МИНИСТЕРСТВО СЕЛЬСКОГО ХОЗЯЙСТВА РФ

ФГБОУ ВО «Кубанский государственный аграрный университет

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БУХГАЛТЕРСКИЙ УЧЕТ, АНАЛИЗ И АУДИТ

(в курсе английского языка)

Учебное пособие

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В учебном пособии излагается грамматический материал, на основе которого осуществляется формирование коммуникативных компетенций. Приведены списки терминов, лексические материалы и тексты профессиональной направленности. Издание способствует формированию навыков использования английского языка в профессиональной сфере.

Предназначено для обучающихся по направлению подготовки 38.03.01 Экономика.

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**ПРЕДИСЛОВИЕ**

Учебное пособие предназначено для обучения английскому языку в неязыковом вузе по программе бакалавриата (направление подготовки 38.03.01 Экономика). Пособие разработано в соответствии с рабочей программой дисциплины «Иностранный язык» и направлено на выполнение предусмотренных ею задач.

Основной целью учебного пособия является формирование коммуникативной компетенции, умений и навыков, необходимых для профессионального общения на иностранном языке. Теоретическая часть пособия представлена в виде описания грамматических явлений, категорий и правил, сопровождаемых примерами, таблицами и заданиями для контроля усвоения грамматического материала. Работа состоит из четырех разделов (Units) для аудиторной и самостоятельной работы, включающих в себя следующую тематику: The Bookkeeping Profession, Bookkeeping and Accounting, The Accounting Profession, Audit. Каждый раздел пособия состоит из трех подразделов (Sections): Grammar, Vocabulary and word study, Reading and speaking. Подраздел Grammar представляет информацию по грамматическим темам, необходимым для работы с профессионально ориентированными материалами на английском языке. Подраздел Vocabulary and word study содержит тематическую лексику раздела и комплекс лексико-грамматических заданий, направленный на формирование навыков применения профессиональных терминов на основе грамматического материала. Подраздел Reading and speaking содержит тексты профессиональной направленности и задания, нацеленные на формирование устной речи.

Учебное пособие разработано преподавателями кафедры иностранных языков КубГАУ Т. Е. Тапехиной (разделы 1, 2), О. П. Чижовой (раздел 3), А. В. Крыловой (раздел 4). Авторы будут признательны за отзывы, которые можно направлять по электронному адресу inostrannyh-jazykov@kubsau.ru

**UNIT 1**

**THE BOOKKEEPING PROFESSION**

**Section 1. Grammar**

**Participle (Причастие)**

**Причастие** в английском языке – это неличная форма глагола, обладающая в равной степени признаками глагола, прилагательного и наречия. Всего выделяются два типа: причастие первое Participle I (или настоящего времени – Present Participle) и причастие второе Participle II (прошедшего времени – Past Participle).

**Participle I** (причастие первое) – это причастие в английском языке, называемое также Present Participle. Хотя Present Participle грамматически относится к настоящему времени, оно может выражать различные отношения в зависимости от контекста и времени, в котором стоит смысловой глагол. Причастие первое подразделяется на два типа: простое (Simple) и совершенное (Perfect). В первом случае имеется сходство с русским деепричастием несовершенного вида: doing – делающий, resting – отдыхающий. Во втором случае форму глагола можно назвать аналогом русского деепричастия совершенного вида: having written – написав, having finished – закончив.

Present Participle Simple образуется путём добавления к инфинитиву глагола окончания **-ing**, например, go – going; write – writing; sit – sitting (в некоторых случаях последняя гласная удваивается); lie – lying («i» меняется на «y», если «y» стоит в слове после согласной буквы). Present Participle Perfect образуется следующим образом: инфинитив глагола have с окончанием -ing + 3 форма глагола. Например: having written, having gone, having decided и т. п.

**Сложные формы Participle I**

|  |  |  |
| --- | --- | --- |
| Формыпричастия I | Active | Passive |
| Simple | inviting*приглашающий**приглашая* | being invited*приглашаемый**будучи приглашенным* |
| Perfect | having invited*пригласив* | having been invited*после того, как приласили когда пригласили* |

**Употребление Participle I**

Present Participle Simple используется во многих случаях, обладая следующими свойствами:

1. Выражает действие, одновременное с основным.

Walking along the beach, I see birds. Гуляя по пляжу, я вижу птиц.

2. Выражает действие, произошедшее сразу перед другим.

Finishing the work, they left quickly. Завершив работу, они быстро ушли.

3. Характеризует подлежащее.

The man standing there is my father. Мужчина, стоящий там, мой отец.

Несколько реже можно встретить употребление Present Participle Perfect. Оно выражает действие, предшествующее основному. Having decided what to do, she dialed the number. Решив, что делать, она набрала номер.

**Participle II** (причастие второе). Эта разновидность английского причастия носит также название Past Participle. Соответствует страдательному причастию в русском языке, которое переводится аналогичным образом: eaten – съеденный, destroyed – разрушенный и т. д. Второе причастие прошедшего времени в английском языке имеет лишь одну форму – Past Participle Simple.

Оно образуется от глагола двумя способами. Правильный глагол: окончание -ed присоединяется к основе (start – started, answer – answered, play – played). Неправильный глагол: третья форма в таблице неправильных глаголов (make – made, write – written, understand – understood).

**Употребление Participle II**

Причастие 1 и 2 в английском языке различаются не только по форме, но и по содержанию, то есть по смысловой наполненности и использованию в предложении. Второе причастие так же неразрывно связано с существительным, как и первое, но есть отличие: это существительное не само является объектом действия, а испытывает его на себе. Например: a written letter – написанное письмо, a cooked dinner – приготовленный ужин, a closed door – закрытая дверь. Такое причастие в английском языке может выражать свойство предмета либо ранее совершённое действие. Пример для первого случая: He was a man respected and loved by everyone. (Он был человеком всеми уважаемым и любимым). Второй случай употребления можно проиллюстрировать так: I saw a broken window. (Я увидел разбитое окно). Все формы, которые имеет причастие в английском языке, могут употребляться в действительном или страдательном залоге. Причастие 1 в действительном залоге (Present Participle Active) употребляется, когда связанное с ним существительное или местоимение обозначает субъект действия (то есть само выполняет его): Singing she entered the room. (Напевая, она вошла в комнату). Причастие 1 в страдательном залоге (Present Participle Passive) употребляется, когда связанное с ним существительное или местоимение выражает объект действия (то есть испытывает действие на себе): Being tired he refused to join us. (Будучи уставшим, он отказался к нам присоединиться). Причастие 2 в силу своей специфики существует только в страдательном залоге.

**Функции причастия (Participle I и Participle II)** в английском языке определяются типом (1 или 2) и залогом (действительный или страдательный). В зависимости от этих факторов, причастие может играть роль определения, обстоятельства или части сказуемого.

**Синтаксические функции причастия**

**и их перевод на русский язык**

**1. Часть сказуемого**

Participle I входит в состав сказуемого во всех временах групп Continuous и Perfect-Continuous.

Participle II входит в состав сказуемого во всех временах группы Perfect и в Passive Voice.

The man **is sitting** in the hall. Человек **сидит** в холле.

He **has opened** the window. Он **открыл** окно.

**2. Определение** (какой?)

При переводе на русский язык Participle I в функции определения соответствует действительному причастию в русском языке (*приглашающий, пишущий)*, а Participle II – страдательному причастию *(приглашенный, написанный)*.

The man **sitting** in the hall is my farther. Человек, **сидящий** в холле, мой отец.

I see him through the **opened** window. Я вижу его в **открытое** окно.

**3. Обстоятельство**

Participle I в функции обстоятельства отвечает на вопрос *что делая?* ипереводится деепричастием.

Participle II переводится причастным оборотом или придаточным предложением.

Participle I может вводиться союзами when, while, а Participle II – when, if, unless. В этом случае они переводятся придаточными предложениями.

Sitting in the hall he reads newspapers. Сидя в холле, он читает газеты.

When published this article became a sensation. Когда эту статью опубликовали, она стала сенсацией.

**Task 1. Translate the sentences with Participles I, II from English into Russian using active vocabulary (page. 9).**

**Participle I**

1. While you are getting your education, look for part-time jobs.

2. Having recorded transactions the bookkeeper prepared a financial report.

3. Seeing things firsthand you can choose the profession.

4. You’ll work in the firm dealing with day-to-day transactions.

5. Yesterday from 6 till 7 bookkeepers were recording deposits.

6. The managers discussing the transaction were very busy.

7. Using the term «bean counter» accountants sometimes joke among themselves.

8. They will be dealing with this transaction for the whole day.

9.Having been recorded the transactions were analyzed by the accountant.

10. Being interested in a bookkeeping profession he decided to get a bachelor’s degree.

**Participle II**

1. All transactions are recorded properly.

2. An educated person can obtain quick promotion.

3. There’s also the term «bean counter» applied to accountants in general.

4. When registered deposits undergo reconciliation with the bank.

5. The financial statement was discussed at the meeting.

6. The accountant analyzed a financial situation, when a bookkeeper had finished his report.

7. The method used in the firm helped to get profit in time.

8. The accountant found mistakes made by accounting clerks.

9.Не will have prepared his report by the end of the week.

10. The office was closed yesterday.

**Section 2. Vocabulary and word study**

**Active Vocabulary**

|  |  |
| --- | --- |
| 1) transaction | сделка |
| 2) sale | продажа |
| 3) bill | счет к оплате |
| 4) inventory | реестр, учет товаров |
| 5) to deal with | заниматься |
| 6) financial statement | финансовый отчет |
| 7) to record | записывать, регистрировать |
| 8) deposit | вклад, депозит |
| 9) register | регистрационный журнал |
| 10) to reconcile | согласовывать, сверять |
| 11) steady job | постоянная работа |
| 12) to consider | считать |
| 13) boring job | скучная работа |
| 14) precise | точный, четкий |
| 15) clerk | служащий |
| 16) accountant | бухгалтер (более высокой квалификации) |
| 17) bookkeeper | бухгалтер |
| 18) multitude | множество |
| 19) bean counter | счетовод |
| 20) to apply to | касаться, относиться |
| 21) derogatory term | оскорбительный термин |
| 22) abacus | счеты |
| 23) experience | опыт |
| 24) to find out | выяснить |
| 25) firsthand | из первых рук |
| 26) degree | степень |
| 27) to move up  | продвигаться по карьерной лестнице |
| 28) part-time job | работа с частичной занятостью |
| 29) to be worth smth. | быть стоящим, достойным чего-либо |
| 30) to make a living | зарабатывать на жизнь |

**Task 1. Pay attention to the correct pronunciation of the international words from the list below. Give their Russian equivalents without a dictionary. Remember that many English words in the same form can be translated as different parts of speech.**

Limit, process, figure, inventory, finance, financial, business, deposit, check, register, bank, method, focus, person, profession, position, corporation, title, clerk, technician, term, general, interest, real, really, perspective, local, college, bachelor, company, activity, basic, career.

**Task 2. Translate the following noun combinations.**

Business owner, company capital, dollar sign, record keeper, checkbook register, bean counter, government control, part-time job, classroom activities, real life feel, finance department, loan application, goods and services balance, project analysis, company income tax, development credit, bank account, customer transaction.

**Task 3. Translate the following word combinations from the text.**

World of figures, day-to-day transactions, financial statements and reports, a record in a checkbook register, single sided transactions, the position of a bookkeeper, the multitude of transactions, to move up in a company, to keep business’s books in order, to make a living, a bachelor’s degree, to give a real life feel, basic needs.

