

UBND TỈNH LÂM ĐỒNG
TRƯỜNG CAO ĐẲNG NGHỀ ĐÀ LẠT

GIÁO TRÌNH
MÔN HỌC: ANH VĂN CHUYÊN NGÀNH
NGHỀ: KẾ TOÁN DOANH NGHIỆP
TRÌNH ĐỘ: CAO ĐẲNG

*Ban hành kèm theo Quyết định số: /QĐ-CDNĐL ngày ...tháng.... năm.....
của Hiệu trưởng Trường Cao đẳng Nghề Đà Lạt*

(LƯU HÀNH NỘI BỘ)

Đà Lạt, năm 2017

TUYÊN BỐ BẢN QUYỀN

Tài liệu này thuộc loại sách giáo trình nên các nguồn thông tin có thể được phép dùng nguyên bản hoặc trích dùng cho các mục đích về đào tạo và tham khảo.

Mọi mục đích khác mang tính lệch lạc hoặc sử dụng với mục đích kinh doanh thiếu lành mạnh sẽ bị nghiêm cấm.

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LỜI GIỚI THIỆU

Vài nét về xuất xứ giáo trình:

Giáo trình này được viết theo Kế hoạch số 1241/KH-CĐNĐL ngày 30 tháng 12 năm 2016 của Trường Cao đẳng nghề Đà Lạt về việc triển khai xây dựng chương trình đào tạo theo Luật Giáo dục nghề nghiệp để làm tài liệu dạy nghề trình độ cao đẳng.

Quá trình biên soạn:

Trên cơ sở tham khảo các giáo trình, tài liệu về tiếng Anh trong kinh doanh, giáo trình này được biên soạn có sự tham gia tích cực của các giáo viên có kinh nghiệm, cùng với những ý kiến đóng góp quý báu của các chuyên gia về lĩnh vực hành chính, văn bản.

Mối quan hệ của tài liệu với chương trình, mô đun/môn học:

Căn cứ vào chương trình đào tạo nghề Kế toán Doanh nghiệp cung cấp cho người học những kiến thức cơ bản tiếng Anh trong Kế toán, từ đó người học có thể vận dụng những kiến thức này để ứng dụng trong công việc thực tế khi ra trường

Cấu trúc chung của giáo trình Anh văn chuyên ngành gồm 4 chương:

Chương 1: Tổng quan về kế toán

Chương 2: Báo cáo tài chính và các chỉ số

Chương 3: Kế toán thuế

Chương 4: Đơn đặt hàng và Thư điện tử

Sau mỗi chương đều có các bài tập củng cố kiến thức cho người học.

Giáo trình được biên soạn trên cơ sở các văn bản quy định của Nhà nước và tham khảo nhiều tài liệu liên quan có giá trị. Song chắc hẳn quá trình biên soạn không tránh khỏi những thiếu sót nhất định. Ban biên soạn mong muốn và thực sự cảm ơn những ý kiến nhận xét, đánh giá của các chuyên gia, các thầy cô đóng góp cho việc chỉnh sửa để giáo trình ngày một hoàn thiện hơn.

Lâm Đồng, ngày.....tháng.....năm.....

Chủ biên

Đỗ Trịnh Hoài Dung

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GIÁO TRÌNH MÔN HỌC ANH VĂN CHUYÊN NGÀNH

i

Tên môn học: Anh văn chuyên ngành

Mã môn học: MH21

- Vị trí, tính chất của môn học:

- Vị trí: Là môn học bắt buộc của nghề Kế toán doanh nghiệp
- Tính chất: Môn học Anh văn chuyên ngành là môn học bắt buộc thuộc chương trình đào tạo nghề Kế toán doanh nghiệp, được giảng dạy sau môn Anh văn căn bản, Nguyên lý kế toán, Kế toán doanh nghiệp, giúp cho sinh viên có thể sử dụng được các thuật ngữ chuyên ngành kế toán, đọc được các báo cáo kế toán bằng tiếng Anh

- Mục tiêu môn học:

Về kiến thức:

- Trình bày được các thuật ngữ chuyên ngành kế toán, báo cáo kế toán bằng tiếng Anh

Về kỹ năng:

