

BUSINESS TERMINOLOGY

A must for business students, professionals or anyone looking to broaden their business vocabulary

A **absolute advantage:** Occurs when a country uses the same level of resources to produce more goods than another country

accounting: The recording, analysis and reporting of financial transactions of a business

accounts payable: Money owed by a company for goods and services purchased on credit from vendors

accounts receivable: Money owed by customers for goods or services purchased on an open account

accrued interest: Interest that has accumulated and is added to a loan

adjustable rate mortgage (ARM): A mortgage in which the interest rate is adjusted periodically based on a preselected index

advertising: Placement of announcements and persuasive messages (in time or space) communicated through media or nonmedia forms; used to inform or persuade members of a target market or audience about a good, service, organization or idea

advertising campaign: Series of coordinated advertising vehicles in various media, scheduled for a certain time period, and related by verbal and/or visual themes or common objectives

advertising strategy: An overview of the competitive frame, target market and message to be used in an advertising campaign

affiliate marketing: An on-line marketing strategy that shares

revenue between on-line advertisers/merchants and on-line publishers/salespeople; compensation is usually based on performance (sales, clicks, registrations)

agent: Intermediaries who negotiate the purchase or sale of goods for their clients, but who do not take title to the goods

amortization: Payment of a debt that allows the borrower to reduce debt through regular payments over a certain period of time

annual percentage rate (APR): An interest rate that reflects the cost of a loan as a yearly rate

appreciate: To increase in value or price

asset: Everything owned that has value, including tangible items like cash, accounts receivable, inventory, land, buildings, equipment

audit: An examination and verification of a business's accounting records and procedures by a trained accountant or CPA (certified public accountant)

awareness: First stage in the process of learning about a new good or service that the consumer has gotten information about but not yet formed an opinion on

B **back order:** An item not currently in stock but to be sold or delivered when it becomes available

balance of trade: The difference between a country's total imports and exports

balance sheet: A summary of a company's financial condition at a specific period of time; indicates the company's assets, liabilities and net worth

bankruptcy: A legal process in which a company (or person) owes more than its assets and is relieved from payment of debts by transferring those assets to a trustee

banner ad: A graphical Internet advertising tool; users click on the graphic to be directed to another Web site

behavioral analysis: An evaluation and control method used to monitor sales force performance; involves evaluating the behavior of salespeople and sales performance

benchmark: Something that serves as the standard to which all other like items can be measured or compared

beneficiary: A person who is designated to receive benefits, profits or advantages

beta: A measure of an asset's risk in relation to the market

bill of lading: A contract between shipper and carrier detailing what is being shipped, how it is being shipped, and terms of delivery

bill of materials: Document used by a company to authorize a set of purchases to be made or to be taken from inventory to fulfill an order

blended payment: A loan payment, consisting of principal and interest, that is the same amount every month

blog: An Internet communication that combines a diary, column and directory; short articles on various subjects with links to other resources; updated often

blue-chip stocks: Common stock of well-known companies with a history of growth and dividend payments

board of directors: Individuals elected by shareholders; responsible for managing the president and high-level managers

body copy: The section of a print ad that contains text and more detailed information than the headlines and subheads

bond: A government- or corporation-issued certificate of debt guaranteeing payment of the original investment plus interest by a certain future date

bond mutual fund: Investment company that invests its shareholders' monies in bonds

book value: Total assets minus intangible assets and liabilities; can be more or less than market value

bottom line: An accounting term for the net profit or loss

brand: A mark, symbol, word or combination that separates one company's product from another's

brand awareness: Having knowledge that a brand exists; considered first step in the sale process

brand category: Generic classification of goods or services; like goods or services are in the same brand category

brand extension: Addition of a new product to an already established line of products under the same brand name; new product benefits from the older products' established reputation

brand loyalty: Loyalty a consumer has to a specific brand over a period of time

branding: A method of identifying products and differentiating them from competing products

break-even point: The level of sales where revenue equals total costs; can also be expressed in terms of units of product

budget deficit: Point at which spending exceeds revenues

business cycle: Period of time composed of a business upswing or expansion, peak, downturn, trough and recovery

business plan: A document fully describing and analyzing a particular business; provides complete, detailed information about short- and long-term plans

bylaws: A set of regulations used by an organization to conduct its business

Business Terminology Quick Study Business

Terry Flew, Jennifer Holt, Julian Thomas



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