**Task 4. Find English equivalents of the following Russian words and word combinations.**

|  |  |
| --- | --- |
| 1) состоять из (чего-л.)2) продавать3) тратить4) брать взаймы5) экономить6) давать взаймы7) записывать8) использовать9) владеть10) приобретать11) терять12) включать в себя13) переводить15) делать проводку | a) to consist ofb) to involvec) to gaind) to usee) to lendf) to borrowg) to sellh) to make an entryi) to transferj) to losek) to ownl) to recordm) to saven) to spend |

**Task 5. Match the words in column A with the definitions in column B.**

|  |  |
| --- | --- |
| **A** | **B** |
| 1) enterprise2) profit3) bookkeeper4) borrow5) lend6) transaction7) loan8) records9) currency | a) money that is actually in use in a countryb) undertaking, especially one that needs courage or that offers difficultyc) a person who keeps the records of money in businessd) get smth on the understanding that it is to be returnede) any business operation that involves moneyf) money gained in businessg) written account of facts, events, etch) give smth for a period of time on the understanding that it or its equivalent will be returnedj) smth lent, especially a sum of money |

**Section 3. Reading and speaking**

**Task 1. Read the text. Agree or disagree with the statements. Say: «true» or «false».**

1. Bookkeeping is the process of recording and analysis of the financial transactions of a business.

2. Accounting is a simple recording of financial data.

3. The work of a bookkeeper is needed in all business firms.

4. A bookkeeper records such transactions as sales, payments of bills, and use of inventory.

5. Bookkeepers only make financial reports.

6. Most business owners are not focused on growing their business.

7. Deposits and checks are recorded in a checkbook register.

8. Accounting is a recording, reporting and analysis of financial transactions.

9. A checkbook register is a journal containing double sided transactions.

10. A bookkeeper is an accounting clerk often called «an accounting technician».

**Task 2. Read and translate the text.**

**Text A**

**The Bookkeeping Profession**

Having chosen the bookkeeping profession, you should understand the world of figures. If dealing with day-to-day transactions is all you wish to do, then may be bookkeeping is for you. Daily transactions include any sales, payment of bills, and use of inventory. When a bookkeeper is dealing with financial documents, all records should be screened. It sounds almost like an accounting, but bookkeepers do not make financial statements and reports. Their job is to record all transactions. Bookkeeping is the process of recording transactions. Accounting is the recording, reporting and analysis of financial transactions of a business.

The record keeping can be as simple as just recording deposits and checks in a checkbook register (single sided transactions). Some small businesses just need this simple process. A bookkeeper keeps the register updated and reconciles with the bank each month. This is a steady job as most business owners that use this method are more focused on growing their business. Many people could consider bookkeeping to be a boring job. But if you are a person who likes things orderly and precise, this might be the profession for you.

Bookkeeping is keeping a business’s books in order, and a bookkeeper is sure all transactions are recorded and recorded properly. They keep the finances running smoothly month-to-month.

You’ll usually find the position of a bookkeeper in small businesses. In large corporations the need for bookkeepers is still present, but instead of «bookkeeper» you will find the titles «accounting clerk» and «accounting technician» used more often. This work is usually connected with the work of an accountant to keep the multitude of transactions flowing smoothly.

You’ll also hear the term «bean counter» used to describe a bookkeeper and sometimes applied to accountants in general. Some will take this as a derogatory term, but many others joke among themselves using this term. In a common sense they are bean counters. In a spoken language the word «beans» sometimes means «dollars». Originally beans were wooden balls in abacus used to count numbers.

Education and Experience

So, if you are interested in this profession what do you do? Start off by talking to a bookkeeper. Find out what they do and what they think about their job and what they like and dislike in it. Maybe even visit them while they are at the job. Seeing things firsthand really puts it all into perspective. If you are still interested, enter a local college. A bachelor’s degree will help you get the necessary knowledge of bookkeeping.

You might find a bachelor’s degree more than you need for bookkeeping, but being educated you would enter on a professional career. So, if you want to move up in a company and become an accountant, the bachelor’s degree is needed. In firms or companies young specialists having the bachelor’s degree often work at first as bookkeepers to get an experience.

While you are getting your education, look for part-time jobs in the bookkeeping field to get experience and it will give you a real life feel for the classroom and the classroom activities will make much more sense.

Money?

Is being a bookkeeping job worth it? Can you make a living? The answer is yes. You won’t be a millionaire, but you will be able to meet your basic needs.

 Do you like order and numbers? Choose the bookkeeping profession. It might be just the job for you.

**Task 3. Read the statements below and choose the item containing the central idea of the text.**

1. The world of figures is not limited to the process of accounting.

2. The job of a bookkeeper is to record all transactions and keep a business’s books in order.

3. Business owners are focused on growing their business.

4. To become an accountant a bachelor’s degree is needed.

**Task 4. Match the parts of the sentences.**

|  |  |
| --- | --- |
| 1. A bookkeeping profession | a) a bachelor’s degree is needed |
| 2. The job of a bookkeeper | b) talk to a bookkeeper |
| 3. Sales and payments of bills | c) is done by an accountant |
| 4. You can find the positionof a bookkeeper | d) is a simple joke |
| 5. The term «bean counter» | e) you will make a living |
| 6. If you are interestedin bookkeeping | f) in small businesses |
| 7. To become an accountant | g) is dealing with daily transactions |
| 8. I work as a bookkeeper | h) because I like figuresand numbers |
| 9. If you have chosen a bookkeeping profession | i) is to record all transactions |
| 10. A systematic analysis of financial transactions  | j) are daily transactions. |

**Task 5. Fill in the gaps using the words and word combinations from the box:**

1. The job of a bookkeeper is not to create … … and … , but to record … .

2. Having kept the register … a bookkeeper … with the bank every month.

3. You can find the … of a bookkeeper in small business firms.

4. In large companies bookkeepers are called … and … .

5. A … … is needed to become an accountant in a large company.

6. The term … … is sometimes a simple joke among bookkeepers and accountants.

7. … … is one of the daily transactions.

8. To become a bookkeeper you should get a necessary … .

9. A … job can help students to get an … .

10. The bookkeeping profession enables to … … .

part-time, accounting clerk, make a living, position, bean counter, updated, bachelor’s degree, financial statements, reconciles, accounting technician, experience, payment of bills, transactions, education, reports

**Task 6. Match the words with appropriate definitions:**

|  |  |
| --- | --- |
| 1) bookkeeping | a) the action or process of selling goods |
| 2) accounting | b) business or trade operation |
| 3) transaction | c) a person who has something as his property |
| 4) financial statement | d) a sum of money paid into a bank |
| 5) sale | e) a person who has the first university degree |
| 6) inventory | f) recording, reporting and analysis of transactionsfor making economic decisions |
| 7) owner | g) a process of recording transactions |
| 8) bachelor | h) to bring checks in correspondence with bank accounts |
| 9) reconcile | i) a document presenting a financial information of an enterprise |
| 10) deposit | j) a list of assets |

**Task 7. Read and translate the text.**

**Text B**

**What Bookkeeping Is All About**

The word «business» is very popular. What is business? We may say that business consists of selling goods and services at a profit. In other words, any enterprise in which we purchase and sell goods, spend, borrow, save and lend money is a business. It may be a drugstore, a TV repair shop, a manufacturing plant or something else. Business is a game with many players, and bookkeepers keep the score in this game.

In the past, bookkeepers kept records in big volumes: «the books». Today, the people who keep the records are still called bookkeepers, even though they don’t use quill pens and «the books» may be computer flash-disks. But the principle remains the same. Bookkeepers tell the owners, how much money comes into the business, how much goes out, how much money the business owns and owes. Is the business gaining or losing in value?

Essentially, bookkeepers use the same methods when they work for a sole proprietorship (which has only one owner), a partnership, or a corporation.

The first responsibility of a bookkeeper is to keep a record of every transaction of the business he/she works for.

A transaction is any business operation that involves money. It may be a sale, a purchase, a loan, a lease payment, or any other activity in which money is transferred from one account to another. The money can be in the form of cash (currency), check or money order.

Bookkeepers record transactions in the journal. In the journal the bookkeeper enters transactions in chronological order (making a journal entry). Later the bookkeepers transfer entries to the accounts and use them to prepare many kinds of financial reports.

The journal page has two columns. A bookkeeping entry is either a debit or a credit. A debit is always in the left-hand column. A credit is always in the right-hand column. Debits and credits must always balance (must be equal to each other). Every transaction involves both a credit and a debit.

|  |
| --- |
| **Notes:** |
| to keep the score вести счёт |
| quill pen гусиное перо |
| money is transferred деньги переводятся |

**Task 9. Find in the text English phrases corresponding to Russian ones.**

1. …бизнес заключается в продаже товаров и услуг с целью извлечения выгоды.

2. … любое предпринимательство, когда мы покупаем и продаём товары, тратим, берём взаймы, экономим и ссужаем деньги, является бизнесом.

3. … и бухгалтеры ведут счёт.

4. … хотя они не пользуются гусиными перьями …

5. Но принцип остаётся тем же самым.

6. Бухгалтеры говорят владельцам, сколько денег приходит в бизнес, сколько денег уходит …

7. Бухгалтеры говорят, сколько денег находится в распоряжении, какова задолженность …

8. Сделка – это любая деловая деятельность, которая связана с деньгами.

9. Деньги могут быть в форме наличности (валюты), чека или платёжного поручения.

10. Бухгалтеры регистрируют сделки в журнале.

11. Бухгалтеры переносят записи в учётном журнале на различные счета.

12. Бухгалтерская запись – это либо кредит, либо дебет.

13. Каждая сделка проходит как по кредиту, так и по дебету.

**Task 10. Find the sentences in the text, expressing the following ideas.**

1. The main idea of business is selling and buying.

2. Businesses differ in the form of organization.

3. In the old days bookkeepers used big books.

4. Bookkeepers provide important information to the owners of the business.

5. The form of ownership does not play any role in accounting methods.

6. Transactions may take different forms.

7. The major responsibility of a bookkeeper is to register every transaction of the business.

8. Bookkeepers enter transactions in chronological order.

9. Bookkeepers post entries to various accounts.

10. Financial reports are based on the journal entries.

11. Bookkeeping entries are either debit or credit.

**Task 11. Express agreement or disagreement with the statements. Correct wrong statements.**

That’s right. It’s true.

That’s wrong. It’s false.

1. Business does not involve selling goods and services at a profit.

2. Bookkeepers keep records of transactions.

3. In the past bookkeepers kept their records on disks.

4. Thanks to bookkeepers the owners of the business know how much money they own and how much they owe.

5. In different companies bookkeepers use different methods of accounting.

6. A transaction does not involve money transfers from one account to another.

7. The money which is transferred may be in different forms.

8. The bookkeeper does not record every transaction of the business.

9. In the journal the bookkeeper can enter transactions in any order he/she likes.

10. A bookkeeping entry is either a debit or a credit.

11. Debits are on the left.

12. Credits are in the middle.

**Task 12. Answer the questions.**

1) What is business?

2) How did bookkeepers work in the past?

3) What role do bookkeepers play in any business?

4) What methods do bookkeepers use in their work?

5) What characterizes a transaction?

6) What forms do transactions take?

7) Where do bookkeepers register transactions?

8) Where do bookkeepers transfer journal entries to?

9) Where are debits and where are credits?

**Task 13. Retell the text using the following phrases.**

The paper reports on…

The paper touches upon…

It is reported that…

Much attention is given to…

The paper points out that…

The paper deals with the problem of…

The paper provides information on…

The paper defines the phenomenon of…

The paper covers such points as…

**Task 14. Read the text and answer the questions.**

**Notes:**

a lawyer – 1) юрист; 2) адвокат

an auditor – аудитор

to mean (meant, meant) – значить, иметь значение

meaning – значение

terms – термины

fluency – беглость

**Text С**

Accounting is the language of business. Business people of the world use it to describe different transactions of all kinds of organizations.

Managers, owners, investors, bankers, lawyers, auditors and accountants use accounting terms and ideas. As it is the language of business, there are words and expressions that mean one thing in accounting, but which meaning is different in ordinary language. For example, the word «credit» in accounting means an amount of money that you add to an account. Besides, the word «credit» means a loan in business, and in ordinary language the expressions «to be a credit to smb» or «to do smb credit» mean that these people are proud of you. «Her children do her credit» means that she is proud of her children. Fluency in accounting terms comes with practice.

The first phase of accounting is bookkeeping. However, accounting is much more than actual making of records. Accountants are interested in the financial results. They study the various alternatives which are open to the business and try to help the owners and managers to choose the best plan of action for the business.

1) What role does accounting play in business?

2) What people use accounting terms and ideas?

3) What financial meaning of the word «credit» do you know?

4) What expressions with the word «credit» in the ordinary language do you know?

5) What is the first phase of accounting?

6) What are accountants interested in?

7) Why is it necessary to study the financial results?

**UNIT II**

**BOOKKEEPING AND ACCOUNTING**

**Section 1. Grammar**

**Active and Passive Voices**

**Залог** – одна из важнейших грамматических категорий глагола. Залог – это способ выражения взаимоотношений между действием, его исполнителем и объектом, на который это действие направлено. В зависимости от характера этих взаимоотношений выделяют два типа залога: активный залог (Active Voice) и пассивный залог (Passive Voice), которые, как грамматическая категория, соответствуют действительному и страдательному залогам в русском языке.

