

## **PERTEMUAN KE – 1**

### **INTRODUCTION OF ENGLISH FOR ACCOUNTING**

(Greeting, Introduction of English for Accounting and Jobs in Accounting)

#### **A. TUJUAN PEMBELAJARAN**

Adapun tujuan pembelajaran yang akan dicapai sebagai berikut:

- 1.1. Merumuskan definisi tentang sapaan
- 1.2. Menjelaskan jenis-jenis sapaan
- 1.3. Merumuskan pengertian, fungsi, dan contoh pengenalan penggunaan Bahasa Inggris untuk Akuntansi
- 1.4. Merumuskan dan menjelaskan pengertian dan jenis-jenis pekerjaan di bidang Akuntansi

#### **B. URAIAN MATERI**

##### **Tujuan Pembelajaran 1.1 : Greeting (Sapaan)**

Memahami tentang penggunaan Sapaan dalam Bahasa Inggris, mulai dari jenis sapaan formal maupun non formal yang digunakan sehari-hari dan dalam berbagai kondisi.

##### **Definition of greeting**

Sapaan merupakan sebuah pernyataan aktif untuk melakukan komunikasi terhadap sesama dalam berbagai konteks baik secara formal maupun non formal.

##### **The Kinds of Greeting**

- a. Sapaan umum untuk (sapaan formal), contohnya yaitu:
  - 1) Hello!
  - 2) How are you?
  - 3) How are you doing?
  - 4) How is everything?
  - 5) How's everything going?

- 6) How have you been keeping?
  - 7) I trust that everything is well.
- b. Sapaan umum untuk (sapaan informal), contohnya yaitu:
- 1) Hi.
  - 2) What's up?
  - 3) Good to see you.
  - 4) How are things (with you)?
  - 5) How's it going?
  - 6) How's life been treating you?
- c. Sapaan terhadap orang yang pernah ketemu setelah beberapa waktu yang lama (sapaan formal), contohnya yaitu:
- 1) It has been a long time.
  - 2) It's been too long.
  - 3) What have you been up to all these years?
  - 4) It's always a pleasure to see you.
  - 5) How long has it been?
  - 6) I'm so happy to see you again.
- d. Sapaan terhadap orang yang pernah ketemu setelah beberapa waktu yang lama (sapaan informal), contohnya yaitu:
- 1) How come I never see you?
  - 2) It's been such a long time.
  - 3) Long time no see.
  - 4) Where have you been hiding?
  - 5) It's been ages since we last met.
- e. Sapaan istimewa (special), contohnya yaitu:
- 1) Congratulation
  - 2) Well done
  - 3) It's wonderful
  - 4) So amazing
  - 5) Fantastic
  - 6) Good luck
  - 7) Happy new year

- 8) Happy birthday
- 9) Happy I'd Mubarak
- 10) Happy fasting day

### **Tujuan Pembelajaran 1.2 : Introduction English for Accounting (Bahasa Inggris Untuk Akuntansi)**

Memahami tentang pengenalan penggunaan Bahasa Inggris untuk Akuntansi. Sebagai kita ketahui bahwa Profesi Akuntansi sudah seyogyanya dapat menguasai Bahasa Asing, khususnya Bahasa Inggris.

### **Definisi Akuntansi Dalam Bahasa Inggris**

Accounting is the systematic and comprehensive recording of financial transactions pertaining to a business, and it also refers to the process of summarizing, analyzing and reporting these transactions to oversight agencies and tax collection entities. Accounting is one of the key functions for almost any business; it may be handled by a bookkeeper and accountant at small firms or by sizable finance departments with dozens of employees at large companies.

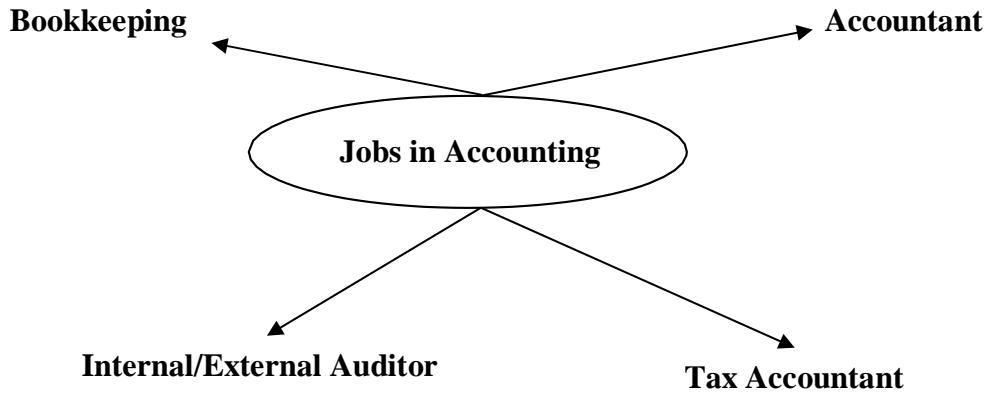
Gambar 1.1: System Information of Accounting



## Jobs in Accounting

Jenis-jenis pekerjaan dalam bidang Akuntansi.

Gambar 1.2: Kinds of Jobs in Accounting



Definitions:

- a. **Bookkeeping**, Bookkeeping is the recording, on a day-to-day basis, of the financial transactions and information pertaining to a business. It ensures that records of the individual financial transactions are correct, up-to-date and comprehensive
- b. **Accountant**, a person who trained to prepare and maintain financial records.
- c. **Tax Accountant**, a person who making process that focuses on tax issues - including filing tax returns and planning for future tax responsibilities - as opposed to the preparation of financial statements.
- d. **Internal Audit**, an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
- e. **External Audit**, a company audit which is performed by a party which is not a department or employed by business to be audited, are very commonly performed.

The differences between Accounting and Bookkeeping:

- a. Bookkeeping is *“The art of keeping a permanent record of business transactions is book keeping”*
- b. Accounting is *“The art of recording, classifying, summarizing, analyzing and interpreting the business transactions systematically and communicating business results to interested users is accounting”*

Table 1.1: The Differences between Bookkeeping and Accounting

Basis of Difference	Book-keeping	Accounting
Nature	It is concerned with identifying financial transactions; measuring them in monetary terms; recording and classifying them.	It is concerned with summarizing the recorded transactions, interpreting them and communicating the results.
Objective	It is to maintain systematic records of financial transactions.	It aims at ascertaining business income and financial position by maintaining records of business transactions.
Function	It is to record business transactions. So its scope is limited.	It is the recoding, classifying, summarizing, interpreting business transactions and communicating the results. Thus its scope is quite wide.
Basis	Vouchers and other supporting documents are necessary as evidence to record the business transactions.	Book-keeping works as the basis for accounting information.
Level of Knowledge	It is enough to have elementary knowledge of accounting to do book-keeping.	For accounting, advanced and in-depth knowledge and understanding is required.
Relation	Book-keeping is the first step to accounting.	Accounting begins where book-keeping ends.

### C. LATIHAN SOAL / TUGAS

**Exercise:**

**Answer questions below:**

1. Please give us the example from the informal greeting in daily use
2. What is accounting according to you
3. Please tell us kinds of the jobs in accounting (mins. 3) with the definition of it.
4. Write down min 3 differences between bookkeeping and accounting

## **D. DAFTAR PUSTAKA**

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