

Business Vocabulary List

A	arbitration	bill of sale	byproduct
account	archives	bills payable	
accountability	arm's length transaction	bills receivable	C
accountant	arrears	bimonthly	calendar year
accounting	as is	binding arbitration	Canadian Standards
accounting cycle	asked price	black market	Association (CSA)
accounting method	assembly line	blacklist	cancellation clause
(cash/accrual)	assessment	blue chip	capital
accounts payable	assessor	blue-collar worker	capital asset
accounts receivable	asset	blueprint	capital gains
accrual	assign	board of directors	capital losses
accrue	assignment	board of trade	capitalism
acknowledgement	attest	board of trustees	carrying charges
acquisition	attrition	bonus	cartel
across the board	audit	bond	cash
Act of God	auditor	bookkeeper	cash basis
actuary	audit trail	books	cash cow
addendum		book value	cash flow
adjuster	B	boom	cash on delivery
administer	background check	bottom line	cashier's cheque
administrator	backlog	boycott	casual labour
advance	back pay	branch	casual worker
advertising	bad debt	brand	caveat emptor
affidavit	balance of payments	brand loyalty	CEO -- chief executive
affiliated company	balance sheet	brand name	officer
agency	bank	breach of contract	certificate
agent	bank draft	breach of trust	certification
aggregate	bankrupt	break-even point	certified cheque
agreement	bankruptcy	broker	chain of command
agribusiness	bar code	brokerage	chairman of the board
air bill	bargaining agent	budget	chamber of commerce
air freight	bargaining unit	building code	charge
allocate	barter	building permit	charity
allocation	base pay	bull market	chart
allowance	bear market	bullion	chartered accountant
amend	bearer	business	chattel
amendment	before tax	business agent	cheque (check)
amenity	benchmark	business cycle	claim
amortization	benefit	business ethics	client
analyst	bequeath	business etiquette	closed shop
annotation	bequest	business risk	closed union
annual report	betterment	buyer's market	closing charges
annual wage	biannual	buying on margin	closing inventory
annuity	bid	buyout	COD (cash on delivery)
appreciate	bill	buzz words	code
appropriation	bill of lading	bylaws	code of ethics

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collateral	contribution	data entry	distribution
collect call	control	deadline	distributor
collection	controlling interest	dealer	diversification
collective bargaining	conveyance	debit	divest
collusion	cooling-off-period	debt	divestiture
commerce	cooperative	debt financing	dividends
commercial	copyright	debt retirement	division
commercial bank	corner the market	debtor	division of labour
commission	corporation	decentralize	document
commitment	cost	dedicate	documentation
committee	cost accounting	deduction	dole (be on the dole -- welfare payments)
commodity	cost analysis	deed	dollar
common carrier	cost effective	de facto	domestic
common stock	cost-of-living	default	down payment
communism	cottage industry	defendant	down time
commuter	council	deferred income	draft
company	counsel	deficit	dry goods
compatibility	counterclaim	deficit financing	dues
compensation	countersign	deflation	dump
competition	counterfeit	delegate	dun
complaint	covenant	delinquency	duplication
compound interest	coverage	delinquent	durable goods
comprehensive liability	CPA (certified public accountant)	delivery	duress (under duress)
comptroller (controller)	credit	demand	duty
conciliation	credit card	demographics	dynamic economy
conditional sale	credit rating	department	
condominium	credit union	department store	
conference	creditor	dependent	E
conference call	creeping inflation	deposit	early retirement
confirmation	critical path	deposit insurance	earned income
confiscation	culpable	depreciation	earnings
conflict of interest	currency	depression	easement
conglomerate	current asset	deregulation	echelon
consignee	custodian	deterioration	economic
consignment	customer	devaluation	economic imperialism
consolidation	customer service	direct advertising	economic life
consortium	customs duty	director	economic sanctions
consul	cutback	directory	economic system
consultant	cutthroat competition	disability benefit	economics
consumer	cyclical	disbursement	economy
consumer goods		disclaimer	economy of scale
consumer price index		disclosure	effective date
consumption	D	discount	efficiency
contingency plan	damages	discrepancy	election
contract	data	disposable income	electronic mail (e-mail)
contractor	database	dissolution	embargo