He did this work quickly. Он выполнил эту работу быстро.

This work was done by him quickly. Эта работа была выполнена им быстро.

 Частота использования пассивного залога глагола в английском языке выше, чем в русском, поэтому при построении и переводе пассивных грамматических конструкций часто возникают трудности. Для понимания данной грамматической категории, необходимы теоретические сведения и рассмотрение закономерностей и примеров использования активного и пассивного залогов английского глагола.

**Активный (действительный) залог (Active Voice)** используется в том случае, когда лицо или предмет, выраженное подлежащим, совершает действие. Слово «активный» произошло от «active», что значит «действующий», поэтому данный тип залога также называют действительным.

Yesterday I lost my wallet. Вчера я потерял свой бумажник.

Tomorrow I am meeting my friend at the airport. Завтра я встречаю своего друга в аэропорту.

We drink coffee every morning. Мы пьем кофе каждое утро.

Подлежащее в этих предложениях является «инициатором» действия.

Видо-временные формы английского глагола в активном залоге приведены в таблице.

**Active Voice**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **Simple** | **Continuous**  | **Perfect** | **Perfect Continuous** |
| **Present** |  I call | I am calling | I have called | I have been calling |
| **Past** | I called | I was calling | I had called | I had been calling |
| **Future** | I will call | I will be calling | I will havecalled | I will have been calling |

**Пассивный (страдательный) залог (Passive Voice)** используется в случаях, когда над предметом – подлежащим совершается действие со стороны дополнения. Часто дополнение может только подразумеваться, не будучи представленным в предложении. Пассивная форма чаще всего встречается в научной литературе, но также используется в следующих случаях: если действующий предмет неизвестен или нет возможности его выразить, если автор акцентирует внимание не на действующем предмете, а на объекте, на который направлено действие.

**Образование пассивного залога**

Для того чтобы образовать форму глагола в пассивном залоге, употребляется вспомогательный глагол to be в соответствующем времени, лице и числе и причастие прошедшего времени (Participle II) основного (смыслового) глагола.

Young trees will be planted next spring. Молодые деревья будут посажены будущей весной.

The message has been sent. Сообщение отправлено.

Пассивных конструкций не существует для времени Future Continuous – вместо него используется Future Simple, а также для времен Present Perfect Continuous, Past Perfect Continuous и Future Perfect Continuous – вместо них используется Present Perfect, Past Perfect и Future Perfect соответственно.

**Passive Voice**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **Simple**  | **Continuous** | **Perfect** | **Perfect Continuous** |
| **Present** | am/is/are called | am/is/are being called | have/has been called | – |
| **Past** | was/were called | was/were being called | had been called | – |
| **Future** | will be called | – | will have been called | – |

Действующее лицо, которым выполняется действие, в предложениях с пассивным залогом вводится предлогом **by**:

Wheat was harvested by the farmers in time. Урожай пшеницы был убран фермерами вовремя.

Shafts are turned with cutters. Валы обтачиваются резцами.

Дополнение с предлогом by часто отсутствует в страдательном обороте:

This house was built in 1960. Этот дом был построен в 1960 году.

После глагола в страдательном залоге употребляется также дополнение с предлогом **with** для выражения орудия (инструмента), при помощи которого совершается действие.

The paper was cut with a knife.

Бумага была разрезана ножом.

**Отрицание и вопрос в Passive Voice**

В отрицательных предложениях частица **not** ставится после вспомогательного глагола, а если их несколько, то после первого из них:

He has not been seen anywhere. Его нигде не видели.

В вопросительных предложениях вспомогательный глагол (или первый из них) выносится на место перед подлежащим:

Was he invited by his friends?

Он был приглашен своими друзьями?

В вопросительных предложениях с who, whom, which и другими вопросительными словами всегда ставится by/with для указания лица, выполняющего действие.

Who was the window broken by? Кто разбил окно?

What was the road destroyed by? Кем была разрушена дорога?

Глагол let в пассивном залоге заменяется на be allowed to.

He lets me drive his car. Он разрешает мне водить его машину.

I am allowed to drive his car. Мне разрешается водить его машину.

**Различия в употреблении Active** и **Passive Voice**

 Active Voice определяет действие, исходящее от лица или предмета. Например, I cleaned a swimming pool. Я почистил бассейн.

Passive Voice определяет действие, направленное на лицо или предмет. Сравните: The swimming pool was cleaned by me. Бассейн был мной почищен.

Сказуемые в обоих предложениях: buy – was bought указывают на то, что активный и пассивный залоги имеют морфологические различия.

**В сравнительных формах слова, которые являются подлежащими в активном залоге, становятся дополнениями в пассивном, а дополнения, наоборот, выполняют роль подлежащего, то есть меняются местами.**

Сопоставление действительного оборота с параллельным ему страдательным оборотом показывает следующее:

а) дополнение действительного оборота служит подлежащим в страдательном обороте;

б) глаголу в действительном залоге соответствует глагол в страдательном залоге в том же времени;

в) подлежащее действительного оборота служит в страдательном обороте дополнением с предлогом by, соответствующим в русском языке дополнению в творительном падеже (отвечающему на вопросы кем? чем?).

Сказуемому действительного оборота, выраженному сочетанием одного из модальных глаголов can (could), may (might), should, ought, to have, to be с инфинитивом действительного залога, соответствует в страдательном обороте сочетание того же модального глагола с инфинитивом страдательного залога.

Существует ряд глаголов, которые не употребляются в пассивном залоге. Они называются непереходными: в предложении после них не следует прямое дополнение (объект, на который переходит действие). I live in Moscow. – Я живу в Москве. Глагол live непереходный, его нельзя употребить в форме пассивного залога.

**Способы перевода страдательных оборотов
на русский язык**

Пассивный залог в зависимости от своей структуры может переводиться с помощью неопределенно-личной формы глагола (He was written about in local newspaper. О нем написали в местной газете.), предложением в активном залоге (The Apple company was found by Steve Jobs. Компанию Apple основал Стив Джобс), конструкцией с глаголом «быть» (в соответствующем времени, лице и числе) + страдательное причастие в краткой форме (The lunch was cooked by chef. Ланч был приготовлен шеф-поваром.), глаголами с возвратной частицей **-ся** (The key was found. Ключ нашелся).

Иногда английский страдательный оборот можно перевести двумя или даже всеми тремя способами в зависимости от соответствующего русского [глагола](http://study-english.info/verb.php) и контекста.

Поскольку для каждого действительного оборота со сказуемым, выраженным переходным глаголом, можно построить параллельный страдательный оборот, распространенной ошибкой является употребление страдательных оборотов вместо действительных. Следует иметь в виду, что страдательные обороты, механически употребленные вместо действительных, звучат, как и соответствующие им страдательные обороты в русском языке, неестественно. Сравните:

English books are taken by my son from the library. Английские книги берутся моим сыном в библиотеке.

My son takes English books from the library. Мой сын берет английские книги в библиотеке.

Как и в русском языке, страдательные обороты употребляются в тех случаях, когда лицо, совершающее действие, неизвестно или когда считают ненужным его упомянуть. Мысль, выраженная таким страдательным оборотом, не может быть выражена действительным оборотом ввиду отсутствия лица, совершающего действие, которое могло бы служить подлежащим действительного оборота.

**Task 1. Translate the sentences with Passive Voice using active vocabulary (page. 30).**

1. Accounting clerks are usually supervised by an accountant.

2. The accountant prepares adjusting entries to record expenses which were not entered by the bookkeeper.

3. Wages earned by the employees have been processed this week.

4. A financial record of business transactions should be involved in a bookkeeper’s duties.

5. Bookkeeping can be considered as the part of accounting process.

6. In this company bookkeeping and accounting tasks are being performed by a single person.

7. A mistake was made by the bookkeeper, when he entered the record of this transaction to the debit column.

8. Two entries can be used to check each other.

9. A financial statement will have been presented by the 1-st of April.

10. The current world of business and accounting is based on the computer and information revolution.

**Task 2. Change Active into Passive.**

1. An accounting cycle includes the analysis and classification of transactions.

2. The bookkeepers made entries in purchase and sales journals in chronological order.

3. In small companies the bookkeeper may perform the entire bookkeeping process.

4. Due to the financial statements the business management has made a decision.

5. The information revolution is now transforming the global economy.

6. Accountants must supply business managers with accurate and useful information.

7. Computer science provided special programs for an accounting process.

8. The owner of the company will introduce a new accountant to the Heads of the Departments.

9. Several steps represent an accounting cycle.

10. The accountants have done a complex work for the company.

**Section 2. Vocabulary and word study**

**Active Vocabulary**

|  |  |
| --- | --- |
| 1) day-to-day | каждодневный |
| 2) step | ступень |
| 3) adjusting | корректировка |
| 4) Accounts Receivable | счета дебиторов |
| 5) Accounts Payable | счета кредиторов |
| 6) entire | целый, весь |
| 7) data | данные |
| 8) regimented process | регламентированный процесс |
| 9) to occur | происходить, случаться |
| 10) transaction | сделка |
| 11) journal | книга учета |
| 12) adjustment | корректировка, поправка |
| 13) customer | клиент |
| 14) purchase order | заказ на покупку |
| 15) hence | отсюда (о происхождении) |
| 16) software package | комплекс программного обеспечения |
| 17) ledger | главная книга, гроссбух |
| 18) single-entry | одинарная запись |
| 19) double-entry | двойная запись |
| 20) to carry to | перенести |
| 21) corresponding account | соответствующий счет |
| 22) primarily | в первую очередь |
| 23) refer to | относить |
| 24) burdensome | обременительный, тяжелый |
| 25) to monitor | контролировать, отслеживать |
| 26) financial statement | финансовый отчет |
| 27) prestigious title | престижное звание |
| 28) tax | налог |
| 29) auditing | аудит |
| 30) management | управление |

**Task 1. Pay attention to the correct pronunciation of the international words from the text below. Give their Russian equivalents without a dictionary. Remember that many English words in the same form can be translated as different parts of speech.**

Individual, service, correct, cycle, department, data, transaction, journal, report, order, credit, traditionally, normally, package, record, debit, column, corresponding, function, primarily, audit, system, monitor, interpret, result, mechanical, subjective, design, information, manner, finally, basis, present, management, type, typically, contract, controller, phase, prestigious, specialize.

**Task 2. Find in the dictionary all meanings of the following international words paying attention to their synonyms.**

 Monitor, correct, regiment, order, correspond, corresponding, design, individual, amount.

**Task 3. Translate the following noun combinations.**

Purchase check, account balance, business management, bank service, service bureau, software package, system analysis problems, transaction file, department store, department store bank, contract basis, contract change, system administrator, monitor display, company director, firm assets, credit guarantee, cycle start, business partner, purchase amount, property owner.

**Task 4. Translate the following word combinations from the text.**

Financial service, to enter data, in monthly cycles, to make adjustments, purchase orders and checks, a bookkeeping software package, the record of each transaction, a corresponding account, to check each other, to design a system, to benefit business, too burdensome, a financial statement, in such a way, is responsible for the result, to make decisions, in a particular area.

**Task 5. Find English equivalents of the following Russian words and word combinations.**

|  |  |
| --- | --- |
|  |  |
| 1) подготавливать2) основываться на3) показывать4) оставлять5) платить, оплачивать6) приводить к *чему-л.*7) нести убытки8. записывать, учитывать9) вычитать из10) нести расходы11) зарабатывать12) превращать13) рассматривать, считать14) равняться15) сообщать, описывать | a) to considerb) to earnc) to subtract fromd) to suffer lossese) to reportf) to leaveg) be based onh) to showi) to payj) to result ink) to listl) to bear expensesm) to turn inton) to equalo) to prepare |

**Task 6. Match the words in column A with the definitions in column B.**

|  |  |
| --- | --- |
| **A** | **B** |
| 1) cash2) income3) annual4) financial statements5) owners’ equity6) share7) losses8) expenses9) assets10) liabilities11) liquidity | a) financial reportsb) a stock held by several or many persons, or which he contributes to a fundc) money received during a given periodd) that which is loste) spending of moneyf) coming or happening every yearg) anything owned by a person or company that has money value and that may be sold to pay debtsh) ordinary stocks and shares not bearing fixed interesti) state of being able to raise funds easily by selling assetsj) debts; sums of money that must be paidk) money in coin or notes |

**Section 3. Reading and speaking**

**Task 1. Read the text. Determine which statements are referred to Accounting, and which of them - to Bookkeeping.**

1. It is regarded as the systematic analysis of information about economic affairs of an organization.

2. It is a mechanical process.

3. It provides the maintenance of files of data, the interpretation of these data, and the preparation of reports.

4. Its cycle consists of entering transactions into the journals and making adjustments.

5. It can be used by the organization’s managers to help them plan and control the organization’s operations.

6. It can be single-entry and double-entry.

7. It can be used by owners or regulatory bodies to help them make decisions.

8. It is less mechanical in nature.

9. It is used by governmental bodies to determine how much tax the organization must pay.

10. Its function is recording transactions in the journal and posting to the ledger.

**Task 2. Read and translate the text**.

**Text A**

**The Difference between a Bookkeeper and an Accountant**

Am I an Accountant or a Bookkeeper? What is the difference?