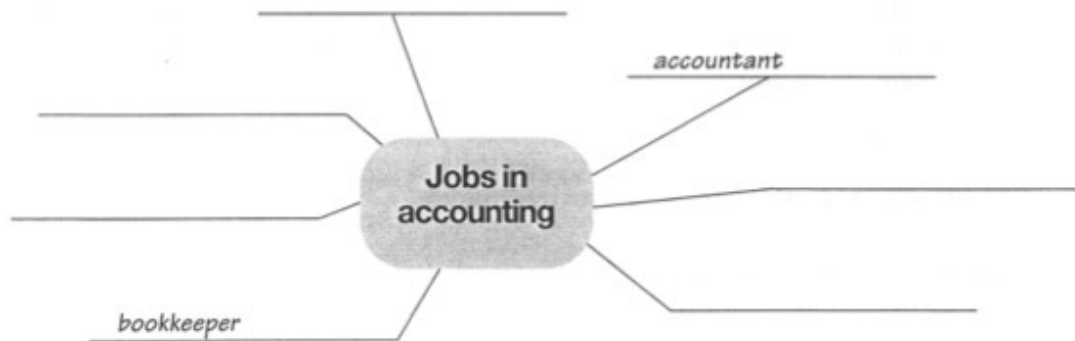
- Sử dụng được các thuật ngữ chuyên ngành kế toán bằng tiếng anh
- Đọc được các báo cáo kế toán bằng tiếng Anh (bảng cân đối kế toán, báo cáo kết quả kinh doanh)

Về năng lực tự chủ và trách nhiệm:

- Có khả năng tự nghiên cứu, tự học, tham khảo tài liệu liên quan đến môn học để vận dụng vào hoạt động học tập.
- Vận dụng được các kiến thức tự nghiên cứu, học tập và kiến thức, kỹ năng đã được học để hoàn thiện các kỹ năng liên quan đến môn học một cách khoa học, đúng quy định.

Chapter 1: Introduction to accounting

Make a list of all the different types of job you know about in accounting



1. Here are some jobs and definitions. Fill in the gaps in the definitions with words from the box below.

specializing • studying • for inspecting its accounts • processing the records • giving administrative support • to inspect its accounts

Trainee accountants

Accountants who are _____¹ for professional examinations

Bookkeepers

Administrative staff responsible for _____² of a business's financial activities

Tax accountant

An accountant _____³ in a company's tax affairs

Back-office manager

Person in charge of the staff responsible for _____⁴ to the Finance department

Internal auditors

Employees of a company who are responsible _____⁵

External auditors

People employed by an outside firm of accountants and hired by a company

_____⁶

AUDIO

2 Michael Rogers, a CPA (Certified Public Accountant) from the US is meeting Paul Martens, the CFO (Chief Financial Officer) of a company in Belgium. Listen to Michael's conversation with Mr. Martens' secretary. Are there any jobs mentioned which are not included in the activities on the previous page?

AUDIO

3. Now listen to the meeting. What is the reason for the meeting?

4. Here are some mixed-up phrases from the conversation. Re-order them so that they make sense.

1. in Mr. moment Martens you with will be a.
2. have Did you a flight nice?
3. coffee Would some you like?
4. keep Sorry you to waiting.
- 5 come Please in seat take and a.
- 6 call finishing He's just phone
- 7 to nice you meet It's.

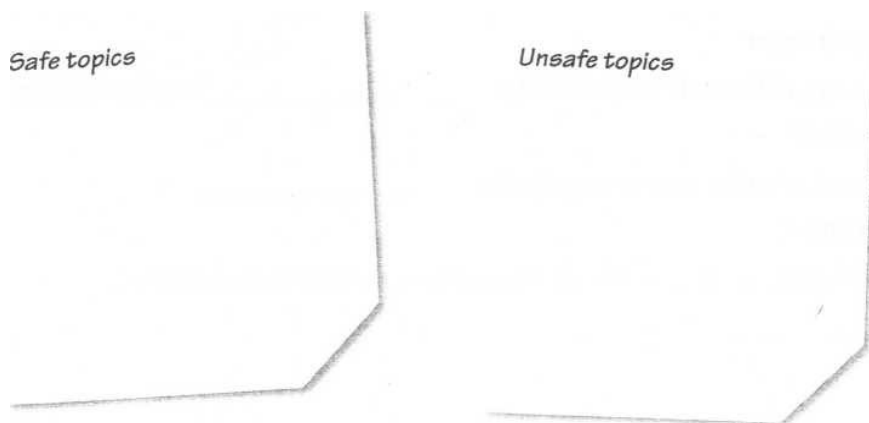
5. Now fill in the gaps with a suitable word from the box.

bad • absolutely • very • know • start • fill • fairly

1. You're _____ right.
2. Would you like to _____ by telling me a little about your experience?
3. I guess you _____ that I studied economics in New York.
4. And then I'll _____ you in on our group.
5. Your C.V is _____ impressive.
6. But that's not a _____ thing.
7. We're _____ international here now.

