



NAÇÃO  
FLUENTE

# Inglês Técnico

**Administração de Empresas**



# Sumário

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# Introdução

Neste material, exploraremos os termos e expressões necessários para uma comunicação eficaz no contexto empresarial.

Você desenvolverá vocabulário para articular ideias de forma clara e precisa, enquanto adquire a capacidade de compreender e responder de maneira eficaz às demandas e desafios do mundo dos negócios.

Estamos entusiasmados para embarcar nesta jornada de aprendizado com você, contribuindo para o seu sucesso profissional!

Vamos começar!

## Orientação

### Siga estas orientações para otimizar o uso deste material e potencializar o seu aprendizado

- 1 Imprima este PDF;
- 2 Destaque com caneta marca-texto as palavras desconhecidas;
- 3 Leia a coluna *meaning* para descobrir o significado, sem usar tradutores;
- 4 Construa frases com aplicação das novas palavras que você está aprendendo.

Se precisar de inspiração, use o [dictionary.cambridge.org](https://dictionary.cambridge.org)

Faça isso por meio da escrita e não da digitação, pois isso potencializa o armazenamento do novo conhecimento na memória de longo prazo.

# Expressões

## Exemplos

|   |  |
|---|--|
| <p><b>Accountability</b><br/>Prestação de contas</p>    | <p><b>The organization suffers from a lack of accountability.</b><br/>A organização sofre com a falta de prestação de contas.</p>  |
| <p><b>Break-even</b><br/>Ponto de equilíbrio</p>        | <p><b>We'd have to sell 2000 copies of the book to break even.</b><br/>Teríamos que vender 2.000 cópias do livro para o ponto de equilíbrio.</p>   |
| <p><b>Budget</b><br/>Orçamento</p>                      | <p><b>The company has drawn up a budget for the coming financial year.</b><br/>A empresa elaborou um orçamento para o próximo exercício financeiro.</p>  |
| <p><b>Cash flow</b><br/>Fluxo de caixa</p>              | <p><b>When starting a business you face a constant negative cash flow until your sales build up.</b><br/>Ao iniciar um negócio, você enfrenta um fluxo de caixa negativo constante até que suas vendas aumentem.</p> |
| <p><b>Chairman</b><br/>Presidente</p>                   | <p><b>In his closing remarks, the chairman thanked everyone who had helped.</b><br/>Em suas considerações finais, o presidente agradeceu a todos que haviam ajudado.</p>   |
| <p><b>EBITDA</b><br/>EBITDA</p>                         | <p><b>Because of heavy expansion, the company's EBITDA will move from positive to negative next year</b><br/>Devido à forte expansão, o EBITDA da empresa passará de positivo para negativo no próximo ano.</p>      |
| <p><b>Gross</b><br/>Bruto</p>                           | <p><b>A person's gross income is the money they earn before tax is deducted from it.</b><br/>A renda bruta de uma pessoa é o dinheiro que ela ganha antes que os impostos sejam deduzidos.</p>                       |
| <p><b>Inheritance tax</b><br/>Imposto sobre herança</p> | <p><b>If you are a UK resident, you are liable to inheritance tax on your assets worldwide.</b><br/>Se você é residente no Reino Unido, está sujeito ao imposto sobre herança de seus ativos em todo o mundo.</p>    |
| <p><b>Insurance</b><br/>Seguro</p>                      | <p><b>You can take out insurance against employee injury.</b><br/>Você pode fazer um seguro contra lesões de funcionários.</p>   |
| <p><b>Loan</b><br/>Empréstimo</p>                       | <p><b>Before you take out a loan, sit down and list all the money you have coming in.</b><br/>Antes de fazer um empréstimo, sente-se e liste todo o dinheiro que você recebe.</p>                                    |

