

A-Level Business

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

English	Pinyin
 above-the-line promotion <i>/ə'baʊ ðə laɪn prə'məʃn/</i>	dà zhòng méi tǐ guǎng gào
 accountability <i>/ə,kaʊntə'bɪlɪti/</i>	wèn zé
 accounting rate of return <i>/ə'kaʊntɪŋ reɪt ɒv rɪ'tʃ:ɪn/</i>	kuài jì huí bào lǜ
 achievable <i>/ə'tʃi:vəbl/</i>	kě shí xiàn de
 achievement <i>/ə'tʃi:vmənt/</i>	chéng jiù
 acid test ratio <i>/'æsɪd test 'reɪʃiəʊ/</i>	sù dòng bǐ lǜ
 adding value <i>/'ædɪŋ 'vælju:/</i>	zēng zhí
 adverse variance <i>/æd'vɜ:s 'veəriəns/</i>	bù lì chā yì
 advertising <i>/'ædvətaɪzɪŋ/</i>	guǎng gào
 aims <i>/eɪmz/</i>	mù dì
 Ansoff's matrix <i>/'ænsɒfs 'meɪtrɪks/</i>	ān suǒ fū jǔ zhèn
 appreciation <i>/ə,prɪ:'ʃi:ejn/</i>	shēng zhí
 autocratic <i>/,ɔ:tə'krætɪk/</i>	zhuān zhì xíng
 automation <i>/,ɔ:tə'meɪʃn/</i>	zì dòng huà
 average cost <i>/'ævərɪdʒ kɒst/</i>	píng jūn chéng běn
 backward integration <i>/'bækwəd ,ɪntɪ'greɪʃn/</i>	hòu xiàng zhěng hé
 balance sheet <i>/'bæləns ʃi:t/</i>	zī chǎn fù zhài biǎo

English	Pinyin
 barrier <i>/'bæriə/</i>	zhàng ài
 batch production <i>/bætʃ prə'dʌkʃn/</i>	pī liàng shēng chǎn
 below-the-line promotion <i>/bi'ləʊ ðə laɪn prə'məʃn/</i>	zhí jiē cù xiāo
 benchmarking <i>/'bentʃma:kɪŋ/</i>	biāo gān guǎn lǐ
 bias <i>/'baɪəs/</i>	piān chā
 bonus <i>/'bɒnəs/</i>	jiǎng jīn
 boom <i>/bu:m/</i>	fán róng
 Boston Matrix <i>/'bɒstn 'meɪtrɪks/</i>	bō shì dùn jǔ zhèn
 branding <i>/'brændɪŋ/</i>	pǐn pái
 break-even <i>/breɪk 'i:vən/</i>	yíng kuī píng héng
 break-even point <i>/breɪk 'i:vən pɔɪnt/</i>	yíng kuī píng héng diǎn
 budget <i>/'bʌdʒɪt/</i>	yù suàn
 buffer inventory <i>/'bʌfə 'ɪnvəntri/</i>	huǎn chōng kù cún
 bulk <i>/bʌlk/</i>	dà pī liàng
 business cycle <i>/'bɪznəs 'saɪkl/</i>	jīng jì zhōu qī
 business finance <i>/'bɪznəs 'faɪnəns/</i>	qǐ yè zī jīn
 business plan <i>/'bɪznəs plæn/</i>	shāng yè jì huà shū
 business start-ups <i>/'bɪznəs stɑ:t ʌps/</i>	chū chuàng qǐ yè
 capacity <i>/kə'pæsɪti/</i>	chǎn néng
 capacity management <i>/kə'pæsɪti 'mænɪdʒmənt/</i>	chǎn néng guǎn lǐ