Listen again to the meeting and check your answer

6. Make two lists. In the first, write down topics, which would be safe to talk about with a foreign business partner. In the second, write down unsafe topics. Compare with a partner.



7. Work with a partner to practice greetings and small talk. Look at the phrases in the box before you go to the Partner Files.

Partner A:

You work in the finance department of your company. Today a new colleague from your overseas parent company is coming to the office for the first time. (He or she only speaks English.) You have been asked to welcome the new colleague, show him/her around the office, and make him/her feel comfortable. At the end you should introduce your new colleague to the head of the department

Partner B:

It is your first day in your new job as a member of the finance department in one of your company's European subsidiaries. You only speak English, but hope to start learning the local language soon. One of your new colleagues will meet you and show you around the company. Make small talk and ask questions about the company. (How many people work there? Do they have a canteen? Does the company offer language classes? etc.)

Useful Phases

Meeting people	Offering hospitality
Hello. Mr/Ms I'm It's nice to meet you. - (It's) Nice to meet you, too. May I introduce you to ... ? I'd like to introduce you to Have you met... ?	Can I take your coat? Please come in and take a seat. Can I get you a cup of coffee/tea? Would you like something to drink? -Yes, please./Yes, that would be great. - No, thank you. / No, thanks.

8. What do the following abbreviations mean? Check your answers in the article below.

GAAP • IFRS • IAS • IASC

International companies can choose how they present financial information to outside parties. The rules and regulations between countries vary significantly. Accountants worldwide are familiar with the words 'Generally Accepted Accounting Principles (GAAP)'. Some of the basic principles are:

- the going concern principle
- the prudence principle
- the matching principle
- the consistency principle.

The development of these principles has greatly differed between countries. For example, in most English-speaking countries it is often accepted practice to offset unrealized gains

from unrealized losses, or to re-value long term assets upwards, provided sufficient proof of the current value can be shown. This means that accounts can have very different values, depending on whether the company chooses to follow local accounting standards, International Financial Reporting Standards (IFRS) — formerly the International Accounting Standards (IAS) - or U.S. GAAP. Whether the company can choose is governed by the laws of the country where it is registered. For example, the U.S.A. and Japan currently allow publicly-traded companies to prepare their financial statements using the standards of the International Accounting Standards Committee (IASC), but they must also include reconciliation to domestic GAAP.

9. Use words from each box to make word partnerships. Then match them to the definitions below,

outside • accepted • English-speaking • local accounting • publicly-traded company • practice • standards • parties • countries

1. A firm that sells its shares to anyone who wants to buy them.
2. For example, Australia, the U.K., and the U.S.A.
3. The way that most people do something.
4. The rules and regulations which state how accountants operate in a particular place.
5. People or groups who are not involved with the company.

10. The article mentions four basic principles of accounting. Match them to the definitions below.

1.

--

This principle is concerned with the timing of the recognition of transactions in the accounts. Items are recorded when the income or expense arises, and are not dependent on the movement of cash.

2.

--

When preparing accounts, one must assume that the enterprise will still be viable in the years to come. Practically all-accounting items are affected by this assumption, such as the carrying value of fixed assets and inventories, and the ability to repay debts and other obligations.

3.

--

What value should be given to the numbers in the accounts? It is normal to act pessimistically, so that profits and assets are not overstated, and expenses and liabilities realistically valued.

