finance /'faɪnæns/	róng zī
 financial motivators /faɪ'nænʃl 'məʊtɪveɪtəz/	jīng jì jī lì
 financial statements /faɪ'nænʃl 'steɪtmənts/	cái wù bào biǎo
 fixed assets /'fɪkst 'æsets/	gù dīng zī chǎn
 fixed costs /'fɪkst kɒsts/	gù dīng chéng běn
 flow production /'fləʊ prə'dʌkʃn/	liú shuǐ xiàn shēng chǎn
 forward integration /'fɔːwəd ,ɪntɪ'greɪʃn/	qián xiàng zhěng hé
 franchise /'fræntʃaɪz/	tè xǔ jīng yíng
 franchisee /'fræntʃiːz/	jiā méng fāng
 franchisor /'fræntʃaɪzə/	tè xǔ fāng
 fringe benefits /'frɪndʒ 'benɪfɪts/	fù jiā fú lì
 GDP /ˌdʒɪː diː 'piː/	guó nèi shēng chǎn zǒng zhí
 gearing /'gɪərɪŋ/	gàng gǎn bǐ lǜ
 globalisation /ˌgləʊbəlaɪ'zeɪʃn/	quán qiú huà
 goods /ɡʊdz/	shāng pǐn

English	Pinyin
 gross profit <i>/grəʊs 'prɒfɪt/</i>	máo lì rùn
 gross profit margin <i>/grəʊs 'prɒfɪt 'mɑːdʒɪn/</i>	máo lì lǚ
 growth <i>/grəʊθ/</i>	chéng zhǎng qī
 hard HRM <i>/hɑːd ,eɪtʃ aː 'em/</i>	yìng xìng rén lì zī yuán guǎn lǐ
 hierarchy <i>/'haɪərəːki/</i>	céng jí
 hierarchy of needs <i>/'haɪərəːki ɒv niːdz/</i>	xū qiú céng cì
 hire purchase <i>/'haɪə 'pɜːtʃɪs/</i>	fēn qī fù kuǎn
 holding costs <i>/'həʊldɪŋ kɒsts/</i>	chí yǒu chéng běn
 horizontal integration <i>/,hɒrɪ'zɒntl ,ɪntɪ'greɪʃn/</i>	héng xiàng zhěng hé
 human relations <i>/'hjuːmən rɪ'leɪʃnz/</i>	rén jì guān xì
 human resource management <i>/'hjuːmən rɪ'zɔːs 'mænɪdʒmənt/</i>	rén lì zī yuán guǎn lǐ
 hygiene factors <i>/'haɪdʒiːn 'fæktəz/</i>	bǎo jiàn yīn sù
 importer <i>/ɪm'pɔːtə/</i>	jìn kǒu shāng
 income elasticity of demand <i>/'ɪŋkʌm ɪlə'stɪsɪtɪ ɒv dɪ'mænd/</i>	xū qiú shōu rù tán xìng
 income statement <i>/'ɪŋkʌm 'steɪtmənt/</i>	lì rùn biǎo
 incremental budget <i>/,ɪŋkrɪ'mentl 'bʌdʒɪt/</i>	zēng liàng yù suàn
 indirect costs <i>/ɪnda'rekt kɒsts/</i>	jiàn jiē chéng běn
 indirect tax <i>/ɪnda'rekt tæks/</i>	jiàn jiē shuì
 induction training <i>/ɪn'dʌkʃn 'treɪnɪŋ/</i>	rù zhí péi xùn