# Expressões

## Exemplos

|   |   |
|---|---|
| <b>Markdown pricing</b><br>Redução de preço | <p><b>The store is offering markdown pricing on all winter clothing to clear out inventory.</b></p> <p>A loja está oferecendo preços reduzidos em todas as roupas de inverno para liquidar o estoque.</p>                               |
| <b>Merger</b><br>Fusão                      | <p><b>The boards finally approved the merger between the two energy groups.</b></p> <p>Os conselhos finalmente aprovaram a fusão entre os dois grupos de energia.</p>   |
| <b>Net pay</b><br>Pagamento líquido         | <p><b>Nowadays, average pay is calculated on the basis of net pay.</b></p> <p>Atualmente, o salário médio é calculado com base no salário líquido.</p>  |
| <b>Outsource</b><br>Terceirizar             | <p><b>The decision to outsource had been made for financial reasons.</b></p> <p>A decisão de terceirizar foi tomada por razões financeiras.</p>   |
| <b>Overdraft</b><br>Cheque especial         | <p><b>We have an overdraft facility of £500 with our bank.</b></p> <p>Temos um cheque especial de 500 libras com nosso banco.</p>   |
| <b>Partnership</b><br>Parceria              | <p><b>The government is promoting a partnership between the state and the private sector.</b></p> <p>O governo está promovendo uma parceria entre o estado e o setor privado.</p>   |
| <b>Profit</b><br>Lucro                      | <p><b>The expectation is that both turnover and trading profit will have increased during last year.</b></p> <p>A expectativa é que o volume de negócios e o lucro comercial tenham aumentado durante o ano passado.</p>                |
| <b>Profitability</b><br>Lucratividade       | <p><b>Management would like you to conduct a study of the profitability of expanding our market overseas.</b></p> <p>A gerência gostaria que você conduzisse um estudo sobre a lucratividade de expandir nosso mercado no exterior.</p> |
| <b>Revenue</b><br>Receita                   | <p><b>Company revenue rose 4% last year.</b></p> <p>A receita da empresa aumentou 4% no ano passado.</p>  |
| <b>Sales revenue</b><br>Receita das vendas  | <p><b>New products accounted for 35 to 40% of sales revenue for industrial firms.</b></p> <p>Novos produtos representaram 35 a 40% da receita de vendas para empresas industriais.</p>  |

# Expressões

## Exemplos

|  |  |
|--|--|
| <p><b>Sole proprietor</b><br/>Proprietário único</p> | <p><b>Both the business and personal assets of the sole proprietor are subject to the claims of creditors.</b><br/>Tanto os negócios como os bens pessoais do único proprietário estão sujeitos às reivindicações dos credores.</p>                |
| <p><b>Supply</b><br/>Fornecer/fornecimento</p>       | <p><b>We supply systems for clients on the Pacific Rim.</b><br/>Fornecemos sistemas para clientes na orla do Pacífico.</p>   |
| <p><b>Trade-off</b><br/>Troca</p>                    | <p><b>Choosing to invest in new technology is a trade-off between short-term costs and long-term efficiency gains.</b><br/>Optar por investir em nova tecnologia é uma troca entre custos de curto prazo e ganhos de eficiência a longo prazo.</p> |
| <p><b>Turnover</b><br/>Volume de negócios</p>        | <p><b>Large supermarkets have high turnovers.</b><br/>Grandes supermercados têm alto volume de negócios.</p>   |
| <p><b>Wholesale</b><br/>Atacado</p>                  | <p><b>The wholesale market price of gasoline is starting to rise.</b><br/>O preço da gasolina no mercado atacadista está começando a subir.</p>  |