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embezzle	fair-market value	fraud	gross profit
embezzlement	fair rate of return	free enterprise	gross sales
employee	fair return	free and open market	growth rate
employer	fair trade laws	free market	guarantee
encroach	false advertising	free trade	guardian
encumbrance	false pretenses	fringe benefits	guild
endorsement	fast track	frozen account	
endowment	fax (facsimile)	fund	H
endowment fund	feasibility study	funding	handling
enterprise	featherbedding	futures	hard copy
entity	federal	FYI (for your information)	hardware
entrepreneur	fee		hazard
entry-level	field	G	headhunter
equilibrium	file	gain	hearing
equipment	finance company	gainful employment	heavy industry
equity	financial analysis	galloping inflation	heir
escape clause	financial statement	garnishment	hidden agenda
estate	financing	general contractor	hidden tax
estate tax	finder's fee	general strike	hierarchy
estimate	fine	gentlemen's agreement	high finance
ethics	finished goods	gift	hire
evict	fire	glass ceiling	holding company
eviction	firm	glut	home-based business
exchange	fiscal policy	going concern	honour
exchange rate	fiscal year	going private	honorarium
excise tax	fixed asset	going public	horizontal expansion
executive	fixed costs	gold bullion standard	housing code
executor	fixing the price	gold standard	human resources
expansion	flat rate	golden handshake	hype
expected return	flex time	golden parachute	hypothesis
expendable	float cheques	good faith	
expenditure	floating exchange rate	goods	I
expense	flow chart	goods and chattels	idle money
expense account	fluctuation	goodwill	illegal strike
expiration date	forecasting	gouge	impasse
exploitation	foreclosure	governments	implement
export	foreign exchange market	grace period	import
expropriation	foreign trade zone	grandfather clause	impound
external audit	foreman	grant	imprint
	forgery	graph	improvements
F	form	gratis	impulse buying
fabricated materials	format	graveyard shift	imputed
face value	formula	grievance	incentive
facility	forward	grievance procedure	income
factor	foundation	gross	income statement
factory	franchise	gross national product	income tax

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incompetent	internal audit	labour intensive	lobby
incorporate	international economics	labour relations	local
increment	internship	labour-saving machinery	local union
indemnity	in the black	labour turnover	lockbox
independent audit	in the red	labour union	locked in
indirect cost	in transit	laissez-faire	lockout
individualism	inventory	lame duck	logo
indorse	inventory control	land	long-range planning
industrial park	investment	landlord	long term
industrial relations	investment bank	lapse	loophole
industrial revolution	invoice	larceny	loss leader
industry	irregular	law	low-ball
industry standard		law of supply and demand	low grade
inflation	J	layoff	lump sum
inflation rate	job	lead time	luxury tax
inflationary spiral	job action	lease	
information	jobber	leave of absence	M
information management	job classification	ledger	macroeconomics
infringement	job description	legal entity	mail fraud
inheritance	job placement	legal right	mailing list
in-house services	joint account	legal tender	maintenance
initiative	joint liability	lender	majority stockholder
injunction	joint venture	let	make-work
in kind	journal	letter of attorney	manage
innovation	journal entry	letter of credit	management
input	journeyman	leverage	management agreement
inside information	junior partner	levy	management consultant
insider trading (insider dealing)	junk bond	liability	mandate
insolvent	jurisdiction	libel	mandatory
insolvency	just compensation	licence	man-hour
inspection		license	manufacturing
installation	K	lien	manifest
institution	key industry	limited	manufacturing cost
institutional advertising	keying	limited liability	margin
insurance	kickback	line	margin of profit
insurance coverage	killing	line management	margin of safety
insured	kind	line of credit	marginal cost
insurer	kiting	line personnel	maritime law
intangible assets	kudos	liquid asset	markdown
intangible property		liquidate	market
integration	L	liquidation	marketability
integrity	labeling requirements	liquidity	market analysis
interest	labour	list price	marketing
interim statement	labour agreement	listing	marketing research
intermediary	labour dispute	litigation	market penetration
	labour force	loan	marketplace