English	Pinyin
 industrial action <i>/ɪn'dʌstriəl 'ækʃn/</i>	láo gōng háng dòng
 inflation <i>/ɪn'fleɪʃn/</i>	tōng huò péng zhàng
 innovative <i>/'ɪnəveɪtɪv/</i>	yǒu chuàng xīn jīng shén de
 inputs <i>/'ɪnpʊts/</i>	tóu rù
 integration <i>/,ɪntɪ'greɪʃn/</i>	zhěng hé
 interest <i>/'ɪntrest/</i>	lì xī
 interest rate <i>/'ɪntrest reɪt/</i>	lì lǚ
 internal growth <i>/ɪn'tɜːnl grəʊθ/</i>	nèi bù zēng zhǎng
 internal recruitment <i>/ɪn'tɜːnl rɪ'kruːtmənt/</i>	nèi bù zhāo pìn
 internal sources <i>/ɪn'tɜːnl 'sɔːsɪz/</i>	nèi bù lái yuán
 internal stakeholders <i>/ɪn'tɜːnl 'steɪkhəʊldəz/</i>	nèi bù lì yì xiāng guān zhě
 interviews <i>/'ɪntəvjʊːz/</i>	miàn shì
 intrapreneur <i>/,ɪntrəprə'njʊə/</i>	nèi bù chuàng yè zhě
 introduction <i>/,ɪntrə'dʌkʃn/</i>	yǐn rù qī
 inventory <i>/'ɪnvəntri/</i>	kù cún
 inventory control chart <i>/'ɪnvəntri kən'trəʊl tʃɑːt/</i>	kù cún kòng zhì tú
 inventory turnover <i>/'ɪnvəntri 'tɜːnəʊvə/</i>	cún huò zhōu zhuǎn lǜ
 investment appraisal <i>/ɪn'vestmənt ə'preɪz/</i>	tóu zī píng gū
 investor <i>/ɪn'vestə/</i>	tóu zī zhě
 job description <i>/dʒɒb dɪ'skripʃn/</i>	zhí wèi miáo shù

English	Pinyin
 job enlargement <i>/dʒɒb en'la:dʒmənt/</i>	gōng zuò kuò dà huà
 job enrichment <i>/dʒɒb en'ri:tʃmənt/</i>	gōng zuò fēng fù huà
 job production <i>/dʒɒb prə'dʌkʃn/</i>	dān jiàn shēng chǎn
 job rotation <i>/dʒɒb rəv'teɪʃn/</i>	gōng zuò lún huàn
 joint venture <i>/dʒɔɪnt 'ventʃə/</i>	hé zī qǐ yè
 just-in-case <i>/dʒʌst ɪn keɪs/</i>	bèi huò zhì
 just-in-time <i>/dʒʌst ɪn taɪm/</i>	zhǔn shí zhì
 labour <i>/'leɪbə/</i>	láo dòng lì
 labour productivity <i>/'leɪbə ,prɒdæk'tɪvɪti/</i>	láo dòng shēng chǎn lǜ
 labour turnover <i>/'leɪbə 'tɜ:nəʊvə/</i>	yuán gōng liú shī lǜ
 labour-intensive <i>/'leɪbə ɪn'tensɪv/</i>	láo dòng mì jí xíng
 laissez-faire <i>/'leɪsez feə/</i>	fàng rèn xíng
 land <i>/lænd/</i>	tǔ dì
 latest finish time <i>/'leɪtɪst 'fɪnɪʃtəɪm/</i>	zuì wǎn wán chéng shí jiān
 lead time <i>/li:d taɪm/</i>	jiāo huò zhōu qī
 leader <i>/'li:də/</i>	lǐng dǎo
 leadership <i>/'li:dəʃɪp/</i>	lǐng dǎo
 leadership style <i>/'li:dəʃɪp stɑɪl/</i>	lǐng dǎo fēng gé
 lean production <i>/li:n prə'dʌkʃn/</i>	jīng yì shēng chǎn
 leasing <i>/'li:sɪŋ/</i>	zū lìn

English	Pinyin
 legal /'li:gl/	fǎ lǜ
 legislation /,ledʒɪ'sleɪʃn/	fǎ guī
 lenders /'lendəz/	dài kuǎn fāng
 liability /,laɪə'bɪlɪti/	zé rèn
 limitations /,lɪmɪ'teɪʃnz/	jú xiàn xìng
 limited liability /'lɪmɪtɪd ,laɪə'bɪlɪti/	yǒu xiàn zé rèn
 liquidity /,lɪ'kwɪdɪti/	liú dòng xìng
 loan /ləʊn/	dài kuǎn
 localisation /,ləʊkəlaɪ'zeɪʃn/	běn dì huà
 location /ləʊ'keɪʃn/	xuǎn zhǐ
 long-term /lɒŋ tɜ:m/	cháng qī
 loyalty /'lɔɪəlti/	zhōng chéng dù
 management /'mænɪdʒmənt/	guǎn lǐ
 management of change /'mænɪdʒmənt ɒv tʃeɪndʒ/	biàn gé guǎn lǐ
 managers /'mænɪdʒəz/	guǎn lǐ zhě
 manual work /'mænju:əl wɜ:k/	tǐ lì láo dòng
 manufacture /,mænju:'fæktʃə/	zhì zào
 margin of safety /'mɑ:dʒɪn ɒv 'seɪfti/	ān quán biān jì
 marginal cost /'mɑ:dʒɪnl kɒst/	biān jì chéng běn
 market /'mɑ:kɪt/	shì chǎng

