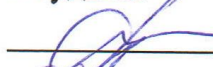


Учреждение образования
«Брестский государственный технический университет»
Экономический факультет
Кафедра бухгалтерского учета, анализа и аудита


СОГЛАСОВАНО

Заведующий кафедрой
«Бухгалтерского учета, анализа
и аудита»

 Н.В.Потапова
« 09 » 06 2025 г.

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ЭЛЕКТРОННЫЙ УЧЕБНО-МЕТОДИЧЕСКИЙ КОМПЛЕКС
ПО УЧЕБНОЙ ДИСЦИПЛИНЕ
«ПРОФЕССИОНАЛЬНАЯ ЛЕКСИКА БУХГАЛТЕРА НА АНГЛИЙСКОМ ЯЗЫКЕ»

для специальности:

6-05-0411-01 Бухгалтерский учет, анализ и аудит

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ПОЯСНИТЕЛЬНАЯ ЗАПИСКА

Актуальность изучения дисциплины обусловлена тем, что современный социум выдвигает новые требования к профессиональной подготовке специалистов, усилилось внимание к подготовке профессиональных кадров качественно нового уровня, которые не только обладают комплексом глубоких и прочных знаний в области бухгалтерского учета, анализа и аудита, но и владеют рядом других значимых компетенций, включая владение иностранным языком. Современный специалист в области бухгалтерского учета нуждается не только в знании разговорного иностранного языка, но и свободном владении профессиональной лексикой. В связи с этим объективно существует необходимость изучения учебной дисциплины «Профессиональная лексика бухгалтера на английском языке».

Основные цели изучения учебной дисциплины «Профессиональная лексика бухгалтера на английском языке»:

- формирование у студентов теоретической иноязычной коммуникативной компетенции, позволяющей использовать иностранный язык для осуществления своей профессиональной деятельности;
- приобретение практических навыков речевого общения на английском языке в пределах тематики, предусмотренной программой специализации.

Достижение указанной цели предполагает решение следующих задач:

- коммуникативные задачи, которые включают обучение следующим практическим умениям и навыкам: чтению оригинальной литературы соответствующей отрасли знаний на иностранном языке; оформлению извлеченной из иностранных источников информации в виде перевода, реферата, аннотации; устного общения в монологической и диалогической форме по специальности (доклад, сообщение, презентация и т.п.);
- когнитивные (познавательные) задачи, которые предполагают развитие умения производить различные логические операции (анализ, синтез, установление причинно-следственных связей, аргументирование, обобщение и вывод, комментирование);
- развивающие задачи предусматривают формирование следующих способностей и личностных качеств: способность четко и ясно излагать свою точку зрения по обсуждаемой проблеме на иностранном языке; способность понимать и ценить чужую точку зрения; стремиться к сотрудничеству, достижению согласия, выработке общей позиции в условиях различия взглядов и убеждений; стремление к самообразованию, самосовершенствованию и самоорганизации; готовность к различным формам и видам международного сотрудничества (совместный проект, грант, конференция, симпозиум, семинар и др.), а также к освоению достижений в профессиональной сфере в странах изучаемого языка.

Дисциплина «Профессиональная лексика бухгалтера на английском языке» логично связана с другими курсами учебного плана специальности

6-05-0411-01 «Бухгалтерский учет, анализ и аудит» и базируется на знаниях, полученных студентами при изучении дисциплин: «Основы учетно-аналитических процессов организаций». В свою очередь, знания, полученные при изучении курса «Профессиональная лексика бухгалтера на английском языке» необходимы студентам для изучения дисциплин: «Международные стандарты аудита», «Международные стандарты финансовой отчетности».

Для приобретения профессиональных компетенций в результате изучения учебной дисциплины «Профессиональная лексика бухгалтера на английском языке» студент должен:

знать:

- ключевые понятия английского языка для профессионального общения;
- основные фонетические, грамматические и лексические правила;
- основные понятия, термины и концепции современной теории перевода;
- факторы, обуславливающие выбор варианта перевода.

уметь:

- понимать англоязычную речь;
- осуществлять перевод различных классов слов;
- определять условия актуализации значений многозначных слов.

владеть:

- навыками беседы с активным использованием ключевой профессиональной лексики, чтения аутентичных текстов;
- базовыми навыками и умениями оформления письменного высказывания на профессиональную тему.

Программа по дисциплине «Профессиональная лексика бухгалтера на английском языке» предназначена для студентов 1-го курса специальности 6-05-0411-01 «Бухгалтерский учет, анализ и аудит» дневной формы получения образования. Данная дисциплина относится к факультативным.

ТЕОРЕТИЧЕСКИЙ РАЗДЕЛ

Отсутствует.

ПРАКТИЧЕСКИЙ РАЗДЕЛ

ТЕМА 1. INTRODUCTION TO ACCOUNTING

Vocabulary to the task 1

Accountancy|ə'kaʊnt(ə)nsɪ|– бухгалтерский учет, бухгалтерское дело, счетоводство (чаще используется в значении "профессиональная деятельность"). Syn: *accounting*
Accounting|ə'kaʊntɪŋ|– 1) учет; бухгалтерский учет: а) (система сбора и обработки финансовой информации о предприятии, позволяющая пользователям выносить обоснованные суждения о финансовом положении организации или физического лица и принимать экономические решения); б) (совокупность принципов и процедур ведения учета и составления отчетности); в) (наука о таких системах, принципах и процедурах; сфера труда бухгалтера). Syn: *accountancy*; 2) отчеты, отчетность (любые документы, отражающие деятельность предприятия за определенный период).

Bookkeeping|'bʊkki:piŋ|– счетоводство, ведение бухгалтерских книг (стадия учета, которая заключается в регистрации хозяйственных операций в учетном регистре): *bookkeeping transactions* – бухгалтерские операции.

General ledger|'dʒen(ə)r(ə)l||'ledʒə|– главная [общая бухгалтерская] книга, общий грощбух, грощбух (основная бухгалтерская книга компании, которая содержит всю информацию о ее финансовом положении; контрольные счета в этой книге суммируют данные из других книг): *general ledger inventory records* – инвентарные счета главной бухгалтерской книги. Syn: *ledger, accounting ledger*

adjusting entries|ə'dʒʌstɪŋ||'entrɪz|– корректирующая проводка (запись, проводимая в конце отчетного периода для подготовки отчетности).

Vendor|'vendɔ:|or sales invoices|seɪlz||'ɪnvɔɪs| – счет-фактура, выставленная поставщиком или покупателем;

Accounts payable|ə'kaʊnts||'reɪəb(ə)l| – кредиторская задолженность, счета к оплате [к платежу], счета кредиторов: а) (стоимостное выражение обязательств должника перед своими кредиторами, состоит из неосуществленных платежей поставщикам за отгруженные товары, неоплаченных налогов, невыплаченной начисленной заработной платы, неоплаченных долгов и т.п.); б) (статья в балансе, по которой отражаются сумма обязательств предприятий перед поставщиками и т. п.). Syn: *trade creditors, bills payable, payable, trade payables*

accounts receivable|ə'kaʊnts||rɪ'si:vəb(ə)l| – дебиторская задолженность, счета к получению, счета дебиторов: а) (ожидаемые поступления: суммы, которые должны быть получены от клиентов за товары и услуги, напр., средства, причитающиеся рекламному агентству от клиента; средства, причитающиеся издателю по подписке в кредит и т.д.): *to manage accounts receivable* – управлять дебиторской задолженностью. Syn: *bills receivable, trade debtors, receivables, receivable, trade*

receivables; б) (статья в балансе, по которой отражаются сумма обязательств других лиц (напр., покупателей, клиентов и т. п.) перед данной организацией).

Task 1. Read and translate.

The term *bookkeeping* means different things to different people:

- Some people think that *bookkeeping* is the same as accounting. They assume that keeping a company's books and preparing its financial statements and tax reports are all part of bookkeeping. Accountants do not share their view.

- Others see *bookkeeping* as limited to recording transactions in journals or daybooks and then posting the amounts into accounts in ledgers. After the amounts are posted, the bookkeeping has ended and an accountant with a college degree takes over. The accountant will make adjusting entries and then prepare the financial statements and other reports.

- The past distinctions between bookkeeping and accounting is the use of computers and accounting software. For example, a person with little bookkeeping training can use the accounting software to record vendor invoices, prepare sales invoices, etc. and the software will update the accounts in the general ledger automatically. Once the format of the financial statements has been established, the software will be able to generate the financial statements with the click of a button.

- At mid-size and larger corporations the term *bookkeeping* might be absent. Often corporations have accounting departments staffed with accounting clerks who process accounts payable, accounts receivable, etc. The accounting clerks will be supervised by one or more accountants.

Vocabulary to the task 2

Accrual method (basis, accounting) |ə'kru:əl| – метод начисления

Cash method - кассовый метод (в этом случае организации признают выручку по факту поступления денежных средств от контрагентов).

Asset – актив.

Liabilities |laɪə'bɪlɪtɪz| – обязательство, пассив.

Stockholders' equity |'stɒkhəʊldəz||'ekwɪtɪ| – собственный капитал.

Revenues |'revənju:z| – доходы.

Expenses |ɪk'spensɪz| – расходы.

Net income – чистый доход.

Receivables |rɪ'si:vəblz| – дебиторская задолженность, прочие поступления.

Payables |'peɪəblz| – кредиторская задолженность; прочие суммы, подлежащие оплате.

Cash receipts |rɪ'si:ts| – наличные поступления, выручка.

Cash disbursement |dɪs'bɜ:sm(ə)nt| – выплата наличных денег.

Debits |'deɪts| – дебетовать, дебет, вносить в дебет

Credits |'kredɪts| – кредит, зачет, кредитовать

Deferral |dɪ'fɜ:rəl| – задержка, отсрочка

Double -entry bookkeeping – двойная запись по счетам

Accounting equation |ɪ'kweɪz(ə)n| – бухгалтерское равенство

Deposit-in-transit – переводы в пути

Task 2. Read and translate.

There are two main methods of accounting (or bookkeeping):

- Accrual method
- Cash method

The *accrual method* of accounting is the preferred method because it provides:

1. a more complete reporting of the company's assets, liabilities, and stockholders' equity at the end of an accounting period, and
2. a more realistic reporting of a company's revenues, expenses, and net income for a specific time interval such as a month, quarter or year.

