

METODICKÝ LIST

Jméno: Ing. Pavla Marešová
Škola: Gymnázium a Obchodní akademie Pelhřimov
Předmět: Účetnictví
Název aktivity: Rozvaha
Jazyk: Angličtina
Úroveň: B1
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CÍLE AKTIVITY

Obsahové cíle

- sestavit rozvahu

Jazykové cíle

- osvojit si slovní zásobu týkající se rozvahy

Kompetence

- kompetence k řešení problémů – studenti pracují samostatně nebo ve skupině, volí vhodné způsoby řešení problému
- kompetence komunikativní – studenti rozumí textu, pracují s ním, reagují na něj, interpretují jej, vyjadřují se ústně i písemně
- kompetence sociální – student musí spolupracovat s ostatními, přispívat svým dílem k celkovému výsledku

Pomůcky

- pracovní list pro každého studenta
- slovníky Aj-Čj

Metodický postup

1. strana pracovního listu (PL)

- ukázka rozvahy v angličtině. Následuje text, který vysvětluje základní informace o rozvaze. Diskuze o významu rozvahy

2. strana PL

- aktiva a procvičování slovní zásoby

3. strana PL

- pasiva a procvičování slovní zásoby

4. strana PL

- cvičení na sestavení rozvahy

5. strana PL

- slovníček

PRACOVNÍ LIST

Balance Sheet

Assets		Liabilities and Capital	
Current Assets		Current Liabilities	
Cash	\$1,000	Accounts Payable	\$500
Accounts Receivable	\$2,000	Notes Payable	\$1,000
Inventory	\$1,500	Other	\$500
Other	\$700	Subtotal	\$2,000
Subtotal	\$5,200	Long-term Liabilities	\$1,000
Long-term Assets		Total Liabilities	\$3,000
Office furniture	\$1,000	Capital	
Vehicles	\$3,000	Earnings	\$300
Subtotal	\$4,000	Retained earnings	\$900
Less Accumulated Depreciation	\$1,000	Paid-in Capital	\$4,000
Subtotal	\$3,000	Total Capital	\$5,200
Total Assets	\$8,200	Total Liabilities & Capital	\$8,200

Zdroj: <http://leanplan.com/projected-balance-sheet/>

A balance sheet, also known as a "statement of financial position", reveals a company's assets, liabilities and owners' equity (net worth). The balance sheet, together with the income statement and cash flow statement, make up the cornerstone of any company's financial statements.

If you are a shareholder of a company, it is important that you understand how the balance sheet is structured, how to analyse it and how to read it.

The balance sheet is a document which has two halves. The totals of both halves are always the same, so they balance. One half shows a business's assets, which are things owned by the company, such as factories and machines. The other half shows the company's liabilities and its capital or shareholders' equity.

It is important to note, that a balance sheet is a snapshot of the company's financial position at a single point in time.

American and continental Europe companies usually put assets on the left and capital and liabilities on the right. In Britain, most British companies use a vertical format, with assets at the top and liabilities and capital below.

Assets

In accounting, assets are generally divided into fixed and current assets. Fixed assets (non-current assets) and investments, such as buildings and equipment, will continue to be used by the business for a long time. Current assets are things that will probably be used by the business in the near future.

Exercise A

Match the words in the box with the descriptions

Patent	Write off	Net worth /net assets	Net book value	To make provisions
Goodwill	Bad debt	Debtors/accounts receivable	Trade mark	Work-in-progress

1. an amount of money that is owed but probably won't be paid
2. the accounting value of a company
3. a legal right to produce and sell a newly invented product for a certain period of time
4. the historical costs of an asset minus depreciation charges
5. the amount a company pays for another one, in excess of the net value of its assets
6. a legally protected word, phrase, symbol or design used to identify a product
7. to accept that a debt will not be paid
8. to deduct money from profits because of debts that will not be paid
9. products that are not complete or ready for sale
10. the amount of money owed by customers who have bought goods but not yet paid for them

Exercise B

Match the two parts of the sentences

1. A company's value on the stock exchange is nearly always
 2. Brand names, trademarks, patterns, customers and qualified staff
 3. Cash, money owed by customers and inventory
 4. Companies records inventory at the cost of buying or making the items
 5. Companies write off bad debts and make provisions
 6. Land, buildings, factories and equipment
- a. are current asset.
 - b. are example of intangible assets.
 - c. are examples of tangible fixed assets.
 - d. by deducting the amount from profits.
 - e. higher than the value of its net assets.
 - f. or the current market price, whichever is lower.

Exercise C

Sort the following into current, fixed and intangible assets.

Buildings		Cash in the bank		Debtors	
Goodwill		Human capital		Investments	
Stock		Land		Reputation	

Liabilities and shareholders' equity

Liabilities are amounts of money that company owes. Shareholders' equity (capital) is recorded on the same balance sheet as liabilities because it is money belonging to the shareholders.

Exercise A

Are the following statements true or false?

1. A current liability will be paid before the date of the balance sheet.
2. A liability that must be paid in 13 month time is classified as long-term.
3. A company 'accrues expenses are like money an individual saves to pay bills in the future.
4. Shareholders' equity consists of the money paid by shares and retained earnings.
5. If company retain part of their profits, this money no longer belongs to the owners.
6. Companies can sell shares at a higher value than the one stated on them.

Exercise B

Find words with the following meanings

1. money that be paid in less than 12 months from the balance sheet date
2. the money that investors have paid to buy newly issued shares minus the share' face value
3. delayed, put off or postponed until a later time
4. built up or increased over a period of time

Exercise C

Sort the following into assets and liabilities.

Accounts payable	Land and buildings
Accrued expenses	Investments
Dividends	Cash and equivalents
Inventory	Deferred taxes
Accounts receivable	Long-term debt

Assets

Liabilities

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Make the balance sheet 31 December 201_ (\$'000)

Inventory	5,699
Other current assets	5,562
Property, plant and equipment	4,500
Accrued expenses	8,593
Short-term debt	1,555
Accounts receivable	8,568
Deferred income taxes	0,950
Goodwill	0,950
Long-term debt	3,402
Other non-current liabilities	1,201
Long-term investment	6,265
Accounts payable	5,049
Common stock	10,309
Retained earnings	3,900
Cash and equivalents	3,415

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Assets		Liabilities	
Total		Total	

Vocabulary

accounts payable	závazky
accrued expenses	náklady příštích období
assets	aktiva
bad debt	nedobytná pohledávka
balance sheet	rozvaha
brand name	značka
buildings	stavby
cash	hotovost
cash in bank	běžný účet
common stock	kmenové akcie
current assets	oběžná aktiva
current liabilities	krátkodobé závazky
debtor	dlužník
deferred taxes	odložené daně
dividends	dividendy
fixed assets	dlouhodobý majetek
goodwill	goodwill
human capital	lidský kapitál
intangible assets	nehmotný majetek
investments	investice
land	pozemky
liabilities	pasiva
long-term liabilities	dlouhodobé závazky
net book value	zůstatková hodnota
net worth	čisté jmění
owe	dlužit
patents	patenty
receivables	pohledávky
reputation	pověst
reserves	rezervy
retained earnings	nerozdělený zisk
share premium	emisní ážio
shareholders' equity	vlastní kapitál
short-term debt	krátkodobý dluh
stock	zásoby
supplier	dodavatel
tangible assets	hmotný majetek
trade mark	ochranná známka
work-in-progress	nedokončená výroba
write off	odepsat