# Glossário

## A

|                         |  |
|-------------------------|--|
| <b>Accountability</b>   | Responsibility to someone or for some activity.  |
| <b>Accounts Payable</b> | This is an accounting term that refers to the credit debt your business has incurred. Many businesses use credit for supplies, raw materials, or inventory purchases. The organizations you owe payment to are considered an account. These accounts can be put on a report for viewing. A quick glance at this report reveals the identities of your creditors, how much money is owed to each creditor, and how long that money has been owed. |
| <b>Accuracy</b>         | The quality of being near to the true value.   |
| <b>Action</b>           | You'll know the word "action" from its normal contexts, such as action movies, or simply describing something being done ("taking action"). However, in the business environment this one of many examples of a noun being turned into a verb. "Can you action that?" might be a request you'd hear in an office, meaning simply "Can you do that?"  |
| <b>Analytical</b>       | Using or skilled in using reasoning.   |
| <b>Analyze</b>          | Identify the main features then examine closely; examine in parts; show how the parts relate to the whole, e.g. analyse the essential components in the decision-making or problem-solving process.  |
| <b>Annual Leave</b>     | Annual leave, also referred to as vacation leave, holiday leave, or paid time off (PTO), is paid time employees are entitled to take away from work for a specified number of days each year.  |
| <b>Appropriate</b>      | Suitable for a particular person, place or condition, etc.   |
| <b>Arrange</b>          | Put into a proper or systematic order.   |
| <b>Assets</b>           | Every business has assets, which in its simplest terms are items with value. All businesses need assets to produce products or sell services. An asset is anything a business owns. According to generally accepted accounting principles, the sum of the owner's (shareholders') equity and a business' liabilities equals the total assets a business has.   |



## Glossário

### Assist

Give help; be of service.

### Assistant

A person who contributes to the furtherance of an effort.

### Audit

Examine carefully for accuracy. An audit is the review or investigation of a business, agency, nonprofit or government organization with the purpose of gathering information on a specific aspect of that business, such as business practices, income, or regulatory compliance. The audit is completed when the audit criteria are fulfilled.

### Authorize

The verb to authorize means to give approval or permission to someone to do something. Authorization, or the act of giving approval, is commonly given in the form of a signature.

## B

### B2B

A B2B (business to business) company is one that offers products or services directly to other businesses. The business can be a buyer, such as when a company purchases material for its products, or it can be a supplier providing products to other companies.

### B2C

B2C is an acronym for business-to-consumer. A B2C business is one that sells products or services directly to the consumer.

### Balance Sheet

A balance sheet details the company accounts at a certain point in time (often the end of the financial year). It lists the values of the company's assets (things belonging to it), liabilities (what it owes) and ownership equity (what's left after liabilities). It's intended to provide a snapshot of how the company is doing financially, which can then be compared with goals outlined in the business plan.

### Benchmarking

Benchmarking, or goal setting, allows a company to assess the opportunities they may have for improving a number of areas in any of its functions. A baseline is established, and metrics are developed with which to compare the future performance of the functions.

## Glossário

|                          |   |
|--------------------------|---|
| <b>Best Practice</b>     | You might hear colleagues referring to industry “best practice”, which describes a generally acknowledged ‘best way of doing things’ in order to achieve optimum results.   |
| <b>Blue Sky Thinking</b> | The archetypal piece of office jargon, the term “blue sky thinking” is another way of expressing the idea of “thinking outside the box”.  |
| <b>Bottom Line</b>       | Generally, the term bottom line refers to the last line in a financial statement of a business, where a profit or loss is shown. It has also been adopted as a term to replace “What this means is...” in presentations and papers.   |
| <b>Brand</b>             | “Brand” is the term given to a company’s name and the recognisable attributes that go with that company, which define its unique identity. The company’s tone of voice and design of official communications are part of what gives it this “brand identity”.   |
| <b>Budget</b>            | The verb to budget means to make a plan for the amount of money to spend on something. The word budget can also be used as a noun to mean the amount of money that’s made available for spending.   |
| <b>Business Plan</b>     | A business plan is, as the name suggests, a document used to outline plans for a business, setting out growth goals for the next three to five years, and identifying information needed to achieve those goals, such as target market, unique selling points, marketing goals, and so on. It might also outline strengths, weaknesses, opportunities and threats (also known by the abbreviation “SWOT”). Business plans are essential for those setting up or developing a business, and will be needed in order to secure funding from banks, the Government or investors. |
| <b>Buy-in</b>            | This term refers to the idea of gaining acceptance for something. If someone agrees to subscribe to a particular way of doing things, for example, they are “buying in” to the idea. You might see a phrase like “seek buy-in from employees” in an HR document discussing the implementation of a new set of rules, for example.   |