English	Pinyin
 market capitalisation <i>/ˈmɑːkɪt ˌkæpɪtəlaɪˈzeɪʃn/</i>	shì zhí
 market development <i>/ˈmɑːkɪt dɪˈveləpmənt/</i>	shì chǎng kāi fā
 market growth <i>/ˈmɑːkɪt grəʊθ/</i>	shì chǎng zēng zhǎng
 market penetration <i>/ˈmɑːkɪt ˌpenɪˈtreɪʃn/</i>	shì chǎng shèn tòu
 market power <i>/ˈmɑːkɪt ˈpaʊə/</i>	shì chǎng zhī pèi lì
 market research <i>/ˈmɑːkɪt rɪˈsɜːtʃ/</i>	shì chǎng diào yán
 market segmentation <i>/ˈmɑːkɪt ˌseɡməntˈteɪʃn/</i>	shì chǎng xì fēn
 market share <i>/ˈmɑːkɪt ʃeə/</i>	shì chǎng fèn é
 market size <i>/ˈmɑːkɪt saɪz/</i>	shì chǎng guī mó
 market-orientated <i>/ˈmɑːkɪt ˈɔːriəntetɪd/</i>	shì chǎng dǎo xiàng
 marketing <i>/ˈmɑːkɪtɪŋ/</i>	shì chǎng yíng xiāo
 marketing analysis <i>/ˈmɑːkɪtɪŋ əˈnæləsis/</i>	yíng xiāo fēn xī
 marketing mix <i>/ˈmɑːkɪtɪŋ mɪks/</i>	yíng xiāo zǔ hé
 marketing planning <i>/ˈmɑːkɪtɪŋ ˈplænɪŋ/</i>	yíng xiāo guī huà
 marketing strategy <i>/ˈmɑːkɪtɪŋ ˈstrætədʒi/</i>	yíng xiāo zhàn lüè
 mass customisation <i>/mæs ˌkʌstəmaɪˈzeɪʃn/</i>	dà guī mó dìng zhì
 mass market <i>/mæs ˈmɑːkɪt/</i>	dà zhòng shì chǎng
 matrix structure <i>/ˈmeɪtrɪks ˈstrʌktʃə/</i>	jǔ zhèn jié gòu
 maturity <i>/məˈtʃʊərti/</i>	chéng shú qī
 maximum inventory <i>/ˈmæksɪməm ˈɪnvəntri/</i>	zuì dà kù cún

English	Pinyin
 measurable /'meʒərəbl/	kě héng liáng de
 medium /'mi:diəm/	méi jiè
 merger /'mɜ:dʒə/	hé bìng
 microfinance /,maɪkrəʊfaɪ'næns/	xiǎo é xìn dài
 minimum project duration /'mɪnɪmə 'prɒdʒekt dʒʊə'reɪʃn/	zuì duǎn xiàng mù gōng qī
 mission statement /'mɪʃn 'steɪtmənt/	shǐ mìng xuān yán
 motivation /,məʊtɪ'veɪʃn/	jī lì
 motivators /'məʊtɪveɪtəz/	jī lì yīn sù
 moving average /'mu:vɪŋ 'ævərɪdʒ/	yí dòng píng jūn
 needs /'ni:dz/	xū yào
 negative correlation /'negətɪv ,kɒrɪ'leɪʃn/	fù xiāng guān
 negotiation /,nɪˌɡəʊʃi'eɪʃn/	tán pàn
 net cash flow /'net kæʃ fləʊ/	jìng xiàn jīn liú
 net present value /'net 'prezənt 'vælju:/	jìng xiàn zhí
 net profit /'net 'prɒfɪt/	jìng lì rùn
 niche market /'ni:ʃ'mɑ:kɪt/	lì jī shì chǎng
 nodes /'nəʊdz/	jié diǎn
 non-current assets /'nɒn 'kʌrənt 'æsets/	fēi liú dòng zī chǎn
 non-current liabilities /'nɒn 'kʌrənt ,laɪə'bɪlɪtɪz/	fēi liú dòng fù zhài
 non-financial motivators /'nɒn faɪ'nænʃl 'məʊtɪveɪtəz/	fēi jīng jì jī lì