English	Pinyin
 capacity utilisation <i>/kə'pæsɪtɪ juːtɪlaɪ'zeɪʃn/</i>	chǎn néng lì yòng lǚ
 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>/,sentərəlaɪ'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>/'kɒmpə'tɪʃn/</i>	jìng zhēng
 competitive advantage <i>/kəm'petɪtɪv əd'væntɪdʒ/</i>	jìng zhēng yōu shì
 competitive pricing <i>/kəm'petɪtɪv '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>/'kɒnflɪkt/</i>	chōng tū
 conglomerate integration <i>/kən'glɒməreɪt ɪn'tɪ'greɪʃn/</i>	hùn hé zhěng hé
 contribution <i>/'kɒntrɪ'bju:ʃn/</i>	gòng xiàn
 controlling <i>/kən'trəʊlɪŋ/</i>	kòng zhì
 coordinating <i>/kəʊ'dɪneɪtɪŋ/</i>	xié tiáo
 coordination <i>/kəʊ'dɪneɪʃn/</i>	xié tiáo
 corporate social responsibility <i>/'kɔ:pəreɪt 'səʊʃl rɪ'spɒnsə'bɪlɪti/</i>	qǐ yè shè huì zé rèn
 correlation <i>/'kɒrɪ'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'næləsɪs/</i>	guān jiàn lù jìng fēn xī

English	Pinyin
 cross elasticity of demand <i>/kros ɪlə'stɪsɪti ɒv dɪ'mænd/</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 ,laɪə'bɪlɪtɪz/</i>	liú dòng fù zhài
 current ratio <i>/'kʌrənt 'reɪʃiəʊ/</i>	liú dòng bǐ lǚ
 customer relationship marketing <i>/'kʌstəmə rɪ'leɪʃənʃɪp 'mɑ:kɪtɪŋ/</i>	kè hù guān xì yíng xiāo
 customers <i>/'kʌstəməz/</i>	gù kè
 debenture <i>/de'bentʃə/</i>	gōng sī zhài quàn
 debts <i>/dets/</i>	zhài wù
 decentralisation <i>/dɪ,sentrəlaɪ'zeɪʃn/</i>	fēn quán
 decline <i>/dɪ'klaɪn/</i>	shuāi tuì qī
 deed of partnership <i>/di:d ɒv 'pɑ:tnəʃɪp/</i>	hé huǒ xié yì
 delaying <i>/dɪ'leɪərɪŋ/</i>	jīng jiǎn céng jí
 delegation <i>/,delɪ'geɪʃn/</i>	shòu quán
 demand <i>/dɪ'mænd/</i>	xū qiú
 democratic <i>/,demə'krætɪk/</i>	mín zhǔ xíng
 depreciation <i>/dɪ,pri:'eɪʃn/</i>	biǎn zhí
 depreciation (assets) <i>/dɪ,pri:'eɪʃn/</i>	zhé jiù
 determined <i>/dɪ'tɜ:mɪnd/</i>	yǒu jué xīn de

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

English	Pinyin
 employer <i>/em'plɔɪə/</i>	gù zhǔ
 employer-employee relations <i>/em'plɔɪə em'plɔɪi: rɪ'leɪʃnz/</i>	láo zī guān xì
 empowerment <i>/em'pauəmənt/</i>	shòu quán
 enterprise <i>/'entəpraɪz/</i>	chuàng yè jīng shén
 entrepreneur <i>/'ɒntrɪprə'njəʊ/</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>/'ekspo: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 <i>/ek'stɜ:nl 'steɪkhəldəz/</i>	wài bù lì yì xiāng guān zhě
 extrapolation <i>/ek'stræpəleɪʃn/</i>	wài tuī
 factors of production <i>/'fæktəz ɒv prə'dʌkʃn/</i>	shēng chǎn yào sù
 favourable variance <i>/'feɪvərəbl 'veəriəns/</i>	yǒu lì chā yì
 feedback <i>/'fi:dbæk/</i>	fǎn kuì
 finance <i>/'faɪnəns/</i>	róng zī
 financial motivators <i>/faɪ'nænʃl 'məʊtɪveɪtəz/</i>	jīng jì jī lì
 financial statements <i>/faɪ'nænʃl 'steɪtmənts/</i>	cái wù bào biǎo
 fixed assets <i>/fɪkst 'æsets/</i>	gù dīng zī chǎn
 fixed costs <i>/fɪkst kɒsts/</i>	gù dīng chéng běn
 flow production <i>/fləʊ prə'dʌkʃn/</i>	liú shuǐ xiàn shēng chǎn
 forward integration <i>/'fɔ:wəd ,ɪntɪ'greɪʃn/</i>	qián xiàng zhěng hé
 franchise <i>/'fræntʃaɪz/</i>	tè xǔ jīng yíng
 franchisee <i>/'fræntʃɪsi:/</i>	jiā méng fāng
 franchisor <i>/'fræntʃaɪzə/</i>	tè xǔ fāng
 fringe benefits <i>/frɪndʒ 'benɪfɪts/</i>	fù jiā fú lì
 GDP <i>/'dʒɪ: di: 'pi:/</i>	guó nèi shēng chǎn zǒng zhí
 gearing <i>/'giəriŋ/</i>	gàng gǎn bǐ lǚ
 globalisation <i>/'gləʊbəlaɪ'zeɪʃn/</i>	quán qiú huà
 goods <i>/ɡudz/</i>	shāng pǐn

