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**Зачетная работа
на тему: Accounting**

по дисциплине: Иностранный язык

Специальность 38.02.03 Операционная деятельность в логистике

К.А Кондратьева

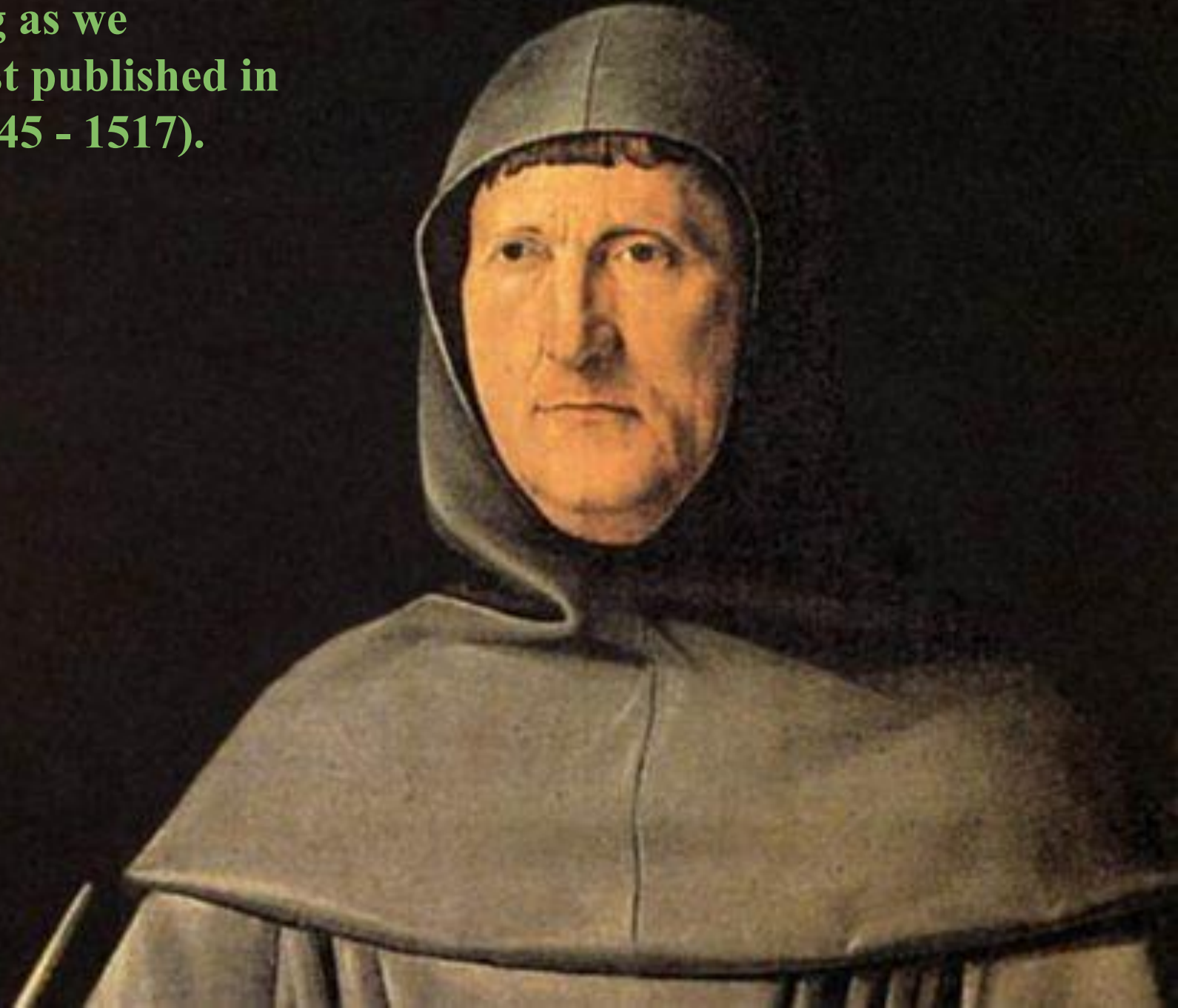
