

# 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 zì 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 lǚ              |
|  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

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