

Table of Contents

		Topics	Useful Language
	1 Introduction to Accounting Page 6	<ul style="list-style-type: none"> Jobs in accounting Accounting principles Creative accounting CPA & Chartered Accountant 	<ul style="list-style-type: none"> Talking about your work and responsibilities Writing emails Comparing key terms
	2 Financial Statements and Ratios Page 14	<ul style="list-style-type: none"> Consolidated statement of financial position Consolidated statement of comprehensive income Ratio analysis 	<ul style="list-style-type: none"> Talking about trends Explaining calculations Comparing numerical information
	3 Tax Accounting Page 22	<ul style="list-style-type: none"> Methods of depreciation Calculating tax expense Value Added Tax Invoices Transfer pricing 	<ul style="list-style-type: none"> Giving advice Clarifying terminology
	4 Auditing Page 30	<ul style="list-style-type: none"> Roles of auditors Types of audits Audit tasks Conflicts of interest 	<ul style="list-style-type: none"> Describing German accounting practices Explaining audit procedures Justifying recommendations Describing graphs
	5 Management Accounting Page 38	<ul style="list-style-type: none"> Management accounting and controlling Job descriptions Budgets 	<ul style="list-style-type: none"> Understanding a client's requirements Analyzing information Talking about future plans Interpreting tables
	6 Investments Page 46	<ul style="list-style-type: none"> Cross-border investments Different accounting practices Silent partnerships Labor costs Globalization and the role of accountants 	<ul style="list-style-type: none"> Presentation phrases Explaining differences Describing costs