English	Pinyin
 gross profit <i>/grəʊs 'prɒfɪt/</i>	máo lì rùn
% gross profit margin <i>/grəʊs 'prɒfɪt 'mɑ:dʒɪn/</i>	máo lì lǜ
 growth <i>/grəʊθ/</i>	chéng zhǎng qī
 hard HRM <i>/hɑ:d ,eɪtʃ ə: 'em/</i>	yìng xīng rén lì zī yuán guǎn lǐ
 hierarchy <i>/'haɪərə:ki/</i>	céng jí
 hierarchy of needs <i>/'haɪərə:ki ɒv ni:dz/</i>	xū qiú céng cì
 hire purchase <i>/'haɪə 'pɜ:tʃɪs/</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>/'hju:mən rɪ'leɪʃnz/</i>	rén jì guān xì
 human resource management <i>/'hju:mən rɪ'zɔ:s 'mænɪdʒmənt/</i>	rén lì zī yuán guǎn lǐ
 hygiene factors <i>/'haɪdʒɪ:n 'fæktəz/</i>	bǎo jiàn yīn sù
 importer <i>/ɪm'pɔ:tə/</i>	jìn kǒu shāng
 income elasticity of demand <i>/'ɪŋkəm ɪlə'stɪsɪtɪ ɒv dɪ'mænd/</i>	xū qiú shōu rù tán xìng
 income statement <i>/'ɪŋkəm 'steɪtmənt/</i>	lì rùn biǎo
 incremental budget <i>/'ɪŋkri'mentl 'bʌdʒɪt/</i>	zēng liàng yù suàn
 indirect costs <i>/'ɪndaɪ'rekt kɒsts/</i>	jiàn jiē chéng běn
 indirect tax <i>/'ɪndaɪ'rekt tæks/</i>	jiàn jiē shuì
 induction training <i>/'m'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>/'ɪnə'veɪtɪv/</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 lǜ
 internal growth <i>/'ɪn'tɜ:nl grəʊθ/</i>	nèi bù zēng zhǎng
 internal recruitment <i>/'ɪn'tɜ:nl rɪ'krʊ:tmənt/</i>	nèi bù zhāo pìn
 internal sources <i>/'ɪn'tɜ:nl 'sɔ:sɪz/</i>	nèi bù lái yuán
 internal stakeholders <i>/'ɪn'tɜ:nl 'steɪkhəʊldəz/</i>	nèi bù lì yì xiāng guān zhě
 interviews <i>/'ɪntə'vjʊ:z/</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 tʃɑ:t/</i>	kù cún kòng zhì tú
 inventory turnover <i>/'ɪnvəntri 'tɜ:nəʊvə/</i>	cún huò zhōu zhuǎn lǜ
 investment appraisal <i>/'ɪn'vestmənt ə'preɪzl/</i>	tóu zī píng gū
 investor <i>/'ɪn'vestə/</i>	tóu zī zhě
 job description <i>/'dʒɒb dɪ'skrɪpʃn/</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 rəʊ'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 ,prɒdʌk'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 'fɪnɪʃ taɪm/</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:dʃɪp/</i>	lǐng dǎo
 leadership style <i>/'li:dʃɪp staɪl/</i>	lǐng dǎo fēng gé
 lean production <i>/li:n prə'dʌkʃn/</i>	jīng yì shēng chǎn
 leasing <i>/'li:zɪŋ/</i>	zū lìn