There are the important differences between an Accountant and a Bookkeeper and AAT (Accounting Technician), as well as differences and similarities between accounting and bookkeeping.

This is a common question of individuals performing day-to-day financial services for a company.

Most people, even accountants, don't know the answer to this question.

And, in most cases the answer doesn't matter. But, in those cases where someone wants to be technically correct the answer lies in what services a person performs. If a person is doing bookkeeping, he is a bookkeeper. If he is doing accounting, he is an accountant.

What is bookkeeping?

There are eight steps in the bookkeeping cycle. A bookkeeper is a person that performs one or more of these steps or sometimes called AAT (accounting technicians). In large companies, for instance, the bookkeeping cycle can be divided into departments such as Accounts Receivable, Accounts Payable, or Payroll. While most often these people are referred to as «clerks», they may also be considered bookkeepers as they are «keeping the books» for a company. In small companies, the bookkeeper may perform the entire bookkeeping process, or might just enter data to give to the «accountant».

All bookkeeping steps are mechanical in nature. Bookkeeping is a regimented process usually occurring in monthly cycles consisting of entering transactions into the journals, making adjustments, and preparing reports. The Accounts Receivable Clerk is assigned to enter all sales on account, and all payments from the customers. The Accounts Payable Clerk's responsibility would be to enter purchase orders and checks. Again, in a small company, both duties are often performed by the same person.

Traditionally, the records were kept in a book, hence the name bookkeeping. Nowadays, bookkeeping is normally performed using a bookkeeping software package, but the names of the books (daybook, cashbook, journal, and ledger) are still used.

There are two types of bookkeeping: single-entry and double-entry. In single entry bookkeeping, the record of each transaction is carried to either the debit or credit column of a single account. In double-entry bookkeeping, two entries of each transaction are carried to the ledger: one to the debit side, and one to the credit side, of the corresponding account.

A bookkeeper's function is primarily one of recording transactions in the journal and posting to the ledger, and is sometimes referred to as an accounts clerk.

What is accounting?

Someone has to set up the bookkeeping system, monitor it, and interpret the results. These processes are called «Accounting». The accounting process is much less mechanical and more subjective. It begins with designing a system that will benefit the business, by capturing the financial information in a useful manner without being too burdensome to the bookkeeper. The accountant monitors the system to ensure it's doing what it's supposed to do. And finally, on a monthly basis usually, the accountant presents the financial statements to the business management in such a way that decisions can be made.

Since accounting requires an understanding of the bookkeeping process, accountants typically supervise the bookkeepers. In a large corporation there may be several, possibly even thousands of accountants. One will be designated as the «Controller» who oversees the entire accounting and bookkeeping system. In a small business one person (a contract accountant or full charge bookkeeper) will perform all the phases of accounting and bookkeeping for a company. «Accountant» is considered to be a more prestigious title. An accountant is the person who is finally responsible for the result of the whole work. Accountants often specialize in a particular area of accounting such as taxes, auditing, or management.

**Task 3. Choose the best title to the text.**

1. Bookkeeping as a part of accounting process.

2. The differences between bookkeeping and accounting.

3. Accounting requires an understanding of bookkeeping.

4. An accounting cycle and two types of bookkeeping.

**Task 4. Match the parts of the sentences.**

|  |  |
| --- | --- |
| 1. Bookkeeping steps | a) the knowledge of bookkeeping |
| 2. In small business | b) including entering transactions into the journals |
| 3. Bookkeeping is a process | c) of a bookkeeping process |
| 4. Entries of each transactions | d) one person is responsible for the accounting |
| 5. A contract accountant | e) with taxes or auditing |
| 6. AAT perform one or two steps | f) supervised by the accountants  |
| 7. Accountants can work | g) is widely used nowadays |
| 8. The bookkeepers are typically | h) are carried to the ledger |
| 9. A bookkeeping software package | i) are mostly mechanical in nature |
| 10. Accounting requires | j) can perform all phases of accounting |

**Task 5. Find in the text the sentences with Passive Voice and translate them.**

**Task 6. Fill in the gaps in the sentences using the words and word combinations from the box.**

1. Capital markets rely on the useful and accurate … … .

2. One of the most … … of accounting is to communicate information between producers and users.

3. Accounting information can be developed for any kind of … .

4. … … deals with the economic operations of entire nations.

5. … is a chief accountant who oversees the entire accounting and bookkeeping system.

6. There are … and similarities between accounting and bookkeeping.

7. A person entering all sales, payments, purchase checks and orders is … .

8. Accountant … a bookkeeping system.

9. … can use an accounting information to determine the price to be paid.

10. A bookkeeper enters … to give to an accountant.

monitor, differences, customers, international accounting, a bookkeeper, important purposes, organization, a controller, accounting information, data

**Task 7. Match the words with the appropriate definitions.**

|  |  |
| --- | --- |
| 1) order | a) a thing bought or the action of buying smth. |
| 2) purchase | b) a book in which a firm records its financial transactions |
| 3) single-entry | c) a dealership or a financial transaction in a company |
| 4) double-entry | d) professional functions and obligations |
| 5) daybook | e) using only one column(debit or credit) in a ledger |
| 6) cashbook | f) an accounts clerk responsible for the whole financial dealership |
| 7) ledger | g) a formal written instruction that allows the holder to be supplied with goods |
| 8) service | h) using both columns(debit and credit) in a ledger |
| 9) duties | i) a journal of daily transactions |
| 10) a full charge bookkeeper | j) a journal of receipts and expenditure |

**Task 8. Read and translate the text.**

**Text B**

**The Balance Sheet**

**Assets and Liabilities**

After the journal entries are transferred to various accounts, the bookkeeper prepares financial statements. Annual reports are based on financial statements.

There are two important kinds of financial statements, the balance sheet and the income statement (which is also called an operating statement or a profit and loss account).

The balance sheet shows what the company owns and what it owes on a certain date. And it shows what is left to the owners (that is the owners’ equity, capital or net worth). The balance sheet is like a snapshot photograph since it reports on the financial position as of the end of the year.

The income statement, on the other hand, is like a motion picture since it reports on how the company worked during the year. It also shows what profit or loss its operations resulted in. It lists income over a certain period and shows what profit was earned or what loss was incurred.

Any property the business owns, and any claim it has on the property of others, is called an asset. Bookkeepers list any business property as an asset. Any amount, which is owed, is listed as a liability.

The two main kinds of assets are current assets and fixed assets. Fixed assets are sometimes called capital assets or plant assets.

A fixed asset is an item with a life of more than one year: for example, a warehouse, equipment, a machine or a truck. Inventories (stock of goods for sale) and materials (raw materials and components) are current assets.

Current assets are listed in the balance sheet in order of their liquidity, the speed with which they are turned into cash. Cash (on hand or in a demand deposit in the bank) is listed first. Cash is the first resource for paying bills.

Marketable securities are securities that are easily sold.

Accounts receivable is the money, which is owed by customers of the business for goods and services, which are purchased on credit. They are listed next because they will soon become cash. Next come inventories (goods for sale and raw materials), and prepaid items such as insurance and rent paid in advance.

A liability is a claim on the assets of the company. Liabilities take many forms. If the owner of a business borrows money, it is known as an account payable. Accounts payable is the money, which is owed by the business. Liabilities are classified as short-term or long-term. Current liabilities are like current assets. Long-term liabilities are like fixed assets. Generally, liabilities are considered current if they fall due within the current accounting year.

Equity (or shareholders’ equity) is what a business owes both to shareholders and owners. The fundamental accounting equation is often given as A = L + E. It means that assets must equal liabilities plus owners’ equity (capital).

**Task 9. Find the sentences in the text, expressing the following ideas.**

1. Bookkeepers prepare financial statements on the basis of the postings;

2. The operating statement is known under different names;

3. The operating statement shows both income and expenses over a definite period;

4. The profit and loss account shows the result of the company’s work;

5. An asset is what the business owns;

6. Liabilities include all amounts which are owed;

7. Fixed assets are not for sale;

8. Accounts receivable mean the amounts due from the customers;

9. Like assets, liabilities fall into two categories;

10. Shareholders’ equity is the money which is owed to owners and shareholders.

**Task 10. Find in the text English phrases corresponding to Russian ones.**

1. После проведения журнальных записей на различные счета…

2. … бухгалтер готовит финансовую отчётность.

3. Готовые отчёты основываются на финансовой отчётности.

4. Балансовый отчёт выглядит как моментальный снимок.

5. Счёт прибылей и убытков отражает работу компании в течение года…

6. Любая собственность в распоряжении предприятия…

7. Любая сумма, которая представляет собой долговое обязательство, зачисляется в пассив.

8. Текущие активы располагаются в балансе в порядке их ликвидности.

9. Наличные деньги – это первый источник для оплаты счетов.

10. … страховка и арендная плата

11. Пассивы выступают во многих формах.

12. Текущие пассивы подобны текущим активам.

13. Основное бухгалтерское уравнение часто даётся как…

**Task 11. Express agreement or disagreement with the statements. Correct wrong statements.**

That’s right. It’s true.

That’s wrong. It’s false.

1. Journal entries are not transferred to the accounts.

2. The financial statements give a full idea of the company’s work.

3. The net worth is shown in the balance sheet.

4. The operating statement does not list either income or expenses.

5. The income statement shows how much the company earned or lost during a certain period of time.

6. Bookkeepers list current assets in any order they like.

7. Land, buildings, warehouses and different types of equipment are current assets.

8. Liabilities do not fall onto categories.

9. Long-term liabilities are paid within the current accounting year.

10. The amount, which is left after all the debts are paid is the owners’ equity.

**Task 12. Answer the questions.**

1. How are financial statements prepared in business?

2. What are the most important kinds of financial statements?

3. Under what other names is the income statement known to bookkeepers?

4. What picture does the balance sheet represent?

5. What does the operating statement show?

6. What is an asset?

7. What are the two main kinds of assets?

8. What is a fixed asset?

9. What items are listed as inventories?

10. What is a liability?

11. How are liabilities classified?

12. What liabilities are called current?

13. What does the accounting equation mean?

**Task 13. Retell the text using the following phrases.**

The paper reports on…

The paper touches upon…

It is reported that…

Much attention is given to…

The paper points out that…

The paper deals with the problem of…

The paper provides information on…

The paper defines the phenomenon of…

The paper covers such points as…

**Task 14. Read the text and answer the questions.**

**Notes:**

cost – стоимость; себестоимость

historical cost – первоначальная стоимость

unit of measure – единица измерения

mortgage – ипотека, закладная

note – краткосрочное долговое обязательство, вексель

book value – балансовая стоимость

exchange transaction unadjusted for inflation or deflation – валютно-обменная сделка, не скорректированная с учётом инфляции или дефляции

**Text C**

**Historical Cost and Unit of Measure**

Assets and liabilities are recorded in the accounting records at their historical cost. For example, if we purchase land for $1 million with a $1 million mortgage, the land is entered as an asset at $1 million and the mortgage note payable is entered as a liability at $1 million. These values remain in the accounting records for some time.

The unit of measure which is used in financial statements of businesses is the nominal dollar, or the dollar from the exchange transaction unadjusted for inflation or deflation. As a result, one company may have land, which was purchased in 1930, with a book value of $100 000 and another company may have a similar piece of property, which was bought in 1998, with a book value of $1 million.

1. At what cost are assets and liabilities recorded in the financial statements?
2. For how long is the historical value recorded?
3. What is the nominal dollar?
4. What does the book value depend on?

