Tira Nur Fitria S.Pd., M.Pd

ENGLISH FOR ACCOUNTING STUDENTS

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This book "English for Accounting Students" is a comprehensive and practical English learning resource specifically designed for students in the field of accounting. The book consists of 46 chapters, offering a rich combination of basic accounting content and English language skills. It aims to help students not only understand accounting terms but also communicate effectively in academic and professional environments related to accounting. To support the content of ESP for Accounting Students, most these chapters incorporate various pedagogical features to enhance learning. Each chapter is structured with clearly defined subtopics that guide learners through key accounting concepts while simultaneously building their English proficiency.

This 46-chapter book integrates essential accounting concepts with practical English language skills—covering vocabulary, reading, writing, speaking, listening, and hands-on tasks. It begins with an introduction to accounting and ESP, highlighting the importance of English in accounting education and practice. Early chapters explore job roles, ethics, company structure, business types, and daily accounting activities. Students then learn about being an accountant, tools used in the office, and how to describe work tasks, past and present. The book continues with essential accounting documents, banking, discussing deadlines, scheduling, quantities, numbers, and money-related topics. It provides clear guidance on describing transactions, invoices, receipts, payments, and discussing time and budgets. Later chapters address wage and salary, discounts, reports, places in accounting, and how to describe problems at work. The book also equips learners to handle appointments, give instructions, participate in meetings, deliver presentations, and describe visual data. Business communication is emphasized through chapters on calls, video meetings, email, and formal correspondence. The final sections cover economic terms, financial news, accounting and technology, legal and tax basics, accounting in daily life, job vacancies, and writing job applications. Each chapter includes themed language practice, ensuring students not only understand accounting but can communicate effectively in professional settings.

Ultimately, this book aims not only to improve students' English language skills but also to empower them with the confidence and competence needed to succeed in academic and professional accounting contexts. It bridges the gap between language learning and vocational training, making it an essential tool for 21st-century accounting students.

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ACKNOWLEDGMENT

First and foremost, I would like to express my sincere gratitude to Allah SWT for His blessings and guidance throughout the process of preparing this book entitled "English for Accounting Students". This book is the result of my dedication to supporting accounting students in improving their English skills alongside their understanding of accounting concepts.

Writing this book has been a challenging yet fulfilling journey. This is a comprehensive guide designed to equip accounting students with essential English language skills tailored specifically for the accounting field. It provides structured lessons on accounting terminologies, workplace communication, and practical business scenarios to enhance students' proficiency in English skills. Divided into 46 units, the book begins with foundational topics such as the importance of learning accounting in English and the significance of ESP (English for Specific Purposes) in accounting. It then systematically explores accounting-related topics. Most of each unit is designed to integrate language learning with accounting-specific contexts, ensuring that students can effectively communicate within professional accounting settings.

It is my sincere hope that this book become a valuable and practical resource for students to improve English proficiency while gaining a deeper understanding of accounting principles. I hope this book helps learners confidently communicate in English within academic and professional accounting environments, supporting their success both in their studies and future careers. May this book contribute positively to the learning journey of all accounting students. Thank you very much

Author, July 2025

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UNIT 1 INTRODUCTION TO ACCOUNTING

A. Accounting

Accounting is considered more of an art than a science, as it relies heavily on judgment and assumptions (Armstrong, 2017). When faced with complex situations, it's likely that ten different accountants might produce varying results for net income or taxable income. The field of accounting encompasses the processes of collecting, organizing, summarizing, and presenting financial data related to an organization for various stakeholders, including shareholders, creditors, prospective investors, government entities, and others. Moreover, accounting also includes the systems used to collect and process this data, as well as using the resulting information to make informed decisions about the future.

Accounting is the process of recording, classifying, analyzing, and presenting financial information of an entity such as a company, organization, or individual. The main purpose of accounting is to provide accurate and relevant financial information to support decision-making by various parties, such as owners, managers, investors, creditors, and the government. The main functions of accounting include recording all financial transactions, grouping data into specific categories, preparing financial reports, and analyzing financial data. Through this process, accounting helps management understand the financial condition of a business and make appropriate decisions in running operations.

