

# Finance and accounting

## A-Level Business · Vocabulary

Write each word 3 times. 把每个单词抄写三遍。

| English                                                                                                 | 中文    | Write it 3 times (English) |       |       |
|---------------------------------------------------------------------------------------------------------|-------|----------------------------|-------|-------|
|  business finance      | 企业资金  | _____                      | _____ | _____ |
|  premises              | 经营场所  | _____                      | _____ | _____ |
|  capital expenditure   | 资本性支出 | _____                      | _____ | _____ |
|  fixed assets          | 固定资产  | _____                      | _____ | _____ |
|  revenue expenditure   | 收益性支出 | _____                      | _____ | _____ |
|  working capital       | 营运资本  | _____                      | _____ | _____ |
|  balance sheet         | 资产负债表 | _____                      | _____ | _____ |
|  current assets       | 流动资产  | _____                      | _____ | _____ |
|  current liabilities | 流动负债  | _____                      | _____ | _____ |
|  profit              | 利润    | _____                      | _____ | _____ |
|  cash                | 现金    | _____                      | _____ | _____ |
|  internal sources    | 内部来源  | _____                      | _____ | _____ |
|  external sources    | 外部来源  | _____                      | _____ | _____ |
|  short-term          | 短期    | _____                      | _____ | _____ |
|  long-term           | 长期    | _____                      | _____ | _____ |

| English                                                                                                | 中文     | Write it 3 times (English) |
|--------------------------------------------------------------------------------------------------------|--------|----------------------------|
|  retained profit      | 留存利润   | _____                      |
|  sale of assets       | 出售资产   | _____                      |
|  share capital        | 股本     | _____                      |
|  loan                 | 贷款     | _____                      |
|  debenture            | 公司债券   | _____                      |
|  overdraft            | 透支     | _____                      |
|  leasing              | 租赁     | _____                      |
|  hire purchase        | 分期付款   | _____                      |
|  trade credit         | 商业信用   | _____                      |
|  venture capital     | 风险资本   | _____                      |
|  crowdfunding       | 众筹     | _____                      |
|  microfinance       | 小额信贷   | _____                      |
|  collateral         | 抵押品    | _____                      |
|  cash-flow forecast | 现金流量预测 | _____                      |
|  cash inflows       | 现金流入   | _____                      |
|  cash outflows      | 现金流出   | _____                      |
|  net cash flow      | 净现金流   | _____                      |
|  opening balance    | 期初余额   | _____                      |

| English                                                                                                | 中文    | Write it 3 times (English) |       |       |
|--------------------------------------------------------------------------------------------------------|-------|----------------------------|-------|-------|
|  closing balance      | 期末余额  | _____                      | _____ | _____ |
|  overtrading          | 过度交易  | _____                      | _____ | _____ |
|  cost                 | 成本    | _____                      | _____ | _____ |
|  fixed costs          | 固定成本  | _____                      | _____ | _____ |
|  variable costs       | 可变成本  | _____                      | _____ | _____ |
|  direct costs         | 直接成本  | _____                      | _____ | _____ |
|  indirect costs       | 间接成本  | _____                      | _____ | _____ |
|  marginal cost        | 边际成本  | _____                      | _____ | _____ |
|  average cost         | 平均成本  | _____                      | _____ | _____ |
|  contribution        | 贡献    | _____                      | _____ | _____ |
|  break-even         | 盈亏平衡  | _____                      | _____ | _____ |
|  break-even point   | 盈亏平衡点 | _____                      | _____ | _____ |
|  margin of safety   | 安全边际  | _____                      | _____ | _____ |
|  limitations        | 局限性   | _____                      | _____ | _____ |
|  budget             | 预算    | _____                      | _____ | _____ |
|  incremental budget | 增量预算  | _____                      | _____ | _____ |
|  zero-based budget  | 零基预算  | _____                      | _____ | _____ |
|  variance           | 差异    | _____                      | _____ | _____ |

| English                                                                                               | 中文   | Write it 3 times (English) |
|-------------------------------------------------------------------------------------------------------|------|----------------------------|
|  favourable variance | 有利差异 | _____                      |
|  adverse variance    | 不利差异 | _____                      |