The following table compares the accrual and cash methods of accounting:

Accrual method	Cash method
Receivables are reported as assets when they are earned	Receivables are not reported as assets
Revenues are reported when they are earned	Revenues are reported when cash is received
Payables are reported as liabilities when they are incurred	Payables are not reported as liabilities
Expenses are reported when they best match revenues or when they are used up	Expenses are reported when cash is paid
Net income is based on revenues earned and expenses incurred during an accounting period	Net income is based more on cash receipts and cash disbursements rather than the revenues earned and expenses incurred during an accounting period
The balance sheet is more complete as far as reporting of assets, liabilities and the amount of the stockholders' equity	The balance sheet omits certain assets, liabilities. The amount of the stockholders' equity will also be affected
The accrual method is required by generally accepted accounting principles	The cash method is likely to violate the matching principle in accounting

Task 3. Word scramble.

1. These are entered on the left side of an account. STDIBE
2. These are entered on the right side of an account. RTDSCEI
3. These accounts will normally have a credit balance. IELATISILIB
4. These accounts will normally have debit balances. TSESAS
5. Sales are an example of retailers' operating _____. EENESVUR
6. Accounts are contained in the general _____. DLRGEE
7. Under _____-entry bookkeeping a transaction affects a minimum of two accounts. UDELOB
8. The accounting or bookkeeping _____ is $\text{Assets} = \text{Liabilities} + \text{Stockholders' Equity}$. UNIAQETO
9. Bona fide invoices from suppliers that are to be paid in 30 days are reported in Accounts _____. YABEALP

10. The _____ of accounts receivable sorts the customers' balances according to the dates due. GINGA
11. These will reduce stockholders' equity. NXSEEEPS
12. The type of adjusting entry associated with a prepayment. LEDERRFA
13. The type of account that is affected by the accrual of an expense. ILBAIYITL
14. Internal controls include the _____ of duties. ROSTAENAIP
15. A _____-in-transit may be one of the adjustments appearing in the bank reconciliation. SPTDOIE
16. Another term for supplier. RODEVN
17. One to whom money is owed. ODCIERRT
18. _____ Insurance is an asset account. RAEIPDP

Task 4. Try to make crossword puzzle.

1. This method is better at reporting profits in short periods of time than the cash method.
2. Deferred revenues and customer deposits are reported as _____.
3. Prepaid expenses are reported under the heading of current _____.
4. The _____ statement is often referred to as the P&L (profit and loss).
5.

TEMA 2. MAKING A CAREER IN ACCOUNTING

Task 1. CAREER QUIZ

Question	Dislike	Okay	Like
You're interested in economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You're interested in mathematics like arithmetic, algebra, geometry, calculus, statistics, and their applications.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Prepare, examine, or analyze accounting records, financial statements, or other financial reports to assess accuracy, completeness, and conformance to reporting and procedural standards.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Report to management regarding the finances of establishment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You like following set procedures and routines.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You like working with data and details more than with ideas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You like starting up and carrying out projects.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Question	Dislike	Okay	Like
You like leading people and making many decisions. You don't mind risk taking and dealing with business.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You like working with ideas, and require an extensive amount of thinking.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
You like searching for facts and figuring out problems mentally.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

YOUR RESULTS

Done? Now count how many points you have.

Dislike = 0 point

Okay = 1 point

Like = 2 points

After you're done counting your points. View your results. Here are your results.

00 to 09 points = You will not like this career

10 to 15 points = You are the right person for the job

16 to 20 points = You are perfect for this career

Task 2. Read and translate.

Over and above the accountancy degrees, having the relevant skill set is extremely crucial to become an accountant of repute. Practical skills are the most crucial factor that determines how successful you can be in this profession.

Organizational skills - An accountant has to deal with multiple responsibilities, and this requires good organizational capabilities. Use of tools like calendars, day planners, colour coded post-its and folders help being meticulous and keeping track of information and deadlines.

Time management skills - Handling competing priorities and shuttling between various tasks demands the immense skill of managing time, and this is a huge determinant that makes or breaks an accountant's success.

Versatility - The field demands that an accountant be adaptable and versatile to changes. As an accountant, you should view each change as an opportunity to learn and grow.

Leadership skills - Be proactive, take charge and plan for long-terms, irrespective of which stratum of the hierarchy you belong to. Demonstrating your leadership skills will take you a long way in building a thriving career.

Communication skills - Irrespective of careers, job roles and companies, the one skill, which every individual needs to possess, is the ability to communicate effectively. The story is no different with accountants. Professional communication, interpersonal skills and networking are important for succeeding in the field.

Task 3. Learning About the Various Career Fields in Accounting

While most people think about accounting as one homogenous industry, the reality is, there is no one set accounting career path. There are a number of different fields of accounting that you can pursue, each with its own area of focus and specialization. While almost all accounting careers will require a basis of fundamental technical accounting skills and capabilities. Here are just a few of the career fields in accounting that might be available to you.

Public Accountant

If you've obtained, or plan to obtain, a CPA certification, you are eligible to work at a public accounting firm. A public accounting firm generally provides auditing, tax, consulting, and accounting services for a number of clients across a range of sectors, including businesses, individuals, nonprofits, and governments. A job in public accounting will give you experience in many different facets of the accounting field, from the preparation and review of financial statements to analyzing budgets to tax work to consulting and advice on a range of financial issues.

Tax Accountant

As the name suggests, a tax account focuses solely on tax-related accounting work, preparing quarterly and annual tax returns (local, state, and federal) for individuals and companies.

Forensic Accountant

Forensic accountants examine companies' financial statements and provide analysis for legal cases, investigating crimes such as embezzlement or fraud.

Financial Accountant

Financial accountants work for a single organization or business, preparing reports that assess fiscal performance (for example, profit and loss statements, balance sheets, and cash flow statements) for stockholders, creditors, and taxing agencies - essentially, individuals external to the company.

Managerial Accountant

Managerial accountants perform similar work to financial accountants, but focus on internal stakeholders - they prepare reports for internal review, to help businesses plan, budget, and improve performance.

Financial Planner

Some accounting professionals choose to work for financial planning firms, or as independent financial consultants. Financial planners assist individuals with their finances, from budgeting to taxes to investing.

Internal Auditor

In large corporations, internal auditors ensure that resources are being used effectively, that the company is in compliance with all state and federal requirements, and funds are not being mismanaged.

Government Accountant

Government accountants work in the public sector, managing financial information for all levels of the government - local, state, or federal. Their focus is often the management of funds, whether it is being collected and spent according to appropriate laws.

TEMA 3. AREAS OF ACCOUNTING

Task 1. Learning About the Various Career Fields in Accounting

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Government accountants work in the public sector, managing financial information for all levels of the government - local, state, or federal. Their focus is often the management of funds, whether it is being collected and spent according to appropriate laws.

Task 2. Try to connect.

is an area of accounting that captures and accumulates manufacturing or production costs for internal use of an entity's management, used in decision making purpose. The reports prepared in cost accounting are helpful tools for management use in budgeting, product costing or pricing, which can improve the future net margins or profits of the business.		Cost Accounting
is an area of accounting that deals in setting up a tool or control device to help management measure performance against its approved budget or plan. Its primary purpose is to control expenditures of the business or organization. Unlike financial accounting which is based on historical cost, budget accounting looks forward with future values, similar to managerial accounting. It measures the cost of planned acquisitions and the use of economic resources in the future.		Budgetary Accounting
is an area of accounting with primary purpose of recording and reporting financial information of a business or organization formed for other purposes other than profit. Similar to government accounting, its accounting system is based on fund accounting. Example of Not for Profit Organization are cooperatives, charities, medical institutes, non-profit hospitals, etc.		Non-Profit Accounting
is an area of accounting that focuses on the accounting issues related to international business activities and foreign operations. It is concerned on accounting international trade and multinational companies. It includes matters such as accounting principles and reporting practices in different countries, patterns of accounting development based on international and regional accounting regulations, foreign currency translation, foreign exchange risk, performance evaluation of foreign subsidiaries, and many more.		International Accounting

is an area of accounting which deals in the collection, analysis, design and implementation of accounting and management information system. It is generally a computer-based method for recording accounting information's using information technology resources. Once in place, the main purpose of accounting information system is to collect, store and process financial and accounting information to be used by internal and external users in decision making.		Accounting Information System
is an area of accounting that deals with upgrading, researching and teaching accounting knowledge to students, aspiring accountants or accounting professionals seeking continuous education and updates.		Accounting Education

TEMA 4. DEBITS AND CREDITS

Active Vocabulary:

Asset – актив

Balance – баланс, сальдо, остаток

Cash – денежные средства

Cost (s) – стоимость, себестоимость, затраты

Earnings – прибыль, доходы, выручка, поступления, заработок

Entry – запись в бухгалтерской книге, проводка

Expense(s) – расходы

Income – доход, прибыль

Inventory – запасы

Liabilities – обязательства

Off-balance-sheet – забалансовый

Revenue – доход

Sales – продажи, доход от продажи

Trial balance – оборотно-сальдовая ведомость

Task 1. Read and translate.

What are debits and credits?

Debits and credits are terms used by bookkeepers and accountants when recording transactions in the accounting records. The amount in every transaction must be entered in one account as a debit (left side of the account) *and* in another account as a credit (right side of the account). This *double-entry system* provides accuracy in the accounting records and financial statements.

What Is An Account?

To keep a company's financial data organized, accountants developed a system that sorts transactions into records called accounts. When a company's accounting system is set up, the accounts most likely to be affected by the company's transactions are identified and listed out. This list is referred to as the company's chart of accounts. Depending on the size of a company and the complexity of its

business operations, the chart of accounts may list as few as thirty accounts or as many as thousands. A company has the flexibility of tailoring its chart of accounts to best meet its needs.

Within the chart of accounts the balance sheet accounts are listed first, followed by the income statement accounts. In other words, the accounts are organized in the chart of accounts as follows:

- Assets
- Liabilities
- Owner's (Stockholders') Equity
- Revenues or Income
- Expenses
- Gains
- Losses

Task 2. Word scramble.