UNIT 2 PROFESSIONS RELATED TO ACCOUNTING

A. Professions Related to Accounting

Accounting is a broad field with a variety of job opportunities, each requiring specialized knowledge and skills. These jobs exist in multiple industries, from finance to government, and offer a range of career paths for individuals interested in accounting. Here are jobs related to accounting:

No	Profession	Description
1.	Accountant	Accountants manage, analyze, and prepare financial records and reports for individuals, businesses, or organizations.
2.	Accounts Payable Specialist	Accounts payable specialists manage the company's outgoing payments, ensuring that bills and invoices are paid accurately and on time.
3.	Accounts Receivable Specialist	Accounts receivable specialists focus on managing incoming payments, tracking customer invoices, and ensuring timely receipt of funds.
4.	Anti-Money Laundering (AML) Analyst (Banking)	AML analysts focus on detecting and preventing money laundering activities within the bank. They analyze transactions and implement measures to ensure compliance with AML regulations.

UNIT 3 ETHICAL BEHAVIOR IN ACCOUNTING

A. Ethics in Accounting Profession

Every profession providing services to the public must have a code of ethics, a set of moral principles that govern professional behaviour (Hasmi et al., 2024). Ethics in the accounting profession refers to the set of moral principles and values that guide accountants in their professional behavior and decision-making. Since accountants handle sensitive financial information and play a crucial role in ensuring transparency and trust in business, ethical conduct is essential. Ethical behavior helps maintain the integrity of financial reporting, protects the interests of stakeholders such as investors, customers, and the public, and ensures compliance with laws and regulations.

B. Accounting Professional Code of Ethics

The ethics of the accounting profession are related to the consideration of materiality levels in the financial statement audit process (Hasmi et al., 2024). The code of ethics for Indonesian accountants consists of principles, as follows:

1. Professional Responsibility. Accountants must take full responsibility for presenting reports as required. Moral judgment is essential to maintaining trust and ensuring high performance standards. Accountants have a duty not only to their clients or service users but also to fellow professionals to develop the accounting field and uphold public trust.

UNIT 4 COMPANY AND DEPARTMENTS

A. Company Profile

A company profile is a written summary that introduces a business to the public, clients, or investors. It provides essential information about the company such as its name, the date it was established, the industry it belongs to, and what products or services it offers. It also includes the company's mission and vision statements, which explain its goals and values. Additionally, a company profile may highlight important achievements, milestones, and contact details. Overall, a company profile helps people understand what the company does, what it stands for, and why it is important.

B. Company Structures

Company structures refer to the internal organization of a business. It explains how different parts of the company—such as departments, teams, or divisions—are arranged to work together efficiently. A company can be structured in various ways, such as by function (like sales, marketing, or finance), by product type, or by geographic region. Some companies have a flat structure with few levels of management, while others have a more traditional structure with many layers of leadership. The structure a company chooses can affect communication, decision-making, and how effectively the business operates.

UNIT 5 BUSINESS

A. Business

A business is an organization or entity engaged in commercial, industrial, or professional activities with the primary objective of generating profit. Businesses can range from small, single-person enterprises to large multinational corporations, operating in sectors such as manufacturing, retail, services, and finance. They are characterized by a profit motive, where the main goal is to earn profit by providing goods or services. Businesses also face various risks, including financial losses, competition, and market changes. They engage in economic activities. Additionally, businesses focus on meeting customer needs to ensure satisfaction and manage resources efficiently.

B. Business Types and Structures

Business types and structures refer to the various legal forms and organizational setups a business can have.The structure includes how roles and departments are arranged within the company to ensure effective management and operations. Here are the types and structures of businesses:

1. **Sole Proprietorship (Perusahaan Perseorangan)**

   A sole proprietorship is a business owned and managed by one individual. The owner is personally liable for all debts and legal obligations of the business. Profits and losses are reported on the owner's personal income tax return.

UNIT 6 OFFICE AND ACCOUNTING ACTIVITIES

A. Office Activities

There are several office activities as follow:

No	Verb	Description (English)
1.	Answer Menjawab	To respond to emails, phone calls, or questions.
2.	Approve Menyetujui	To agree, accept or authorize officially (repeat for emphasis).
3.	Archive Mengarsipkan	To store records or documents for long-term keeping.
4.	Arrange Mengatur	To organize tasks, meetings, or files in a specific order.
5.	Attend Menghadiri	To be present at meetings, events, or training sessions.
6.	Backup Mencadangkan	To make a copy of data for safety.
7.	Brainstorm Mencurahkan ide	To generate creative ideas in a group.
8.	Call Menelepon	To contact someone by phone.
9.	Cancel Membatalkan	To call off a meeting, plan, or order.
10.	Check Memeriksa	To examine something to make sure it is correct or complete.
11.	Collaborate Berkolaborasi	To work together with others toward a common goal.

UNIT 7 BEING AN ACCOUNTANT

A. An Accountant

An accountant is a professional responsible for managing financial records, ensuring accuracy in financial reporting, and helping organizations maintain financial compliance with regulations. They are essential for tracking and analyzing financial data, preparing financial statements, and advising management on financial matters. Accountants can work in various fields, including public accounting, corporate accounting, government, and non-profit organizations.

