EBS, UNIT 19: ACCOUNTING AND FINANCIAL STATEMENTS

1. **Translate into English**

Účetní položka

Výkaz o finanční situaci (2 phrases)

Výkaz o pohybu hotovosti

Vlastní jmění akciové společnosti

Závazky z obchodního styku Br.E./Am. E.

Valná hromada

Aktiva/Pasiva

1. **Find words or phrases that correspond with the definitions below**

Calculating all the expenses involved in producing something, including materials, labour, and all other expenses.

Anything owned by a business – cash, buildings, machines, equipment, etc.

All the money that a business spends on goods or services during a given period.

Inspecting and reporting on accounts and financial records.

Assets whose value can only be turns into cash with difficulty (e.g.: reputation, patents, trade marks ).

Capital that shareholders have contributed to the company above the nominal value of the stock.

Money owed by customers for goods and services purchased on credit.

Reduction in the value of the assets.

1. **Complete the sentences with appropriate words from the ones listed below**

**Deferred, inventory, cost price, incur, invoice, proceeds, net tangible assets, goodwill**

1. We received a(n)\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for $2,500 for their services.
2. You may \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ bank charges if you exceed your overdraft limit.
3. Channel 4 has acquired considerable\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for its excellent coverage of racing.
4. In many jurisdictions, income taxes may be\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to future periods by a number of means.
5. Complete the sentences below with an appropriate preposition if necessary
6. The new drug is derived \_\_\_\_\_\_ fish oil.
7. The committee comprises \_\_\_\_\_\_ representatives from both the public and private sectors.
8. The country owes billions of dollars \_\_\_\_\_ foreign creditors.
9. There are plans to increase expenditure \_\_\_\_\_ health.