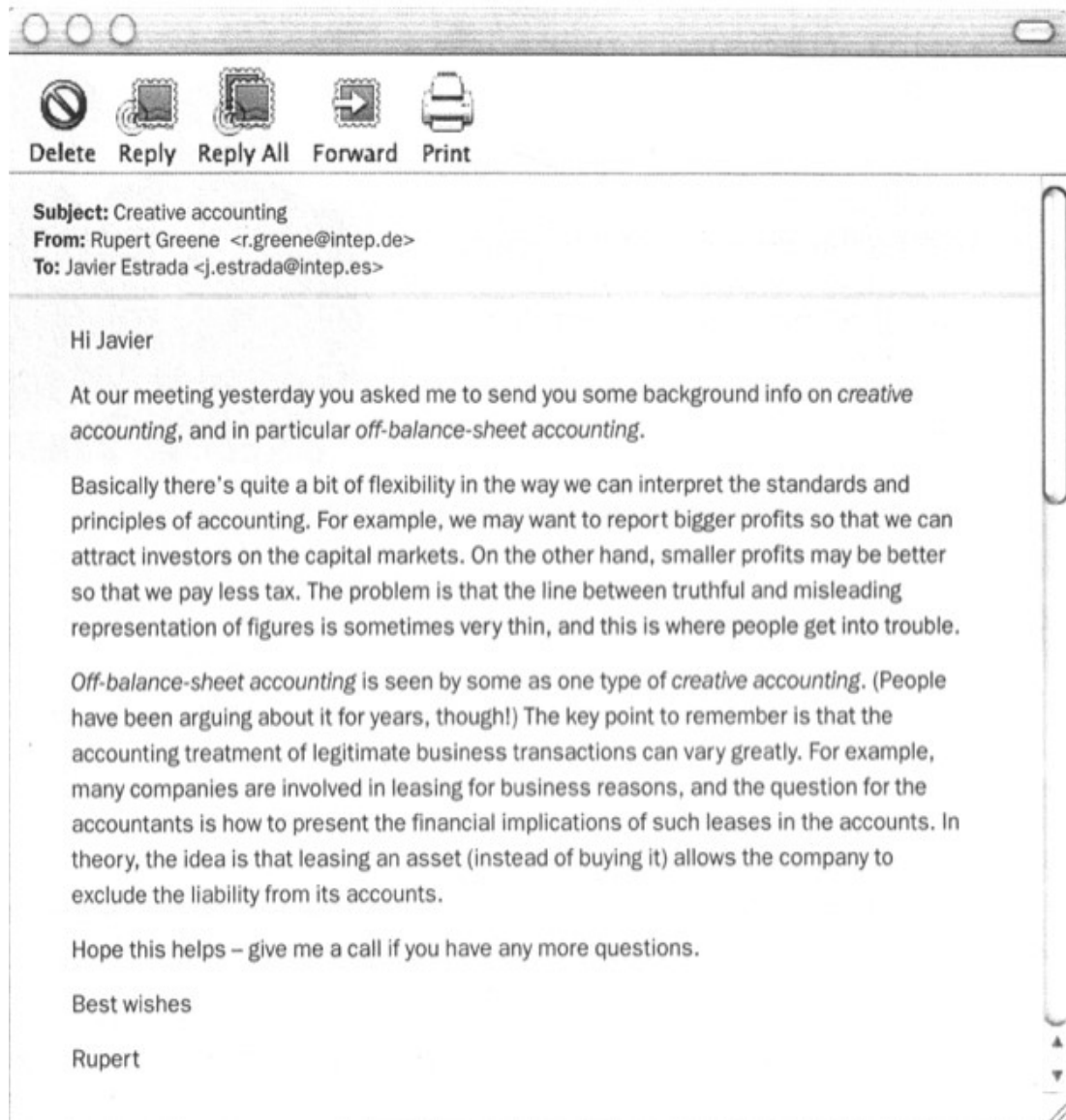
4.

Accounts should be produced using the same principles from one year to the next. Deviations from this principle must be noted, and the effects on the accounts shown.

11. Do you know of any differences in the application of these principles between countries? What should a visiting accountant know about the principles in your country?

Make notes, and prepare to brief someone else in the class.

12. Read this email on creative accounting, and then decide if the statements below are true or false



1 Accountants agree that *creative accounting* is a good thing.

2 *Off-balance-sheet accounting* is one way of *creative accounting* - there are others.

3 *Creative accounting* is sometimes used to try and attract more investors.

4 Accountants are allowed some flexibility in the way they present accounts.

5 Leasing is actually illegal.

6 Big profits mean paying less tax.

7 When a company leases an asset, the accountant doesn't have to include it in the accounts.

AUDIO

13. Listen to the conversation between the Managing Director (Charles) and the Financial Director (Sally). Answer these questions. Make a note of the words and phrases that helped you to answer.

