

## ACCOUNTING AND BOOKKEEPING

### Pre-reading

1. What do you know about accounting and bookkeeping?
2. How do you simply describe accounting and bookkeeping?

### LET'S READ!



Accounting and bookkeeping, the process of identifying, measuring, recording, and communicating economic information about an organization or other entity, in order to permit informed judgments by users of the information. Bookkeeping **encompasses** the record-keeping aspect of accounting and therefore **provides** much of the data to which accounting principles are **applied** in the preparation of **financial statements** and other financial information.

Bookkeeping and record-keeping methods, created in response to the development of **trade** and **commerce**, are preserved from ancient and medieval sources. **Double-entry** bookkeeping began in the commercial city-states of medieval Italy and was well developed by the time of the earliest preserved double-entry books, from 1340 in Genoa.

The first published accounting work was written in 1494 by the Venetian **monk** Luca Pacioli. Although it **disseminated** rather than created knowledge about double-entry bookkeeping, Pacioli's work **summerised** principles that have remained **essentially** unchanged. additional accounting works were published during the 16th century in Italy, Germany, Netherlands, France and England, and these works included nearly formulations of the concepts of assets, liabilities, and income.

The Industrial Revolution created a need for accounting techniques that were **adequate** to handle mechanization, factory-manufacturing operations, and the mass production of goods and services. With the emergence in the mid-19th century of large, publicly held business corporations, owned by absentee stockholders and **administered** by professional managers, the role of accounting was further redefined.

Bookkeeping, which is a vital part of all accounting systems, was in the mid-20th century increasingly carried out by machines. The **widespread** use of computers **broadened** the scope of bookkeeping, and the term data processing now frequently encompasses bookkeeping.

Picture by: [universalaccountants.com/bookkeepers](http://universalaccountants.com/bookkeepers), Accounting

### Glossaries:

Encompass (verb): mencakup, meliputi

Provide (verb): menyediakan

Applied (verb/ pasif) : digunakan, dipakai,

trade and commerce (noun): perdagangan dan perniagaan

Double-entry bookkeeping (noun): pembukuan ganda/ berpasangan

Monk (noun): biarawan

Disseminate (verb): memberitakan, menyebarkan informasi, mengumumkan

Summerise (verb): meringkas

Essentially (adverb): pada dasarnya  
Adequate (adjective): cukup  
Administer(ed) (verb/pasif): dijalankan, dikelola  
Widespread (adjective): meluas, tersebar luas  
Broaden (verb): memperluas

### Task 1

Answer these questions below based on the passage above.

1. How do you define accounting and bookkeeping?
2. What kind of transaction is recorded in bookkeeping?
3. Is the transaction also recorded and identified in accounting?
4. What is meant by double-entry book?
5. When was the first accounting work written? And when was it published?
6. Who was the first man known as the founder of accounting?
7. What did Pacioli summarize in his first bookkeeping?
8. Did the Industrial Revolution in Europe affect the need for accounting in every industrial sector?
9. Related to the question above, please give your best explanation based on the passage above.
10. What is the main idea of the 3rd paragraph?

This statement says: “Double-entry bookkeeping began in the commercial city-states of medieval Italy and was well developed by the time of the earliest preserved double-entry books, from 1340 in Genoa” (Para # \_\_\_\_, Line \_\_\_\_ ) indicates that we learn \_\_\_\_\_

### LET’S WRITE!

#### Task 2 (Writing)

Try to write any conclusion about the passage above based on your own understanding and knowledge about accounting and bookkeeping—with your own words.

#### Task 3

Complete the following sentences by putting the suggested words!

conduct; continues; supports; teaches; managing director; manage; purpose; goal;  
outcome; income; incorporation; association; have; has; finishes

1. The very basic purpose for the organization is to achieve any specific \_\_\_\_\_
2. I have to \_\_\_\_\_ my time so that I won’t have any trouble to set my schedule.

3. The \_\_\_\_\_'s job is to make sure everything in the company is done accordingly.
4. She \_\_\_\_\_ her Magister Degree in Accounting at Brawijaya University by the end of this year.
5. Some students' committee of accounting department \_\_\_\_\_ two-day-seminar at the faculty hall.
6. My uncle \_\_\_\_\_ Islamic Banking at The Islamic State University of Syarif Hidayatullah, Jakarta.
7. Our outlet store in Surabaya, has managed to gain a significant \_\_\_\_\_ to this store monthly share.
8. This company is now applying for the certificate of \_\_\_\_\_ to run its foundation.
9. The students' press \_\_\_\_\_ a full right to investigate the embezzling fund reported by the students' organization.
10. Our campus has signed a joint agreement to \_\_\_\_\_ a stock market laboratory.