1. Liability accounts are decreased with a _____. TBDIE
2. A credit will increase the balance in a _____ account. EERUNEV
3. Credits are entered on the _____ side of a T-account. HRTGI
4. The accounting equation remains in balance due to _____-entry bookkeeping. UBOLED
5. Debits are entered on the _____ side of a T-account. FETL
6. Asset account balances are reduced by a _____ entry. ECDTRI
7. The accounting _____ should always be in balance. AETQNUOI
8. The book of original entry. AUJLNOR
9. Revenues cause an increase in owner's _____. IUTQEY
10. These cause owner's equity to decrease. PESSXNEE
11. The amount entered on the right side of a T-account. RIDCTE
12. _____ are income statement accounts with debit balances. NEEEXESSP
13. Accounts _____ is a balance sheet account with a debit balance. VALEBEREIC
14. _____ Depreciation is a balance sheet account with a credit balance. DAMUTEACCUL
15. The Retained Earnings account will be reduced with a _____ entry. BDITE
16. _____ are income statement accounts with credit balances. VUENSEER
17. Accounts _____ is a balance sheet account with a credit balance. ALEABPY
18. The requirement that each journal entry needs to have at least one debit and one credit is known as _____-entry bookkeeping. OBUEDL

Task 3. Practice Quiz.

Use the following information for questions 1 and 2:

A company receives \$500 of cash as an additional investment in the company by its owner, Mary Smith. The company's Cash account is increased and Mary Smith, Capital is increased.

Should the \$500 entry to the Cash account be a debit?

Yes

No

2. Should the \$500 entry to Mary Smith, Capital be a debit?

Yes

No

Task 4. Find the correct answer.

1. Double entry bookkeeping requires all transactions to be entered to the ledgers.
 - ☐ Once minimum
 - ☐ Twice minimum
 - ☐ Four times minimum
2. Each entry is recorded with which of the following methods.
 - ☐ Once as a debit and once as a credit in the same ledger account
 - ☐ At least once as a debit in one ledger account and at least once as a credit in a different ledger account
 - ☐ Neither of the above
3. Which sides do the debits and credits go on?

- ☐ Debits on the right, credits on the left
- ☐ Debits and credits both in the centre
- ☐ Debits on the left and credits on the right
- 4. What is increased and decreased by the debits and credits on each ledger account?
 - ☐ The number of transactions
 - ☐ The total values
 - ☐ The quantity of pages
- 5. A business buys stationery using their bank card - select the two correct entries below:-
 - ☐ Debit the stationery account
 - ☐ Credit the stationery account
 - ☐ Debit the bank account
 - ☐ Credit the bank account
- 6. A business makes a sale and deposits the payment to the bank - select the two correct entries below:-
 - ☐ Debit the income account
 - ☐ Credit the income account
 - ☐ Debit the bank account
 - ☐ Credit the bank account
- 7. What helps keep the books in balance?
 - ☐ Making a lot of sales
 - ☐ Entering each transaction value as a debit and as a credit in the relevant ledger accounts
 - ☐ Not letting the bank account go into overdraft
- 8. What dictates the debit and credit entries?
 - ☐ The golden rule
 - ☐ The guidelines of the banks
 - ☐ The accounting equation
- 9. A credit entry can be split into more than one debit entry?
 - ☐ True
 - ☐ False

TEMA 5. CHART OF ACCOUNTS

Active Vocabulary

chart of accounts – план бухгалтерских счетов

transactions – хозяйственные операции

Operating Revenues – поступления от основной деятельности

Operating Expenses – эксплуатационные/текущие расходы

Salary – заработная плата

Supplies – запасы

organization chart – организационная структура

contra assets – объект, который записывается в актив баланса, хотя при увеличении его стоимости стоимость активов в целом уменьшается; характерными примерами являются накопленная амортизация контрактов к основным средствам, резерв по сомнительным [безнадежным] долгам контрактов к дебиторской задолженности.

digits – цифра, разряд

Interest Payable – задолженность по процентам

Interest Expense – затраты на выплату процентов

Interest Revenue/Income – процентный доход.

Task 1. Read and translate.

Introduction to Chart of Accounts

A chart of accounts is a listing of the names of the accounts that a company has identified and made available for recording in its general ledger. A company has the flexibility to tailor its chart of accounts to best suit its needs, including adding accounts as needed.

Within the chart of accounts you will find that the accounts are typically listed in the following order:

Balance sheet accounts:

Assets

Liabilities

Owner's (Stockholders') Equity

Income statements accounts:

Operating Revenues

Operating Expenses

Non-operating Revenues and Gains

Non-operating Expenses and Losses

Within the categories of operating revenues and operating expenses, accounts might be further organized by business function (such as producing, selling, administrative, financing) and/or by company divisions, product lines, etc.

A company's organization chart can serve as the outline for its accounting chart of accounts. For example, if a company divides its business into ten departments (production, marketing, human resources, etc.), each department will likely be accountable for its own expenses (salaries, supplies, phone, etc.).

A chart of accounts will likely be as large and as complex as the company itself. An international corporation with several divisions may need thousands of accounts, whereas a small local retailer may need as few as one hundred accounts.

Task 2. Practice Quiz.

1. The chart of accounts is a listing of the accounts presently having balances in the general ledger.

True

False

2. Some accounting software will classify some accounts as "income" accounts, while accountants might refer to these accounts as "revenue" accounts.

True

False

3. The accounts shown in the chart of accounts can be broadly classified into two categories: balance sheet accounts and _____ accounts.

4. Every transaction will affect how many accounts?

Only One

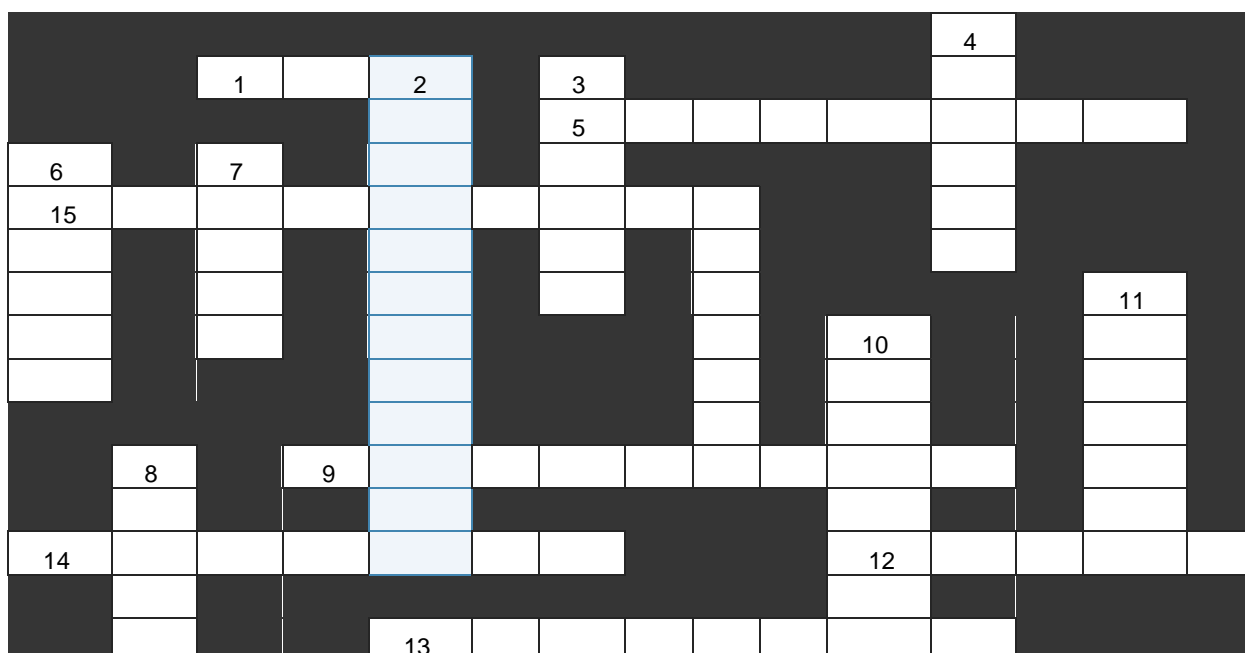
Only Two

Two Or More

5. In addition to the standard chart of accounts for a specific industry, you will likely want to expand and/or modify the chart of accounts to fit your business. One tool that would be helpful in determining the accounts for your company would be your company's _____ chart.

Task 3. Crossword Puzzle

1. Every transaction will affect a minimum of _____ accounts.
2. A company that wishes to have its income statement organized by responsibility might use the company's _____ chart when setting up its chart of accounts.
3. The _____ in an account number usually have special significance such as the type of account, the department and/or division within the company, etc.
4. A contra-asset account will have a _____ balance.
5. Interest owed on Notes Payable will be recorded as a credit in _____ Payable.
6. A _____-asset account would be used to accumulate the depreciation taken on assets.
7. Asset accounts will normally have _____ balances.
8. A _____ of accounts is a listing of the accounts to which transactions can be posted.
9. Unearned Revenues and Customer Deposits are _____ accounts.
10. Inexpensive accounting _____ comes with charts of accounts already setup for various types of companies.
11. Notes _____ is the account that contains the principal amount owed to a lender.
12. New accounts may be _____ to the chart of accounts as needed.
13. Account _____ are not part of a chart of accounts.
14. The chart of accounts contains the account names and account numbers for the following types of accounts: _____ sheet accounts and income statement accounts.
15. Interest Expense and Interest Revenue/Income accounts are classified as 'Other' or 'Non-_____.'



TEMA 6. BALANCE SHEET

Task 1. Read and translate.

Introduction to Balance Sheet

The accounting balance sheet is one of the five major financial statements used by accountants and business owners. (The other major financial statements are the income

statement, statement of comprehensive income, statement of cash flows, and statement of stockholders' equity) The balance sheet is also referred to as the statement of financial position.

The balance sheet presents a company's financial position at the end of a specified date. Some describe the balance sheet as a "snapshot" of the company's financial position at a point (a moment or an instant) in time. For example, the amounts reported on a balance sheet dated December 31, 2019 reflect that instant when all the transactions *through December 31* have been recorded.