## Glossário

### C

|                                    |  |
|------------------------------------|--|
| <b>Calendar</b>                    | A system of timekeeping that defines divisions of the year.  |
| <b>Capability</b>                  | The quality of being able to do something.   |
| <b>Cash Flow</b>                   | Flow of money in and out of a business or project.   |
| <b>CEO</b>                         | Chief Executive Officer, top executive in an organization.   |
| <b>Cold call</b>                   | Phone call, usually from a sales representative of a company, to a potential customer or client who is not expecting the call and with whom there has been no previous contact, with the aim of trying to sell them something. |
| <b>Collaborate</b>                 | Work together on a common enterprise or project.   |
| <b>Communicate</b>                 | Transfer information to another.   |
| <b>Complex</b>                     | Complicated in structure.  |
| <b>Compose</b>                     | Form the substance of; write or create.  |
| <b>Computer</b>                    | A machine for performing calculations automatically.   |
| <b>Consistent</b>                  | The same throughout in structure or composition.   |
| <b>Continuous Improvement Plan</b> | A continuous improvement plan is a set of activities designed to bring gradual, ongoing improvement to products, services or processes through constant review, measurement, and action.                                       |
| <b>Cooperation</b>                 | The process of working together towards a common goal or mutual benefit. It emphasizes teamwork, where individuals or groups contribute their efforts and resources collaboratively.   |
| <b>Coordinate</b>                  | To organize and manage different activities or elements to work together effectively.  |
| <b>Core Competency</b>             | This bewildering phrase refers to the strengths of a person or company. The word “competent” doesn’t even refer to strength – it means the ability to do something to a satisfactory standard.                                 |

# Glossário

## D

|                     |  |
|---------------------|--|
| <b>Data</b>         | A collection of facts from which conclusions may be drawn.   |
| <b>Demand</b>       | The ability and desire to purchase goods and services.   |
| <b>Demonstrate</b>  | Clearly show the existence or truth of (something) by giving proof or evidence.  |
| <b>Develop</b>      | Grow or cause to grow and become more mature, advanced, or elaborate.  |
| <b>Distribute</b>   | Provide information to the appropriate people or organizations.  |
| <b>Distribution</b> | The noun distribution refers to the delivery of products or merchandise to your store or business.   |
| <b>Document</b>     | Noun: a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record.<br>Verb: record (something) in written, photographic, symbolic, or other form. |
| <b>Drill down</b>   | Used to describe something that deserves closer inspection. It often involves breaking down complex data sets or reports into more specific components to gain deeper insights or understand underlying factors.   |

## E

|                          |   |
|--------------------------|---|
| <b>Edit</b>              | Prepare for publication or presentation by revising.  |
| <b>Employee Turnover</b> | When employees leave a company and have to be replaced its called employee turnover. A certain amount of turnover is unavoidable, but too much can ruin a company. The two general types of turnover are voluntary (such as resigning) and involuntary (such as layoffs). |
| <b>End of Play</b>       | End of day (EOD), end of business (EOB), close of business (COB), close of play (COP), or end of play (EOP) is the end of the trading day in financial markets, the point when trading ceases.  |
| <b>Entry</b>             | An item written, printed, or recorded electronically in a diary, list, ledger, or electronic file. Also: the act of going in.   |

## Glossário

|                   |   |
|-------------------|---|
| <b>Equipment</b>  | Items or apparatus needed for an undertaking.   |
| <b>Equity</b>     | Equity is the value of the capital contributed by owners or stockholders. This is also referred to as shareholders' equity. |
| <b>Excel</b>      | Verb: to distinguish oneself.<br>Noun: Microsoft spreadsheet software.  |
| <b>Exemplary</b>  | Worthy of imitation.  |
| <b>Experience</b> | Knowledge or mastery of an event or subject gained through involvement in or exposure to it.                                |
| <b>Expert</b>     | A person with special knowledge who performs skillfully.  |