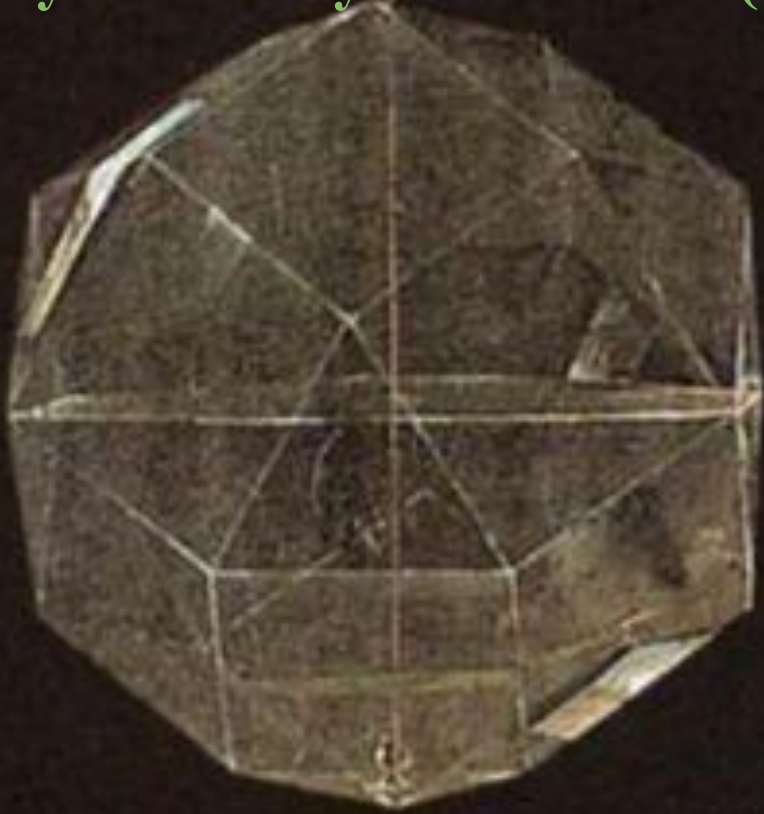
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Accounting is the system that measures business activities, processes that information into reports, and communicates these findings to decision makers.