Because the balance sheet informs the reader of a company's financial position as of one moment in time, it allows someone—like a creditor—to see what a company *owns* as well as what it *owes* to other parties as of the date indicated in the heading. This is valuable information to the banker who wants to determine whether or not a company qualifies for additional credit or loans. Others who would be interested in the balance sheet include current investors, potential investors, company management, suppliers, some customers, competitors, government agencies, and labor unions.

Task 2. Read and translate.

Assets

Assets are things that the company owns. They are the resources of the company that have been acquired through transactions, and have future economic value that can be measured and expressed in dollars.

Examples of asset accounts that are reported on a company's balance sheet include:

- Cash – денежные средства
- Petty Cash – деньги на мелкие расходы
- Temporary Investments – краткосрочные инвестиции
- Accounts Receivable – дебиторская задолженность
- Inventory – запасы (товаро-материальные)
- Supplies – запасы (приобретенные и израсходованные в одном отчетном периоде)
- Prepaid Insurance – расходы будущих периодов на страхование
- Land - земля
- Land Improvements – мелиорация земли
- Buildings - здания
- Equipment - оборудование
- Goodwill - гудвилл

Usually asset accounts will have *debit* balances.

Contra assets are asset accounts with *credit* balances. (A credit balance in an asset account is contrary—or contra—to an asset account's usual debit balance.) Examples of contra asset accounts include:

- Allowance for Doubtful Accounts – резервы по сомнительным счетам
- Accumulated Depreciation-Buildings – начисленная амортизация по зданиям
- Accumulated Depreciation-Equipment – начисленная амортизация по оборудованию

Classifications Of Assets On The Balance Sheet

Accountants usually prepare classified balance sheets. "Classified" means that the balance sheet accounts are presented in distinct groupings, categories, or classifications. The asset classifications and their order of appearance on the balance sheet are:

- Current Assets – краткосрочные активы
- Investments – инвестиции, капиталовложения
- Property, Plant, and Equipment – основные средства
- Intangible Assets – нематериальные активы
- Other Assets – прочие активы

Task 3. Word scramble.

1. The amounts reported on the balance sheet are as of a _____ in time. NITPO
2. Resources. SSSTAE

3. Obligations. EITILASIBIL

4. Sales on account that have not yet been collected are accounts _____.

LVEIECAERB

5. Merchandise on hand. NYTRIEONV

6. The total depreciation since an asset was acquired is _____ depreciation.

ELUAUTCCDAM

7. Amounts owed for goods and services received on account are accounts _____.

LAABEPY

8. A corporation's owner's equity is referred to as _____' equity.

THEROLKODSCS

9. The cumulative amount of a corporation's earnings less its cumulative dividends is _____ earnings. TDERAIEN

10. _____ stock is a corporation's own stock that it has purchased but has not retired.

YARESRTU

11. The company that has paid insurance premiums in advance should report the unexpired cost in the account _____ Insurance. EAPDRIP

12. A small amount of cash available to make small outlays is known as the _____ cash fund. TYPET

13. Inventory is reported as a _____ asset. NTRUCER

14. One section of stockholders' equity is paid-in or contributed _____. PLATCIA

15. The declaration of dividends will reduce the balance in _____ earnings. IDEANERT

16. Inventories are often reported at the lower of cost or _____. KATMER

17. Cash that is restricted for the construction of a plant asset is reported in the balance sheet section labeled as _____. STEVENMISTN

18. Sometimes an _____ will require that a plant asset be written down to an amount smaller than its carrying value. TRAMPMINIE

19. Patents, trademarks, and goodwill are examples of _____ assets.

BALEGITNIN

20. The accounts Allowance for Doubtful Accounts and Accumulated Depreciation are known as _____-asset accounts. TROCAN

Task 4. Practice Quiz

1. Another name for the balance sheet is Statement Of Operations or Statement Of Financial Position

2. The balance sheet heading will specify a Period Of Time or Point In Time

3. Which of the following is a category or element of the balance sheet?

Expenses Gains Liabilities Losses

4. Which of the following is an asset account?

Accounts Payable

Prepaid Insurance

Unearned Revenue

5. Which of the following is a contra account?

Accumulated Depreciation

Mary Smith, Capital

6. What is the normal balance for an asset account? Debit Credit

7. What is the normal balance for liability accounts? Debit Credit

8. What is the normal balance for stockholders' equity and owner's equity accounts?

Debit

Credit

9. What is the normal balance for contra asset accounts?

Debit

Credit

10. Which of the following would not be a current asset?

Accounts Receivable

Land

Prepaid Insurance

Supplies

11. Which of the following would normally be a current liability?

Note Payable Due In Two Years

Unearned Revenue

12. Deferred credits (аванс в счет будущих доходов) will appear on the balance sheet with the Assets

Liabilities

Owner's/Stockholders' Equity

13. Notes Payable could not appear as a line on the balance sheet in which classification?

Current Assets

Current Liabilities

Long-term Liabilities

14. The amount reported on the balance sheet for Property, Plant and Equipment is the company's estimate of the fair market value as of the balance sheet date.

True

False

15. The book value of a corporation is the total amount of stockholders' equity reported on the balance sheet.

True

False

TEMA 7. INCOME STATEMENT

The income statement reports a corporation's net income for the period of time indicated in its heading. The income statement is also known as the *statement of income*, *statement of earnings*, *statement of operations*, *profit and loss statement*, or *P&L (Profit and Loss Statement)*.

ABC Corporation Income Statement For the Year Ended December 31, 2020*	
Net sales	\$510,000
Cost of goods sold	360,000
Gross profit	150,000
Selling, general and admin exp	100,000
Income before income taxes	50,000
Income tax provision	12,000
Net Income	\$38,000
Earnings per share**	\$0.19
See accompanying notes to the financial statements. ***	

Net sales – чистые продажи
 Cost of goods sold – стоимость проданных товаров
 Gross profit – валовая прибыль
 Selling, general and admin expenses – коммерческие, накладные и управленческие расходы
 Income before income taxes – доход до налогообложения
 Income tax provision – налог на доходы
 Net income – чистая прибыль
 Earnings per share – прибыль на акцию
 *The period of time could be a year, quarter, month, 13 weeks, eight months, etc.
 **The earnings per share must be reported if a corporation's shares of stock are traded on a stock exchange.
 ***Every financial statement should inform the reader that the notes are an integral part of the financial statements and should be read for important information.

Revenues

Revenues are the amounts earned by a corporation through its main activities such as:

- Selling products. These are reported as net sales, net product revenue, revenues from net sales, revenues, etc.
- Providing services. These are likely reported as net service revenues or revenues.

Task 1. Take a look at this income statement for The Great American Department Store.

Based on the information available, Net Income=



Income Statement

Revenue		Period Ending 12/31/13
Fishbowls		5,700
Gravel		2,000
Plastic Plants		1,350
Total Revenue		9,050
Expenses		Period Ending 12/31/13
Cleaning Supplies		1,250
Office Supplies		980
Insurance		3,000
Total Expenses		5,230

Vocabulary:

Fishbowls – круглый аквариум;
 Gravel – крупный песок;
 Plastic Plants – пластиковые растения.

Cleaning Supplies – материалы для чистки;
 Office Supplies – канцелярские товары;
 Insurance – страхование.

Task 2. Take a look at this income statement for The Great American Department Store.

Based on the information available, Total Expenses =

Vocabulary:



Income Statement

Revenue		Period Ending 4/30/13
Coffee		1250
Smoothies		950
Bottled Water		405
Total Revenue		1605
Expenses		Period Ending 4/30/13
Utilities		
Staffing		
Supplies		
Total Expenses		X
Net Income		Period Ending 4/30/13
		-225

Utilities – коммунальные услуги;
Staffing – расходы по набору персонала;
Supplies – запасы.

Task 3. Take a look at this income statement for The Great American Department Store.

Based on the information available, Total Expenses =



Income Statement

Revenue		Period Ending 12/31/13
Hosiery		15,000
Non-stick Cookware		11,000
Vacuum Cleaners		20,000
Total Revenue		46,000
Expenses		Period Ending 12/31/13
Maintenance		
Damaged merchandise		
Total Expenses		X
Net Income		Period Ending 12/31/13
		39,750

Vocabulary:

Hosiery – чулочные изделия;
Non-stick Cookware – антипригарная посуда;
Vacuum Cleaners – пылесосы.

Maintenance – техническое обслуживание;
Damaged merchandise – поврежденный товар.

Task 4. Take a look at this income statement for The Great American Department Store.

Based on the information available, Net Income =



Income Statement

Revenue	For Period Ending 12/31/14
Plants	4000
Ceramic Plant Holders	2200
Terrariums	3400
Total Revenue	9600

Expenses	For Period Ending 12/31/14
Seeds	950
Dirt	800
Containers	1400
Total Expenses	3150

Vocabulary:

Plants – растения;
 Ceramic Plant Holders – владельцы
 керамических растений;
 Terrarium – террариум.

 Seeds – семена;
 Dirt – земля, грунт;
 Containers – резервуар.

Task 5. Try the multiple choice questions below to test your knowledge

- The profit of a business during an accounting period is equal to*
 - total revenues less total expenses
 - total cash receipts less total expenses
 - total cash receipts less total cash payments
 - total revenues less total cash payments
- The income statement shows*
 - the financial performance of the business
 - the financial position of the business
 - the financial performance and the financial position of the business
 - the cash flow of the business
- Which of the following items would not fall under the definition of an asset?*
 - ☐ a) Land
 - ☐ b) Machinery
 - ☐ c) Cash
 - ☐ d) Owner's equity
 - ☐ e) Debtors
- Which one of the following items would fall under the definition of a liability?*
 - Cash
 - Debtors
 - Owner's equity
 - Tax owed
 - None of the above

*Which of the following statements are false?**

- A liability is a debt for your business
- Debtors are a debt for your business
- The accounting equation shows how much of your assets belong to the owner, and how much 'belong' to people outside the business
- If you cannot work out a value for an item that will bring you future benefits, then you cannot keep this as an asset in your records
- None of the above

6. A business has the following items in it:

- Land \$1,000,000
- Machinery \$20,000
- Cash \$10,000
- Debt \$0
- Owner's equity ?