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market price	money	O	out-of-pocket expenses
market share	money supply	objective	out of stock
market value	monitor	obligation	output
markup	monopoly	obsolescence	outsourcing
Marxian	moonlighting	occupation	outstanding
mass media	morale	occupational disease	overage
mass production	moratorium	occupational hazard	overbooked
material	mortgage	occurrence	overdraft
material cost	multilateral agreement	off-brand	overextended
materials handling	multimedia	offer	overflow
maturity	multinational corporation	offering price	overhead
maturity date	municipal	office management	overqualified
mechanization	municipal corporation	off-line	overproduction
media	Murphy's Law	offshore	overrun
media blitz	mutual fund	oligopoly	over-the-counter
media event		ombudsman	owner-operator
mediation	N	on account	
mediator	national brand	on consignment	P
memo (memorandum)	national debt	on demand	packing list
menial	national economy	on margin	par
mercantilism	national income	on order	parity
merchandise	nationalization	on the job training	parent company
merchandise turnover	natural resources	open bidding	partnership
merchandizing	negative cash flow	open competition	past due
merchant	negligence	open market	patent
merchant marine	negotiate	operating budget	patent pending
merge	negotiation	operating cost	patron
merger	nepotism	operating expense	pay
merit pay	net	operation	payee
metered mail	net assets	opportunity cost	payer
microeconomics	net cost	opt for	payload
middleman	net earnings	optimum capacity	pay out
middle management	net income	option	pay period
mineral rights	net loss	oral contract	payroll
minimum wage	net profit	order	peak
minor	network	order form	pecuniary
mint	net worth	order number	peddler
mint condition	next of kin	ordinance	penalty
minutes	niche market	organization	penny stocks
mismanage	nominal	organizational structure	pension fund
misrepresentation	nonproductive	organization chart	pension plan
mixed economy	nonprofit association	organized labour	per annum
model	notary public	orientation	per capita
monetary	note	original cost	per diem
monetary system	notes payable	other income	perceived value
monetary unit	notes receivable	outlet	performance
	null and void		

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period	prime rate	public good	reference check
perk	principal	public interest	referral
permit	private corporation	public ownership	refinance
per se	private enterprise	public property	refund
person	private sector	public relations	register
personal injury	privatization	public sector	registered cheque
personal income	probation	public space	registered mail
personal liability	proceeds	public utility	reinstatement
personal property	process	public works	reinsurance
personnel	procurement	publicity	related industry
personnel department	product	purchase	release
personnel management	production	purchase order	regulation
Peter Principle	production capacity	purchasing power	reliability
petty cash	production control		remainder
physical inventory	production line	Q	remit
picketing	productivity	quality control	remuneration
piecework	product line	quarterly	renege
pilferage	profession	quorum	renegotiate
placement	profit	quota	renewable resources
plagiarism	profit and loss account	quotation	renewal option
planned economy	profitability		rent
planned obsolescence	profit margin	R	rent control
plant	program	rate of return	reorder point
policy	projection	rat race	reorganization
political	proletariat	rate	rep (representative)
political economy	promissory note	rate of return	repeat sales
port authority	promoter	rating	replacement cost
portfolio	property	raw materials	report
postdate	property line	real estate	repossess
posting	property rights	real wages	requisition
poverty	property tax	realtor	resale value
poverty level	proprietorship	rebate	rescind
power of attorney	pro rata	recall	rescission
prefabricated	prorate	receipt	reserve
preferred stock	prospectus	receivables	resolution
premises	protectionism	receivership	resources
premium	proviso	receiver	resource allocation
prepaid expense	proxy	recession	retail
press kit	psychic income	reconciliation	retainer fee
preventive maintenance	public accountant	record	retirement plan
price	public administrator	recoup	retroactive
price fixing	public carrier	recovery	return
price index	public corporation	recruitment	revenue
price mechanism	public domain	recycling	rider
primary industries	public debt	red tape	right of first refusal
primary market	public domain	redeem	right-of-way