**UNIT 3**

**THE ACCOUNTING PROFESSION**

**Section 1. Grammar**

**Infinitive (Инфинитив)**

**Infinitive Constructions (Инфинитивные обороты)**

**Gerund (Герундий)**

**Infinitive (Инфинитив)**

**Инфинитив**, или неопределенная форма глагола – это [форма глагола](http://englishgu.ru/finite-and-non-finite-forms-verb/), которая не имеет лица и числа. Инфинитив лишь называет действие, обозначаемое глаголом. Как и в русском языке, в английском неопределенная форма глагола отвечает на вопросы «что делать?» и «что сделать?»

Признаком инфинитива является частица **to** перед глаголом: **to work** работать**, to read** читать.

**Синтаксические функции инфинитива**

**и их перевод на русский язык**

**1. подлежащее**

Инфинитив в функции подлежащего при переводе соответствует глаголу в неопределенной форме или существительному в именительном падеже.

To know English is important. Знать английский язык важно/ Знание английского языка важно.

**2. обстоятельство цели**

Инфинитив в функции обстоятельства переводится на русский язык при помощи союза **чтобы.** Чтобы правильно определить функцию, нужно найти в предложении подлежащее.

To get high yields we must irrigate the soil. Чтобы получить высокие урожаи, мы должны орошать почву.

В данной функции инфинитив может вводиться также союзом **in order to** (для того чтобы)

In order to get high yields we must irrigate the soil. Для того чтобы получитьвысокие урожаи, мы должны орошать почву.

**3. определение**

Инфинитив в функции определения следует в предложении за существительным и переводится определительным придаточным предложением с союзным словом который.

These are students to take part in the discussion. Это студенты, которые примут участие в дискуссии.

We spoke about examinations **to be taken** in summer. Мы говорили об экзаменах, **которые надо будет сдавать** летом.

В некоторых случаях инфинитив употребляется без частицы to:

1) После модальных глаголов must, can (could), may (might) и need:

He must help me. Он должен помочь мне.

You may come in. Ты можешь войти.

2) После глаголов to make – заставлять, to let – разрешать, а иногда также после to help – помогать:

Help me choose a gift for my sister. Помоги мне выбрать подарок для сестры.

Mother makes me clean my room. Мама заставляет меня убирать мою комнату.

**Формы инфинитива**

|  |  |  |
| --- | --- | --- |
| **Группа времен** | **Active Voice** | **Passive Voice** |
| **Simple** (Indefinite)выражает действие, происходящее одновременно с действием сказуемого | **to do** делать (вообще) | **to be done** быть сделанным (вообще) |
| **Continuous** (Progressive) выражает длительное действие, продолжающееся одновременно с действием сказуемого | **to be doing** делать (в определенный момент) | – |
| **Perfect** выражает действие, предшествующее действию сказуемого | **to have done** (уже) сделать (до какого-либо определенного момента) | **to have been done** (уже) быть сделанным (до какого-либо определенного момента) |

**Примеры:**

I want **to ask** you – Я хочу спросить тебя.

I want **to be asked** – Я хочу, чтобы меня спросили.

I happened **to be asking** her about you when you came in. Так случилось, что я спрашивал ее о тебе, когда ты пришел.

You could **have asked** me first. Ты мог бы сначала спросить у меня.

She could **have been asked** by anybody. Ее мог спросить кто угодно.

**Infinitive Constructions (Инфинитивные обороты)**

**Инфинитивный оборот «Cложное подлежащее»** (Complex Subject) строится по модели: подлежащее + сказуемое (обычно глагол в страдательном залоге) + инфинитив.

He is known to work in Moscow. Известно, что он работает в Москве./ Он, как известно, работает в Москве.

При этом инфинитив обозначает совершаемое действие, а глагол в страдательном или действительном залоге является формальным сказуемым, в качестве которого в этой конструкции могут употребляться только определенные глаголы:

1. В страдательном залоге (Passive Voice): to know – знать, to report – сообщать, to say – говорить, to suppose – предполагать, to state – утверждать, to expect – ожидать, to consider – считать, to believe – полагать, to think – думать, to find – находить.

They are expected to come back in two days. Ожидают, что они вернутся через два дня.

2. В действительном залоге (Active Voice): to seem –казаться (по-видимому), to happen – случаться, to appear – появляться (по-видимому), to prove – доказывать (оказывается), to be likely – вероятно, to be unlikely – вряд ли, to be sure, to be certain – быть уверенным (наверняка).

They are unlikely to come in time. Они вряд ли придут вовремя.

The work proved to be useful. Работа оказалась полезной.

**Инфинитивный оборот «Cложное дополнение»** (Complex Object) строится по модели: подлежащее + сказуемое (в действительном залоге) + местоимение или существительное в объектном падеже + инфинитив.

We expect them to do it in time. Мы надеемся, что они сделают это вовремя.

После глаголов, выражающих чувства и восприятие ( to feel – чувствовать, to see – видеть, to hear – слышать, to watch – наблюдать и др.) частица **to** опускается:

We saw them work on the farm. Мы видели, как они работали на ферме.

**Инфинитивный оборот**

**«For + существительное (местоимение) + инфинитив»**

Эта конструкция переводится придаточным предложением, при этом слову **for** соответствует союз **чтобы**, а инфинитив переводится сказуемым.

For people to workbetter they should be interested in the results of their labour. Чтобы люди работали лучше, они должны быть заинтересованы в результатах своего труда.

**Gerund (Герундий)**

В некоторых случаях вместо инфинитива может употребляться герундий. Сравните:

They continued **to discuss**. / They continued **discussing**.

She will not forget **to inform** them. / She will not forget **informing** them.

Герундий – это неличная форма глагола, которая образуется при помощи окончания – **ing** и может переводиться на русский язык существительным, глаголом или деепричастием. Герундий часто употребляется после глаголов, обозначающих начало, продолжение или конец действия: to begin/to start, to continue/to go on, to stop/to finish.

He began working at this problem. Он начал работать (работу) над этой проблемой.

Stop talking. Перестаньте разговаривать.

Герундий сочетает признаки глагола и существительного, являясь отглагольной формой, он может употребляться с предлогами и притяжательными местоимениями:

I am fond of reading. Я люблю читать (чтение).

After having breakfast, I went shopping. После того, как я позавтракал, я пошел за покупками.

I insist on your doing it. Я настаиваю на том, чтобы это сделали вы.

**Task 1. Translate the sentences with Infinitive.**

1. There is a body of rules established in accounting to make financial data more informative.

2. To avoid double counting is important for saving a working time of the accountants.

3. To avoid double counting accountants prepare reversing journal entries.

4. A balance sheet to have been presented by the 1-st of April is prepared.

5. The accountants worked hard to have prepared a balance sheet promptly.

6. Managers discussed possible decisions to be made next month.

7. Managers were delighted to be making a proper decision.

8. This accountant is quite experienced to control the entire work.

9. The Controller says to have been working in that company before his new appointment.

10. In order to make sure that debits equal credits the trial balance is prepared.

**Task 2. Translate the sentences with Infinitive Constructions.**

1. The accounting information is known to help managers in making proper decisions.

2. Premium is expected to be given to the best officials of the department at the end of the year.

3. Cost efficiency measures proved to be useful for the development of the company.

4. The practice of accounting is likely to arise for many thousands of years ago.

5. Accountants are believed to be involved in different levels of management.

6. For the accountants to work well they should know GAAP guide user.

7. The Chief Accountant informed the employees, that the Management wants them to work better.

8. Accounting is considered to be the systematic development and analysis of information about the economic affairs of an organization.

9. For the employees to improve their professional knowledge they should be regularly trained.

10. хA new Chief Accountant is said to be introduced to other officials.

**Task 3. Find in the text the sentences with Infinitive and Infinitive Constructions and translate them.**

**Section 2. Vocabulary and word study**

**Active Vocabulary**

|  |  |
| --- | --- |
| 1) to contribute to | вносить вклад |
| 2) assets | активы |
| 3) liabilities | пассивы |
| 4) equity | собственный капитал |
| 5) income | доход |
| 6) expenses | расходы |
| 7) body of rules | свод правил |
| 8) convention | соглашение, договор |
| 9) uniformity | единообразие |
| 10) relevant11) to entail | важный, значимыйповлечь за собой |
| 12) to summarize | обобщать, подводить итог |
| 13) to be involved in | быть вовлеченным в |
| 14) efficiency | эффективность |
| 15) merger | слияние (одной компании с другой) |
| 16) acquisition | поглощение |
| 17) reporting period | отчетный период |
| 18) accounting cycle | цикл бухгалтерского отчета |
| 19) invoice | счет-фактура |
| 20) trial balance | проверочный баланс |
| 21) discrepancy | расхождение |
| 22) accrued | накопленный |
| 23) deferred | отложенный |
| 24) income statement | отчет о доходах |
| 25) balance sheet | балансовый отчет |
| 26) cash flow | денежный поток |
| 27) revenues | доходы |
| 28) sole proprietorship | частный предприниматель |
| 29) liquidity | ликвидность |
| 30) accounting equation | бухгалтерская сбалансированность (дебета и кредита) |

**Task 1. Pay attention to the correct pronunciation of the international words from the text below. Give their Russian equivalents without a dictionary. Remember that many English words in the same form can be translated as different parts of speech.**

Professional, public, private, sphere, balance, period, standard, uniformity, presentation, informative, summarize, efficiency, measure, consensus, series, classify, identify, document, chronological, dividend, partnership, list, date, calendar, capital, category, minus, principle.

**Task 2. Translate the following noun combinations.**

Management levels, equity issue, cost efficiency measures, tax management, a purchase order, sales journal, purchase journal, cash receipt journal, disbursement journal, ledger accounts, math error, cash flow, income statement, net income, dividend information, ownership equity, company expenses, deposit account.

**Task 3. Translate the following word combinations from the text.**

A persistent demand, a body of rules, various users, levels of management, the preparation of financial statements and report, a corporate ladder, mergers and acquisitions, a series of activities, a reporting period, an accounting cycle, a recognizable event, an appropriate journal, a trial balance, adjusting entries, balance sheet, assets and liabilities, retained earnings, gains and losses, to make sure, a sole proprietorship, net assets, equity accounts.

**Task 4. Find English equivalents of the following Russian words and word combinations.**

|  |  |
| --- | --- |
| 1) избегать2) отодвигать3) равняться 4) удостовериться5) делать проводку6) появиться7) воображать 8) происходить9) выплатить10) проверять11) сводить баланс12) сторнировать | a) to imagineb) to occurc) to appeard) to repaye) to postf) to verifyg) to make sureh) to reversei) to move overj) to avoidk) to draw up the balancel) to be in balance |

**Task 5. Match the words in column A with the definitions in column B.**

|  |  |
| --- | --- |
| **A** | **B** |
| 1) throughout2) ledger3) accuracy4) error5) digit6) effort7) posting8) accounting cycle9) trial balance10) account number11) account title | a) exactness, correctnessb) any one of the ten Arabic numerals 0 to 9c) summarizing of all journal entries and transferring them to the general ledger aсcountsd) a balance of debits and credits in double-entry bookkeeping, drawn up to test their equalitye) in every partf) a series of activities that begins with a transaction and ends with the closing of the books and that repeats each reporting periodg) bank account holder's nameh) a unique number sequence assigned to a checking or savings account holder by a banki) use of strength and energy (to do sth)j) done wrong, mistakek) book in which a business firm’s accounts are kept |

**Section 3. Reading and speaking**

**Task 1. Read the text. Agree or disagree with the statements. Define: «true» or «false». Correct wrong statements.**

1. Accounting is the process by which assets, liabilities, equity, income and expenses are monitored over a certain period of time.

2. The accounting process begins with the record of a transaction and ends with the preparation of a balance sheet.

3. General standards used in presentation and reporting of financial information make them more relevant and informative.

4. The income statement is prepared from net income and dividend information.

5. Entries are not necessarily made in chronological order.

6. A standard balance sheet has four parts: assets, liabilities, ownership equity and expenses.

7. Accounting summarizes and interprets financial activities.

8. Accountants can’t be involved in the management of a company.

9. Net worth equals assets minus liabilities.

10. Accountants do not participate in cost efficiency measures.

**Task 2. Read and translate the text.**

**Text A**

**The Accounting Profession**

Accountants are business professionals serving the role of contributing to the success of business. Choosing to be an accountant can be a smart choice because of the persistent demand in both public and private spheres.