What is the value of the owner's equity?

- ☐ a) \$1,000,000
- ☐ b) \$1,020,000
- ☐ c) \$1,010,000
- ☐ d) \$1,030,000
- ☐ e) None of the above.

7. A business has the following items in it:

- Land \$1,000,000
- Machinery \$20,000
- Cash \$10,000
- Loan \$500,000
- Owner's equity ?

What is the value of the owner's equity?

- ☐ a) \$500,000
- ☐ b) \$1,000,000
- ☐ c) \$530,000
- ☐ d) \$1,030,000
- ☐ e) None of the above.

8. A business has the following items in it:

- Owners equity \$600,000
- Total liabilities \$1,400,000
- Assets ?

What is the value of the assets in this business?

- ☐ a) \$600,000
- ☐ b) \$800,000
- ☐ c) \$1,400,000
- ☐ d) \$2,000,000
- ☐ e) None of the above.

9. A business has the following items in it:

- Land \$1,500,000
- Machinery \$80,000
- Cash \$20,000
- Owners equity \$900,000
- Loan \$500,000
- Creditors ?

What is the value of the creditors?

- ☐ a) \$200,000
- ☐ b) \$700,000

- ☐ c) \$800,000
- ☐ d) \$1,100,000
- ☐ e) None of the above.

10. A business has the following items in it:

- Land ?
- Vehicles \$600,000
- Debtors \$120,000
- Cash \$30,000
- Owners equity \$1,000,000
- Loan \$500,000
- Creditors \$50,000

What is the value of the land?

- ☐ a) \$1,000,000
- ☐ b) \$1,550,000
- ☐ c) \$800,000
- ☐ d) \$750,000
- ☐ e) None of the above.

11. Which of the following statements are true?

- ☐ a) A business whose liabilities are greater than its assets has a bad financial position.
- ☐ b) A business whose liabilities are greater than its owner's equity has a bad financial position.
- ☐ c) A business whose assets are greater than its owner's equity has a bad financial position.
- ☐ d) a) and b)
- ☐ e) All the above

TEMA 8. CASH FLOW STATEMENT

Task 1. Read, translate and remember.

Cash comprises cash on hand and demand deposits.	Денежные средства
Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.	Эквиваленты денежных средств
Cash flows are inflows and outflows of cash and cash equivalents.	Денежные потоки
Operating activities are the principal revenue-producing activities of the entity and other activities that are not	Операционная деятельность

investing or financing activities.	
Investing activities are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.	Инвестиционная деятельность
Financing activities are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.	Финансовая деятельность

Task 2. Read, translate and remember.

Operating activities / Операционная деятельность	
Cash flows from operating activities are primarily derived from the principal revenue-producing activities of the entity. Therefore, they generally result from the transactions and other events that enter into the determination of profit or loss.	
Examples of cash flows from operating activities are:	
cash receipts from the sale of goods and the rendering of services;	
cash receipts from royalties, fees, commissions and other revenue;	
cash payments to suppliers for goods and services;	
cash payments to and on behalf of employees;	
cash payments or refunds of income taxes unless they can be specifically identified with financing and investing activities;	
cash receipts and payments from contracts held for dealing or trading purposes.	

Investing activities / Инвестиционная деятельность	
The separate disclosure of cash flows arising from investing activities is important because the cash flows represent the extent to which expenditures have been made for resources intended to generate future income and cash flows. Only expenditures that result in a recognised asset in the statement of financial	

position are eligible for classification as investing activities.	
Examples of cash flows arising from investing activities are:	
cash payments to acquire property, plant and equipment, intangibles and other long-term assets. These payments include those relating to capitalized development costs and self-constructed property, plant and equipment;	
cash receipts from sales of property, plant and equipment, intangibles and other long-term assets;	
cash payments to acquire equity or debt instruments of other entities and interests in joint ventures (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes);	
cash receipts from sales of equity or debt instruments of other entities and interests in joint ventures (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes);	
cash advances and loans made to other parties (other than advances and loans made by a financial institution);	
cash receipts from the repayment of advances and loans made to other parties (other than advances and loans of a financial institution);	
cash payments for futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes, or the payments are classified as financing activities;	
cash receipts from futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes, or the receipts are classified as financing activities.	

Financing activities / Финансовая деятельность	
The separate disclosure of cash flows arising from financing activities is important because it is useful in predicting claims on future cash flows by providers of capital to the entity.	
Examples of cash flows arising from financing	

activities are:	
cash proceeds from issuing shares or other equity instruments;	
cash payments to owners to acquire or redeem the entity's shares;	
cash proceeds from issuing debentures, loans, notes, bonds, mortgages and other short-term or long-term borrowings;	
cash repayments of amounts borrowed;	
cash payments by a lessee for the reduction of the outstanding liability relating to a lease.	

Task 3. What is Cash Flow Statement?

A cash flow statement measures how much cash is coming in and how much cash is going out. It is directly connected to the income statement and balance sheet.

Then you might ask, doesn't the income statement tells us how much cash is coming in and going out? Nope, it doesn't. Only the cash flow statement does.

Company XYZ	2015	2016	2017	2018	2019
Revenue	\$30,000	\$40,000	\$44,000	\$48,000	\$50,000
Cost of Goods Sold	\$10,000	\$13,500	\$15,000	\$16,000	\$20,000
Gross Profit	\$20,000	\$26,500	\$29,000	\$32,000	\$30,000
Employee Salary	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000	\$10,000
General Administrative & Marketing Costs	\$ 5,000	\$ 7,000	\$ 8,000	\$ 7,500	\$ 9,000
Office Rental	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Research & Development	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Depreciation	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Utilities	\$ 300	\$ 300	\$ 450	\$ 450	\$ 450
Operating Income (EBIT)	\$ 3,700	\$ 8,200	\$ 7,550	\$11,050	\$ 6,550
Interest Expenses	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Earnings Before Taxes (EBT)	\$ 3,200	\$ 7,700	\$ 7,050	\$10,550	\$ 6,050
Income Tax Expenses (17%)	\$ 544	\$ 1,309	\$ 1,198	\$ 1,793	\$ 1,028
Net Income	\$ 2,656	\$ 6,391	\$ 5,851	\$ 8,756	\$ 5,021

Cash Flow Statement Example

A cash flow statement has 3 main categories:

Operating Activities

Investing Activities

Financing Activities

Operating activities are things that concern the daily business operations of a company. For example, paying suppliers, buying inventories, selling goods and etc.

Investing activities is as the term implies, investing. These are activities that deal with long-term assets such as purchasing land, buying some machinery or selling assets.

Lastly, financing activities are activities like borrowing money from the bank, paying off loans, refinancing and etc.

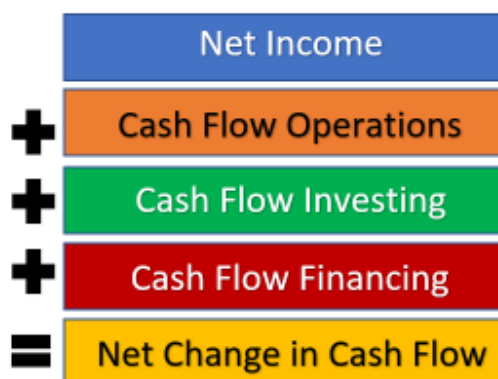
Company ABC (Cash Flow Statement) 2019		
Cash Flow from Operating Activities		
Net Income	\$35,550	
(+) Depreciation Expenses	\$ 2,000	
Decrease in Accounts Receivables	\$ 5,000	
Increase in Inventories	-\$ 7,000	
Increase in Accounts Payable	\$ 2,000	
Net Cash Generated from Operating Activities	\$37,550	Operating Activities
Cash Flow from Investing Activities		
Purchase of PPE (Machinery)	-\$10,000	
Net Cash Generated from Investing Activities	-\$10,000	Investing Activities
Cash Flow from Financing Activities		
Payment of Short-term Debt	-\$ 5,000	
Borrowing Long-term Debt	\$ 5,000	
Dividends Paid to Shareholders	-\$ 5,550	
Net Cash Generated from Financing Activities	-\$ 5,550	Financing Activities
Net Change in Cash Inflow/(Outflow)	\$22,000	
Cash at Beginning of year	\$ 3,000	
Cash at End of Year	\$25,000	

Matching the Cash Flow Statement & Balance Sheet

Increase in Accounts Payable	\$ 2,000		
Net Cash Generated from Operating Activities	\$37,550		
Cash Flow from Investing Activities			
Purchase of PPE (Machinery)	-\$10,000		
Net Cash Generated from Investing Activities	-\$10,000		
Cash Flow from Financing Activities			
Payment of Short-term Debt	-\$ 5,000		
Borrowing Long-term Debt	\$ 5,000		
Dividends Paid to Shareholders	-\$ 5,550		
Net Cash Generated from Financing Activities	-\$ 5,550		
Net Change in Cash Inflow/(Outflow)	\$22,000		
Cash at Beginning of year	\$ 3,000		
Cash at End of Year	\$25,000		

Company ABC (Balance Sheet)		
	2018	2019
Cash	\$ 3,000	\$ 25,000
Accounts Receivables	\$ 20,000	\$ 15,000
Inventories	\$ 3,000	\$ 10,000
Total Current Assets	\$ 26,000	\$ 50,000
Property, Plant & Equipment (PPE)	\$ 90,000	\$100,000
Accumulated Depreciation	\$ 25,000	\$ 27,000
Net Property, Plant & Equipment	\$ 65,000	\$ 73,000
Total Non-Current Assets	\$ 65,000	\$ 73,000
Total Assets	\$ 91,000	\$123,000

Summary on How to Read a Cash Flow Statement



These are the basic building blocks of a cash flow statement. It always starts with the net income that is taken from the income statement.

The cash flow statement is categorised into 3 parts: Operations, Investing and Financing. Summing all of them up would give us the net change in cash flow for the year.

The net change in cash flow for the year, when added with the previous year cash balance, should always be equal to the current year cash balance in the balance sheet.

TEMA 9. INTERNATIONAL FINANCIAL REPORTING STANDARDS

Task 1. Read and remember.