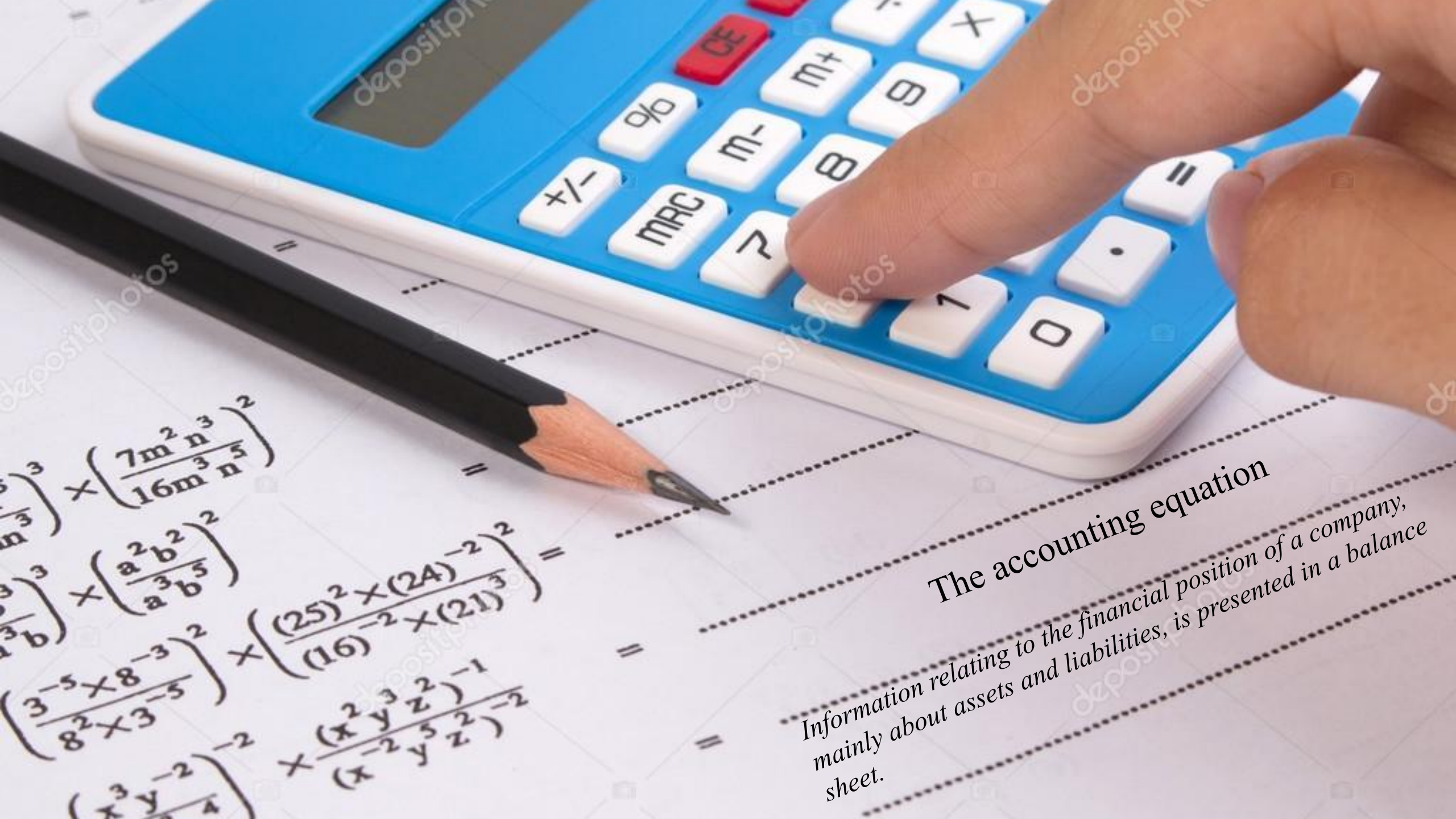


The basic concepts of accounting as we understand them today were first published in Italy in 1494 by Luca Pacioli (1445 - 1517).



BOOKKEEPING IS A SMALL BUT IMPORTANT PART OF ACCOUNTING. IT INVOLVES RECORDING FINANCIAL TRANSACTIONS AND KEEPING OTHER FINANCIAL RECORDS.






The accounting equation

Information relating to the financial position of a company, mainly about assets and liabilities, is presented in a balance sheet.

Fields of accounting

Financial accounting involves the preparation of a business's financial statements, mainly for users outside the business.

A blurred background image of a business meeting. In the foreground, a white mesh pen holder with yellow and white pens sits on a white table. Next to it is a large white sheet of paper. In the lower foreground, a blue bar chart with a red line graph is visible on a document. A pair of black-rimmed glasses and a calculator are also on the table. In the background, several people in business suits are looking at documents.

Management accounting helps managers plan and control a company's operations. Accountants prepare budgets to express management's goals in financial terms.

Tax accounting consists of preparing tax returns for organizations or individuals and determining the taxes involved in proposed business transactions.

