University Business

Glossary · every term in the course, A–Z

English

accounting equation

accrual

accrual basis

agency problems
/ˈeɪdʒənsi ˈprɒbləmz/

asset
/ˈæset/

assumptions
/əˈsʌmpʃnz/

bias
/ˈbaɪəs/

business model
/ˈbɪznəs ˈmɒdl/

case analysis
/keɪs əˈnæləsɪs/

cash flow statement

company
/ˈkʌmpəni/

conclusions
/kənˈkluːʒnz/

credit
/ˈkredɪt/

current ratio
/ˈkʌrənt ˈreɪʃɪəʊ/

debit

depreciation
/dɪˌpriːʃiˈeɪʃn/

double effect

double entry
/ˈdʌbl ˈentri/

entrepreneurship
/ˌɒntrɪprəˈnjʊəʃɪp/

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English

equity
/ˈekwɪti/
evidence-based
introduction to business
and management
/ˈevɪdəns beɪst ˌɪntrəˈdʌkʃn tə ˈbɪznəs ænd
ˈmænɪdʒmənt/
expense

external environment
/ekˈstɜːnl enˈvaɪrənmənt/
facts
/fækts/
financial accounting

financing activities

gearing
/ˈgɪərɪŋ/
governance
/ˈgʌvənəns/
gross margin

income
/ˈɪŋkʌm/
income statement
/ˈɪŋkʌm ˈsteɪtmənt/
introduction to business
and management
investing activities

ledger

liability
/ˌlaɪəˈbɪlɪti/
limited liability
/ˈlɪmɪtɪd ˌlaɪəˈbɪlɪti/
management
/ˈmænɪdʒmənt/
matching principle

Nimbus Bakery
/ˈnɪmbəs ˈbeɪkəri/

English

operating activities

opportunity
/ɒpəˈtjuːnɪti/
organisation
/ˌɔːgənaɪˈzeɪʃn/
ownership forms
/ˈəʊnəʃɪp fɔːmz/
partnership
/ˈpɑːtnəʃɪp/
prepayment

return on equity

risk
/rɪsk/
sole trader
/səʊl ˈtreɪdə/
stakeholders
/ˈsteɪkhəʊldəz/
statement of financial
position
/ˈsteɪtmənt ɒv faɪˈnænʃl pəˈzɪʃn/
structured decisions
/ˈstrʌktʃəd dɪˈsɪʒnz/
trial balance

uncertainty
/ʌnˈsɜːtənti/
value
/ˈvæljuː/
value chain
/ˈvæljuː tʃeɪn/

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