English	Pinyin
 objectives <i>/ɒb'dʒektɪvz/</i>	mù biāo
 off-the-job training <i>/ɒf ðə dʒɒb 'treɪnɪŋ/</i>	tuō chǎn péi xùn
 offshoring <i>/'ɒfʃəɪŋ/</i>	lí àn wài bāo
 on-the-job training <i>/ɒnðə dʒɒb 'treɪnɪŋ/</i>	zài gǎng péi xùn
 opening balance <i>/'əʊpənɪŋ 'bæləns/</i>	qī chū yú é
 operating profit <i>/'ɒpəreɪtɪŋ 'prɒfɪt/</i>	yíng yè lì rùn
 operating profit margin <i>/'ɒpəreɪtɪŋ 'prɒfɪt 'mɑ:dʒɪn/</i>	yíng yè lì rùn lǚ
 operations <i>/,ɒpə'reɪʃnz/</i>	yùn yíng
 operations management <i>/,ɒpə'reɪʃnz 'mænɪdʒmənt/</i>	yùn yíng guǎn lǐ
 opportunities <i>/ɒpə'tju:nɪtiz/</i>	jī huì
 optimum scale <i>/'ɒptɪməm skeɪl/</i>	zuì yōu guī mó
 organisational structure <i>/,ɔ:gənəɪ'zeɪʃnəl 'strʌktʃə/</i>	zǔ zhī jié gòu
 organising <i>/'ɔ:gənəɪzɪŋ/</i>	zǔ zhī
 output <i>/'aʊtpʊt/</i>	chǎn chū
 outsourcing <i>/aʊt'so:ɪŋ/</i>	wài bāo
 over-utilisation <i>/'əʊvə ju:tɪlaɪ'zeɪʃn/</i>	chǎn néng guò dù lì yòng
 overdraft <i>/'əʊvədræft/</i>	tòu zhī
 overtrading <i>/,əʊvə'treɪdɪŋ/</i>	guò dù jiāo yì
 partnership <i>/'pa:tnəʃɪp/</i>	hé huǒ qǐ yè
 paternalistic <i>/pə'tɜ:nə'lɪstɪk/</i>	jiā zhǎng shì

English	Pinyin
 payback period /ˈpeɪbæk ˈpɪəriəd/	huí shōu qī
 penetration pricing /ˌpenɪˈtreɪʃn ˈpraɪsɪŋ/	shèn tòu dìng jià
 performance-related pay /pəˈfɔːməns rɪˈleɪtɪd peɪ/	jì xiào gōng zī
 person specification /ˈpɜːsn ˌspesɪfɪˈkeɪʃn/	rén yuán guī gé
 PESTLE analysis /ˈpestl əˈnæləsɪs/	hóng guān huán jìng fēn xī
 physiological needs /ˌfɪziəˈlɒdʒɪkl niːdz/	shēng lǐ xū qiú
 piece rate /piːs reɪt/	jì jiàn gōng zī
 place /pleɪs/	qú dào
 planning /ˈplænɪŋ/	jì huà
 political /pəˈlɪtɪkl/	zhèng zhì
 pollution /pəˈluːʃn/	wū rǎn
 positive correlation /ˈpɒzɪtɪv ˌkɒrɪˈleɪʃn/	zhèng xiāng guān
 premises /ˈpremɪsɪz/	jīng yíng chǎng suǒ
 pressure groups /ˈpreʃə ɡruːps/	yā lì tuán tǐ
 price /praɪs/	jià gé
 price discrimination /praɪs dɪˌskrɪmɪˈneɪʃn/	jià gé qí shì
 price elastic /praɪs ɪˈlæstɪk/	fù yǒu tán xìng
 price elasticity of demand /praɪs ɪləˈstɪsɪtɪ ɒv dɪˈmænd/	xū qiú jià gé tán xìng
 price inelastic /praɪs ɪnɪˈlæstɪk/	quē fá tán xìng

