

IGCSE BUSINESS STUDIES DICTIONARY

A

Accounts are the financial records of a firm's transactions

Added value is the difference between the selling price and the cost of bought-in materials and components

Advertising means paying for communication with potential customers about a product to encourage them to buy it

Agent is an independent person or business that is appointed to deal with the sales and distribution of a product or a range of products

Assets are those items of value which are owned by the business. They may be non-current (fixed) assets or current assets

Autocratic leadership is where the manager expects to be in charge of the business and to have their orders followed

Average cost per unit (unit cost) is the total cost of production divided by total output

B

Balance of payments records the difference between a country's exports and imports

Batch production is where a quantity of one product is made, and then a quantity of another item will be produced

Bonus is an additional amount of payment above basic pay as a reward for good work

Brand image is an image or identity given to a product which gives it a personality of its own and distinguishes it from its competitors' brands

Brand loyalty is when consumers keep buying the same brand again and again instead of choosing a competitor's brand

Brand name is the unique name of a product that distinguishes it from other brands

Break-even point is the level of sales at which total costs = total revenue

Buffer inventory level is the inventory held to deal with uncertainty in customer demand and deliveries of supplies

Business objectives are the aims or targets that a business works towards

Businesses combine the factors of production to make goods and services which satisfy people's wants

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Wenbin Ji



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