

## زبان تخصصی 2 – کارشناسی



دانشگاه فنی و حرفه‌ای حراسان شمالی  
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### برنامه درسی جلسه سوم:

**موضوع:** آشنایی پیشرفت حسابداری

ترجمه جملات و لغات تخصصی حسابداری

گردآورنده: آرش الهی شیروان

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## زبان تخصصی 2 – کارشناسی

### **Modern accounting**

Accounting is the process of identifying, measuring and communicating economic information so a user of the information may make informed economic judgments and decisions based on it.

Accounting generally involves 5 major activities, these are:

- To collect financial information
- To record and store financial information
- To aggregate and organise financial information
- To present and report financial information to the public or anyone else in a way that is relatively easy to understand
- To keep companies and their managers/owners honest and truthful Accounting is the degree of measurement of financial transactions which are transfers of legal property rights made under contractual relationships. Non-financial transactions are specifically excluded due to conservatism and materiality principles.

At the heart of modern financial accounting is the double-entry bookkeeping system. This system involves making at least two entries for every transaction: a debit in one account, and a corresponding credit in another account. The sum of all debits should always equal the sum of all credits, providing a simple way to check for errors. This system was first used in medieval Europe, although claims have been made that the system dates back to Ancient Rome or Greece.

According to critics of standard accounting practices, it has changed little since. Accounting reform measures of some kind have been taken in each generation to attempt to keep bookkeeping relevant to capital assets or production capacity. However, these have not changed the basic principles, which are supposed to be independent of economics as such. In recent times, the divergence of accounting from economic principles has resulted in controversial reforms to make financial reports more indicative of economic reality.

## زبان تخصصی 2 – کارشناسی

Critical approaches such as Social accounting challenge conventional accounting, in particular financial accounting, for giving a narrow image of the interaction between society and organisations, and thus artificially constraining the subject of accounting. Social accounting in particular argues that organisations ought to account for the social and environmental effects of their economic actions. Accounting should thus not only embrace descriptions of purely economic events, not be exclusively expressed in financial terms, aim at a broader group of stakeholders and broaden its purpose beyond reporting financial success.

### **History of accountancy**

#### **Early history**

Accountancy's infancy dates back to the earliest days of human agriculture and civilization (the Sumerians in Mesopotamia, and the Egyptian Old Kingdom). Ancient economic thought of the Near East facilitated the creation of accurate records of the quantities and relative values of agricultural products, methods that were formalized in trading and monetary systems by 2000 BC. Simple accounting is mentioned in the Christian Bible (New Testament) in the Book of Matthew, in the Parable of the Talents. The Islamic Quran also mentions simple accounting for trade and credit arrangements.

In the twelfth-century A.D., the Arab writer, Ibn Taymiyyah, mentioned in his book Hisba (literally, "verification" or "calculation") detailed accounting systems used by Muslims as early as in the mid-seventh century A.D. These accounting practices were influenced by the Roman and the Persian civilizations that Muslims interacted with. The most detailed example Ibn Taymiyyah provides of a complex governmental accounting system is the Divan of Umar, the second Caliph of Islam, in which all revenues and disbursements were recorded. The Divan of Umar has been described in detail by various Islamic historians and was used by Muslim rulers in the Middle East with modifications and enhancements until the fall of the Ottoman Empire.

## زبان تخصصی 2 – کارشناسی

### Luca Pacioli and the birth of modern accountancy



Luca Pacioli (1445 - 1517), also known as Friar Luca dal Borgo, is credited for the "birth" of accountancy. His *Summa de arithmetica, geometrica, proportioni et proportionalita* (*Summa on arithmetic, geometry, proportions and proportionality*, Venice 1494), was a textbook for use in the *abbaco* schools of northern Italy, where the sons of merchants and craftsmen were educated. It was a compendium of the mathematical knowledge of his time, and includes the first printed description of the method of keeping accounts that Venetian merchants used at that time, known as the double-entry accounting system. Although Pacioli codified rather than invented this system, he is widely regarded as the "Father of Accounting". The system he published included most of the accounting cycle as we know it today. He described the use of journals and ledgers, and warned that a person should not go to sleep at night until the debits equaled the credits. His ledger had accounts for assets (including receivables and inventories), liabilities, capital, income, and expenses — the account categories that are reported on an organization's balance sheet and income statement, respectively. He demonstrated year-end closing entries and proposed that a trial balance be used to prove a balanced ledger. His treatise also touches on a wide range of related topics from accounting ethics to cost accounting.