English	Pinyin
 price skimming <i>/praɪs 'skɪmɪŋ/</i>	piē zhī dìng jià
 primary research <i>/'praɪməri rɪ'sɜ:tʃ/</i>	yī shǒu diào yán
 primary sector <i>/'praɪməri 'sektə/</i>	dì yī chǎn yè
 private limited company <i>/'praɪvət 'lɪmɪtɪd 'kʌmpəni/</i>	sī rén yǒu xiàn gōng sī
 private sector <i>/'praɪvət 'sektə/</i>	sī yíng bù mén
 product <i>/'prɒdʌkt/</i>	chǎn pǐn
 product development <i>/'prɒdʌkt dɪ'veləpmənt/</i>	chǎn pǐn kāi fā
 product life cycle <i>/'prɒdʌkt laɪf 'saɪkl/</i>	chǎn pǐn shēng mìng zhōu qī
 product portfolio <i>/'prɒdʌkt pɔ:t'fəʊliəʊ/</i>	chǎn pǐn zǔ hé
 product portfolio analysis <i>/'prɒdʌkt pɔ:t'fəʊliəʊ ə'næləsɪs/</i>	chǎn pǐn zǔ hé fēn xī
 product-orientated <i>/'prɒdʌkt 'ɔ:rɪənteɪtɪd/</i>	chǎn pǐn dǎo xiàng
 productivity <i>/'prɒdʌk'tɪvɪti/</i>	shēng chǎn lǜ
 profit <i>/'prɒfɪt/</i>	lì rùn
 profit maximisation <i>/'prɒfɪt ,mæksɪmaɪ'zeɪʃn/</i>	lì rùn zuì dà huà
 profit sharing <i>/'prɒfɪt 'ʃeərɪŋ/</i>	lì rùn fēn xiǎng
 profitability <i>/'prɒfɪtə'bɪlɪti/</i>	yíng lì néng lì
 promotion <i>/prə'məʊʃn/</i>	cù xiāo
 psychological pricing <i>/'saɪkə'lɒdʒɪkl 'praɪsɪŋ/</i>	xīn lǐ dìng jià
 public limited company <i>/'pʌblɪk 'lɪmɪtɪd 'kʌmpəni/</i>	shàng shì gōng sī

English	Pinyin
 public sector <i>/ˈpʌblɪk ˈsektə/</i>	gōng gòng bù mén
 qualifications <i>/ˌkwɒlɪfɪˈkeɪʃnz/</i>	zī gé
 qualitative data <i>/ˈkwɒlɪteɪv ˈdeɪtə/</i>	dìng xìng shù jù
 qualitative factors <i>/ˈkwɒlɪteɪv ˈfæktəz/</i>	dìng xìng yīn sù
 quality <i>/ˈkwɒlɪti/</i>	zhì liàng
 quality assurance <i>/ˈkwɒlɪti əˈʃʊərəns/</i>	zhì liàng bǎo zhèng
 quality control <i>/ˈkwɒlɪti kənˈtrəʊl/</i>	zhì liàng kòng zhì
 quantitative data <i>/ˈkwɒntɪteɪv ˈdeɪtə/</i>	dìng liàng shù jù
 quantitative factors <i>/ˈkwɒntɪteɪv ˈfæktəz/</i>	dìng liàng yīn sù
 quaternary sector <i>/kwəˈtɜːnəri ˈsektə/</i>	dì sì chǎn yè
 question marks <i>/ˈkwɛstʃn mɑːks/</i>	wèn tí chǎn pǐn
 quota sampling <i>/ˈkwɒtə ˈsæmplɪŋ/</i>	pèi é chōu yàng
 random sampling <i>/ˈrændəm ˈsæmplɪŋ/</i>	suí jī chōu yàng
 ratio analysis <i>/ˈreɪʃiəʊ əˈnæləsɪs/</i>	bǐ lǜ fēn xī
 raw materials <i>/rɔː mæˈtɪəriəlz/</i>	yuán cái liào
 re-order level <i>/riː ˈɔːdə ˈlevl/</i>	zài dìng huò shuǐ píng
 realistic <i>/rɪəˈlɪstɪk/</i>	xiàn shí de
 receiver <i>/rɪˈsiːvə/</i>	jiē shōu zhě
 recession <i>/rɪˈseɪʃn/</i>	shuāi tuì
 recognition <i>/ˌrekəɡˈnɪʃn/</i>	rèn kě

