



Centrum služeb pro podnikání s.r.o.

ÚČETNÍ ANGLIČTINA



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1.1.1 Accounting (Účetnictví)

● 1, *Doplňte následující slova do mezer ve větách (každé použijete dvakrát):*

account, accounts, accounting, accountant, accountancy

1. The theory of keeping financial **records** = _____
2. A record of money received or spent = _____
3. A person who keeps financial records and works with them = _____
4. Something related to keeping financial records (adjective) = _____
5. **Books** or **files** for keeping financial records = _____
6. My son is at university studying _____.
7. A **bookkeeper** writes details of every transaction in the _____.
8. I opened a new bank _____.
9. Would you like to work as an _____?
10. We are very busy at the end of the _____ year.

● 2, *Umíte odpovědět na tyto otázky?*

- a) What is **bookkeeping**?
- b) What do bookkeepers do?
- c) What is accounting?
- d) What do accountants do?
- e) What types of accounting are there?
- f) What are some other jobs in accounting?
- g) What do GAAP and IFRS stand for?



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-
- a) It is mechanical work. Writing down **debits** and **credits**, adding up **columns** and **figures**.
 - b) Bookkeepers record daily **business transactions**. They use the **double-entry system** of keeping books. Generally, a bookkeeper is a person without a college degree in accounting.
 - c) Accounting is a 'business language'. It is the act of collecting, analyzing, interpreting and reporting economic information to permit informed judgements and decisions.
 - d) Accountants analyse financial records and present them. They calculate **profits** and **losses**, record cash flows and the value of **assets** and **liabilities**.
 - e) Financial accounting, **managerial** accounting, **tax** accounting, **forensic** accounting...

The main object of financial accounting is to ascertain the true result of the business operations (profit or loss) during a particular period of time and to state the financial position of the business at a particular point in time. It also produces general purpose reports.



f) For example: a **tax adviser** or **an auditor**.

g) Companies can choose their accounting policies – their way of doing their accounts. Accountants in the USA apply **GAAP** (= Generally Accepted Accounting Principles), in most other countries **IFRS** (= International Financial Reporting Standards) are followed.

Some of the **basic accounting principles** are:

▶ **The matching principle**

The revenues generated in an accounting period are identified with related expenses.

▶ **The objectivity principle**

All data recorded should be based on facts, verifiable and free from bias.

▶ **The consistency principle**

The same methods (of depreciation etc.) must be used from one period to the next.

▶ **The full-disclosure principle**

Financial reporting must include all significant information.

▶ **The principle of conservatism (or prudence)**

Accountants follow the rule "anticipate no profit but provide for all possible losses" They choose methods which do not overstate assets, income or profits.

▶ **The materiality principle**

Accountants must be sure that all material items are properly reported in the financial statement. However, the reporting process should be cost-effective - that is, the value of the information should exceed the cost of its preparation. For example, low-cost assets, such as paper and pens for the office are charged immediately to an expense account.

♦ **PÁR VÝRAZŮ NAVÍC**

My account is **in the black** / **in the red**. = Moje konto je v černých / červených číslech (v + /-)

He has **a fat bank account**. = Má tučné konto.

take something **into account** = vzít něco v úvahu

eyewitness **account** = výpověď očitého svědka

on no account = v žádném případě, za žádných okolností

call somebody **to account** = hnát někoho k zodpovědnosti



1.1.2 Figures and graphs (Číselné údaje a grafy)

ZAPAMATUJTE SI:

- ▶ **Number = číslo / Figure = číselný údaj / Digit = číslice**
- ▶ **Cardinal numbers: 1, 23, 456, 7,890, 1,000,000, 2,000,000,000**
- ▶ **Odd numbers: 1, 3, 5... / Even numbers: 2,4, 6...**

You **add** a number **to** a number, that is **addition**. One **plus**/and eight **equals/is** nine.

You **subtract** a number **from** a number, that is **subtraction**. Eleven **minus** six isn't seven!

You **multiply** a number **by** a number that is **multiplication**. Is three **times** four twelve?

You **divide** a number **by** a number. that is **division**. Does ten **divided by** two equal five?

- ▶ **Ordinal numbers: 1st, 2nd, 3rd, 4th, 5th....10th, 12th ... 15th ... 20th ... 22nd ... 78th**

▶ **Saying the date:**

Valentine's Day is on... 14th February = the fourteenth of February

February 14th = February the fourteenth

- ▶ **Decimals: 2.5 = two point five, 3.14 three point one four**

▶ **Saying a unit of money:**

20 USD twenty (US) dollars

£ 15.50 fifteen pounds fifty

€ 333.00 three hundred and thirty-three euros

1,000 CZK one thousand (Czech) crowns

- ▶ **Fractions: $\frac{1}{2}$ = a half, $\frac{1}{4}$ = a quarter, $\frac{3}{4}$ = three quarters, $\frac{2}{3}$ = two thirds...**



► **Percentages:** 50% = fifty percent

► **Not the exact amount:** 29.85 = about / around / approximately./ roughly thirty

► **Saying '0':**

seven double seven two nine five one oh (or zero) six	a telephone number
five oh eight	a bus number, for example
nineteen oh one	a year
ten degrees below zero	the temperature
nought(or zero or oh) point oh five	0.02
nought point oh oh one	0.001

● **1, Poslechněte si nahrávku a запиšte číselné údaje, které uslyšíte:**

.....