The role of accountants is crucial in ensuring accurate financial accountability and performance reports by applying control functions (Umar, 2011). It highlights that accountants help make sure financial reports are correct and reliable by using control mechanisms, such as checks, procedures, and standards to prevent errors or fraud.

B. The Role of Accountant

The role of an accountant involves a wide range of tasks that are critical to the financial well-being of an organization.

Daily Roles of An Accountant

Daily Role	Description
Managing Financial Transactions	Accountants record and categorize expenses, ensure financial records are compliant, and

UNIT 8 OFFICE AND ACCOUNTING EQUIPMENT

A. Office Equipments

There are several office equipments as follow:

Office Equipment	Function / Use
Air Purifier	Improves air quality for a healthier office environment.
Archive Cabinet / Storage Boxes	Stores old accounting files and tax documents.
Bar Code Scanner	Scans barcodes for inventory and asset management.
Calculator	Used for quick financial and numerical calculations.
Clock / Wall Calendar	Tracks deadlines and meeting schedules.
Computer	Used for data entry, accounting software, and financial reports.
Ergonomic Chair	Supports long working hours by providing back support and comfort.
External Hard Drive	Stores and backs up large volumes of financial data.
Fax Machine	Sends and receives printed documents over a phone line (still used in some offices).

UNIT 9

DAILY TASKS OR DAILY WORK ACTIVITIES

A. Describing Daily Office Tasks or Daily Work Activities

Daily office tasks or daily work activities mean the regular jobs or responsibilities that employees do every day in the office.

Daily Tasks or Daily Work Activities in Accounting

No	Task	Sentences
1.	Analyzing Expenses	The accountant analyzes daily expenses to check if spending is within budget.
2.	Answering Phone Calls	The accountant answers phone calls from clients throughout the day.
3.	Approving Transactions	The accountant approves transactions before they are entered into the system.
4.	Attending Meetings	Joining team discussions about budgeting, planning, or financial problems.
5.	Balancing Accounts	The accountant balances the accounts at the end of the day.
6.	Checking Emails	Reading and replying to messages from clients, managers, or other departments.
7.	Checking Emails	The accountant checks emails first thing in the morning.
8.	Communicating with Others	Talking to coworkers or clients about financial matters.
9.	Communicating with Suppliers	The accountant talks to suppliers to confirm payments and due dates.

UNIT 10 PAST ACTIVITIES OR PAST WORKS

A. Describing Past Activities or Past Works

Past activities or past works mean the tasks or jobs that were done before now — yesterday, last week, or in the past. When describing office tasks or activities that have already been completed, the simple past tense is often used. This tense shows actions or events that happened at a specific time in the past. Here's a formula for using the Past Tense:

Simple Past Tense – Active Voice (+) Subject + past verb (-) Subject + did not (didn't) + base verb (?) Did + subject + base verb?
Simple Past Tense – Passive Voice (+) Subject + was/were + past participle (V3) (-) Subject + was/were + not + past participle (V3) (?) Was/Were + subject + past participle (V3)?

B. Talking About Past Activities or Past Works

Example 1:

Activities of an Accountant on the Last Date of the Month

On the last date of the month, my day as an accountant was always filled with important tasks. In the morning, I started by reviewing all the transactions for the month. I checked every invoice, receipt, and payment to make sure they

UNIT 11 CURRENT ACTIVITIES OR ONGOING OFFICE ACTIVITIES

A. Describing Current Activities or Ongoing Office Activities

Current activities or ongoing office activities mean the tasks or work that are happening right now or in progress at the moment. Describing ongoing tasks at work means talking about what you or your coworkers are currently doing — tasks that have already started and are still in progress. Here ís the formula of Present Continuous Tense:

Formula of Simple Present Continuous Tense

Active Voice (+) Subject + am/is/are + verb-ing (-) Subject + am/is/are + not + verb-ing (?) Am/Is/Are + subject + verb-ing?
Passive Voice (+) Subject + am/is/are + being + past participle (V3) (-) Subject + am/is/are + not + being + past participle (V3) (?) Am/Is/Are + subject + being + past participle (V3)?

For example:

- The accountant is checking the financial report.
- I am entering data into the accounting system.
- The payroll officer is calculating the monthly payroll.
- The finance team is preparing the income statement.
- We are reviewing the budget for next quarter.
- The accounting assistant is updating the client's payment records.