English	Pinyin
 recovery /rɪ'kʌvəri/	fù sū
 recruitment /rɪ'kru:tmənt/	zhāo pìn
 redundancy /rɪ'dʌndənsi/	cái yuán
 reliable /rɪ'laɪəbl/	kě kào de
 relocation /rɪləʊ'keɪʃn/	qiān zhǐ
 resources /rɪ'zɔ:sɪz/	zī yuán
 restructuring /rɪ'strʌktʃərɪŋ/	chóng zǔ
 retained profit /rɪ'teɪnd 'prɒfɪt/	liú cún lì rùn
 return on capital employed /rɪ'tɜ:n ɒn 'kæpɪtl em'plɔɪd/	zī běn huí bào lǜ
 revenue /'revənju:/	yíng yè shōu rù
 revenue expenditure /'revənju: ek'spendɪtʃə/	shōu yì xìng zhī chū
 rights /raɪts/	quán lì
 risk /rɪsk/	fēng xiǎn
 roles /rəʊlz/	jué sè
 royalty /'rɔɪəlti/	tí chéng
 salary /'sæləri/	xīn shuǐ
 sale of assets /seɪl ɒv 'æsets/	chū shòu zī chǎn
 sales forecasting /seɪlz 'fɔ:kæstɪŋ/	xiāo shòu yù cè
 sample /'sæmpl/	yàng běn
 sampling /'sæmplɪŋ/	chōu yàng

English	Pinyin
 scarce /skeəs/	xī quē
 scientific management /saɪən'tɪfɪk 'mænɪdʒmənt/	kē xué guǎn lǐ
 seasonal variation /'siːzənl ,veəri'eɪʃn/	jì jié xìng bō dòng
 secondary research /'sekəndəri rɪ'sɜːtʃ/	èr shǒu diào yán
 secondary sector /'sekəndəri 'sektə/	dì èr chǎn yè
 segments /'segmənts/	xì fēn shì chǎng
 selection /sɪ'leɪʃn/	zhēn xuǎn
 self-actualisation /self ,æktʃuːəlaɪ'zeɪʃn/	zì wǒ shí xiàn
 self-confident /self 'kɒnfɪdənt/	zì xìn de
 sender /'sendə/	fā sòng zhě
 separate legal identity /'seprət 'liːgl aɪ'dentɪti/	dú lì fǎ rén
 services /'sɜːvɪsɪz/	fú wù
 share capital /ʃeə 'kæpɪtl/	gǔ běn
 shareholders /'ʃeəhəʊldəz/	gǔ dōng
 shares /ʃeəz/	gǔ fèn
 short-term /ʃɔːt tɜːm/	duǎn qī
 slump /slʌmp/	xiāo tiáo
 social /'səʊʃl/	shè huì
 social enterprise /'səʊʃl 'entəpraɪz/	shè huì qǐ yè
 soft HRM /sɒft ,eɪtʃɑː 'em/	ruǎn xìng rén lì zī yuán guǎn lǐ