1 Do Charles and Sally agree that their company has a debt problem?

2 What are the consequences of the debt problem?

3 Why do they need a solution to the problem soon?

4 How does Charles suggest they deal with it?



5 Has Charles made a final decision about what to do?

6 Do we know whether Sally agrees with Charles's suggestion?

Fill in the gaps in the extracts from the conversation.

Charles The shareholders are getting nervous, and the markets don't like our level of g_____¹. We're getting more and more questions about whether we can s_____ our d_____², in the I_____³.
t_____

It's getting harder to attract new investments. So I wanted to speak to you about what we can do. We're investing a s_____

⁴ amount in our new factory in Germany so we need to c_____ u_____ w_____

⁵ a solution soon. The new factory is very important, and we're looking at leasing the assets.

Sally You're thinking that if we I _____ the a _____⁶, we can

exclude these 1 _____ 7 from the balance sheet?

Charles Exactly.

Sally You know that the auditors will look very closely at these transactions? The accounting s _____⁸, or principles if you like, mean that finance leases must be d _____⁹. If we are effectively _____¹⁰.

Now listen again and check your answers.

14 Match these words with their meanings.

- | | |
|---------------|--|
| 1 debt | a an agreement between two or more parties, often written |
| 2 lease | b the opposite of assets |
| 3 gearing | c buying or selling something |
| 4 liabilities | d someone who owns parts of a company |
| 5 contract | e money that is owed |
| 6 transaction | f an agreement where the owner of something allows someone else to use it for a specific time for a sum of money |
| 7 shareholder | g the proportion of own capital to borrowed funds when buying an asset or financing a company |

15. Use liability, liabilities, debt, or debts to complete the sentences below

1. He'll have paid his _____ off by next year.
2. Look at the assets and _____ on the balance sheet if you want to know how the company's doing.
3. Many developing countries are burdened by heavy _____.
4. We need to look at the long-term _____ before we think about any major new purchases.
5. The partnership has limited _____ status
- 6 Current _____ are those which are paid off within a year.
- 7 The company's in _____ to the tune of 10 million.

Now listen and check your answers



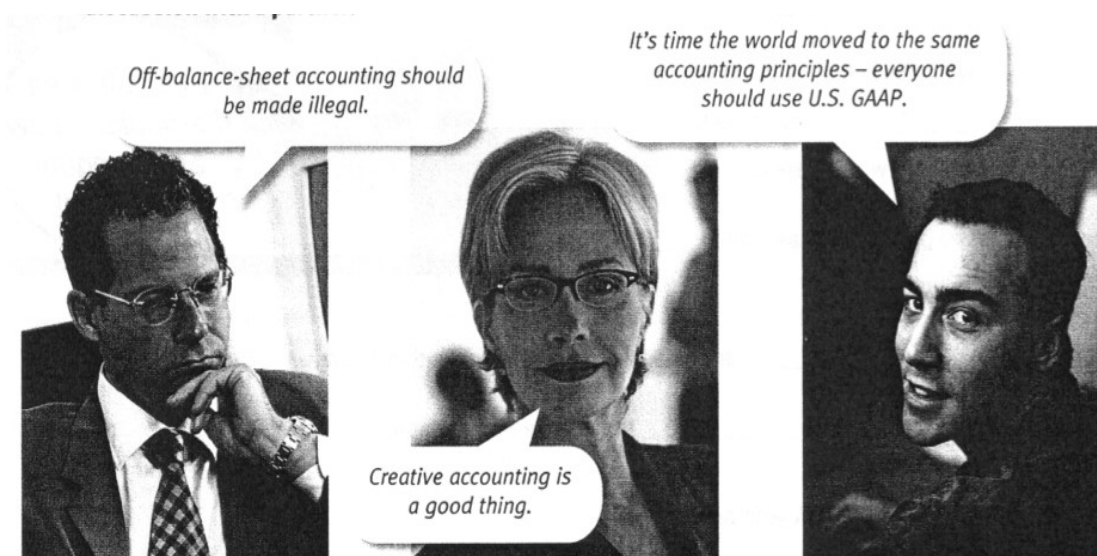
16 In the conversation in exercise 11, Sally agrees with Charles. Here are some other ways to agree or disagree with someone. Put a tick (✓ V) next to the ones which mean agreement, and a cross (X) next to those which mean disagreement.