#### Task 4

Try to make 10 sentences related to the suggested words above by using your own words!

#### Grammar Session

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##### Simple Present Tense

- |   |   |
|---|---|
| (a) Water <i>consists</i> of hydrogen and oxygen                  | The simple present says something that was true in the past, is true in the present, and it will be true in the future. It expresses general statement of fact and timeless truth |
| (b) Andy <i>works</i> as a bank teller                            |   |
| (c) Bank <i>is</i> a place to save your money                     |   |
| (d) The government <i>rules</i> their citizens                    |   |
| (e) The sun <i>is</i> a source of energy                          |   |
| (f) Human beings <i>communicate</i> each other                    |   |
| (g) I <i>study</i> for an hour <i>every night</i>                 | The simple present is used to express habitual or everyday activities   |
| (h) I <i>get up</i> at four <i>every morning</i>                  |   |
| (i) He <i>always eats</i> fried rice for breakfast                |   |
| (j) My family and I <i>sometimes have</i> a fun walk every Sunday |   |
| (k) Imam <i>learns</i> to speak English <i>everyday</i>           |   |
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Taken and adapted from : (Understanding Using English Grammar by Azar, 1999: 13)

#### Task 5

Complete the sentences by using the words inside the bracket

For example: Rocco never \_\_\_\_\_ (smoke) in his office.

Rocco never *smokes* in his office

1. Anne \_\_\_\_\_ (speak) English very well
2. I never \_\_\_\_\_ (drink) coffee

3. The swimming pool \_\_\_\_\_ (open) at 7 o' clock and \_\_\_\_\_ (close) at 18:30 daily.
4. Ani \_\_\_\_\_ (deposit) her money every month on 20th.
5. The Olympic games \_\_\_\_\_ (take place) every four years
6. My parents \_\_\_\_\_ (live) in a small and peaceful town in East Java.
7. Bad driving \_\_\_\_\_ (cause) many accidents
8. My uncle \_\_\_\_\_ (make a living) by selling used cars and motorcycles.
9. Ratih \_\_\_\_\_ (continue) her study in UK because she....(want) to study British English well.
10. I \_\_\_\_\_ (not/ understand) this sentence. What do you think this word \_\_\_\_\_ (mean)?
11. The earth \_\_\_\_\_ (go) round the sun.
12. Rice \_\_\_\_\_ (not/grow) in Britain.
13. Vegetarian \_\_\_\_\_ (only/eat) vegetables and \_\_\_\_\_ (not/eat) meat.
14. It \_\_\_\_\_ (take) me an hour to get to work. How long \_\_\_\_\_ (it/take) you?
15. He's so lazy. He \_\_\_\_\_ (not/do) anything to help me out working on the housework.
16. Zakiyah \_\_\_\_\_ (play) chess and she \_\_\_\_\_ (be) very good on it.
17. Ali and Ahmad \_\_\_\_\_ (pray) at mosque five times a day.
18. Mr. Saifulloh \_\_\_\_\_ (use) his motorcycle to campus everyday.

### Task 6

**Write the opposite (positive or negative) sentences of the following.**

Example: Rita does not work as an actress = Rita works as an actress

Aliya goes out with her partner every Saturday night =

Sabila doesn't goes out with her partner every Saturday night

1. Abdullah doesn't ride motorcycle to work
2. Rudi works as a accountant at his father's public accounting office.
3. They don't go to college by public transport.
4. The professor doesn't support the students with visible teaching aids.
5. The field manager needs some accurate data from his clerk.
6. Caroline starts her single debut this year.
7. Carrington doesn't have any achievement in movie award.
8. They know where the victims of the crash landing
9. The Malang football team wins this afternoon match.
10. We don't need white space to talk it over.
11. Tera has a black car.
12. Peter loves playing football.
13. They belong to the students of Accounting Department.
14. The coach doesn't want his players come late.
15. Holly borrows some money for starting her own business.