International Financial Reporting Standards (IFRSs) Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise: (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) IFRIC Interpretations; and (d) SIC Interpretations.	Международные стандарты финансовой отчетности (МСФО) Стандарты и разъяснения, выпущенные Советом по Международным стандартам финансовой отчетности (Совет по МСФО). В их составе: (a) Международные стандарты финансовой отчетности (IFRS); (b) Международные стандарты финансовой отчетности (IAS); (c) разъяснения КРМФО (IFRIC); и (d) разъяснения ПКР (SIC).
Fair value Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.	Справедливая стоимость Справедливая стоимость представляет собой цену, которая была бы получена при продаже актива или уплачена при передаче обязательства в ходе обычной сделки между участниками рынка на дату оценки.
Inventories are assets: (a) held for sale in the ordinary course of business; (b) in the process of production for such sale; or (c) in the form of materials or supplies to be consumed in the production process or in the rendering of services.	Запасы активы: (a) предназначенные для продажи в ходе обычной деятельности; (b) находящиеся в процессе производства для такой продажи; или (c) находящиеся в виде сырья или материалов, которые будут потребляться в процессе производства или оказания услуг.
Carrying amount	Балансовая стоимость

is the amount at which an asset is recognized after deducting any accumulated depreciation and accumulated impairment losses.	сумма, в которой актив признается после вычета сумм накопленной амортизации и накопленных убытков от его обесценения.
Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.	Амортизируемая величина первоначальная стоимость актива или другая сумма, принимаемая за первоначальную стоимость, за вычетом его ликвидационной стоимости.
Useful life is: (a) the period over which an asset is expected to be available for use by an entity; or (b) the number of production or similar units expected to be obtained from the asset by an entity.	Срок полезного использования это: (a) период времени, на протяжении которого, как ожидается, актив будет доступен для использования организацией; или (b) количество единиц продукции или аналогичных единиц, которые организация ожидает получить от использования актива.
Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life.	Амортизация (нематериального актива) систематическое распределение амортизируемой величины нематериального актива на протяжении срока его полезного использования.
Cost is the amount of cash or cash equivalents paid or the fair value of other consideration given to acquire an asset at the time of its acquisition or construction, or, when applicable, the amount attributed to that asset when initially recognized in accordance with the specific requirements of other IFRSs	Первоначальная стоимость сумма уплаченных денежных средств или эквивалентов денежных средств или справедливая стоимость другого возмещения, переданного с целью приобретения актива, на момент его приобретения или создания, или, в случае если это применимо, сумма, отнесенная на данный актив при его первоначальном признании в соответствии с конкретными требованиями других МСФО
An intangible asset is an identifiable non-monetary asset without physical substance.	Нематериальный актив идентифицируемый немонетарный актив, не имеющий физической формы.

Task 2. Read and remember.

Enhancing qualitative characteristics	Качественные характеристики, повышающие полезность информации
Comparability Users' decisions involve choosing between alternatives, for example, selling or holding an investment, or investing in one reporting entity or another.	Сопоставимость Принятие решений пользователями предполагает выбор одного из альтернативных вариантов, например, выбор между тем, чтобы продавать либо удерживать инвестицию, или инвестировать в одну отчитывающуюся организацию либо в другую.
Verifiability Verifiability means that different	Проверяемость Проверяемость означает, что разные

knowledgeable and independent observers could reach consensus, although not necessarily complete agreement, that a particular depiction is a faithful representation.	осведомленные и независимые наблюдатели могут прийти к общему мнению, хотя и не обязательно к полному согласию, относительно того, что определенное отображение является правдивым представлением.
Timeliness Timeliness means having information available to decision-makers in time to be capable of influencing their decisions.	Своевременность Своевременность означает получение информации лицами, принимающими решения, вовремя, чтобы она была способна повлиять на принимаемые ими решения.
Understandability Classifying, characterising and presenting information clearly and concisely makes it understandable.	Понятность Классификация, систематизация и четкое и краткое представление информации делают ее понятной.

Task 3. The elements of financial statements / Элементы финансовой отчетности

Item	Element	Definition or description
Economic resource	Asset	A present economic resource controlled by the entity as a result of past events. An economic resource is a right that has the potential to produce economic benefits.
Claim	Liability	A present obligation of the entity to transfer an economic resource as a result of past events.
	Equity	The residual interest in the assets of the entity after deducting all its liabilities.
Changes in economic resources and claims, reflecting financial performance	Income	Increases in assets, or decreases in liabilities, that result in increases in equity, other than those relating to contributions from holders of equity claims.
	Expenses	Decreases in assets, or increases in liabilities, that result in decreases in equity, other than those relating to distributions to holders of equity claims.
Other changes in economic resources and claims	-	Contributions from holders of equity claims, and distributions to them.
	-	Exchanges of assets or liabilities that do not result in increases or decreases in equity.

Понятия	Элемент	Определение или описание
Экономический ресурс	Актив	Существующий экономический ресурс, контролируемый организацией в результате прошлых событий. Экономический ресурс представляет собой право, которое обладает потенциалом создания экономических выгод.
Права требования	Обязательство	Существующая обязанность организации передать экономический ресурс, возникающая в результате прошлых событий.
	Собственный	Остаточная доля в активах организации

Понятия	Элемент	Определение или описание
	капитал	после вычета всех ее обязательств.
Изменения в экономических ресурсах и правах требования, отражающие финансовые результаты деятельности		Увеличение активов или уменьшение обязательств, которые приводят к увеличению собственного капитала, не связанному со взносами держателей прав требования в отношении собственного капитала организации.
	Доходы	
		Уменьшение активов или увеличение обязательств, которые приводят к уменьшению собственного капитала, не связанному с распределениями в пользу держателей прав требования в отношении собственного капитала организации.
	Расходы	
Прочие изменения в экономических ресурсах и правах требования		Взносы держателей прав требования в отношении собственного капитала организации и распределения в пользу этих держателей.
	—	
		Обмен активами или обязательствами, который не приводит к увеличению или уменьшению собственного капитала.
	—	

ТЕМА 10. WRITING ANNOTATIONS

Task 1. Read and translate.

How to Write an Annotation

One of the greatest challenges students face is adjusting to university reading expectations. Students in university are expected to read more “academic” type of materials in less time and usually recall the information as soon as the next class.

The problem is many students spend hours reading and have no idea what they just read. Their eyes are moving across the page, but their mind is somewhere else. The end result is wasted time, energy, and frustration...and having to read the text again.

Although students are taught *how to read* at an early age, many are not taught *how to actively engage* with written text or other media. Annotation is a tool to help you learn how to actively engage with a text or other media.

One of the ways proficient readers read is with a pen in hand. They know their purpose is to keep their attention on the material by:

- *Predicting* what the material will be about
- *Questioning* the material to further understanding
- *Determining* what's important
- *Identifying* key vocabulary
- *Summarizing* the material in their own words, and
- *Monitoring* their comprehension (understanding) during and after engaging with the material.

Task 2. Read and translate.

How to Write a Summary

Proficient students understand that *summarizing*, identifying what is most important and restating the text (or other media) in your own words, is an important tool for university success.

After all, if you really know a subject, you will be able to summarize it. If you cannot summarize a subject, even if you have memorized all the facts about it, you can be absolutely sure that you have not learned it. And, if you truly learn the subject, you will still be able to summarize it months or years from now.

Proficient students may monitor their understanding of a text by summarizing as they read. They understand that if they can write a one- or two-sentence summary of each paragraph after reading it, then that is a good sign that they have correctly understood it. If they can not summarize the main idea of the paragraph, they know that comprehension has broken down and they need to use fix-up strategies to repair understanding.

Summary Writing Format

- When writing a summary, remember that it should be in the form of a paragraph.
- A summary begins with an introductory sentence that states the text's title, author and main point of the text as you see it.
- A summary is written in your own words.
- A summary contains only the ideas of the original text. Do not insert any of your own opinions, interpretations, deductions or comments into a summary.
- Identify in order the significant sub-claims the author uses to defend the main point.
- Copy word-for-word three separate passages from the essay that you think support and/or defend the main point of the essay as you see it.
- Cite each passage by first signaling the work and the author, put "quotation marks" around the passage you chose, and put the number of the paragraph where the passages can be found immediately after the passage.
- Using source material from the essay is important. Why? Because defending claims with source material is what you will be asked to do when writing papers for your college professors.
- Write a last sentence that "wraps" up your summary; often a simple rephrasing of the main point.

TEMA 11. CREATING AN ACCOUNTANT CV

5 Steps to Make the Perfect Accountant Resume

Follow these simple resume writing tips to ensure you've created a resume that reflects why you're the best possible accounting candidate.

1. Prominently Display Certifications

If you're looking to boost your accounting career, you need to choose a path. Getting a widely recognized certification in the accounting field will help improve your resume and land you better jobs.

So if you're an auditor, a controller, a treasurer, or some other type of specialist, your resume is going to be unique to your experience.

In addition, if you're trying to find a job that is outside your current specialty, you need to *target* your resume to prove to the hiring manager that you have the skills to do the job.

2. Show You Have the Necessary Accounting Skills

What kind of skills should you include on your resume? Avoid hobbies and interests — instead, focus on your hard and soft skills and achievements:

- technical: software, ability to perform analysis, expert with Microsoft especially Excel

- achievements.

Include key accounting skills on your resume to show the hiring manager you have what it takes to succeed as an accountant.

The basic accounting skills required for an accountant include more technical skills than many other professions. For instance, your math abilities should be at a high level since errors can end up costing a company or firm a lot of money.

If you specialize in a particular branch of accounting, then you'll need to include the relevant technical accounting skills on your resume, such as in auditing or how to perform a facilitated risk analysis process.

!!!!!!! Sometimes listing a skill isn't enough — the hiring manager will want to see that you have gained a certification.

You'll also need strong computer skills to do the job effectively. You should know how to use spreadsheets and software, as well as be comfortable using different operating systems, and, since your employer will likely have you working with Windows .

Organizational skills also fall under the umbrella of skills needed for accounting. Because you'll have several projects progressing at the same time, you want to schedule them in a way that helps you avoid missing any deadlines, and keeps you motivated so you don't get sidetracked.

