

МИНИСТЕРСТВО ОБРАЗОВАНИЯ И НАУКИ РФ
ФЕДЕРАЛЬНОЕ ГОСУДАРСТВЕННОЕ БЮДЖЕТНОЕ
ОБРАЗОВАТЕЛЬНОЕ УЧРЕЖДЕНИЕ
ВЫСШЕГО ПРОФЕССИОНАЛЬНОГО ОБРАЗОВАНИЯ
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АНАЛИЗ И АУДИТ»

Часть 1

INTRODUCING ACCOUNTING

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Пояснительная записка

Социально-экономические изменения во всех сферах жизни и деятельности человека обусловили актуальность проблемы разработки профильных профессиональных учебных пособий, связанных с будущей специальностью обучающихся.

Учебно-методическое пособие “Introducing Accounting” представляет собой первую часть учебно-методического комплекса, предназначенного для специалистов в области бухгалтерского учета и аудита. В комплекс также входят учебно-методические пособия “Accounting Issues” – часть 2 и “Practice Vocabulary & Reading Tests (Accounting)” – часть 3.

Цель данного пособия состоит в ознакомлении обучающихся с терминологическим минимумом по специальности, формировании умения читать и понимать аутентичные тексты на английском языке, а также использовать их как средство получения необходимой информации в дальнейшей профессиональной деятельности.

Пособие включает серию заданий, нацеленных на преодоление грамматических и терминологических трудностей, развитие различных навыков чтения, профессиональных коммуникативных навыков на основе прочитанных профессионально направленных текстов, содержит упражнения на развитие навыков делового письма и др.

Материал, вошедший в пособие, рассчитан на 30–40 часов аудиторной и внеаудиторной работы.

5. What accounts have to follow. (8)

6. Not occurring regularly. (11)

7. When companies announce results they _____ them. (6)

11. The final figure for profit or loss. (6, 4)

13. Another name for 'standard'. (4)

19 and 16, 18, 14 down. What accounts should give. (4, 3, 4, 4)