### F

|   |   |
|---|---|
| <b>Facilitate</b>                           | To make things easier and help them run more smoothly.  |
| <b>Feedback</b>                             | Constructive comments on something.   |
| <b>Filing</b>                               | Storing tems (especially paper documents) in an assigned, logical location, from which they can be retrieved easily.<br>Also: the entering of a legal document into the public record.  |
| <b>Financial Accounting Standards Board</b> | The Financial Accounting Standards Board (FASB) is the primary body in the United States that sets accounting standards. The board updates and publishes generally accepted accounting principles for the standardization of accounting procedures.   |
| <b>Fiscal Year</b>                          | The government fiscal year (FY) generally starts on October 1 of a year and ends on September 31 of the next year. For example, FY 2015 started on October 1, 2014, and ended on September 31, 2015. The fiscal year for some business types mirrors the calendar year. Sole proprietorships, partnerships, and S corporations follow the calendar year for tax purposes, while corporations are allowed to design their own fiscal year. |
| <b>Fixed Assets</b>                         | Fixed assets are anything a business owns, such as buildings or equipment.  |

## Glossário

### Forecast

Just as a weather forecast predicts what the weather's going to be doing, so a business forecast predicts various aspects of a business's future movement based on its current situation, external factors, new products, plans for marketing and such like. The timeframes are usually somewhat longer than those involved in a weather forecast – three to five year forecasts are common. Types of business forecast include sales, profit and loss, and cashflow; the latter helps business owners predict whether they're likely to run out of money.

### Format

The visual appearance or arrangement of information; the way in which something is arranged or set out. Verb: to set up information or other items in a specific manner.

### Formatting

The organization of information according to preset specifications (often for computer processing).

## G

### GAAP

Generally accepted accounting principles (GAAP), are a set of rules and practices having substantial authoritative support. GAAP is the standard that companies use to compile their financial statements such as the income statement, balance sheet, and statement of cash flows.

### Get the Ball Rolling

This is simply a way of saying "start". You might hear it at the beginning of a meeting, when the person organising the meeting might say "let's get the ball rolling" to mean "let's begin the meeting".

### Going Forward

This is usually used to mean "from now on". Some may consider it to have connotations of moving on positively from something negative that may have occurred: "we'll adopt a different approach going forward".

### Golden Parachute

A golden parachute is a name given to the clause in a top executive's employment agreement or contract that defines the payout the individual will receive should they be terminated by the organization before the end of their contract.

### Gross Income

The entire amount of income before any deductions are made.

# Glossário

## H

### Helicopter View

A general description or opinion of a situation, rather than a detailed one.

### HR

Human Resources; The part of a company that deals with matters relating to its employees.

## I

### Implement

To put (a decision, plan, agreement, etc.) into effect.

### Inheritance Tax

Also known as estate tax. tax paid by person who is left money or property.

### Insider

An insider in a company is someone who has access to important information about a company. This information could influence investor decisions that would impact the firm's stock price or valuation.

### Insurance

Promise of reimbursement in the case of loss.

### Interaction

The kind of action that occurs as two or more objects or individuals have an effect upon one another.

### Internship

On-the-job training similar to apprenticeships.

### Inventory

A complete list of items such as property, goods in stock, or the contents of a location or container. Verb: to create a complete list of items as described above.

## J

### Job Rotation

Trainees are rotated periodically between jobs so to broaden their perspective of the business.

# Glossário

## L

### Leverage

Though “leverage” is another word that’s meant to be a noun – meaning the use of a lever to apply force – it’s often heard in a business context being used as a verb, meaning to utilise something to the business’s advantage – “leverage our contacts to spread the word”, for example.

### Liabilities

Liabilities are amounts owed by a business at any one time. They can be expressed as payables for accounting purposes. Included in liabilities are loans, credit payments due, taxes, or any other form of debt in which you are obligated to pay.