.....

.....

● **2, Přečtěte číselné údaje, výrazy s čísly a početní operace:**

212	15 March
3,450,000	August 21
4.5	2013
0.75	2001
6.05	1 + 1 =
2½	100 – 99 =
88%	2 x 2 =
-11°C	333 : 3 =

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● **3, Přiřadte popisy grafů k obrázkům /viz. pracovní list/.**

.....



1.2.1 Legal framework of business (Právní rámec podnikání)

- 1, Přečtěte si text o různých formách podnikání v USA. Jaké možnosti jsou v ČR?

BUSINESS ENTITY

Profit making organizations are known as 'businesses'. There are three main types of businesses: those **selling services** (such as dry cleaners, beauty salons, airlines etc.); those **selling goods** (such as food sellers, automobile dealers etc.); those **manufacturing goods** (such as automobile manufacturers, bakeries etc.). A **business entity** is an economic unit which enters into **business transactions** that must be recorded, summarized and reported. The entity (organization) is regarded as separate from its owner or owners.

Forms of business organizations:

(a) Single or **sole proprietorship**:

This is the most common form of **ownership** and it is found in businesses such as small **retail shops**, service stations etc. The owner is the only one in control and makes all management decisions. It has **unlimited liability** for debts.

(b) **Partnership**:

A partnership is a business arrangement in which several people work together and **share** the risks and profits. Like the single proprietorship, it is simple to organize.

(c) **Joint Stock Company**:

A joint stock company is a **legal entity**. It has the legal right to act as a 'person'. It can be owned by many people. A company has its own name, in which it can buy, own, and sell property; make contracts; borrow money; and take court action. The persons who made investment in the company are known as **shareholders**. Most companies have **limited liability**, so the owners are not fully responsible for the business's debts.

SLOVNÍ ZÁSoba

soukromé podnikání = (private) enterprise, business

podnikatelská činnost = business activity

podnikatel = entrepreneur

obchodování, obchodní styk = commerce

obchod (jako druh podnikání) = trade

podnikový, firemní = corporate

fyzická osoba = natural person



osoba samostatně výdělečně činná (OSVČ) = a self-employed person

podnik patřící jednotlivci = sole proprietorship, sole trader business, one-man business

živnostenský list = trade certificate, trade licence

podnikatelské oprávnění = business licence

živnostenský úřad = Trade Licensing Office, Small Business Office

živnostenský zákon = Trade Act

občanský zákoník = Civil Code

obchodní zákoník = Commercial Code

činnost volná / vyžadující zvláštní licenci, povolení = free / licensed trade

právní osoba = legal entity, juristic person

obchodní rejstřík = commercial register

sdružení = association

společnost, firma = company

podnik, firma = firm

společník = partner

zřídit, založit, ustavit = establish

založit = found

zakladatel = founder

zakladatelská smlouva = founding agreement

právní forma = legal form, status

smlouva o společenství = partnership agreement

zapsané základní jmění = registered capital

neomezené ručení = unlimited liability

společnost s ručením omezeným = limited liability company

vlastnický podíl = ownership share

spoluvlastník = co-owner

stanovy = articles of association, by-laws



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výroční valná hromada = annual general meeting, AGM

výroční zpráva = annual report

předseda = chairperson (chairman / chairwoman)

dozorčí rada = supervisory board

nejvyšší orgán = supreme body

akciová společnost = joint stock company

základní (kmenové) jmění a.s. = capital stock, registered capital

akciový podíl = stock

(většinový / menšinový) akcionář, podílník = (majority / minority) shareholder

čisté jmění (po odečtení závazků) = shareholders' equity

veřejná obchodní společnost = general commercial partnership

komplementář = general partner

komanditní společnost = limited partnership

komandista = limited partner

tichý společník = silent (sleeping / dormant) partnership

(bytové) družstvo = (housing) cooperative

stanovy = statutes, articles of association

představenstvo družstva = managing board

členská schůze = members' meeting

nezisková organizace = non-profit organization

rozpočtová organizace = budgetary organization

dobročinná organizace = charity

nadace = foundation

dotovat = subsidize

státní dotace = state subsidy

společnost veřejného sektoru = public sector company (holding, syndicate, consortium)

wind up = zrušit (firmu)