

Unit 19 – Accounting & financial statements

Exercise based on Vocabulary, page 95, and Reading 1, page 97

- vedení účetních knih s položkami Má dáti a Dal = _____
- odložená platba splatná věřiteli = _____
- výnos z hmotných i nehmotných aktiv = _____
- nastalý, ale nevyfakturovaný závazek = _____
- nerozdělený zisk vyplývající z aktuálního účetnictví = _____
- běžná (krátkodobá) pasiva odečtená od oběžných aktiv = _____
- závazky a pohledávky = _____
- emisní ážio z kmenových akcií = _____
- dlouhodobá investice do dobrého jména firmy = _____
- dlouhodobý hmotný majetek zakoupený na úvěr = _____
- zdaněná čistá aktiva po odpisech = _____

Exercise based on Listening, page 98

Listen to the talk by Richard Barker about valuing assets and answer the following questions:

1. What financial statement provides information on the value of a company?

2. Which assets are easy to value?
_____ in _____ or _____ in a _____
3. How does a company measure its profit?
They measure a _____ in their _____.
4. What does the difference between what a company is worth at the beginning of a year and at its end refer to?
It refers to the _____ or _____ the company has made.
5. How is the value of an airport determined?
Determining the value of an airport is quite a _____ to _____.
6. How can a company realize a reduction in the value of a runway?
Every year a company takes the _____ on the _____ and _____ it _____.
7. Which two factors are included in accounting?
It includes a lot of _____ and _____.
8. What does the value of an asset depend on?
It depends on _____ that cannot be _____ very _____.