### Liability

The state of being legally obliged and responsible.

### Line Manager

A line manager is a person who directly manages other employees and operations of a business while reporting to a higher ranking manager. The line manager term is often used interchangeably with direct manager.

### Loan

The temporary provision of money (usually at interest).

### Low-Hanging Fruit

Imagine picking fruit from a tree: you’d go for the ones hanging low first, as they’re easiest to get. In business, the phrase “low-hanging fruit” is used to describe the tasks or opportunities that are easiest to tackle.

## M

### Maintain

Keep in a certain state, position, or activity.

### Markdown

Decrease in price to increase sales.

### Marketing

Marketing refers to the promotion of a product or service. It can take numerous forms, including advertising, emailing customers, sending out leaflets or brochures, engaging with potential customers via social media, and so on.

### Matrix Management

Matrix management is commonly used in organizations if they have a need to share resources across functions (i.e, different departments). In a matrix management system, an individual has a primary report-to boss and also works for one or more managers, most typically on projects.



## Glossário

|                    |  |
|--------------------|--|
| <b>Merchandise</b> | The noun merchandise simply refers to the products or goods that are bought and sold by your company.  |
| <b>Merger</b>      | The combination of two or more commercial companies.   |
| <b>Message</b>     | A verbal, written, or recorded communication sent to or left for a recipient who cannot be or is not contacted directly.   |
| <b>Minutes</b>     | The “minutes” of a meeting are notes taken during the meeting to record what was said, what was agreed, and to assign actions to individuals whose responsibility it will be to complete them. |
| <b>Motivate</b>    | Give an incentive for action; stimulate interest, enthusiasm or desire.  |

### N

|                                 |   |
|---------------------------------|---|
| <b>Negotiate</b>                | The verb to negotiate means to formally discuss something and come to an agreement. The noun negotiation refers to the formal discussion to arrive at a decision that all parties agree to.   |
| <b>Net Pay</b>                  |   |
| <b>Non-Disclosure Agreement</b> | For many companies, one of their most valuable assets is their intellectual property which they must keep secret. A non-disclosure agreement (NDA) is a legal document between employee and employer, in which the employer agrees to disclose certain information to the employee for a specific purpose. The employee then becomes legally bound not to disclose that information to anyone else. |

### O

|                         |  |
|-------------------------|--|
| <b>Office</b>           | Place of business where professional duties are performed.   |
| <b>On the Same Page</b> | When everyone involved in a discussion or project shares the same understanding, goals, and expectations. It emphasizes the importance of alignment and clear communication within teams or organizations. |

## Glossário

|                                  |   |
|----------------------------------|---|
| <b>Outsource</b>                 | Obtain goods or services from an outside supplier.  |
| <b>Overdraft</b>                 | Flexible short-term cash flow solutions that can help with the ups and downs of business by covering trading or seasonal cash flow cycles or managing working capital, e.g. paying suppliers or purchasing stock. Unlike business loans, overdrafts do not have set repayment commitments.  |
| <b>P</b>                         |   |
| <b>Partnership</b>               | Two or more members of a business.  |
| <b>Payroll Deductions</b>        | Amounts withheld from an employee's gross pay by an employer to cover various obligations or benefits.  |
| <b>Perform</b>                   | To carry out, accomplish, or fulfill (an action, task, or function).  |
| <b>Price Point</b>               | A strategic price set for a product, reflecting its market position and targeted customer segment.  |
| <b>Prioritize</b>                | To prioritize means to deal with things in their order of importance or urgency. Things that are more important are given a higher priority so they get done before the less important things.  |
| <b>Priority</b>                  | For many companies, one of their most valuable assets is their intellectual property which they must keep secret. A non-disclosure agreement (NDA) is a legal document between employee and employer, in which the employer agrees to disclose certain information to the employee for a specific purpose. The employee then becomes legally bound not to disclose that information to anyone else. |
| <b>Process</b>                   | The verb to process means to put something through a series of actions to achieve a certain result. The noun processing describes the series of actions and steps needed to produce a certain result.   |
| <b>Professional</b>              | Of or relating to or suitable as an occupation.   |
| <b>Profit</b>                    | The excess of revenues in a given period of time.   |
| <b>Profit and Loss Statement</b> | A profit and loss statement (called an income statement under GAAP), is a business report that shows net income as the difference between revenue and expenses.   |