English	Pinyin
 legal <i>/'li:gl/</i>	fǎ lǜ
 legislation <i>/'ledʒɪ'sleɪʃn/</i>	fǎ guī
 lenders <i>/'lendəz/</i>	dài kuǎn fāng
 liability <i>/'laɪə'bɪlɪti/</i>	zé rèn
 limitations <i>/'lɪmɪ'teɪʃnz/</i>	jú xiàn xìng
 limited liability <i>/'lɪmɪtɪd ,laɪə'bɪlɪti/</i>	yǒu xiàn zé rèn
 liquidity <i>/'li'kwɪdɪti/</i>	liú dòng xìng
 loan <i>/ləʊn/</i>	dài kuǎn
 localisation <i>/'ləʊkəlaɪ'zeɪʃn/</i>	běn dì huà
 location <i>/ləʊ'keɪʃn/</i>	xuǎn zhǐ
 long-term <i>/lɒŋ tɜ:m/</i>	cháng qī
 loyalty <i>/'lɔɪəlti/</i>	zhōng chéng dù
 management <i>/'mænɪdʒmənt/</i>	guǎn lǐ
 management of change <i>/'mænɪdʒmənt ɒv tʃeɪndʒ/</i>	biàn gé guǎn lǐ
 managers <i>/'mænɪdʒəz/</i>	guǎn lǐ zhě
 manual work <i>/'mænju:əl wɜ:k/</i>	tǐ lì láo dòng
 manufacture <i>/'mænju:'fæktʃə/</i>	zhì zào
 margin of safety <i>/'ma:dʒɪn ɒv 'seɪfti/</i>	ān quán biān jì
 marginal cost <i>/'ma:dʒɪnl kɒst/</i>	biān jì chéng běn
 market <i>/'ma:kɪt/</i>	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 ˌseɡməntˈeɪʃn/</i>	shì chǎng xì fēn
 market share <i>/ˈmɑːkɪt ʃeə/</i>	shì chǎng fēn é
 market size <i>/ˈmɑːkɪt saɪz/</i>	shì chǎng guī mó
 market-orientated <i>/ˈmɑːkɪt ˈɔːrɪənteɪtɪd/</i>	shì chǎng dǎo xiàng
 marketing <i>/ˈmɑːkɪtɪŋ/</i>	shì chǎng yíng xiāo
 marketing analysis <i>/ˈmɑːkɪtɪŋ əˈnæləsɪs/</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>/məˈtʃʊəriti/</i>	chéng shú qī
 maximum inventory <i>/ˈmæksɪməm ˈɪnvəntri/</i>	zuì dà kù cún

English	Pinyin
 measurable <i>/ˈmeʒərəbl/</i>	kě héng liáng de
 medium <i>/ˈmiːdiəm/</i>	méi jiè
 merger <i>/ˈmɜːdʒə/</i>	hé bìng
 microfinance <i>/ˌmaɪkraʊfaɪˈnæns/</i>	xiǎo é xìn dài
 minimum project duration <i>/ˈmɪnɪməm ˈprɒdʒekt dʒʊəˈreɪʃn/</i>	zuì duǎn xiàng mù gōng qī
 mission statement <i>/ˈmɪʃn ˈsteɪtmənt/</i>	shǐ mìng xuān yán
 motivation <i>/ˌməʊtɪˈveɪʃn/</i>	jī lì
 motivators <i>/ˈməʊtɪveɪtəz/</i>	jī lì yīn sù
 moving average <i>/ˈmuːvɪŋ ˈævərɪdʒ/</i>	yí dòng píng jūn
 needs <i>/niːdz/</i>	xū yào
 negative correlation <i>/ˈnegatɪv ˌkɒrɪˈleɪʃn/</i>	fù xiāng guān
 negotiation <i>/nɪˌɡəʊʃiˈeɪʃn/</i>	tán pàn
 net cash flow <i>/net kæʃ fləʊ/</i>	jìng xiàn jīn liú
 net present value <i>/net ˈprezənt ˈvæljuː/</i>	jìng xiàn zhí
 net profit <i>/net ˈprɒfɪt/</i>	jìng lì rùn
 niche market <i>/niʃ ˈmɑːkɪt/</i>	lì jī shì chǎng
 nodes <i>/nəʊdʒ/</i>	jié diǎn
 non-current assets <i>/nɒn ˈkʌrənt ˈæsəts/</i>	fēi liú dòng zī chǎn
 non-current liabilities <i>/nɒn ˈkʌrənt ˌlaɪəˈbɪlɪtɪz/</i>	fēi liú dòng fù zhài
 non-financial motivators <i>/nɒn faɪˈnænjəl ˈməʊtɪveɪtəz/</i>	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>/'ɒʃʃərɪŋ/</i>	lí àn wài bāo
on-the-job training <i>/ɒn ðə 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 'ma:dʒɪn/</i>	yíng yè lì rùn lǜ
operations <i>/'ɒpə'reɪʃnz/</i>	yùn yíng
operations management <i>/'ɒpə'reɪʃnz 'mænɪdʒmənt/</i>	yùn yíng guǎn lǐ
opportunities <i>/'ɒpə'tju:nɪtɪz/</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'sɔ:sɪŋ/</i>	wài bāo
over-utilisation <i>/'əʊvə ju:tilaɪ'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>/'pɑ:tənʃɪp/</i>	hé huǒ qǐ yè
paternalistic <i>/'pɑ:tɜ:nə'lɪstɪk/</i>	jiā zhǎng shì

