

# Finance and accounting (A Level)

## A-Level Business · Vocabulary

English	中文	Pinyin
financial statements	财务报表	cái wù bào biǎo
income statement	利润表	lì rùn biǎo
revenue	营业收入	yíng yè shōu rù
cost of sales	销售成本	xiāo shòu chéng běn
gross profit	毛利润	máo lì rùn
expenses	费用	fèi yòng
operating profit	营业利润	yíng yè lì rùn
net profit	净利润	jìng lì rùn
statement of financial position	财务状况表	cái wù zhuàng kuàng biǎo
balance sheet	资产负债表	zī chǎn fù zhài biǎo
non-current assets	非流动资产	fēi liú dòng zī chǎn
current assets	流动资产	liú dòng zī chǎn
current liabilities	流动负债	liú dòng fù zhài
non-current liabilities	非流动负债	fēi liú dòng fù zhài
equity	所有者权益	suǒ yǒu zhě quán yì
depreciation (assets)	折旧	zhé jiù
stakeholders	利益相关者	lì yì xiāng guān zhě
ratio analysis	比率分析	bǐ lǜ fēn xī
profitability	盈利能力	yíng lì néng lì
gross profit margin	毛利率	máo lì lǜ
operating profit margin	营业利润率	yíng yè lì rùn lǜ
return on capital employed	资本回报率	zī běn huí bào lǜ
capital employed	所用资本	suǒ yòng zī běn
liquidity	流动性	liú dòng xìng
current ratio	流动比率	liú dòng bǐ lǜ
acid test ratio	速动比率	sù dòng bǐ lǜ
efficiency	效率	xiào lǜ
inventory turnover	存货周转率	cún huò zhōu zhuǎn lǜ
gearing	杠杆比率	gàng gǎn bǐ lǜ
investment appraisal	投资评估	tóu zī píng gū
payback period	回收期	huí shōu qī
accounting rate of return	会计回报率	kuài jì huí bào lǜ
net present value	净现值	jìng xiàn zhí
discounting	折现	zhé xiàn