## Glossário

|                         |  |
|-------------------------|--|
| <b>Profitability</b>    | The noun profitability refers to the profit or amount of money gained from your sales or business.   |
| <b>Provide</b>          | Give something useful or necessary to.   |
| <b>Public Relations</b> | Public Relations, or PR, is the role within a business devoted to communicating with the press, and ensuring favourable media coverage of a company, product or service. |
| <b>Purchase</b>         | Acquire by means of a financial transaction.   |

### Q

|                   |   |
|-------------------|---|
| <b>Query</b>      | A query is a request for information or data that is submitted to a database or search engine.            |
| <b>Quick wins</b> | Actions or strategies that can be implemented easily and quickly, yielding immediate benefits or results. |

### R

|                              |   |
|------------------------------|---|
| <b>Recruit</b>               | The verb to recruit means to find suitable people to work for your company.   |
| <b>Recruitment</b>           | Recruitment is the process of hiring new employees. Companies exist whose sole purpose is to match employers with potential employees; these are known as recruitment agencies. |
| <b>Resolving</b>             | Settle or find a solution to (a problem, dispute, or contentious matter); bringing an issue or problem to a conclusion.   |
| <b>Responsible</b>           | Worthy of or requiring trust; held accountable.   |
| <b>Return on Investments</b> | A group of business ratios that indicate the performance of capital contributed to the company from investors.  |
| <b>Revenue</b>               | The income that a business or government receives regularly, or an amount representing such income.   |
| <b>Route</b>                 | Verb: to send or direct along a specified course.<br>Noun: an established line of travel or access.   |

# Glossário

## S

|                        |  |
|------------------------|--|
| <b>Sales Revenue</b>   | The income generated from the sale of goods or services during a specific period. It is a key metric for businesses, as it reflects the effectiveness of their sales efforts and overall market demand.  |
| <b>Scalable</b>        | If something is “scalable”, this means that it’s an idea that will work easily on a larger scale to the one it currently works on.   |
| <b>Schedule</b>        | Noun: a plan for carrying out a process or procedure, giving lists of intended events and times.<br>Verb: create the plan as described above.  |
| <b>Scheduling</b>      | Creating and maintaining a schedule.   |
| <b>Senior Manager</b>  | Senior managers (typically used in large organizations with multiple layers of management) have responsibilities and authority broader in scope than a front-line manager. Senior managers are usually positioned to move into a director or general manager position.                                     |
| <b>Shewhart Cycle</b>  | The Shewhart cycle, which is sometimes known as the plan do check act (PDCA) methodology, is a four-step project management tool for implementing continuous improvement. It involves systematically testing possible solutions, assessing the results, and implementing the ones that have shown to work. |
| <b>Skill</b>           | An ability or aptitude; usually developed through training or practice.  |
| <b>Skill Set</b>       | It's often used in professional contexts to refer to the specific abilities and competencies a person possesses. While it can convey a broader range of skills, some view it as jargon since "skills" could suffice.   |
| <b>Sole Proprietor</b> | Receives all the profits from the business but also assumes the risks of operating the business.   |
| <b>Stakeholders</b>    | This word is used to refer to anyone who’s involved in a particular project. If someone has a say in the outcome of a piece of work, they are a “stakeholder”.   |
| <b>Startup</b>         | Used to describe a brand new business, typically in its first few months or years of trading.  |