What is accounting and what do accountants really do?

It is the process by which assets, liabilities, equity, income and expenses are monitored over a certain period of time. Accounting is also a body of rules, conventions and general standards established for uniformity in presentation and reporting of financial information to make them more relevant and informative. Accounting entails capturing financial activities, summarize and interpret them for its various users.

Accountants are involved in different levels of management. From simple recording of transactions to preparation of financial statements and report, to business analysis and even to controllership, accounting professionals play an important part in a company. They participate in cost efficiency measures, consensus of mergers and acquisitions, total quality management, development of information systems and tax management.

The accounting process is a series of activities that begins with a transaction and ends with the closing of the books. Because this process is repeated each reporting period, it is referred to as the accounting cycle and includes these major steps:

1. Identify the transaction or other recognizable event.

2. Prepare the transaction's source document such as a purchase order or invoice.

3. Analyze and classify the transaction.

4. Record the transaction by making entries in the appropriate journal, such as the sales journal, purchase journal, cash receipt or disbursement journal, or the general journal. Such entries are made in chronological order.

5. Post general journal entries to the ledger accounts.

6. Prepare the trial balance to make sure that debits equal credits.

7. Correct any discrepancies in the trial balance. If the columns are not in balance, look for math errors, posting errors, and recording errors.

8. Prepare adjusting entries to record accrued, deferred, and estimated amounts.

9. Post adjusting entries to the ledger accounts.

10. Prepare the adjusted trial balance. This step is similar to the preparation of the unadjusted trial balance, but this time the adjusting entries are included. Correct any errors that may be found.

11. Prepare the financial statements:

- Income statement: prepared from the revenue, expenses, gains, and losses

- Balance sheet: prepared from the assets, liabilities, and equity accounts

- Statement of retained earnings: prepared from net income and dividend information

- Cash flow statement: derived from the other financial statements

12. Prepare closing journal entries that close temporary accounts such as revenues, expenses, gains and losses.

13. Post-closing entries to the ledger accounts.

14. Prepare the after-closing trial balance to make sure that debits equal credits.

15. Prepare reversing journal entries (optional) to avoid double counting the amount, when the transaction occurs in the next period.

An important point of accounting is the preparation of a balance sheet. In financial accounting, a balance sheet or statement of financial position is a summary of the financial balances of a sole proprietorship, a business partnership or a company. Assets, liabilities and ownership equity are listed as of a specific date, such as the end of its financial year. Of the four basic financial statements, the balance sheet is the only statement which applies to a single point in time of a business' calendar year.

A standard company balance sheet has three parts: assets, liabilities and ownership equity. The main categories of assets are usually listed first, and typically in order of liquidity. Assets are followed by the liabilities.

The difference between the assets and the liabilities is known as equity or the net assets or the net worth or capital of the company and according to the accounting equation, net worth must equal assets minus liabilities.

Today, accounting is called «the language of business». The body of rules that governs financial accounting is called Generally Accepted Accounting Principles, or GAAP.

**Task 3. Read the statements below and choose the item with the central idea of the text.**

1. The accounting profession is demanded both in public and private spheres.

2. A balance sheet is an important point of an accounting process.

3. Accounting is the process including a number of steps by which assets, liabilities, equity, income and expenses are monitored over a certain period of time.

4. In their work accountants keep within the body of rules that governs financial accounting.

**Task 4. Match the parts of the sentences.**

|  |  |
| --- | --- |
| 1. Invoice, as well as a purchase order | a) adjusting entries are prepared  |
| 2. To make sure that debits equal credits | b) are the parts of a balance sheet |
| 3. Assets and liabilities | c) are made in chronological order |
| 4. The records of transactions | d) in order of liquidity |
| 5. To record estimated amounts  | e) is called a balance sheet |
| 6. Net worth is the difference | f) is the transaction's source document |
| 7. Assets are listed | g) prepare the after closing trial balance |
| 8. A summary of the financial balances | h) are the sources of an income statement |
| 9. Gains and losses | i) serves to a business success  |
| 10.The accounting profession | j) between assets and liabilities |

**Task 5. Fill in the gaps in the sentences using the words and word combinations from the box:**

1. Accountants … in total quality management.

2. Assets … by the liabilities in a balance sheet.

3. The accounting process begins with the … of a transaction.

4. The statement of retained earnings is prepared from … and dividend information.

5. Math errors can cause … in financial statements.

6. Accounting is a body of rules for … in reporting of financial information.

7. Accounting information can be performed for any kind of … .

8. A standard balance sheet has … parts.

9. Net worth is also called … or equity or the capital of the company.

10. GAAP is the body of rules … the financial accounting.

discrepancies, organization, participate, three, net income,

are followed, governing, uniformity, net assets, the identification

**Task 6. Match the words with the appropriate definitions.**

|  |  |
| --- | --- |
| 1) invoice | a) the state of owning things of valuethat can easily be changed into cash |
| 2) liquidity | b) a sum withdrawn from an account |
| 3) acquisition | c) ownership, right of property |
| 4) disbursement | d) a debt, a financial obligation |
| 5) debit | e) a written document containing a short  |
|  | specification and a price of goods |
| 6) credit | f) payment, expenditure |
| 7) income | g) a property owned by a company, that hasvalue and can be used or sold to pay debts |
| 8) proprietorship | h) a purchase or a process of buying |
| 9) assets | i) a sum recorded in receipts of a firm or a loan in a bank |
| 10) liabilities | j) receipts, profit, revenue |

**Text B**

**The Accounting Cycle**

The Accounting cycle can be imagined as a circle that repeats again and again throughout the life of business. The cycle starts when a transaction occurs. Every time a transaction is made it is recorded in the journal, in other words, it is entered.

Each record is called an entry. In the double entry system each transaction is recorded twice – as a credit to one account and a debit to another. How did this double entry appear? In Roman times the money lender sat at one side of a table, gave money to his customer with his right hand and wrote the value of the cash that was paid out on the right side. When the cash was repaid it was put on the left. With time these operations were recorded in the journals in two columns: for debits and credits. Credits went on the right, debits went on the left.

Every entry in the journal is transferred to a ledger, or a book of accounts. When an entry is transferred from the journal to the ledger it is posted. The ledger accounts may be kept in different forms, from sheets in manila folders to computer disk files. Each account is given an account title such as «Cash», «Payroll Account», «Accounts receivable», and an account number. All the account titles together with their numbers are listed on a special page which is called the chart of accounts.

Usually at the end of each accounting period the bookkeeper has to verify the accounts for accuracy. He has to make sure that every entry from the journal is posted to the ledger and that the debits and credits in the ledger are in balance. This procedure is called a Trial Balance.

Several kinds of errors are common in bookkeeping: numbers may be reversed in writing (for example, 65 instead of 56) or a digit is moved over one place (for example, 10,000 instead of 1,000). The bookkeeper can reverse the entry with incorrect information and reenter the entry correctly.

It should be remembered that it takes much time to locate an error later. It is easier to check work in the process than “to hunt” for an error later on. This will save time and effort. So the bookkeeper must try to avoid any errors.

If the trial balance does not balance, its columns are to be checked and rechecked to make sure that all postings are made properly and the journal debits and credits are equal to each other.

**Notes:**

money lender – ростовщик

manila folder – картонный скоросшиватель

to hunt – охотиться, искать

**Task 7. Find in the text English phrases corresponding to Russian ones.**

1. Цикл начинается, когда совершается сделка.

2. Когда долг возвращали, сумма записывалась слева.

3. Счета в бухгалтерской книге могут содержаться в разных формах.

4. Все названия счетов со своими номерами указываются на особой странице, которая называется планом счетов.

5. В конце отчётного периода бухгалтер должен проверить правильность счетов.

6. … удостовериться в том, что каждая запись перенесена из журнала в бухгалтерскую книгу.

7. Некоторые ошибки являются типичными в бухучёте.

8. Цифра передвигается на один разряд.

9. Бухгалтер может сторнировать проводку.

10. Следует помнить.

11. Экономить время и усилия.

12. Избегать любых ошибок.

13. … удостовериться в правильности каждой проводки.

14. … дебет равняется кредиту.

**Task 8. Find the sentences in the text, expressing the following ideas.**

1. Transactions are always registered in journals;

2. The bookkeeping procedure goes back to Roman times;

3. Account titles and their numbers are listed in the chart of accounts;

4. All accounts must be checked to make sure that they are accurate;

5. In accounting some mistakes are typical;

6. Finding an error in bookkeeping takes a lot of time;

7. The bookkeeper must be careful not to make mistakes;

8. In case there is no balance in trial balance columns each ledger posting must be checked.

**Task 9. Express agreement or disagreement with the statements. Correct wrong statements.**

That’s right. It’s true.

That’s wrong. It’s false.

1. Not every transaction is recorded in the journal.

2. Some of the entries are posted to the ledger.

3. Ledger accounts are kept in different forms.

4. Some of the accounts are given names and numbers.

5. Debits should not be equal to credits.

6. It is not necessary to make sure if the debits and credits in the ledger are in balance.

7. No errors occur in bookkeeping.

8. It is not important if the numbers in bookkeeping are reversed.

9. It is not difficult to locate an error.

10. It is necessary to check and recheck all the postings if the trial balance does not balance.

**Task 10. Answer the questions.**

1. How can the accounting cycle be imagined?

2. When does the accounting cycle begin?

3. What is a bookkeeping entry?

4. What is the idea of the double entry system?

5. Where is every entry posted to from the journal?

6. What is a chart of accounts?

7. What is done at the end of each accounting period?

8. What is a trial balance?

9. What errors occur in bookkeeping?

10. Is it easy to locate an error?

11. Why must the bookkeeper try to avoid errors?

12. What does the bookkeeper have to do if the trial balance does not balance?

**Task 11. Retell the text using the following phrases.**

The paper reports on…

The paper touches upon…

It is reported that…

Much attention is given to…

The paper points out that…

The paper deals with the problem of…

The paper provides information on…

The paper defines the phenomenon of…

**Task 12. Read the text and answer the questions.**

**Notes:**

corresponding – соответствующий

to add – добавлять

totals – общая сумма

**Text C**

The method of bookkeeping in use is the method of double entry. This method means that each debit entry has a corresponding credit entry, and each credit entry has a corresponding debit entry.

All the items which are recorded in all the accounts on the debit side should equal all the items which are recorded on the credit side of the books. In accounting a trial balance is periodically drawn up to make sure that the two sides of the book «balance».

A form of a trial balance is made up by listing all the accounts, adding all the debit entries and at the same time adding all the credit entries.

At first sight the balancing of a trial balance may seem correct. This, however, may be wrong. It means that some types of errors were not made, but there are other types of errors which are not seen in the totals of a trial balance.

1. What does the double entry bookkeeping mean?

2. Why is a trial balance drawn up?

3. What errors can lead to serious problems?

**UNIT 4**

**AUDIT**

**Section 1. Grammar**

**Модальные глаголы (Modal Verbs)**

Глаголы **can, may, must, should, ought, need** относятся к группе модальных глаголов ([Modal Verbs](http://study-english.info/modal.php)). [Модальные глаголы](http://study-english.info/modal.php) употребляются в сочетании с инфинитивом смыслового глагола. Они обозначают возможность, способность, вероятность, необходимость совершения действия, выраженного смысловым глаголом.

Не can do it himself. Он может сделать это сам.

They may come tonight. Они, может быть, придут сегодня вечером.

[Модальные глаголы](http://study-english.info/modal.php) не выражают конкретного действия, а показывают лишь отношение говорящего к действию, оценку действия, т. е. возможность, необходимость, предположительность, долженствование, разрешение и т. д.

Для правильного употребления модальных глаголов необходимо различать модальные категории:

**Способность**

Главный выразитель физических, умственных и иных способностей для выполнения действий – [глагол **can**](https://speakenglishwell.ru/glagol-can-v-anglijskom-yazyke-znacheniya-formy-upotreblenie/), который переводится на русский язык в значении «могу, умею».

We can speak Spanish well. Мы хорошо умеем говорить по-испански.

Он не изменяется по лицам и числам. Кроме того, **can** самостоятельно, без вспомогательных глаголов, создает вопросы и отрицания.

Can she write verses? Она умеет писать стихи?

My children can’t read yet. Мои дети еще не умеют читать.

В прошедшем времени форма **could** так же употребляется во всех лицах всех. Иногда ее заменяют сходным по значению managed (удалось). Для образования будущего времени применяют эквивалент **to be able to** (быть в состоянии).