- | | |
|-----------------------------|---------------------|
| 1 You've got a point there. | 5 It's just not on. |
| 2 I see what you mean. | 6 Fair enough. |
| 3 Me neither. | 7 Point taken |
| 4 No way. | |

17 Now use the above expressions to respond to the following statements. Note that more than one answer is possible.

- 1 'I think we should work fewer hours. I mean, almost everyone else in this company now works 35-hour weeks, and look at us!' '_____'
- 2 'Can you come in next weekend?' 'What again? _____'
- 3 'I'd like you to prepare the figures for next week's presentation. But this time could you make sure that you put our current client's name on the slides.' '_____'
- 4 'We need to finish this by next Wednesday. How about if we postpone the department party? There's no other way.' '_____'
- 5 'Have you had a look at this? It's a disaster, a catastrophe!' 'Hang on, it can't be that bad. Ah, _____'
- 6 'Look, we really need to convince the boss that some of the transactions have been wrongly booked. I don't want problems later.' '_____'
- 7 'They want us to take a pay cut this year.' 'Are you kidding? _____'

Do you agree with the speaker? Use the phrases above to agree or disagree and continue the discussion with a partner.



Becoming an accountant

CPA

The body which represents the interests of accountants in the U.S. is the American Institute of Certified Public Accountants (AICPA). To become a CPA, the applicant must meet the requirements of the state where he/she wishes to practise, as established by the law of that state and administered by the state boards of accountancy.

To qualify for certification, the applicant must:

- 1 study accountancy at a college or university
- 2 pass the CPA examination, which consists of four sections:
 - Business Law and Professional Responsibilities
 - Auditing
 - Accounting and Reporting-Taxation, Managerial, and Governmental and Not-for-Profit Organizations
 - Financial Accounting and Reporting - Business Enterprises
- 3 have professional work experience in public accounting.

Most states require a qualified CPA to carry out regular professional training.

Chartered Accountant

The major accounting body in the U.K. is the Institute of Chartered Accountants in England and Wales (ICAEW).

To become a Chartered Accountant, the applicant must:

- 1 have sufficient school or university education
- 2 apply for a training contract with a recognized company, which will give him/her three years' work experience
- 3 pass the ICAEW's exams on:
 - Accounting
 - Audit and Assurance
 - Business Finance
 - Business Management
 - Financial Reporting
 - Taxation
- 4 as well as prove his/her knowledge on Commercial and Company Law, and then with further exams on:
 - Business Environment
 - Business Life Cycle
 - Advanced Case Study

Over To You

How does the process of becoming an accountant in your country compare to those described above?

Describe the general accounting rules and practices in your country. What standards are used to prepare financial information? How is off-balance-sheet accounting treated in your country? How is leasing reported in accounts?

Chapter 2: Financial statements and ratios

Statement of Financial
Position, Notes, Annual I
Report, Budget... J

of Cash Flows, Statement
of Earnings...

Market
Capitalization,
Discounted Cash
Flows...

Management Accounts,
Investments, Statement of
Shareholders' Equity...



The man in the picture is thinking about different types of financial statements. Which ones are you familiar with? Can you explain what they are used for?

1 Here are two typical examples of the disclosures required under U.S. law. In the U.K. one would be called a Balance Sheet, and the other a Profit and Lost Statement In the U.S. they have other names. Which is which?

Statement of Financial Position

At December 31 (In millions)

	2006	2005
Assets		
Cash and equivalents	\$ 13,485	\$ 18,278
Investment securities	67,833	61,890
Current receivables	7,290	6,870
Inventories	3,444	3,281
Financing receivables	121,189	113,871
Insurance receivables	2,560	2,187
Other receivables	985	1,009
Property, plant and equipment – net	46,005	44,875
Investments	18,320	18,320
Intangible assets	19,836	17,998
All other assets	65,871	62,755
Total assets	\$ 366,818	\$ 351,334
Liabilities and equity		
Short-term borrowings	\$ 95,531	92,736
Accounts payable	12,894	10,209
Progress collections	2,890	3,897
Dividends payable	1,155	1,102
All other current costs and expenses accrued	9,598	8,293
Long-term borrowings	75,728	70,354
Insurance liabilities, reserves and annuity benefits	85,389	84,283
All other liabilities	37,487	33,763
Deferred income taxes	12,736	14,198
Total Liabilities	333,408	318,835