## Glossário

|                              |   |
|------------------------------|---|
| <b>Stock</b>                 | A supply of something kept available for future use.  |
| <b>Subject matter expert</b> | An individual with a deep understanding of a particular process, function, technology, machine, material, or type of equipment. |
| <b>Supervise</b>             | To observe and direct the work of (someone). Also: observe and direct the execution of (a task, project, or activity).          |
| <b>Supply</b>                | Offering goods and services for sale.   |
| <b>Support</b>               | Give assistance to; enable to function or act.  |

### T

|                                 |  |
|---------------------------------|--|
| <b>Team</b>                     | A cooperative unit (especially in sports); any group of people united in a common purpose.   |
| <b>Thinking Outside the Box</b> | Is most often a circle with no beginning or end, meaning that the continuous improvement processes of business never stop.   |
| <b>Touch Base</b>               | It's often considered office jargon and is used to indicate a brief conversation or check-in to discuss updates or gather information. While it originates from baseball terminology, in a business context, it simply means to make contact or communicate. |
| <b>Trade-off</b>                | A trade-off refers to an exchange in which one thing is given up in order to obtain something else, often as a compromise between two competing interests or needs.  |
| <b>Turnover</b>                 | It may refer to the amount of money your company receives in sales, or the rate at which your company's merchandise is sold and replaced by new stock. It could also mean the rate at which staff leave your company and are then replaced by new people.    |

### U

|                              |   |
|------------------------------|---|
| <b>Unemployment benefits</b> | If an employee loses a job not for his own fault, the employer must pay for his benefits. |
|------------------------------|---|

## Glossário

### USP

A “USP” is the “Unique Selling Proposition” of a company, product or service – in other words, what makes it different from similar offerings.

## V

### Variable Expenses

Are those business expenses which vary depending on the volume of business, sales, or the volume of transactions.

### Vertical Management

Refers to a hierarchical organizational structure where authority, decision-making, and responsibilities are clearly defined at different levels. In this model, communication typically flows from the top down, with higher management making strategic decisions that are implemented by lower-level managers and employees.

### Vision

Vision is the dream of what the owners want the organization to be. It should not be confused with strategy, which is the large-scale plan the company follows to make the dream happen.

## W

### Warrant

A warrant is a type of derivative security, meaning its value is derived from an underlying asset, which in this case is typically the stock of a company. They are often issued by companies as a way to raise additional capital. They can also be issued by financial institutions, governments, or other entities.

### Wholesale

The selling of goods to merchants, usually in large quantities.

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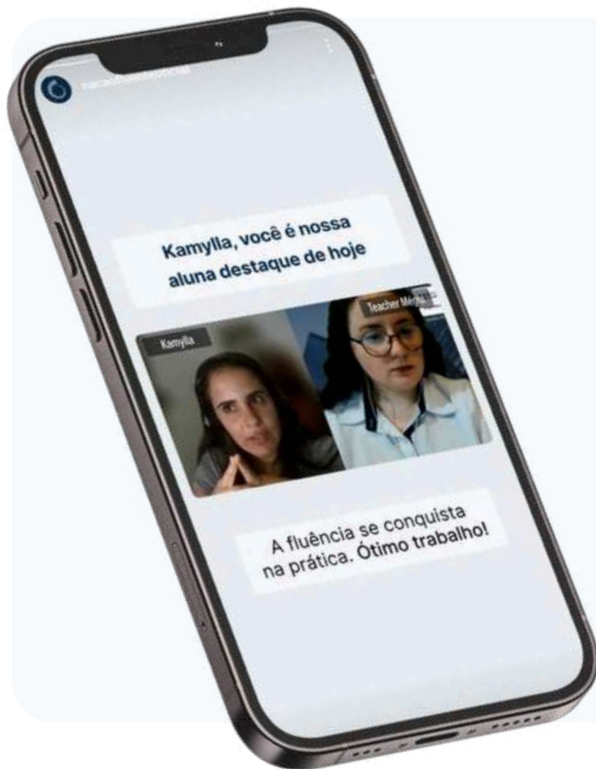


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