UNIT 12 COMMON ACCOUNTING DOCUMENTS

A. Common Accounting Documents

Common accounting documents are the official papers or digital files used in accounting to record, track, and report financial activities. Here are common accounting documents:

Accounting Document	Description
Accounts Payable	The amount a company owes to suppliers or creditors for goods and services purchased on credit.
Accounts Receivable	The amount a company is owed by customers for goods and services sold on credit.
Audit Report	A formal report prepared by auditors after reviewing the company's accounts.
Balance Sheet	A financial statement showing assets, liabilities, and equity at a point in time.
Balance Sheet	A financial statement that provides a snapshot of a company's assets, liabilities, and equity at a specific point in time.
Bank Reconciliation	A comparison of a company's records with the bank statement to find differences.
Bank Statement	A document from the bank showing all transactions in a company's account over a period.
Budget Report	A plan that estimates future income and expenses.

UNIT 13 BANKING

A. Bank

A bank is a financial institution that helps people and businesses manage their money. It offers services like saving money, withdrawing money, giving loans, and helping with payments. Banks are essential for managing daily financial transactions in business and personal life.

B. Types of Banks

There are types of banks based on function and operation:

1. **Commercial Banks (Bank Umum)**

   Commercial banks are the most commonly used financial institutions for individuals and businesses. They offer a wide range of services, including savings accounts, checking accounts, loans, credit cards, and other financial products. These banks are designed to meet the everyday financial needs of the public. In Indonesia, some well-known commercial banks include Bank Mandiri, Bank Central Asia (BCA), Bank Negara Indonesia (BNI), Bank Rakyat Indonesia (BRI). These banks have physical branches and ATMs across the country.

2. **Central Bank (Bank Sentral)**

   The central bank is a national institution responsible for overseeing the country's monetary system and ensuring financial stability. In Indonesia, the central bank is Bank Indonesia (BI). It manages the currency (rupiah), regulates the money supply, sets interest rates, and supervises the banking

UNIT 14 | TALKING ABOUT DEADLINES

A. Talking about Deadlines

Common phrases for talking about deadlines:

- "The deadline for submitting the report is…"
- "We need to finish this task by…"
- "The final date for completing the audit is…"
- "This needs to be done before…"
- "I will submit the report on the due date, which is…"
- "The tax filing deadline is on ..."
- "We must close the monthly accounts by the 5th of next month."
- "The payroll needs to be processed before Friday."
- "The deadline for submitting the annual financial statement is approaching."
- "We are required to send the VAT report by the end of this week."

B. Talking about Delays or Extensions

Talking about delays or extensions:

- "We need an extension for the deadline."
- "The deadline has been extended until…"
- "Can we move the deadline to…"
- "I will need more time to complete this by…"
- "The audit report submission has been postponed until next Monday."
- "We are requesting an extension for the tax filing deadline."

UNIT 15 SCHEDULING TASKS - TALKING ABOUT TIME

A. Scheduling Tasks - Talking about Time

In accounting and office communication, it's important to talk about schedules and deadlines clearly. Here are common time phrases often used in accounting and business settings, with simple definitions and examples.

Formula: **[Subject] + [Verb] + [Object] + [Time Phrase]**

Common Time Phrases

Time Phrase	Meaning
Daily	Happening every day
Weekly	Happening once a week
Biweekly	Happening every two weeks
Monthly	Happening once a month
Quarterly	Every three months
Semi-annually	Every six months
Annually	Happening once a year
Per period	For a defined accounting period
Fiscal Year	A 12-month period used for financial reports
Year-End	The end of the financial year

For example:

1. The cashier updates the sales record daily.
2. The marketing team holds a meeting weekly.
3. The manager checks the project progress biweekly.
4. We send the billing statements monthly.
5. The company releases financial reports quarterly.

UNIT 16 QUANTITY AND AMOUNTS

A. Common Words for Quantity and Amounts

Quantity and amounts in accounting means the measurement of how many items (quantity) and how much money or value (amount) are involved in financial or business activities. In accounting, we use these to:

- **Quantity = the number of items or units**
  Record how many products or services were sold.
  Example: 50 chairs, 100 products, 3 laptops.
- **Amount = the total value, price, or sum of money**
  Record how much money was earned or paid
  Example: IDR 5,000,000; $120.50; the total bill.