Next year I will be able to speak Polish fluently.

В следующем году я смогу бегло говорить по-английски.

**Формальные возможности, просьбы и разрешения**

Формальные возможности, то есть возможности, связанные с внешними обстоятельствами, выражаются **[may](https://speakenglishwell.ru/modalnyj-glagol-may-formy-i-situatsii-upotrebleniya/%22%20%5Ct%20%22_blank)** и его формой прошедшего времени **might**. Он переводится как «мочь», но в значении разрешения и возможности, близком к своему синониму **to be allowed to** (быть позволенным).

We may play football on Friday. Мы можем сыграть в футбол в пятницу.

Часто можно встретить использование **may** в вопросительной форме в качестве просьбы.

May Jack visit us? – Можно Джек навестит нас?

Часто для выражения просьбы используется глагол **can.**

Can I speak to Jane? Могу я поговорить с Джейн?

**Необходимость, запреты, предположения и советы**

Категоричную необходимость выражает [модальный глагол **must**](https://speakenglishwell.ru/modalnyj-glagol-must-pravila-primery/). Он выражает долженствование, определенное человеком для себя самостоятельно, т.е. это не внешнее давление, а принятие решения по личным мотивам и принципам.

I must go home. Я должен пойти домой.

В отрицательной форме данный глагол играет роль строгого запрета, практически приказания.

You mustn’t  talk that way with your parents. Ты не должен говорить со своими родителями в таком тоне.

Must не образует будущее и прошедшее время. Эти формы образуются при помощи эквивалентов be to/ have to.

Основное назначение have to – указание на вынужденную необходимость совершения действия, т.е. на внешние обстоятельства.

We had to make the report yesterday. Мы должны были сделать этот отчет вчера.

She has to go to the office on Saturday. Она вынуждена пойти в офис в субботу.

Do I have to make this report? Я должен сделать этот отчет?

Оба глагола также используются для выражения предположений, но must употребляют в этой роли чаще, чем have to. В переводе на русский язык это значение выражено вводным сочетанием «должно быть».

It must be true. Это, должно быть, правда.

Если необходимость и долг возникли в результате предварительной договоренности, то используется эквивалент be to. Он изменяется по числам и лицам, и означает «должен, обязан», предполагая предварительную договоренность.

The driver is to meet you at 3 o’clock. Водитель должен встретить тебя в 3 часа.

Эта форма может применяться в прошедшем и будущем времени, причем в конструкции будущего to be заменяется на to have.

The guide will have to meet this delegation next Monday. Экскурсовод должен встретить эту делегацию в следующий понедельник.

Настоятельный совет выражают глаголы **[should](https://speakenglishwell.ru/modalnyj-glagol-should/%22%20%5Ct%20%22_blank)** и**[ought to](https://speakenglishwell.ru/ought-to-modalnyj-glagol/%22%20%5Ct%20%22_blank).** У них одна форма, поэтому они употребляются только в настоящем времени.

You ought to help your little brother.  Тебе следует помогать младшему брату.

**Эквиваленты модальных глаголов**

Модальные глаголы имеют эквиваленты. При помощи эквивалентов может образовываться любая временная форма модальных глаголов. При этом глаголы to be и to have употребляется в личной форме Present, Past или Future Simple.

**Личные формы глагола to be**

|  |  |  |
| --- | --- | --- |
|  **Present** |  **Past** |  **Future** |
| I am | We are | I was | We were | I will be | We will be |
| You are | You are | You were | You were | You will be | You will be |
| HeShe isIt | They are | HeShe wasIt | They were | HeShe will beIt | They will be |

В Present Simple глагол have to имеет две формы: для 3 лица ед.ч. – has, для остальных лиц – have. Вопросы и отрицания строятся при помощи вспомогательных глаголов do/ does.

Do you have to meet her at the station? Вам надо встретить ее на вокзале?

В Past Simple используется форма had to и вспомогательный глагол did соответственно, во Future Simple – форма will have to, при этом вспомогательный глагол will ставится на первое место в вопросительном предложении.

**Modal Verbs**

|  |  |  |  |
| --- | --- | --- | --- |
| Present | Эквиваленты | Past | Future |
| Can | be able to | сould | will be able to |
| May | be allowed to | might | will be allowed to |
| Must ShouldOught | be to/have to | was towere tohad to | will be towill have to |

You **can** come today = You **are able** **to** come today.

You **could** come yesterday = You **were able to** come yesterday.

You **will be able** to come tomorrow.

**Отрицательная форма** **модальных глаголов** образуется при помощи частицы not, которая ставится непосредственно после модального глагола. В настоящем времени can пишется слитно с not.

He cannot do it. You may not take it. He must not go there.

Также в отрицательной форме часто употребляются сокращения, например: **can’t**, **couldn’t**, **mustn’t**, **needn’t** и др.

**В вопросительных предложениях** [модальный глагол](http://study-english.info/modal.php) стоит на первом месте либо сразу после вопросительного слова.

 Can I help you? Могу я вам помочь?

 Who can do it? Кто может это сделать?

**Отличительные свойства модальных глаголов**

1.Не имеют окончания –**s** в 3-м лице единственного числа настоящего времени.He can do it. He may take it. He must go there. He ought to help him. Need he do it?

2.Не имеют неличных форм (инфинитива, герундия и причастия)

3.Не употребляются как отдельный член предложения – простое глагольное сказуемое, но только в сочетании с еще одним, не модальным, глаголом в форме инфинитива без частицы **to** (кроме **ought** и иногда **need**), образуя составное глагольное сказуемое. I must go there. Я должен пойти туда. You needn't do it. Вам не нужно делать этого. Но: You ought to help him. Вам следовало бы помочь ему.

4.Вопросительная и отрицательная формы модальных глаголов образуются без вспомогательного глагола: в вопросительных предложениях модальный глагол ставится перед подлежащим, в отрицательных – после него ставится отрицание **not**.Can you do it? May I take it? Must he go there? Ought he to help him? Need he do it? He oughtn’t to help him. He needn’t do it.

5. Не имеют формы прошедшего времени кроме **can** (**could), may** (**might**) и аналитических форм (будущего времени, продолженного вида, перфектных форм и форм страдательного залога). В случае необходимости вместо отсутствующих форм используются **эквиваленты** модальных глаголов

**Task 1. Translate the sentences with modal verbs and their equivalents.**

1. Internal audit can be understood as internal control of financial and non-financial data within a company.

2. An auditor has to ascertain the validity and reliability of information.

3. Analysis of the data may be performed hourly, daily, weekly or monthly.

4. The work should be done on a test basis.

5. An auditor was to express an opinion on company affairs.

6. Audit is to prevent errors or fraud.

7. Audit professionals will be able to specialize in different kinds of audit.

8. Auditors must be competent and objective persons.

9. They will have to issue an auditor’s report.

10. Managers and accountants of the company could present financial statements to audit professionals.

**Task 2. Fill in the gaps with modal verbs and their equivalents.**

1. The bookkeeper … verify the accounts for accuracy.

2. If you wanted to be sure, you … to check the entries carefully. 3. Having bought the goods of our firm, the customers … to sell the goods to other companies.

4 Transactions … to be entered in chronological order.

5. You … not have so many corrections in the document. You … to rewrite.

6. A lot of money … be saved on the transaction closed two days ago.

7. We … pay the money we borrowed last month.

10. We … purchase this equipment on credit long ago.

**Task 3. Find in the text the sentences with modal verbs and their equivalents and translate them.**

**Section 2. Vocabulary and word study**

**Active Vocabulary**

|  |  |
| --- | --- |
| 1) evaluation | оценка |
| 2) energy conservation | сохранение энергии |
| 3) to ascertain | удостовериться |
| 4) validity | законность |
| 5) assessment | оценка |
| 6) internal control | внутренний контроль |
| 7) goal | цель |
| 8) constraints | ограничения |
| 9) assurance | уверенность |
| 10) quantitative | количественный |
| 11) qualitative | качественный |
| 12) vital | жизненно важный |
| 13) environmental | экологический |
| 14) fairness | честность |
| 15) competent | компетентный |
| 16) to issue | составить (отчет) |
| 17) labor | труд |
| 18) verification | проверка |
| 19) adherence | соблюдение |
| 20) objective | цель |
| 21) to ascertain | удостовериться |
| 22) external | внешний |
| 23) entity | величина, единица |
| 24) profit | прибыль |
| 25) irrespective | безотносительно |
| 26) legal | юридический, законный |
| 27) to conduct | проводить |
| 28) personnel | штат служащих |
| 29) sufficient | достаточный |
| 30) staff augmentation | увеличение штата |

**Task 1. Pay attention to the correct pronunciation of the international words from the text below. Give their Russian equivalents without a dictionary.**

Auditor, organization, project, product, concept, energy, conservation, goal, material, numerical, factor, associate, subject, safe, security, mission, objective, competent, accurate, examination, fact, legal, form, conductor.

**Task 2. Translate the following noun combinations.**

Project management, quality management, energy conservation, on a test basis, subject area, information systems performance, government agency, performance audit, mission objectives, security audit, informational systems audit, consultant auditor, staff augmentation.

**Task 3. Translate the following word combinations from the text.**

To express an opinion, to provide an assessment, statistical sampling, material misstatement, a vital part, environmental concerns, nonprofit organizations, an increasing need, in satisfying mission objectives, to issue an auditor’s report, manufacturing of any article, checking for adherence, governing bodies, third parties, external users, the fairness of financial statements.

**Task 4. Find English equivalents of the following Russian words and word combinations.**

|  |  |
| --- | --- |
| 1. требовать2. пропускать, не включать3. поддерживать4. вести журнал5. продавать в кредит6. существовать7. иметь дело с чем-л.8. не обращать внимания9. обусловливать10. предлагать11. корректировать12. отражать13. снимать деньги со счёта14. относить на счёт | a) to withdraw moneyb) to reflectc) to offerd) to ignoree) to existf) to maintain a journalg) to omith) to requirei) to maintainj) to make a sale on accountk) to deal withl) to stipulatem) to adjustn) to charge against |

**Task 5. Match the words in column A with the definitions in column B.**

|  |  |
| --- | --- |
| **A** | **B** |
| 1) frequent2) receipt3) purchases journal4) cash payments journal5) cash receiptjournal6) list price7) capital account8) prompt payment9) sales journal10) to stipulate11) discount | a) a specialized accounting journal used in an accounting system to keep track of the sales of items that customers have purchasedb) a journal used to record all cash payments made by a companyc) an offer from the supplier to the purchaser, to reduce the selling price if the payment is made within a certain period of timed) to put forward, as a necessary conditione) payment on timef) a journal used for recording credit purchases such as business supplies, equipment, and othersg) often happeningh) an account in which a firm records expenditure on capital itemsi) the selling price of something as stated in a catalogue or price list; often subject to discountsj) a journal used to record sales of merchandise for cashk) money received |

**Section 3. Reading and speaking**

**Task 1. Read the text. Agree or disagree with the statements. Define: «true» or «false».**

1. Audit is a part of accounting.

2. Auditing includes only financial subject areas.

3. To prevent errors and fraud is not the aim of auditing.

4. A need for audit professionals is now decreasing in non-profit organizations.

5. Generally accepted audit standards are established by governing bodies.

6. The standards of consultant and external auditors are the same.

7. An audit is an evaluation of a person, organization, system, process, enterprise, project or product.

8. An audit is performed by independent persons.

9. There are different kinds of audit.

10. The consultant auditor may work only as part of the audit team.

**Task 2. Read and translate the text.**

**Text A**

**What is Audit?**

The general definition of an audit is an evaluation of a person, organization, system, process, enterprise, project or product. The term most commonly refers to audits in accounting, but similar concepts can also exist in project management, quality management, and energy conservation.

Audits in accounting

Audits should be performed to ascertain the validity and reliability of information; also to provide an assessment of a system's internal control. The goal of an audit is to express an opinion on the person/organization/system (etc) in question, under evaluation based on work done on a test basis.

Due to practical constraints, an audit must seek to provide only reasonable assurance that the statements are free from material error. Hence, statistical sampling can be adopted in audits. In the case of financial audits, a set of financial statements are said to be true and fair when they are free of material misstatements - a concept influenced by both quantitative (numerical) and qualitative factors.