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risk management	settle	spoilage	suggested retail price
roll over	settlement	spokesperson	summons
rollback	setup	spot check	superintendent
rolling stock	severance pay	spreadsheet	supermarket
royalty	sexual harassment	staff	supervisor
rubber cheque	shakeup	stagflation	supplier
run	share	stagnation	support services
runaway inflation	shareholder	stake	surety
running costs	shell corporation	standard	surplus
S	shift differential	standard of living	surtax
sabotage	shrink pack	standardization	suspension
sack	shop steward	standing order	sweatshop
salary	shortfall	startup costs	sweetheart contract
sale	short run	statement	swing shift
sales analysis	short term	static economy	syndicate
sales budget	shrinkage	statistical analysis	systems analyst
sales forecast	shutdown	statistics	T
sales pitch	sick leave	stats	table
sales promotion	silent partner	status quo	takeover
sales quota	sit-down strike	statute	takeover
salvage	site	statute of limitations	tangible asset
saturation point	skilled labour	sterling	take inventory
savings	slander	steward	take-home pay
scab labour	slowdown	stipend	take stock
scale	slump	stipulation	target market
scalping	small business	stock	tariffs
schedule	small claims court	stockbroker	task
scrap value	smuggle	stockholder	tax
seal	social security	stock option	tax avoidance
sealed bid	socialism	stock exchange	tax base
seasonal employee	soft goods	stockpile	tax dodge
seasonal fluctuation	soft market	stock split	tax exemption
second mortgage	soft sell	stop-loss order	tax shelter
securities	sole proprietorship	store	tax year
security	solvency	store brand	taxation
seed money	space	straight time	taxpayer
self-employed	special order	strategic planning	technician
self-interest	specialist	strike	technology
seller's market	specialty goods	strike vote	telecommunication
semi-skilled workers	specialty shop	strikebreaker	telemarketing
seniority	specifications	structure	tenancy
service	speculation	subcontractor	tenant
service charge	spending unit	subjective value	tender
servicing	spin-off	subpoena	tenure
setback	split	subsidiary	term
	split shift	subsidy	termination

Business Vocabulary List

thrift shop	unfair competition	warehouse
tickler	unfavorable balance of	warrant
time and a half	trade	warranty
time-and-motion study	union	waste
time card	union shop	water rights
time management	unit cost	waybill
timetable	Universal Product Code	welfare payments
title	unskilled	welfare state
tolerance	up and running	wealth
toll	update	wear and tear
tonnage	up front	white-collar crime
top-down management	upgrade	white-collar worker
top out	upkeep	white elephant
tort	upswing	wholesale price
trade	usury	wholesaler
trade association	utility	wildcat strike
trade barriers		windfall
trade deficit	V	withholding tax
trade-in	vacation pay	workaholic
trade name	valid	work experience
trade secret	valuation	work force
trade show	value	working capital
trade union	value added	working poor
trademark	variable	work-in-progress
transaction	variable costs	workload
treasurer	vendee	workmen's compensation
tree diagram	vendor	work order
trend	venture	work permit
trespass	venture capital	work sharing
trial offer	vertical integration	work stoppage
trunk line	vertical union	worth
trustee	vested	writ
turnover	vital statistics	write-off
tycoon	violation	
	void	X
U	volume	
ultimate consumer	voucher	Y
underdeveloped country		year-end
underemployed	W	year-to-date
underground economy	wage	yield
underpaid	wage bracket	
underwriter	sage scale	Z
under the table	waiver	zoning
unearned income	walkout	
unemployment	want ad	
unencumbered	ward	