Common Words for Quantity and Amounts in Accounting:

Word/Phrase	Meaning
Amount	Total quantity (money or numbers)
Total	The overall sum
Quantity	Number of items/units
Sum	A total calculated from addition
Volume	Quantity in large size (e.g., sales)
Value	Worth (in money)
Figure	A number (in reports)
Portion	A part of the whole
Rate	A level or ratio
Balance	The remaining amount of money
Unit	A single item or measurement

UNIT 17 TALKING ABOUT NUMBERS

A. Large Numbers

In accounting, we deal with large numbers of thousands, millions, and billions. It's important to read and say correctly. Comma placement helps we read large numbers easily:

- 1,000 = one thousand
- 10,000 = ten thousand
- 100,000 = one hundred thousand
- 1,000,000 = one million
- 10,000,000 = ten million
- 100,000,000 = one hundred thousand
- 1,000,000,000 = one billion

Tips for Saying Large Numbers

- Group by thousands: Read from left to right, grouping by three digits.
- Use commas to separate thousands: 1,000; 10,000
- Use hyphens in compound numbers: twenty-five, ninety-nine
- Use "and" in full number expressions (British):
  Example: 1,125 → one thousand one hundred and twenty-five
- Use "and" (UK English): In British English, you can add "and" before the final part.

UNIT 18 TALKING ABOUT MONEY

A. Money in English

Money is a medium of exchange used to buy goods and services in everyday life. Money measures the value of products, services, or assets that supports the daily operations of a business. Money is the central focus in accounting, so it's important to know how to express it accurately and clearly.

English	Description
One-digit Numbers	Numbers from 0 to 9
Tens Puluhan	Numbers in the tens place (10–99)
Hundreds Ratusan	Numbers in the hundreds place (100–999)
Thousands Ribuan	Numbers in the thousands place (1,000–999,999)
Hundreds of Thousands Ratus Ribuan	Numbers in the range of 100,000–999,999
Millions Jutaan	Numbers in the millions (1,000,000–999,999,999)
Tens of Millions Puluhan Juta	Numbers in the tens of millions (10,000,000–99,999,999)
Hundreds of Millions Ratusan Juta	Numbers in the hundreds of millions (100,000,000–999,999,999)
Billions Milyaran	Numbers in the billions (1,000,000,000–999,999,999,999)

UNIT 19 TRANSACTIONS

A. Transactions

A transaction refers to any financial activity that involves the exchange of money, goods, or services between two or more parties. In accounting, every transaction is recorded to maintain accurate financial records. Transactions affects the financial position of a company, such as sales, purchases, payments, receipts, or investments. Here some key elements in describing transactions:

Key Element	Description
Transaction Date	The date when the transaction occurs. It is essential for chronological record-keeping.
Parties Involved	Identifying the individuals, departments, or companies involved in the transaction.
Nature of Transaction	Describing what the transaction entails, such as a sale, purchase, or service rendered.
Amount Involved	Stating the monetary value of the transaction, usually in a specified currency.
Account Affected	Specifying the accounts that are impacted by the transaction (e.g., Cash, Sales Revenue, Accounts Payable).
Type of Payment	Indicating whether the payment was made in cash, credit, or installment.

UNIT 20 INVOICE

A. Invoice

An invoice is a document that a seller gives to a buyer to show the details of a sale. It tells how much money the buyer needs to pay. Students will learn why invoices are important in accounting and business communication. Invoices help keep a record of sales and ensure both sides agree on the payment details.

An invoice is an official bill from a company addressed to customers containing goods or services, quantity and total price according to the purchase order (Yulianto & Ariani, 2020).

B. Parts of an Invoice

An invoice is an official document that a seller sends to a buyer. It shows what was sold, how much it cost, and how and when the buyer should pay. Understanding the parts of an invoice is important in accounting because it helps you read, prepare, and explain financial documents clearly and correctly. Here are the main parts of an invoice:

Parts of an Invoice

No.	Part of Invoice	Description
1	Invoice Number	A unique number used to identify the invoice and track sales records.
2	Date of Invoice	The date when the invoice is created or sent to the buyer.

UNIT 21 RECEIPT

A. Receipt

A receipt is a document that shows proof of payment. It is given by a seller to a buyer after payment has been made. The receipt confirms that money was received for a product or service. It usually includes important information such as the date, the items purchased, the amount paid, and how the payment was made. Receipt is evidence used when receiving a certain amount of money. Receipt is made and signed by the party receiving the money and submitted to the person making the payment. In certain transactions, receipts must be stamped (Mahtumah, 2021). Receipt is a simple transaction document that contains information about the recipient and the amount of money received (Rinaldi et al., 2024). A valid receipt is a receipt that is accompanied by a signature and stamp. In addition to manual receipts, there are also electronic receipts.

