Тема 3: « Accounting Theory» (Теория

бухгалтерского дела).

1. Запишите новые ЛЕ в рабочую тетрадь:

applied mathematics - прикладная математика

value - 1) ценность; 2) стоимость, стоимостное выражение, цена; 3) валюта;

assets -имущество, средства, авуары, ресурсы, активы

liabilities -долги, денежные обязательства, задолженность

passage -1) проход, проезд; 2) путь; 3) принятие (закона)

to refer - отсылать, направлять, передавать на рассмотрение

entity - экономический субъект, экономическая единица

accounting records - бухгалтерская документация, бухгалтерские документы

non-profit organization - некоммерческая организация

stock - запас, резерв, фонд; инвентарь, имущество

balance - баланс, равенство

to owe - 1) быть должным, быть в долгу перед кем-л.; 2) быть обязанным;

equity -собственный капитал, собственные средства

to wind (wound, wound) up -ликвидировать, закрыть (фирму)

measurement - замер, измерение, размер

balance sheet -(бухгалтерский) баланс, балансовый отчет

algebraically-алгебраически, алгебраическим способом

accounting equation-уравнение баланса, балансовое уравнение

intended use-использование по назначению

income-доход, поступления; заработок

expenses - расходы, издержки

drawings - изъятия

depreciation - амортизация

income statement - декларация о доходах

to occur-1) бывать; 2) возникать; 3) встречаться

excess - избыток, излишек

in a similar fashion - подобным образом

totals - итоги

to exceed -превышать, превосходить

retained earnings-нераспределенная прибыль

net profit -чистая прибыль

expenditure - трата, расходование, затрачивание

retained - удержанный, удерживаемый

loss - убыток

net loss - чистый убыток, чистые потери

performance - результативность, производительность, эффективность;

statement of financial performance-отчет о финансовых результатах

profit and loss statement - отчет о прибылях и убытках

common practice - установившаяся практика

accounting system - система учета, бухгалтерская система

posting - оприходование; перенос (записи) в гроссбух

general ledger-главная книга, общий гроссбух

chart of accounts-план счетов, план счетов бухгалтерского учета

to be the case - иметь место, быть верным, правильным

to post - заносить в бухгалтерскую книгу, делать проводку

trial balance - оборотно-сальдовая ведомость

to obviate - избегать; устранять; избавляться

conversely - наоборот, обратно, вспять, назад

to deduce - приходить к заключению, сделать вывод

essential - 1) существенный; 2) неотъемлемый, необходимый

2. Прочитайте и переведите текст:

The basic concepts of accounting as we understand them today were first published in Italy in 1494 by Luca Pacioli (1445 - 1517). He described them in a section of his book on applied mathematics. Pacioli was a Franciscan monk whose life and work was dedicated to the glory of God.

Accounting is the process of measuring and recording the financial value of the

assets and liabilities of a business and monitoring these values as they change with the passage of time. When we refer to a business we could be referring to an

individual, a company or any other entity for which accounting records are to be

kept (for example a church, club or other non-profit organization).

The assets of a business are those things that belong to the business that have a

positive financial value i.e. items that could be sold by the business in exchange for money. Examples of assets include land, buildings, vehicles, stock, equipment, rare gold coins, bank accounts with positive balances and money owed to the business by its debtors.

The liabilities of a business are those things that belong to the business but unlike

assets have a negative financial value i.e. items that will require the payment of

money by the business at some point in the future. Examples of liabilities include

unpaid bills, unpaid taxes, unpaid wages, rusty motor vehicles, stock that has

passed its use-by date, overdrawn bank accounts and money owed by the business to its creditors.

The equity of a business is defined as the value of the assets minus the value of the liabilities. In other words the equity is the financial value that would be left if all the assets were sold and the money from the sale was used to pay off all the

liabilities. Another way of expressing this is to say that the equity is the amount of

money that would be released if the business was to be wound up.

The assets, liabilities and equity of a business are all financial measurements that

relate to a particular point in time. The financial statement that is used to present

this information is known as the balance sheet. The balance sheet is a statement of the assets, liabilities and equity of a business as they exist at a particular point in time.

The relationship between the assets, the liabilities and the equity can be

represented algebraically by what is commonly known as the accounting equation.

If we use the letter A to represent the assets, the letter L to represent the liabilities and the letter P to represent the equity then the accounting equation is P = A – L.