20. When things are made to look better than they really are. (6, 8)

21. Known as accounting in the US. (11)

4. Before tax is taken away. (3-3)

8. You find this in an annual report. (6)

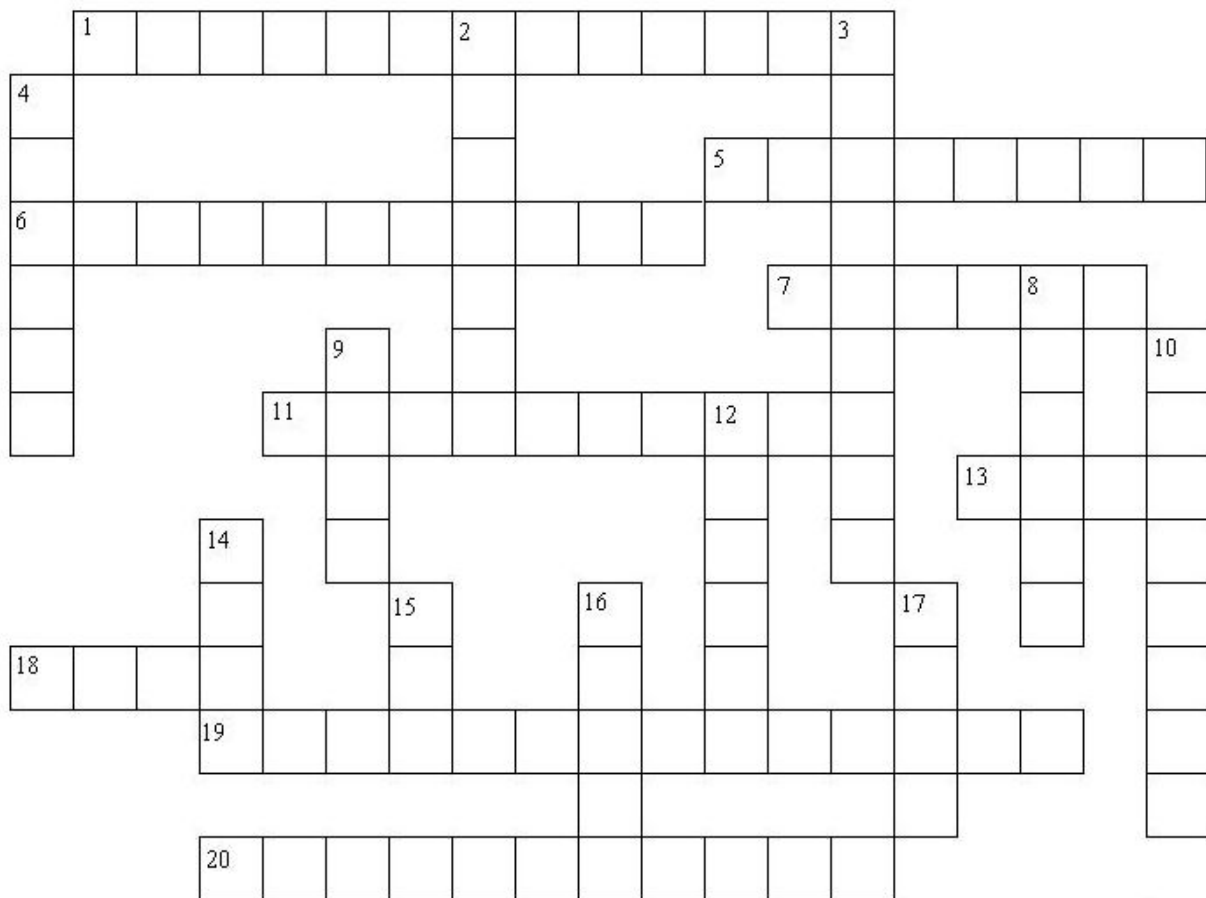
9. Not a profit. (4)

10. Accounting that presents things in a positive light. (8)

12, 3 down. What Americans call the profit and loss account. (6, 9)

14, 16, 18 See 19 across.

17. Noun and verb related to 'auditor'. (5)



DEFINITION OF ACCOUNTING

Read the text and complete it with the words in the box.

assets	bookkeeping	credit	debit	relationships	errors
practices	principles	reform	entries	transactions	measures

Accounting is the measurement of financial (1) _____ which are transfers of legal property rights made under contractual (2) _____. Non-financial transactions are specifically excluded due to conservatism and materiality principles. At the core of modern financial accounting is the double entry (3) _____ system. This system involves making at least two (4) _____ for every transaction: a (5) _____ in one account, and a corresponding (6) _____ in another account. Basically, the sum of all debits should always equal the sum of all credits; this provides a simple way to check for (7) _____. This system was first used in medieval Europe; however, claims have been made that the system dates back to Ancient Rome or Greece. According to critics of standard accounting (8) _____, accounting has changed little since. In each generation, accounting (9) _____ of some kind has been made in order to try to keep bookkeeping relevant to capital (10) _____ or production capacity, but such changes have not altered the basic (11) _____ of accounting. In recent times, the divergence of accounting from economic principles has resulted in controversial (12) _____ to make financial reports more indicative of economic reality.

Match the remarks on the left with the responses on the right:

1. You're an accountant? Does that mean you spend your time writing down credits and debits, and adding up columns of figures all day? Can't be very exciting.	a) Ha! Now you're going to ask me to tell you how you can pay less tax.
2. So what do accountants do?	b) No, managerial accountants do, but I work in cost accounting. We have to work out the real cost of each item the company makes, which means finding a way to allocate all the overheads to different products.
3. You mean the shareholders?	c) No, not only. Managers always need the help of accountants. They need financial statements, and budgets, and cash-flow projections, and so on, to measure the success of what they've done, and to make decisions about allocating resources for future projects.
4. So you prepare reports for managers?	d) Of course. But like I said, we're necessary. And useful. Haven't you heard of "window dressing"?
5. And the cost of the accounts department!	e) Sure, but it's also another name for what some people call