Receipts are important because they serve as proof of payment, showing that a customer has completed a transaction for goods or services. They also play a key role in record keeping, helping both individuals and businesses maintain accurate financial records. In addition, receipts provide legal protection in case of disputes, since they can be used as evidence that a transaction actually occurred. For tax purposes, receipts are essential documents for preparing returns and claiming deductions, while in daily business they ensure transparency and accountability, reducing the risk of fraud or errors. Finally, receipts support budgeting and financial planning, as they allow

UNIT 22 PAYMENTS

A. Payments

Payment refers to the transfer of money in exchange for goods or services. It is a critical step in the completion of a transaction between a buyer and a seller. Payments can be made in various forms, and understanding the different types and methods of payment is essential for both businesses and consumers. The one who pays is usually the buyer or customer, while the one who receives the payment is the seller or service provider.

B. Expressions of Making Payments

There are several expressions for making payments in different contexts:

1. **General Payment Phrases**
   - "I would like to make a payment."
   - "Can I pay for this now?"
   - "How can I make the payment?"
   - "I'm ready to pay."
   - "Can I settle the bill now?"
   - "I will pay by credit card."
   - "I'll pay in cash."
   - "Can you process my payment?"
   - "I'd like to pay the total amount."
   - "How much do I owe?"
   - "I would like to make a payment."

UNIT 23 TALKING DAYS, DATES, AND TIME IN ACCOUNTING

A. Days and Business Days

In accounting, time is important related to payments, deadlines, and processing financial tasks. In accounting, many processes are completed within a number of business days, not calendar days.

1. **Days of the Week**

   There are 7 days in a week: Monday, Tuesday, Wednesday, Thursday, Friday, Saturday, and Sunday. These days are important to understand when planning schedules, setting appointments, or following up on work tasks, especially in professional settings like accounting and business.

2. **Business Days**

   Business days are the official working days of the week—usually Monday to Friday, excluding weekends (Saturday and Sunday) and national holidays. For example, if a company says, "Payment will be made in 3 business days," and today is Monday, then the payment is expected by Thursday. Business days are used to calculate payment processing times, invoice due dates, bank transfers, and the delivery of financial reports.

- Business Days: Generally, business days are defined as the days when businesses, such as banks, government offices, and companies, are open for operation. In most countries, this includes Monday through Friday, excluding weekends

UNIT 24 TALKING ABOUT BUDGET

A. Budget and Budgetting

A budget is a financial plan that outlines estimated income and expenditures over a specific period. Budget is created to help plan the use of funds, manage spending, and ensure that financial resources are available to meet the needs and goals of a business or organization. Budgeting is the process of preparing an organization's financial plan by preparing a work plan for a specific period of time, usually one year, and expressed in in terms of money (Lestari, 2023).

Budgeting is the process of planning how money will be spent or allocated. It involves creating a financial plan, known as a budget, to manage income and control expenses. In simple terms, budgeting helps individuals or businesses decide how much money they can spend, where they should spend it, and how to save or reduce costs. For example, in a company, budgeting helps ensure that departments do not exceed their limits, while in daily life, personal budgeting helps people avoid debt and manage their money wisely.

B. Budget Vocabularies

Here is the table with numbered terms related to budgets:

No.	Term	Description
1	Budget	A financial plan that estimates income and expenditures over a specific period.

UNIT 25 TALKING ABOUT WAGE AND SALARY IN ENGLISH

A. Wage

A wage is the money paid to a worker based on hours worked or days worked. It is usually paid daily or weekly, and the amount may change depending on how many hours the person works. Wages are compensation in the form of money paid for the time used (Hamali, 2023). Examples:

1. The company pays a fair wage to its workers.
2. The office assistant receives a daily wage.
3. The HR department sets the minimum wage.
4. The employee earns a wage every week.
5. The supervisor checks the wage records.
6. The manager calculates the wage based on hours.
7. The finance staff prepare the wage slips.
8. The company increases the wage every year.
9. The payroll team processes the wage payments on Friday.

B. Salary

Salary is compensation in the form of money paid on the discharge of responsibility for work (Hamali, 2023). A salary is a fixed amount of money paid to an employee every month. It does not change, even if the person works more or fewer hours. Most office workers, including accountants, receive a salary. Salary is more common in accounting because accounting professionals, such as accountants, finance officers, and auditors, usually work in office-based, full-time positions. A salary is consistent and

UNIT 26 PROMOTION AND DISCOUNT

A. Promotion

Promotion is a marketing activity used to attract customers and increase sales of a product or service. It can include special offers, advertising, events, or other ways to make people aware of and interested in buying something. Promotions are strategies used to attract customers and increase sales. Common examples include discounts, buy one get one free offers, free gifts, cashback, advertising, and limited-time sales. These methods create interest and encourage people to buy products quickly.