Auditing is a vital part of accounting. Traditionally, audits were mainly associated with gaining information about financial systems and the financial records of a company or a business (see financial audit). However, recent auditing has begun to include non-financial subject areas, such as safety, security, information systems performance, and environmental concerns. With nonprofit organizations and government agencies, there has been an increasing need for performance audits, examining their success in satisfying mission objectives. As a result, there are now audit professionals who specialize in security audits, information systems audits, and environmental audits.

In financial accounting, an audit is an independent assessment of the fairness by which a company's financial statements are presented by its management. It is performed by competent, independent and objective person(s) known as auditors or accountants, who then issue an auditor’s report based on the results of the audit.

In cost accounting, it is a process for verifying the cost of manufacturing or producing of any article, on the basis of accounts measuring the use of material, labor or other items of cost. In simple words the term, cost audit, means a systematic and accurate verification of the cost accounts and records, and checking for adherence to the cost accounting objectives. According to the Institute of Cost and Management Accountants, a cost audit is "an examination of cost accounting records and verification of facts to ascertain that the cost of the product has been arrived at, in accordance with principles of cost accounting."

An audit has to adhere to generally accepted standards established by governing bodies. These standards assure third parties or external users that they are able to rely upon the auditor's opinion on the fairness of financial statements, or other subjects on which the auditor expresses an opinion.

The Definition for Auditing and Assurance Standard (AAS)1 by ICAI – «Auditing is the independent examination of financial information of any entity, whether profit oriented or not, and irrespective of its size or legal form, when such an examination is conducted with a view to expressing an opinion thereon».

Consultant auditors are external personnel contracted by the firm to perform an audit following the firm's auditing standards. This differs from the external auditor, who follows their own auditing standards. The level of independence is therefore somewhere between the internal auditor and the external auditor. The consultant auditor may work independently, or as part of the audit team that includes internal auditors. Consultant auditors are used when the firm lacks sufficient expertise to audit certain areas, or simply for staff augmentation when staff are not available. Quality auditors may be consultants or employed by the organization.

**Task 3. Read the statements below and choose the item containing the central idea of the text.**

1. The definitions of audit.

2. Audit standards.

3. Audit as a vital part of accounting.

4. Audit in different subject areas of accounting.

**Task 4. Match the parts of the sentences.**

|  |  |
| --- | --- |
| 1. Audit is to provide assurance | a)with financial information |
| 2. An auditor should ascertain | b) is called a cost audit |
| 3. Audit is often associated | c) on a contract basis |
| 4. Audit professionals can specialize | d) on financial and non- financial data |
| 5. The results of the audit | e) the reliability of information |
| 6. A process for verifying the cost of articles | f) quality auditors |
| 7. Auditors should always follow | g) in security and environmental audit |
| 8. Auditing process includes | h) accepted standards |
| 9. An organization may employ | i) monitoring of financial data |
| 10.Consultant auditors work | j) are presented in auditor’s report |

**Task 5. Fill in the gaps in the sentences using the words and word combinations from the box.**

1. Audit is used to check whether a company’s … … is handled correctly.

2. Internal controls are functioning to prevent … or … .

3. Statistical … can be adopted in audits.

4. In financial accounting audit is an independent assessment of a company's … … presented by its management.

5. In … … audit is performed on the basis of accounts measuring the use of material, labor or other items of cost.

6. Governing bodies … audit standards.

7. Due to adherence to accepted standards customers can rely upon the … … on the fairness of financial statements.

8. The examination of financial information of any entity should be … .

9. Consultant auditors, as well as quality auditors refer to external … contracted by the firm.

10. Consultant auditors are used to audit certain areas, or for … .

cost accounting, auditor’s opinion, errors, financial information, establish, personnel, financial statements, sampling, stuff augmentation, fraud, independent

**Task 6. Match the words with the appropriate definitions.**

|  |  |
| --- | --- |
| 1) assessment | a) a selective monitoring |
| 2) evaluation | b) to supply, to deliver, to make available for use |
| 3) enterprise | c) running a business or a factory, a plant, a firm |
| 4) entity | d) inner, inside |
| 5) to provide | e) outer, outside |
| 6) external | f) an increase, an expansion of smth |
| 7) internal | g) an estimation and calculation of the amount, quality and value of smth |
| 8) augmentation | h) the determination that smth is true by means of facts |
| 9) sampling | i) any object or thing, an item or question |
| 10) verification | j) an amount fixed for payment |

**Task 7. Read and translate the text.**

**Text B**

A general journal requires 3 lines on the page: a debit, a credit and a line for the explanation. If the business sells many items daily for cash or makes frequent purchases, the general journal can become full of entries and it will be difficult to use. Common types of entries are grouped into special journals.

A special journal is a condensed version of the general journal in which a single line is used for debits and credits and the explanation is omitted. It still remains true that the total of debits should be equal to the total of credits.

There are different types of special journals. Many businesses use mainly four special journals: sales journal; cash receipts journal; purchases journal and cash payments journal (which is sometimes called a disbursement journal). The reason for using one or all of the special journals is the volume of business transactions.

Many businesses receive and pay out cash in many transactions. Therefore, it is common to have a cash receipts journal and a cash payments journal.

When a firm purchases many items for inventory on credit, a purchases journal is maintained. The entries in the purchases journal are posted to a number of different accounts, such as Accounts Payable, Office Supplies and so on, which are listed in the Chart of Accounts.

If many sales are made «on account», that is on credit, a sales journal is common. The entries in the sales journal show the invoice number, the account which is debited and the accounts to which the entries will be posted.

Special journals have columns which are reserved for the usual accounts. Sometimes there are situations when no column exists for a transaction. Such a transaction will be entered in the Sundry column. Transactions which are entered in the Sundry column are then posted line by line to the appropriate ledger accounts.

A bookkeeper deals with several kinds of discounts, or reductions, from the list price of goods. When transactions in which goods are sold or purchased at a discount are entered, the entry shows only the amount which is actually paid or received, and the discount is ignored.

Sellers offer trade discounts to businesses which purchase their goods. If payment is made earlier than stipulated, firms may offer discounts for prompt payment.

All processes that make up a bookkeeper’s job (making journal entries, posting them to ledger accounts, making a trial balance) consist of collecting and recording data. These data which are collected and recorded by the bookkeeper are used in financial statements. But before final financial reports are made it is necessary to make adjustments, that is changes, in the figures of the trial balance. These adjustments reflect all changes that were not recorded in entries and postings. For example, wages, salaries or commissions may be owed but not yet paid and not shown on expense accounts.

Before the accounting cycle starts all over again the books must be closed, that is prepared for the new accounting period. The final stage of closing the accounts is to transfer the balances of these accounts to a new account which is called profit or loss account. In this process the capital account must be adjusted by the amount of profit and loss incurred in the previous period. And it also must be adjusted to reflect money drawn by the owner for personal use. This money is recorded in the drawing account.

The drawing account is the ledger account in which the bookkeeper records money the owner withdraws for personal use. When the accounts are closed the debit balance in the drawing account is charged against capital.

**Task 8. Find in the text English phrases corresponding to Russian ones.**

1. …общий журнал может быть переполнен записями.

2. Записи одного типа сгруппированы в отдельные журналы.

3. Пояснение опускается.

4. Одна строка используется как для кредитовых, так и для дебетовых проводок.

5. В основном используются четыре специальных журнала: журнал продаж, журнал денежных поступлений, журнал закупок, журнал денежных расходов.

6. Многие предприятия получают наличные и платят наличными.

7. Иногда для сделки не имеется колонки в специальном журнале.

8. … проводятся строка за строкой…

9. Скидки с прейскурантной цены товара.

10. Скидка за досрочный платёж.

11. Вся работа бухгалтера состоит из сбора и регистрации данных.

12. … который называется счётом прибылей и убытков.

13. В счёт капитала должны быть внесены поправки, касающиеся прибыли и убытков.

14. Деньги, снятые со счёта для личного пользования, регистрируются в счёте изъятий.

**Task 9. Find the sentences in the text, expressing the following ideas.**

1. If a company sells or buys a lot of goods every day, it will be difficult to use the journal;

2. Every journal has entries of one type;

3. Cash receipts and payments are registered in special journals;

4. The entries of the purchases journal are transferred to several accounts;

5. The entries from the Sundry column are transferred to ledger accounts;

6. There are different discounts from the list price of goods;

7. Reduction from the list price is given when payment is made ahead of time;

8. Certain changes are required in the figures of the trial balance before the final financial statements are made;

9. The adjustments show changes that were not recorded in entries and postings;

10. All the balances are transferred to the profit and loss account;

11. The bookkeeper records money withdrawn for personal use in the drawing account.

**Task 10. Express agreement or disagreement with the statements. Correct wrong statements.**

That’s right. It’s true.

That’s wrong. It’s false.

1. The general journal is always easy to use.

2. It is not necessary for special journals to have equal totals of debits and credits.

3. Sundry columns are reserved for usual accounts.

4. When many items are purchased, a sales journal is used.

5. A sales journal is used when many sales are made on credit.

6. When cash is received and paid out, a cash receipts journal and a cash payments journal are used.

7. Discounts are offered for all transactions.

8. A special discount is offered for prompt payment.

9. Adjustments are made in financial statements.

10. Adjustments do not reflect changes in entries and postings.

11. If the two columns of the trial balance are equal, it shows the accuracy of the previous entries.

**Task 11. Answer the questions.**

1. When can it become difficult to use general journal?

2. How many lines on the page are required for a general journal and for a special journal?

3. What is the purpose of special journals?

4. What rule remains true both for general and special journals?

5. What is a disbursement journal?

6. What journals are maintained for purchases and for sales?

7. Where are the entries from the purchases journal posted?

8. What transactions are entered in the Sundry column?

9. When are trade discounts offered?

10. When is it necessary to make adjustments?

11. What do adjustments in the trial balance reflect?

12. What should be done before the new accounting cycle starts again?

13. Where is the money drawn for the owner’s personal use recorded?

14. What is a drawing account?

**Task 12. Retell the text using the following phrases.**

The paper reports on…

The paper touches upon…

A careful account is given to…

It is reported that…

Much attention is given to…

The paper points out that…

The paper deals with the problem of…

The paper provides information on…

The paper defines the phenomenon of…

The paper covers such points as…

**Task 13. Read the text and answer the questions.**

**Text C**

To encourage their customers to pay their accounts promptly a company may offer to accept less money if payment is made within a definite period of time. The amount of the reduction of the sum to be paid is called a cash discount. The term «cash discount» means not only discounts given for prompt payment in cash, but also discounts given for payment by check.

A cash discount is usually given as percentage, and the details of the percentage and the period within which payment is to be made are shown on sale documents. A usual period for which a discount is given is one month from the date of the transaction.

There are two different types of discounts. First, discounts may be given to firms to which the company sells goods. Such discounts are called discounts allowed. Also the company may receive cash discounts from firms from which it buys goods. This kind of discount is known as discount received.

**Notes:**

less – меньше

percentage – процент

discount allowed – предоставленная скидка

discount received – полученная скидка

to encourage – поощрять

1. What is a discount?

2. When is a discount offered?

3. Does the discount depend on the method of payment?

4. How is the discount shown on sale documents?

5. What is the usual period for which a cash discount is offered?

6. What two types of discounts exist in business operations?

**ЗАКЛЮЧЕНИЕ**

Учебное пособие представляет собой взаимосвязанный комплекс материалов, в процессе работы над которым обучающиеся должны овладеть профессиональной англоязычной терминологией, активизировать грамматические структуры, усовершенствовать их реализацию во всех видах речевой деятельности. Таким образом, логическая структура учебного пособия позволяет осуществлять формирование коммуникативной компетенции, под которой понимается умение соотносить языковые средства с конкретными сферами, ситуациями, условиями и задачами профессионального общения, предполагающего ознакомление с международными практиками и инновационными технологиями, а также осуществление профессионального взаимодействия и обмен опытом в профессиональной деятельности.

Многообразие учебного материала позволяет варьировать объем заданий и может способствовать решению некоторых сложных задач, связанных с дифференцированным подходом к обучению, учетом индивидуальных особенностей и степени подготовки обучающихся.

Так как характер учебного материала, его методическая организация делают возможным взаимосвязанное обучение всем видам речевой деятельности на иностранном языке, способствуют изучению грамматического строя английского языка, обучению чтению и переводу англоязычной литературы, они также обеспечивают постепенный переход к работе с аутентичными профессионально ориентированными текстами.

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