

# UNIT 1

## Introduction to Accounting

### In this unit you are going to learn about

- jobs in accounting
- different types of currency
- numbers

### Lesson 1 Warm-up

#### Activity 1:

Write down all the terms (words and phrases) you already know about accounting.



#### Activity 2:

Now put the terms above into categories. You can make your own heading.

eg. Jobs	Numbers	Currencies	Your Title
book-keeper			

## Lesson 2

### Jobs in Accounting



#### Activity 1:

First read the dialogues below. Then decide which job each person does. (See glossary page)

general accountant

tax accountant

back - office manager

internal auditor

external auditor

trainee accountant



**Ramos:** Hello, Yıldız! Are you still working in that accounting office?

**Yıldız:** Yes, I'm in love with **figures**. I'm in the same office and still doing the same job. What about you?

**Ramos:** I'm doing the same as you but my job is more boring because I have to deal with taxes.

**Ramos** is a/an \_\_\_\_\_.

**Yıldız** is a/an \_\_\_\_\_.

**Mustafa:** What are you **responsible for**, Yuri?

**Yuri:** I'm responsible for **inspecting** the company accounts.

**Mustafa:** Oh, that's great! Me too, but I work for myself.

**Mustafa** is a/an \_\_\_\_\_.

**Yuri** is a/an \_\_\_\_\_.



**Narin:** Have you worked in an accountancy office before?

**Ayumi:** Only for a couple of weeks.

**Narin:** OK. Will you help me with the work in the back office?

**Narin** is a/an \_\_\_\_\_.

**Ayumi** is a/an \_\_\_\_\_.



## Activity 2:

The figure below shows the average monthly salaries of three accountants in three different countries.



a) Can you find out on the Internet what an accountant in Cyprus can earn?

\_\_\_\_\_

\_\_\_\_\_

b) Discuss who has got the highest salary? Can you think of any reasons why the salaries are higher?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Activity 3: Role play

Choose one of the jobs in Activity 1. Make up short dialogue about your first meeting with somebody in an accounting department. Then act it out together.

Name \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**'It's safe to come out - the auditors have gone.'**

# Lesson 3

## Currencies



### Activity 1:

Which countries do the following flags belong to? Write the name under each flag.

USA

Canada

China

UK

France

Germany

Spain

Norway

Switzerland

Turkey

Russia

Japan

Brazil

Italy

Morocco

a)



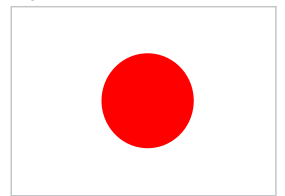
\_\_\_\_\_

f)



\_\_\_\_\_

k)



\_\_\_\_\_

b)



\_\_\_\_\_

g)



\_\_\_\_\_

l)



\_\_\_\_\_

c)



\_\_\_\_\_

h)



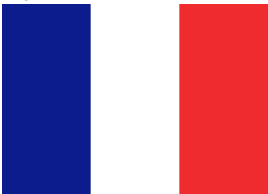
\_\_\_\_\_

m)



\_\_\_\_\_

d)



\_\_\_\_\_

i)



\_\_\_\_\_

n)



\_\_\_\_\_

e)



\_\_\_\_\_

j)



\_\_\_\_\_

o)



\_\_\_\_\_

## Activity 2:

Match the countries a-o with the following symbols. Write the country/ies on the right.

### Currency

### Country/Countries

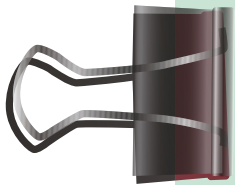


- 1) £ (pound sterling):
- 2) € (euro):
- 3) US\$ (dollar):
- 4) ¥ (yen):
- 5) ₹ (rouble):
- 6) ₺ (lira):
- 7) ¥ (yuan/renminbi):
- 8) R\$ (real):
- 9) د.م (dirham):
- 10) C\$ (dollar):
- 11) ₣ (franc):
- 12) kr (krone):


## Lesson 4: Mathematical terms

### Activity 1:

Do the following calculations. Then write the answers in words. Use the terms in the 'We say' section below. For example,  $1 + 1 = 2$  (One plus one equals two).



- a)  $97 + 13 = ?$  \_\_\_\_\_
- b)  $4750 - 49 = ?$  \_\_\_\_\_
- c)  $6010 \div 2 = ?$  \_\_\_\_\_
- d)  $500 \times 3 = ?$  \_\_\_\_\_



### We say:

+ plus

- minus

÷ divided by

× times (multiplied by)

= equals (the sum, or total)

# Math



## Activity 2:

First write the amount of notes/coins in words. Then calculate the sum.

eg. =  +  +  = **£35**





twenty pounds plus ten pounds plus five pounds equals thirty-five pounds.

1)  +  +  +  = ?

---



---

2)  +  +  +  = ?

---



---

3)  +  +  +  = ?

---



---

4)  +  +  +  +  +  +  +  +  +  +  +  +  +  = ?

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Now say these all of the above sentences to your partner.



Accountant: muhasebeci

Amount: miktar

Auditor: denetçi

Banknote: kağıt para

Bill: fatura

Book-keeper: defter tutucu, defterdar

Calculate: hesaplamak

Calculator: hesap makinesi

Currency: para birimi

Equal to: eşit

Export: ihracat

External auditor: dış denetçi

Import: ithalat

Income: gelir

Internal auditor: işletme içi denetçi

Invoice: fatura, hesap

Losses: zararlar

Profit: kâr

Result: sonuç

Salary: maaş

Sum: toplam

Tax: vergi

Trainee: stajyer

Value added tax (vat): katma değer vergisi