Promotion is an activity that is actively carried out by companies to encourage consumers to buy the products offered (Fuad et al., 2006). Promotion is also said to be a continuing process because it can cause a series of subsequent company activities. Therefore, promotion is seen as a one-way flow of information or persuasion that is made to direct a person or organization to make an exchange in marketing.

Promotion is the most important activity, which plays an active role in introducing, informing and reminding the benefits of a product to encourage consumers to buy the promoted product. To hold a promotion, each company must be able to determine exactly which promotional tools are used in order to achieve success in sales (Saleh & Said, 2019). Promotion is a series of activities designed to increase awareness, interest, and purchase of a company's products or services. The main purpose of promotion is to influence consumer behavior, either directly

UNIT 27 REPORT

A. Report

A report is a structured document that presents information in a clear, organized, and concise manner. It is used to communicate data, findings, and analysis regarding a particular subject or situation. In accounting, reports provide financial insights, track business performance, and aid in decision-making. Reports can be presented in various formats, such as written documents, spreadsheets, or visual presentations.

B. Types of Reports in Accounting

These reports help monitor business performance, control costs, track inventory, and ensure financial accuracy. There are several reports in accounting as follow:

No.	Report Type	Description
1.	Sales Report	Shows details of products/services sold over a specific period (daily, weekly, monthly).
2.	Inventory Report	Tracks the quantity and value of goods in stock, including what's been sold or remains.
3.	Expense Report	Lists business-related spending (travel, supplies, operations) by category or department.
4.	Financial Report	Includes key documents like balance sheet, income statement, and cash flow.

UNIT 28 PLACES IN ACCOUNTING

A. Places in Accounting

In accounting, the word "place" means the location where accounting activities happen. These are the physical or virtual places where accountants record data, prepare reports, manage documents, and handle money-related activities. These are the places where accountants work, keep records, and manage financial data. Understanding these places helps students connect accounting theory with real workplace practice. There are two main places commonly found in accounting: the office and the bank.

B. Office

The office is the main place where most accounting work happens. In an office, accountants and staff use computers, calculators, and software to record financial transactions, check receipts, prepare financial reports, and manage company documents. It is also where communication between different departments often takes place. Example:

1. The accountant is working in the office
2. They record all payments in the office
3. The accountant works in the office every day.
4. The staff keep all the financial documents in the office.
5. The cashier uses a computer and a calculator in the office.
6. The manager is having a meeting in his office.
7. The employees go to the office at 8 o'clock in the morning.
8. The secretary prepares the invoices in the office.

UNIT 29 DESCRIBING PROBLEMS AT WORK

A. Problems at Work

"Problems at work" refers to any challenges, difficulties, or obstacles that employees or employers encounter in the workplace. These problems can affect productivity, teamwork, job satisfaction, or the overall work environment. They may arise from various sources, such as communication breakdowns, poor management, technical issues, interpersonal conflicts, or external pressures like unrealistic expectations or resource shortages.

1. **Expressing What Is Expected (but not happening)**
   Use "should" to express what normally or ideally should be happening. Examples:
   - “The printer should work, but it’s not responding.”
   - “The files should be saved automatically, but they disappeared.”
   - “You should have received the email by now.”
   - “The internet should be faster than this.”
2. **Giving Advice or Suggesting Solutions**
   Use "should" to give polite advice or suggestions to solve a problem. Examples:
   - “You should restart the computer.”
   - “We should report this to IT.”
   - “They should check the power supply.”
   - “You should talk to your supervisor about the delay.”
3. **Expressing Obligation or Responsibility**
   Sometimes “should” is used to point out what someone is expected to do. Examples:

UNIT 30 DESCRIBING ACCOUNTING PROBLEMS

A. Accounting Problems

Accounting problems refer to any issues, errors, or discrepancies that occur during the process of recording, classifying, summarizing, or interpreting financial transactions. These problems can affect the accuracy of financial statements, leading to misleading or incorrect financial information. They can arise from human error, system issues, or misunderstandings of accounting principles.

B. Common Accounting Problems

1. Data Entry Mistakes

Data entry mistakes involve incorrect typing or inputting of numbers, dates, or other financial data into accounting software or ledgers. Examples include typing a transaction amount as Rp1,000,000 instead of Rp10,000,000 or mistakenly recording a payment under the wrong account. For example:

a. "There was a typo in the transaction amount."
b. "I accidentally entered the wrong account number."
c. "The figures in this report don’t match the original data."
d. "It looks like the wrong date was recorded for this entry."