English	Pinyin
payback period <i>/'peɪbæk 'pɪəriəd/</i>	huí shōu qī
penetration pricing <i>/'penɪ'treɪʃn 'praɪsɪŋ/</i>	shèn tòu dīng jià
performance-related pay <i>/'pɜ:fɔ:məns rɪ'leɪtɪd peɪ/</i>	jì xiào gōng zī
person specification <i>/'pɜ:sn ,spesɪfɪ'keɪʃn/</i>	rén yuán guī gé
PESTLE analysis <i>/'pestl ə'næləsis/</i>	hóng guān huán jìng fēn xī
physiological needs <i>/'fɪzɪə'lɒdʒɪkl ni:dz/</i>	shēng lǐ xū qíu
piece rate <i>/'pi:s reɪt/</i>	jì jiàn gōng zī
place <i>/'pleɪs/</i>	qú dào
planning <i>/'plænɪŋ/</i>	jì huà
political <i>/'pə'lɪtɪkl/</i>	zhèng zhì
pollution <i>/'pə'lju:ʃn/</i>	wū rǎn
positive correlation <i>/'pɒzɪtɪv ,kɒrɪ'leɪʃn/</i>	zhèng xiāng guān
premises <i>/'premɪsɪz/</i>	jīng yíng chǎng suǒ
pressure groups <i>/'prefə gru:ps/</i>	yā lì tuán tǐ
price <i>/'praɪs/</i>	jià gé
price discrimination <i>/'praɪs dɪ'skrɪmɪ'neɪʃn/</i>	jià gé qí shì
price elastic <i>/'praɪs rɪ'læstɪk/</i>	fù yǒu tán xìng
price elasticity of demand <i>/'praɪs ɪlə'stɪsɪtɪ ɒv dɪ'mænd/</i>	xū qiú jià gé tán xìng
price inelastic <i>/'praɪs ɪnɪ'læstɪk/</i>	quē fá tán xìng

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

English	Pinyin
 public sector /'pʌblɪk 'sektə/	gōng gòng bù mén
 qualifications /'kwɒləʃɪ'keɪʃnz/	zī gé
 qualitative data /'kwɒlətɪtɪv 'deɪtə/	dìng xíng shù jù
 qualitative factors /'kwɒlətɪtɪv 'fæktəz/	dìng xíng yīn sù
 quality /'kwɒləti/	zhì liàng
 quality assurance /'kwɒləti ə'ʃʊərəns/	zhì liàng bǎo zhèng
 quality control /'kwɒləti kən'trəʊl/	zhì liàng kòng zhì
 quantitative data /'kwɒntɪtɪtɪv 'deɪtə/	dìng liàng shù jù
 quantitative factors /'kwɒntɪtɪtɪv 'fæktəz/	dìng liàng yīn sù
 quaternary sector /'kwə'tɜ:nəri 'sektə/	dì sì chǎn yè
 question marks /'kwɛstʃn mɑ:ks/	wèn tí chǎn pǐn
 quota sampling /'kwəʊtə 'sæmplɪŋ/	pèi é chōu yàng
 random sampling /'rændəm 'sæmplɪŋ/	suí jī chōu yàng
 ratio analysis /'reɪʃiəʊ ə'næləsɪs/	bǐ lǜ fēn xī
 raw materials /'rɔ: mə'tɪəriəlz/	yuán cái liào
 re-order level /'ri: 'ɔ:də 'levl/	zài dìng huò shuǐ píng
 realistic /'riəlɪstɪk/	xiàn shí de
 receiver /'ri:si:və/	jiē shōu zhě
 recession /'ri:seʃn/	shuāi tuì
 recognition /'rekəg'nɪʃn/	rèn kě