TAX

01/14/2018	15.00	9,571.33
02/14/2018	15.00	9,610.29
03/14/2018	15.00	9,365.32
04/14/2018	15.00	11,416.51
05/14/2018	15.00	10,516.51
06/14/2018	15.00	10,501.51
07/14/2018	15.00	12,917.72
08/14/2018	15.00	14,917.72
09/14/2018	15.00	14,902.72
10/14/2018	15.00	31,902.72
11/14/2018	15.00	31,887.72
12/14/2018	15.00	49,969.33
01/14/2019	15.00	55,541.04
02/14/2019	15.00	49,961.71
03/14/2019	15.00	52,961.71
04/14/2019	15.00	50,061.71
05/14/2019	15.00	46,061.71
06/14/2019	15.00	36,061.71
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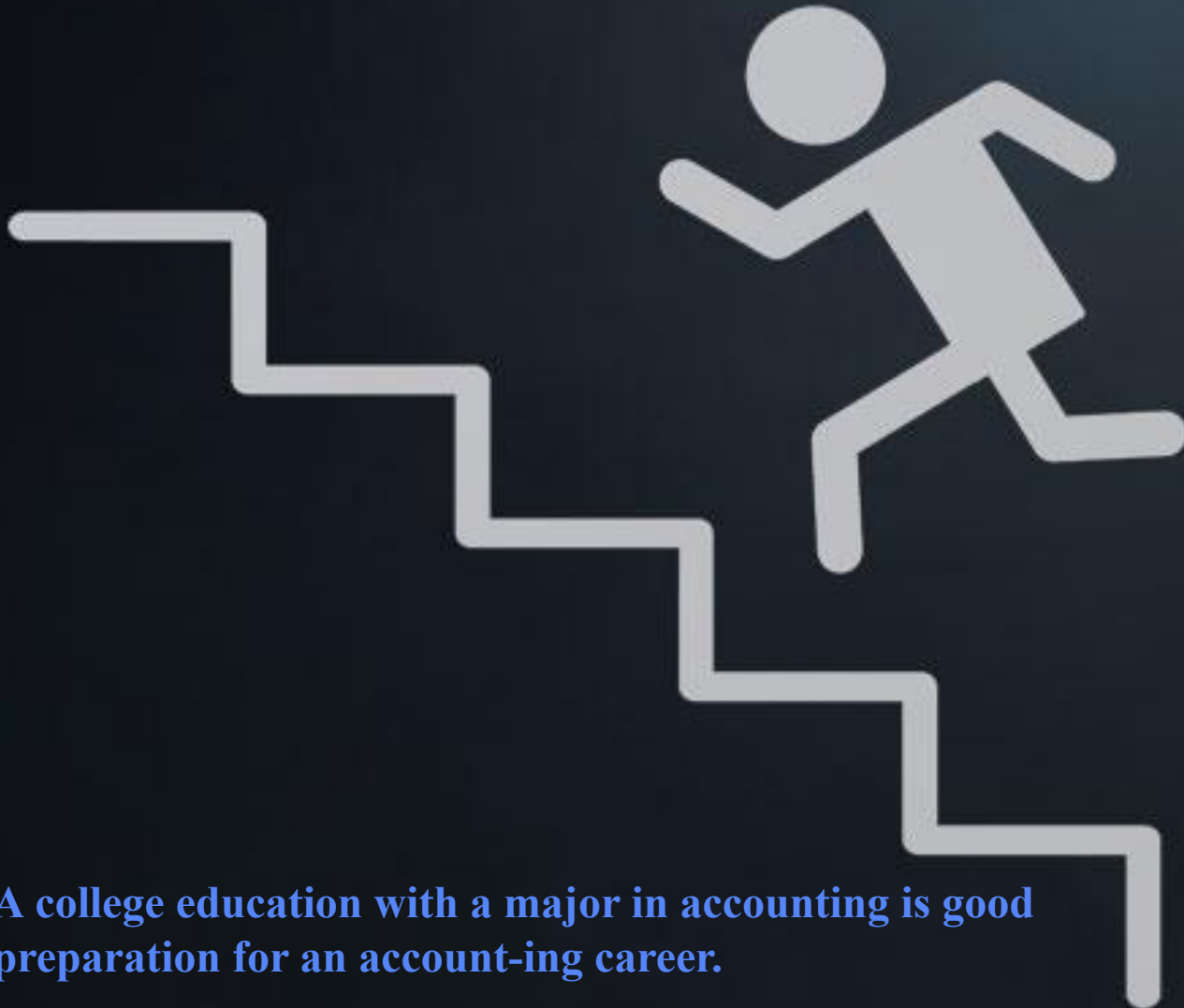


Auditing involves the examination of an organization's financial statements and records.



Careers

The number of jobs in many accounting fields is growing. Increasingly sophisticated management techniques demand information that can be provided most efficiently by accountants.



ACCOUNTING

INFORMATION

EARNINGS



STRATEGY

BUDGET

ANALYSIS

CASH

A college education with a major in accounting is good preparation for an account-ing career.



Balance sheet

Assets	1,734,826
Current assets	88,985
Non-current assets	1,645,841
Liabilities	166,630
Current liabilities	110,327
Non-current liabilities	56,303
Equity	74,393
Paid-in capital	72,301
Retained earnings	1,472

Equity statement

Current year	1,774,576
Comprehensive income	98,214
Issue of share capital	21,803
Dividends	14,441
Previous year	166,630
Comprehensive income	110,327
Issue of share capital	16,303
Dividends	67,676

Income statement

Revenues	12,978,516
Net sales	12,873,892
Investment	104,624
Expenses	6,372,535
Research and Development	1,365,395
Operating expenses	4,439,118
Marketing	548,022
Net income	6,505,981

Cash flow statement

Operations	12,978,516
Net earnings	12,873,892
Depreciation	104,624
Investing	6,372,535
Real estate	1,365,395
Equipment	4,439,118
Financing	6,505,981
Notes payable	6,388,387

Most accountants work for business companies or government agencies. Some have jobs with foundations, hospitals, labor unions, universities, or other nonprofit organizations.