Business is the organized approach to providing customers with the goods and services they want. The word business also refers to an organization that provides these goods and services. Most business seek to make a profit(利润) - that aim to achieve income that is more than the costs of operating the business. However, some businesses only seek to enough to cover their operating costs Commonly called nonprofits, these organizations are primarily nongovernmental service providers. Examples of nonprofit business include such organizations as social service agencies and many hospitals.

Business management is a term used to describe the techniques of planning, direction, and control of the operations of a business. Planning in business management has three main aspects. One is the establishment (制定)of broad basic policies with respect to production; sales; the purchase of equipment, materials and supplies; and accounting. The second aspect relates to the application of these policies by departments. The third relates to the establishment of standards of word in all departments. Direction is concerned primarily with supervision(监管)and guidance by the management in authority. Control includes the use of records and reports to compare actual work with the set standards for work.