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

English	Pinyin
 scarce <i>/skeəs/</i>	xī quē
 scientific management <i>/saɪən'tɪfɪk 'mænɪdʒmənt/</i>	kē xué guǎn lǐ
 seasonal variation <i>/'si:zənl ,veəri'eɪʃn/</i>	jì jié xìng bō dòng
 secondary research <i>/'sekəndəri rɪ'sɜ:tʃ/</i>	èr shǒu diào yán
 secondary sector <i>/'sekəndəri 'sektə/</i>	dì èr chǎn yè
 segments <i>/'segmənts/</i>	xì fēn shì chǎng
 selection <i>/sɪ'lekʃn/</i>	zhēn xuǎn
 self-actualisation <i>/self ,æktʃu:əlaɪ'zeɪʃn/</i>	zì wǒ shí xiàn
 self-confident <i>/self 'kɒnfɪdənt/</i>	zì xìn de
 sender <i>/'sendə/</i>	fā sòng zhě
 separate legal identity <i>/'seprət 'li:gl aɪ'dentɪti/</i>	dú lì fǎ rén
 services <i>/'sɜ:vɪsɪz/</i>	fú wù
 share capital <i>/ʃeə 'kæpɪtl/</i>	gǔ běn
 shareholders <i>/'ʃeəhəʊldəz/</i>	gǔ dōng
 shares <i>/ʃeəz/</i>	gǔ fèn
 short-term <i>/ʃɔ:t tɜ:m/</i>	duǎn qī
 slump <i>/slʌmp/</i>	xiāo tiáo
 social <i>/'səʊʃl/</i>	shè huì
 social enterprise <i>/'səʊʃl 'entəpraɪz/</i>	shè huì qǐ yè
 soft HRM <i>/sɒft ,eɪtʃ aɪ 'em/</i>	ruǎn xìng rén lì zī yuán guǎn lǐ

English	Pinyin
sole trader <i>/səʊl 'treɪdə/</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>/'steɪkhaʊldə/</i>	lì yì xiāng guān zhě
stars <i>/sta:z/</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'ti:dʒɪk '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>/'sʌbstɪtju:ts/</i>	tì dài pǐn
supplier <i>/sə'plaɪə/</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>/'teɪkəʊvə/</i>	shōu gòu

English	Pinyin
taxation <i>/tæk'seɪʃn/</i>	shuì shōu
teamworking <i>/'ti:mwɜ:kɪŋ/</i>	tuán duì hé zuò
technological <i>/'teknə'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 'sɪəri:z ə'næləsɪs/</i>	shí jiān xù liè fēn xī
total float <i>/'təʊtl fləʊt/</i>	zǒng fú dòng shí jiān
total quality management <i>/'təʊtl 'kwɒləti '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 'θɪəri/</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'limitɪd ˌlaɪə'bɪlɪti/</i>	wú xiàn zé rèn
variable costs <i>/'veəriəbl kɒsts/</i>	kě biàn chéng běn

English	Pinyin
 variance /ˈveəriəns/	chā yì
 venture capital /ˈventʃəˈkæpɪtl/	fēng xiǎn zī běn
 vertical integration /ˈvɜːtɪklˌɪntɪˈɡreɪʃn/	zòng xiàng zhěng hé
 vision /ˈvɪʒn/	yuàn jǐng
 wages /ˈweɪdʒɪz/	gōng zī
 wants /wɒnts/	yù wàng
 waste /weɪst/	làng fèi
 weaknesses /ˈwiːknəsɪz/	liè shì
 wholesaler /ˈhəʊlseɪlə/	pī fā shāng
 workforce planning /ˈwɜːkfoːsˈplænɪŋ/	rén lì guī huà
 working capital /ˈwɜːkɪŋˈkæpɪtl/	yíng yùn zī běn
 zero-based budget /ˈziərəʊ beɪstˈbʌdʒɪt/	líng jī yù suàn