**Задание для группы Б21 для урока английского языка 20.02.2021**

Пришлите преподавателю на проверку выполненую работу: вконтакте или на e-mail: [tatjana.butorina2011@yandex.ru](mailto:tatjana.butorina2011@yandex.ru) в течение рабочего дня. Если будут какие-то трудности, укажите их.

**Task 1 Read Ознакомьтесь с понятиями.**

NB Different types of accounting

administrating accounting – оперативный учет, связанный с нуждами управления

activity accounting – функциональный бухгалтерский учет

enterprise accounting – бухгалтерия фирмы

primary accounting – первичный учет

cost accounting – производственный учет, калькуляция затрат

depreciation accounting – амортизационный метод бухгалтерского учета

business accounting – учет коммерческих операций

functions accounting – учет по видам деятельности

Chinese accounting – фальшивое счетоводство

government accounting – государственный учет

**Task 2 Read and translate**

HISTORY OF ACCOUNTING

Accounting has been called 'the language of business'. The better you understand the language, the better you can manage the financial aspects of living.

Accounting has a long history. Some scholars claim that writing arose in order to

record accounting information. Account records date back to the ancient civilizations of

China, Babylonia, Greece, and Egypt. The rulers of these civilizations used accounting

to keep track of the cost of labor and materials used in building structures like the great

pyramids.

Accounting was developed further as a result of the information needs of merchants

in the city-states of Italy during the 1400s. In that commercial climate the monk Luca

Pacioli, a mathematician, scholar, philosopher and friend of Leonardo da Vinci, published the first known book of double-entry bookkeeping (двойная) in 1494. This book became the most widely read book on mathematics in Italy and established Pacioli as the “Father of accounting”. (монах Лука Пачоли ) In the double-entry system, each transaction must be recorded with at least one debit and one credit, so that total dollar amount of debits and the total dollar amount of

credits equal each other. Goethe, the famous German poet, referred to double-entry bookkeeping as “one of the greatest discoveries of human intellect”.

The pace of accounting development increased during the Industrial Revolution

as the economies of developed countries began to mass-produce goods. Until that

time, goods had been priced based on managers' hunches (предположения) about cost, but increased competition required merchants (торговцы) to adopt more sophisticated accounting systems.

In the nineteenth century, the growth of corporations, especially those in the rail-

road and steel industries, stimulated the development of accounting. Corporation owners -

the stockholders-were no longer necessarily the managers of their business. Managers

had to create accounting systems to report to the owners how well their businesses were

doing.

The role of government has led to still more accounting developments. When

the federal government started the income tax, accounting supplied the concept of

"income." Also, government at all levels has assumed expanded roles in health, education, labor, and economic planning. The government has required strict accountability and

compliance with standards in the business community.

**Task 3 Answer the questions in written form.**

Письменно ответьте на вопросы

1.How is accounting called?

2. In what countries and when did the accounting appear?

3. When and where was accounting developed further?

4. Who is the “Father of accounting”?

5.What does the double-entry system mean?

6. How did the famous German poet call this system?

7.When did the next step of an accounting development begin?

8. What stimulated the development of accounting in the 19th century?

9. What was the role of the government? What did they require?

**Task 4 Найдите в тексте и переведите следующие предложения письменно.**

1.Первым систематизировать учет начал монах Лука Пачоли.

2.В книге описан упрощенный вариант двойной бухгалтерии.

3.Конкуренция потребовала, чтобы торговцы приняли более сложную систему бухучета.

4.Менеджеры должны отчитываться перед владельцами о том, как хорошо идут дела в их бизнесе.

5.Роль правительства привела к развитию бухгалтерского учета.