You must also properly file paperwork (in both physical and digital forms) like receipts and invoices, since this is a government requirement.

If you plan to work as an accountant for private clients, you should work on refining your customer service skills as well. Having the ability to remain patient when your client is being unclear about a problem or when they don't understand your explanation is an asset to accountants everywhere.

Additionally, good communication skills can help you progress in your accounting career. Communicating well is an important account manager skill at a firm where you don't have to interact with clients often, since you still need to work within a team.

!!!!!!!!!!!! This is by no means a complete accounting skills list. There are even more skills for resume examples that you can include to create a great and eye-catching accounting resume skills section.

3. Make a Strong Argument in Your Career Objective

Model your career objective after this example. Include these three important pieces of information (which have been bolded above):

1. How many years of experience you have as an accountant, and the main duties you've performed
2. The highest degree you hold, and your certifications
3. Describe which role you want to fill, and why you'd be a good choice

Short, persuasive, and concise, the career objective is a classic way to start a powerful resume. Make sure you get it right with our helpful resume objective writing guide.

Here is the career objective from the sample resume above:

Certified Public Accountant with 5+ years of experience of ledger processes, reconciliations and streamlining reports. Possess an MBA. Seeking to leverage my professional expertise and experience into a managerial role as a corporate banker.

4. Quantify your Professional Experience

Accounting is a numbers-based profession, and your resume needs to reflect that. You can use numbers to describe your job duties, and also impress the hiring manager.

You'll need a Bachelor's degree for an entry-level job.

Below are some general examples of information you can quantify on an accounting resume:

- Size of the budgets you managed
- Amount of any investments you've managed, and how profitable they were
- Net worth of the company you've worked for, and what your main duties were for it
- The size of the investments you've reconciled
- The number of the contracts you've negotiated
- The amount of money you've saved or earned the company via your knowledge, experience, and efforts

Above all, your resume should be achievement oriented. Do not repeat bullet points, or list bland and meaningless duties.

The candidate in the sample above quantified their resume in three places (shown in bold):

- Trained and supervised 2 new employees, ensuring they maintain fastidious attention to detail
- Create financial reports and supported all areas of responsibility within a 5-person finance team
- Manage a \$350,000 budget, with a reduction of costs totaling 15% over two years

Above all, your resume should be showcase your accomplishments. Do not repeat bullet points, or list bland and meaningless duties.

5. Use Key Action Verbs

Try using some of the below action verbs to add depth, clarity and specificity to your document. Action verbs make great openers for experience bullet points and can also be utilized on cover letters to target them to specific positions. For more action verbiage, check out the famous longest action verbs list in the universe.

- | | | | |
|-----------------|----------------|----------------|-------------|
| • Accelerated | • Facilitated | • Maintained | • Scheduled |
| • Acclimated | • Familiarized | • Managed | • Screened |
| • Balanced | • Gained | • Observed | • Secured |
| • Bargained | • Gathered | • Obtained | • Tabulated |
| • Calculated | • Handled | • Participated | • Tailored |
| • Canvassed | • Identified | • Passed | • Uncovered |
| • Decided | • Illustrated | • Raised | • Undertook |
| • Decentralized | • Launched | • Ranked | • Validated |
| • Earned | • Lectured | • Safeguarded | • Valued |
| • Eased | • Lead | • Salvaged | • Voiced |

РАЗДЕЛ КОНТРОЛЯ ЗНАНИЙ

Для диагностики сформированности компетенций обучающихся в результате освоения дисциплины «Профессиональная лексика бухгалтера на английском языке» могут использоваться следующие основные формы и средства оценки знаний:

1. Устная форма – собеседования; устные выступления и доклады на семинарах; устные доклады на студенческих научно-практических конференциях; оценка по итогам деловых игр; зачет.

2. Письменная форма – тесты; контрольные опросы; контрольные работы; рефераты; индивидуальные задания; письменный зачет.

3. Письменно-устная форма – отчеты по аудиторным или домашним практическим заданиям с их устной защитой; оценка по модульно-рейтинговой системе; оценка на основе результатов деловой игры.

4. Техническая форма – компьютерное тестирование; мультимедийная презентация докладов.

Кроме этого, для диагностики используются консультация, в т.ч. и с использованием электронной почты; собеседование.

ВСПОМОГАТЕЛЬНЫЙ РАЗДЕЛ

Р-1

20 25

Учреждение образования
«Брестский государственный технический университет»

УТВЕРЖДАЮ

Проректор по учебной работе

А.Н. Парфиевич

« 23 » 01 2024 г.

Регистрационный № УД24-2/уч.

Профессиональная лексика бухгалтера на английском языке

Учебная программа учреждения высшего образования
по учебной дисциплине для специальности:

6-05-0411-01 Бухгалтерский учет, анализ и аудит

Учебная программа составлена на основе Образовательного стандарта по специальности 6-05-0411-01 Бухгалтерский учет, анализ и аудит (ОСВО 6-0411-01-2023), учебного плана специальности 6-05-0411-01 Бухгалтерский учет, анализ и аудит

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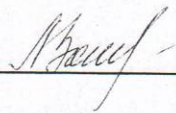
Зозуля О.Л. – заведующий кафедрой немецкой филологии и лингводидактики УО «Брестский государственный университет имени А.С. Пушкина», кандидат филологических наук, доцент

РЕКОМЕНДОВАНА К УТВЕРЖДЕНИЮ:

Кафедрой бухгалтерского учета, анализа и аудита
(название кафедры-разработчика программы)
(протокол № 4 от 14.11.2024);

Зав. кафедрой  Н.В. Потапова

Методической комиссией экономического факультета
(название факультета)
(протокол № 3 от 24.12.2024);

Председатель  Л.А. Захарченко

Научно-методическим советом БрГТУ
(протокол № 2 от 27.12.2024)

методист УМО  Т.В. Гурчинович

ПОЯСНИТЕЛЬНАЯ ЗАПИСКА

Актуальность изучения дисциплины обусловлена тем, что современный социум выдвигает новые требования к профессиональной подготовке специалистов, усилилось внимание к подготовке профессиональных кадров качественно нового уровня, которые не только обладают комплексом глубоких и прочных знаний в области бухгалтерского учета, анализа и аудита, но и владеют рядом других значимых компетенций, включая владение иностранным языком. Современный специалист в области бухгалтерского учета нуждается не только в знании разговорного иностранного языка, но и свободном владении профессиональной лексикой. В связи с этим объективно существует необходимость изучения учебной дисциплины «Профессиональная лексика бухгалтера на английском языке».

Основные цели изучения учебной дисциплины «Профессиональная лексика бухгалтера на английском языке»:

- формирование у студентов теоретической иноязычной коммуникативной компетенции, позволяющей использовать иностранный язык для осуществления своей профессиональной деятельности;
- приобретение практических навыков речевого общения на английском языке в пределах тематики, предусмотренной программой специализации.

Достижение указанной цели предполагает решение следующих задач:

- коммуникативные задачи, которые включают обучение следующим практическим умениям и навыкам: чтению оригинальной литературы соответствующей отрасли знаний на иностранном языке; оформлению извлеченной из иностранных источников информации в виде перевода, реферата, аннотации; устного общения в монологической и диалогической форме по специальности (доклад, сообщение, презентация и т.п.);
- когнитивные (познавательные) задачи, которые предполагают развитие умения производить различные логические операции (анализ, синтез, установление причинно-следственных связей, аргументирование, обобщение и вывод, комментирование);
- развивающие задачи предусматривают формирование следующих способностей и личностных качеств: способность четко и ясно излагать свою точку зрения по обсуждаемой проблеме на иностранном языке; способность понимать и ценить чужую точку зрения; стремиться к сотрудничеству, достижению согласия, выработке общей позиции в условиях различия взглядов и убеждений; стремление к самообразованию, самосовершенствованию и самоорганизации; готовность к различным формам и видам международного сотрудничества (совместный проект, грант, конференция, симпозиум, семинар и др.), а также к освоению достижений в профессиональной сфере в странах изучаемого языка.

Дисциплина «Профессиональная лексика бухгалтера на английском языке» логично связана с другими курсами учебного плана специальности

6-05-0411-01 «Бухгалтерский учет, анализ и аудит» и базируется на знаниях, полученных студентами при изучении дисциплин: «Основы учетно-аналитических процессов организаций». В свою очередь, знания, полученные при изучении курса «Профессиональная лексика бухгалтера на английском языке» необходимы студентам для изучения дисциплин: «Международные стандарты аудита», «Международные стандарты финансовой отчетности».

Для приобретения профессиональных компетенций в результате изучения учебной дисциплины «Профессиональная лексика бухгалтера на английском языке» студент должен:

знать:

- ключевые понятия английского языка для профессионального общения;
- основные фонетические, грамматические и лексические правила;
- основные понятия, термины и концепции современной теории перевода;
- факторы, обуславливающие выбор варианта перевода.

уметь:

- понимать англоязычную речь;
- осуществлять перевод различных классов слов;
- определять условия актуализации значений многозначных слов.

владеть:

- навыками беседы с активным использованием ключевой профессиональной лексики, чтения аутентичных текстов;
- базовыми навыками и умениями оформления письменного высказывания на профессиональную тему.

Программа по дисциплине «Профессиональная лексика бухгалтера на английском языке» предназначена для студентов 1-го курса специальности 6-05-0411-01 «Бухгалтерский учет, анализ и аудит» дневной формы получения образования. Данная дисциплина относится к факультативным.

Всего часов по дисциплине «Профессиональная лексика бухгалтера на английском языке» в соответствии с учебным планом – 50, из них всего часов аудиторных – 34, в том числе 34 часа – практические занятия. Рекомендуемая форма контроля знаний – зачет во 2-м семестре.

План учебной дисциплины для дневной формы получения высшего образования

Код специальности (направление специализации)	Наименование специальности (направление специализации)	Курс	Семестр	Всего учебных часов	Количество зачетных единиц	Аудиторных часов (в соответствии с учебным планом УМО)					Академических часов	Форма текущей аттестации
						Всего	Лекции	Лабораторные занятия	Практические занятия	УСР		
6-05-0411-01	Бухгалтерский учет, анализ и аудит	2	4	50	-	34	-	-	34	-	-	Зачет, 4 семестр

1. СОДЕРЖАНИЕ УЧЕБНОГО МАТЕРИАЛА ПРАКТИЧЕСКИЕ ЗАНЯТИЯ

1. Introduction to Accounting

Accounting Basics. Accounting Equation. Accounting Principles.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 2 часа.