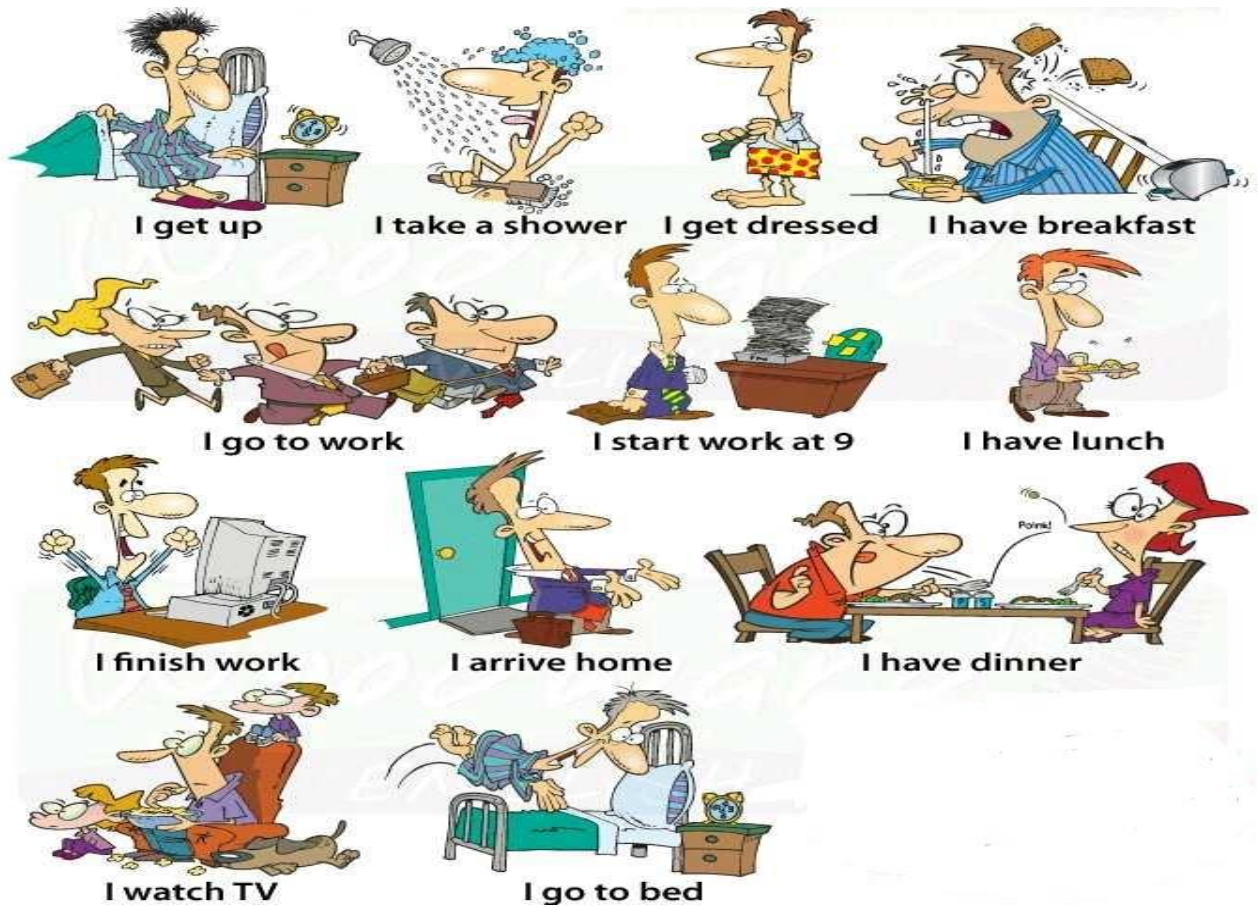
**LET'S SPEAK!**

It is quite common we are expected to share our daily activities when we meet someone. By doing so, people will understand about our habit. This activity has been a part of common interaction among people in the society. In order to express our daily activities, we need to use simple present.

Take a look at the following dialogue:

- Bayu Hello, Fatimah. I want to know your daily activities. Could you tell me what time you usually get up?
- Fatimah Hello, Bayu. I usually wake up early, but I get up at 4 o'clock.
- Bayu What do you do after getting up?
- Fatimah I go into the bathroom to take shower and have ablution. Then I put on my clothes and go to the mosque for morning prayer.
- Bayu What do you do after praying?
- Fatimah I go home, have breakfast, and prepare for the materials for Accounting class.
- Bayu And then what do you do?
- Fatimah I go to campus and study in class with my classmates.
- Bayu What do you study?
- Fatimah I take accounting department, so I must learn theory of accounting and make some projects related to my background.
- Bayu What do you usually do in accounting department.
- Fatimah I learn how to measure, process, and communicate things related to finance in economic sector, like corporation and business.
- Bayu That sounds very nice. I believe you are happy doing all the things.
- Fatimah Sure.
- Bayu After you finish your class, what do usually do?
- Fatimah I go home and take a rest for a while. In the evening, I read some books related to the course this semester about book keeping and work for assignments.

**Task 7. Look at the pictures and tell about Mr. Abdullah's routine to your classmates.**



Task 8. **Choose one of the topics below and use it for telling your routine in a particular situation**

- Activities that you do during holiday.
- Activities that you do on weekdays in campus.
- Activities that you do at various times throughout the day.
- Typical activities that you do during the weekend.
- Some things that you do every day.
- Typical activities that you do during Ramadhan.
- Typical activities that you do during Independence day.