English	Pinyin
 sole trader <i>/səʊl 'treɪdər/</i>	gè tǐ jīng yíng zhě
 span of control <i>/spæn ɒv kən'trəʊl/</i>	guǎn lǐ fú dù
 specific <i>/spə'sɪfɪk/</i>	jù tǐ de
 stakeholder <i>/'steɪkhəʊldər/</i>	lì yì xiāng guān zhě
 stars <i>/stɑːz/</i>	míng xīng chǎn pǐn
 statement of financial position <i>/'steɪtmənt ɒv faɪ'nænʃl pə'zɪʃn/</i>	cái wù zhuàng kuàng biǎo
 stock exchange <i>/stɒk eks'tʃeɪndʒ/</i>	zhèng quàn jiāo yì suǒ
 strategic management <i>/strə'tiːdʒɪk 'mænɪdʒmənt/</i>	zhàn lüè guǎn lǐ
 strategy <i>/'strætədʒi/</i>	zhàn lüè
 stratified sampling <i>/'strætɪfaɪd 'sæmplɪŋ/</i>	fēn céng chōu yàng
 strengths <i>/streŋθs/</i>	yōu shì
 strike <i>/straɪk/</i>	bà gōng
 substitutes <i>/'sʌbstɪtjuːts/</i>	tì dài pǐn
 supplier <i>/sə'plaɪər/</i>	gōng yìng shāng
 supply <i>/sə'plaɪ/</i>	gōng jǐ
 survival <i>/sə'vaɪvl/</i>	shēng cún
 sustainability <i>/sə'steɪnə'bɪlɪti/</i>	kě chí xù xìng
 SWOT analysis <i>/swɒt ə'næləsɪs/</i>	SWOTSWOT fēn xī
 tactics <i>/'tæktɪks/</i>	cè lüè
 takeover <i>/'teɪkəʊvər/</i>	shōu gòu

English	Pinyin
 taxation <i>/tæk'seɪʃn/</i>	shuì shōu
 teamworking <i>/'ti:mwɜ:kɪŋ/</i>	tuán duì hé zuò
 technological <i>/,tek'nɒ'lɒdʒɪkl/</i>	jì shù
 technology <i>/tek'nɒlədʒi/</i>	jì shù
 tertiary sector <i>/'tɜ:ʃjəri 'sektə/</i>	dì sān chǎn yè
 threats <i>/θrets/</i>	wēi xié
 time-bound <i>/taɪm baʊnd/</i>	yǒu shí xiàn de
 time-series analysis <i>/taɪm 'siəri:z ə'neɪləsɪs/</i>	shí jiān xù liè fēn xī
 total float <i>/'təʊtl fləʊt/</i>	zǒng fú dòng shí jiān
 total quality management <i>/'təʊtl 'kwɒlɪti 'mænɪdʒmənt/</i>	quán miàn zhì liàng guǎn lǐ
 trade credit <i>/treɪd 'kredit/</i>	shāng yè xìn yòng
 trade union <i>/treɪd 'ju:niən/</i>	gōng huì
 training <i>/'treɪnɪŋ/</i>	péi xùn
 transformation process <i>/trænsfɔ:'meɪʃn 'prəʊses/</i>	zhuǎn huà guò chéng
 trend <i>/trend/</i>	qū shì
 two-factor theory <i>/tu: 'fæktə 'θɔəri/</i>	shuāng yīn sù lǐ lùn
 under-utilisation <i>/'ʌndə ju:tɪlaɪ'zeɪʃn/</i>	chǎn néng lì yòng bù zú
 unemployment <i>/ʌnem'plɔɪmənt/</i>	shī yè
 unlimited liability <i>/ʌn'lɪmɪtɪd ,laɪə'bɪlɪti/</i>	wú xiàn zé rèn
 variable costs <i>/'veəriəbl kɒsts/</i>	kě biàn chéng běn

English	Pinyin
↕ variance /'veəriəns/	chā yì
🚀 venture capital /'ventʃə 'kæptɪl/	fēng xiǎn zī běn
↑↓ vertical integration /'vɜ:tɪkl ɪntrɪ'greɪʃn/	zòng xiàng zhěng hé
👁 vision /'vɪʒn/	yuàn jǐng
💰 wages /'weɪdʒɪz/	gōng zī
❤ wants /'wɒnts/	yù wàng
🗑 waste /'weɪst/	làng fèi
👎 weaknesses /'wi:knəsɪz/	liè shì
📦 wholesaler /'həʊlseɪlə/	pī fā shāng
📅 workforce planning /'wɜ:kfɔ:s 'plænɪŋ/	rén lì guī huà
📁 working capital /'wɜ:kɪŋ 'kæptɪl/	yíng yùn zī běn
🔴 zero-based budget /'ziərəʊ beɪst 'bʌdʒɪt/	líng jī yù suàn