2. Making a career in Accounting

The requirements, responsibilities and compensation for bookkeepers, accounting clerks, accountants, and certified public accountants.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 2 часа.

3. Areas of Accounting

Financial Accounting. Managerial Accounting. Cost Accounting. Budgetary Accounting. Auditing and Assurance Services. Tax Accounting. Government Accounting. Non-Profit Accounting. Forensic Accounting. International Accounting. Accounting Information System. Accounting Education.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 4 часа.

4. Debits and Credits

T-accounts, Journal Entries. When Cash Is Debited and Credited.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 2 часа.

5. Chart of Accounts

Introduction to Chart of Accounts. Asset Accounts. Liability Accounts.

Owner's Equity Accounts. General rules about debiting and crediting the accounts.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 2 часа.

6. Balance Sheet

Assets. Liabilities. Owner's (Stockholders') Equity. Classifications Of Assets On The Balance Sheet. Classifications Of Liabilities On The Balance Sheet. Classifications of Owner's Equity On The Balance Sheet.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 4 часа.

7. Income Statement

The profit and loss statement. A period of time. Revenues and Gains. Expenses and Losses.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 4 часа.

8. Cash Flow Statement

Understanding The Changes In Cash. Operating activities. Investing activities. Financing activities.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 2 часа.

9. International Financial Reporting Standards

Preface to IFRS Standards.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 4 часа.

10. Writing Annotations

A strategy of active reading. Clearly identify the location of important information. Express all main ideas. Trace how the arguments or ideas develop throughout the text. Introduce reactions and thoughts of the reader.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 4 часа.

11. Creating an Accountant CV

Personal details. Job objective. Education. Qualifications. Work experience. Skills. Interests. References.

Дискуссия по теме. Практика перевода. Лексический тест.

Объем практических занятий – 4 часа.

№ темы	Наименование темы	Количество аудиторных часов	
		Всего	Практич. занятия
1.	Introduction to Accounting	2	2

2.	Making a career in Accounting	2	2
3.	Areas of Accounting	4	4
4.	Debits and Credits	2	2
5.	Chart of Accounts	2	2
6.	Balance Sheet	4	4
7.	Income Statement	4	4
8.	Cash Flow Statement	2	2
9.	International Financial Reporting Standards	4	4
10.	Writing Annotations	4	4
11.	Creating an Accountant CV	4	4
	Всего	34	34

СОДЕРЖАНИЕ УЧЕБНОГО МАТЕРИАЛА

УЧЕБНО-МЕТОДИЧЕСКАЯ КАРТА УЧЕБНОЙ ДИСЦИПЛИНЫ

2.1. для дневной формы получения высшего образования

Номер раздела, темы	Название раздела, темы	Количество аудиторных часов					Количество часов УСП	Форма контроля
		Лекции	Практические занятия	Семинарские занятия	Лабораторные занятия	Иное		
1	2	3	4	5	6	7	8	9
1.	Introduction to Accounting		2			[1-4, 8]	2	Дискуссия по теме Практика перевода Лексический тест
2.	Making a career in Accounting		2			[1-4, 9]		Дискуссия по теме Практика перевода Лексический

								тест
3.	Areas of Accounting		4			[1-4, 10]	2	Дискуссия по теме Практика перевода Лексический тест
4.	Debits and Credits		2			[1-4, 8]		Дискуссия по теме Практика перевода Лексический тест
5.	Chart of Accounts		2			[2-4, 9]	2	Дискуссия по теме Практика перевода Лексический тест
6.	Balance Sheet		4			[2-4, 11-13, 10]		Дискуссия по теме Практика перевода Лексический тест
7.	Income Statement		4			[2-4, 8]	2	Дискуссия по теме Практика перевода Лексический тест
8.	Cash Flow Statement		2			[2-4, 9]	2	Дискуссия по теме Практика перевода Лексический тест
9.	International Financial Reporting Standards		4			[2-4, 10]	2	Дискуссия по теме Практика перевода Лексический тест
10.	Writing Annotations		4			[2-4, 8]	2	Дискуссия по теме Практика перевода Лексический

							тест
11.	Creating an Accountant CV		4			[2-4, 10]	2 Дискуссия по теме Практика перевода Лексический тест
	Итого		34				16 Итоговый тест Зачет

ИНФОРМАЦИОННО-МЕТОДИЧЕСКАЯ ЧАСТЬ

Список использованной литературы

Основная литература

1. Гитайло Е.Н. Английский язык для экономистов : Учебное пособие. - М.: РУТ (МИИТ), 2021. – 126 с.
2. Английский язык для экономистов: Учебник для бакалавров / В. А. Шляхова, О. Н. Герасина, Ю. А. Герасина. — М.: Издательско-торговая корпорация «Дашков и К°», 2020. — 296 с.
3. Левченко В.В. Английский язык для экономистов (A2-B2) : учебник для вузов / В.В. Левченко, Е.Е. Долгалева, О.В. Мещерякова – Москва : Издательство Юрайт, 2020. – 351 с.
4. Моисеева Т.В. Английский язык для экономистов: учебное пособие для вузов / Т.В. Моисеева, Н.Н. Цаплина, А.Ю. Широких. – 2-е изд., перераб. и доп. – Москва : Издательство Юрайт, 2021. – 157 с.

Дополнительная литература

5. Longman Dictionary of Contemporary English. – 4-th edition with Writing Assistant. – UK: Pearson Education Limited, 2005. – 1950 p.
6. MacKenzie, I. English for Business Studies: a Course for Business Studies and Economics Students / I. MacKenzie. – 2-nd edition. – Cambridge: Cambridge University Press, 2002. – 206 p.
7. MacKenzie, I. Financial English. With Mini-dictionary of Finance / I. MacKenzie. – Boston: Thomson, 2002. – 159 p.
8. MacKenzie, I. Professional English in Use. Finance / I. MacKenzie. – 2-nd edition. – Cambridge: Cambridge University Press, 2006. – 139 p.
9. Mascull, B. Business Vocabulary in Use / B. Mascull. – Cambridge: Cambridge University Press, 2002. – 172 p.
10. Слепович, В.С. Перевод (английский - русский): учеб. пособие/ В.С. Слепович. - Минск : ТетраСистемс, 2009. -- 336 с.

Методические рекомендации по организации и выполнению самостоятельной работы студентов.

Учебным планом специальности предусмотрено 16 часов неуправляемой самостоятельной работы по дисциплине «Профессиональная лексика бухгалтера на английском языке», что составляет около 2 часов подготовки к каждому занятию.

Содержание и формы самостоятельной работы определяются обучающимся самостоятельно в соответствии со следующими рекомендуемыми ее видами:

Основными направлениями самостоятельной работы студента являются:

- выполнение лексических упражнений, нацеленных на совершенствование лексических навыков употребления профессиональной терминологии;
- чтение профессионально ориентированных текстов с различной степенью охвата содержания и переработка прочитанной информации;
- написание рефератов и аннотаций по прочитанным материалам;
- просмотр видео и переработка полученной информации;
- поиск необходимой информации в специальной литературе (аутентичных учебниках, газетах журналах, Интернет-ресурсах);
- выполнение проектов (индивидуальных и групповых);
- выполнение письменного перевода на русский язык;
- подготовка к зачету.

Самостоятельная работа контролируется студентом самостоятельно с помощью тестовых заданий, вопросов для самоконтроля, а также преподавателем путем опросов на практических занятиях, в ходе тестирования (в том числе компьютерного).

Критерии оценок результатов учебной деятельности.

Для оценки знаний и компетентности обучающихся используются критерии, утвержденные Министерством образования Республики Беларусь.

Перечень рекомендуемых средств диагностики обучающихся.

Для диагностики сформированности компетенций обучающихся в результате освоения дисциплины «Профессиональная лексика бухгалтера на английском языке» могут использоваться следующие основные формы и средства оценки знаний:

1. Устная форма – собеседования; устные выступления и доклады на семинарах; устные доклады на студенческих научно-практических конференциях; оценка по итогам деловых игр; зачет.
2. Письменная форма – тесты; контрольные опросы; контрольные работы; рефераты; индивидуальные задания; зачет в письменной форме.

3. Письменно-устная форма – отчеты по аудиторным или домашним практическим заданиям с их устной защитой; оценка по модульно-рейтинговой системе; оценка на основе результатов деловой игры.

4. Техническая форма – компьютерное тестирование; мультимедийная презентация докладов.

Кроме этого, для диагностики используются консультация, в т.ч. и с использованием электронной почты; собеседование.

Перечень вопросов к зачету

1. Письменный перевод на русский язык англоязычного текста профессионально ориентированной тематики.

2. Перевод на английский язык предложений, содержащих терминологические лексикю, которая относится к терминологическому полю бухгалтерского учета и аудита.

3. Лексические тесты.

4. Монологическое высказывание и беседа по изученным темам.

1. Introduction to Accounting

2. Making a career in Accounting

3. Areas of Accounting

4. Debits and Credits

5. Chart of Accounts

6. Balance Sheet

7. Income Statement

8. Cash Flow Statement

9. International Financial Reporting Standards

10. Writing Annotations

11. Creating an Accountant CV

ПРОТОКОЛ СОГЛАСОВАНИЯ УЧЕБНОЙ ПРОГРАММЫ
ПО ИЗУЧАЕМОЙ ДИСЦИПЛИНЕ
С ДРУГИМИ ДИСЦИПЛИНАМИ СПЕЦИАЛЬНОСТИ

Название дисциплины, с которой требуется согласование	Название кафедры	Предложения об изменениях в содержании учебной программы учреждения высшего образования по учебной дисциплине	Решение, принятое кафедрой, разработавшей учебную программу (с указанием даты и номера протокола)
1	2	3	4
1. «Основы учетно- аналитических процессов организаций»	БУАиА	Зав. кафедрой Н.В. Потапова	Пр. № от