2. Misclassification of Transactions

Misclassification of transactions happens when a transaction is recorded in the wrong category or account. For instance, an office supply purchase may be incorrectly

UNIT 31 SCHEDULING AND CHANGING OR RESCHEDULING APPOINTMENTS

A. Scheduling Appointments

In the context of accounting, scheduling appointments is essential for scheduling meetings with clients, team members, or other stakeholders. Scheduling means deciding on a specific time for an activity, meeting, or task. While, rescheduling means changing a previously set time, usually due to conflicts or delays.

Grammar Related Materials

1. **Simple Present (for fixed schedules):**

Simple Present Tense – Active Voice
(+) Subject + base verb / verb + -s/es (for he/she/it)
(-) Subject + do/does + not + base verb
(?) Do/Does + subject + base verb?
Simple Present Tense – Passive Voice
(+) Subject + am/is/are + past participle (V3)
(-) Subject + am/is/are + not + past participle (V3)
(?) Am/Is/Are + subject + past participle (V3)?

For example:

a. The audit meeting starts at 9 a.m. every Monday.
b. The finance team reviews monthly reports on the first Friday.
c. Our client meeting takes place every Tuesday.
d. The payroll department sends reports every 25th of the month.
e. The accountant checks the ledger every morning.

UNIT 32 GIVING INSTRUCTIONS

A. Understanding Instructions

An instruction is a sentence or command that tells someone what to do. It is often used in work settings to give directions, tasks, or steps to complete a job. Instructions can be written or spoken. In accounting, giving clear instructions is very important. Accountants often work with numbers, documents, and deadlines. If instructions are not clear, mistakes can happen. Clear instructions help workers understand what to do, how to do it, and when to finish the task. Therefore, this avoid errors in financial reports, save time, improve teamwork, and help meet deadlines.

B. Formal and Informal Instructions

In accounting, we often give and receive instructions to complete tasks such as preparing reports, checking data, or organizing documents. These instructions can be formal or informal, depending on the situation and who you are talking to. Instructions can be formal or informal, depending on the situation and who you are speaking to.

1. **Formal Instruction**

Formal instructions are used in emails, meetings, or when speaking to managers or clients. Formal instructions are used in professional situations, such as meetings, emails, or when speaking to a manager, client, or someone with a higher position. They sound polite and respectful, and

UNIT 33 BUSINESS MEETINGS

A. Meetings in Accounting

Business meetings play a critical role in the functioning of any organization, especially in fields like accounting where decisions often hinge on the accurate exchange of financial data, analysis, and forecasts. The primary goal of business meetings is to exchange information, make decisions, and develop strategies related to the business's financial health, operational efficiency, and future growth. In accounting, these meetings are essential for reviewing financial performance, discussing budgets, addressing concerns, and making decisions that impact the company's financial standing.

B. Preparing for a Meeting

Preparing for a meeting involves organizing necessary materials, reviewing the agenda, and ensuring all relevant documents are ready. This includes setting up the meeting space, confirming the time and date, and notifying participants. A meeting agenda is a document that outlines the topics or points that will be discussed during a meeting. It is typically prepared in advance and shared with participants to help them prepare for the discussion. Key components of a meeting agenda as follow:

1. **Title of the Meeting**
   The title clearly indicates the purpose or focus of the meeting. For example, "Monthly Financial Review" or "Quarterly Budget Meeting."

UNIT 34 PRESENTATION

A. Presentations

A presentation is a short and clear oral explanation of a specific topic, often supported by visuals such as slides, charts, or tables. It is designed to help the speaker communicate ideas effectively while making it easy for the audience to understand the main points. In the context of ESP for Accounting Students, a simple presentation may include presenting a budget plan, summarizing a financial report, explaining a profit and loss statement, or giving an overview of a sales or inventory update. These presentations are typically characterized by the use of clear and simple language, a basic structure consisting of an introduction, body, and conclusion, and the use of visual aids to support key information. They are usually brief—lasting and focus on one main topic to ensure clarity and effectiveness.

Simple presentations refer to short, clear, and well-structured oral reports that focus on delivering key information effectively. In an accounting context, students may be asked to present topics such as a budget report, a sales summary, or a financial projection.

B. Structure of a Presentation

Structure of a Presentation refers to the organized way a speaker delivers information to ensure clarity and effective communication. A well-structured presentation typically consists of three main parts: the Introduction, the Main Body, and the Conclusion.

UNIT 35 VISUAL DATA IN ACCOUNTING

A. Visual Data in Accounting

Visual data in accounting means information shown in pictures, or graphics such as charts, graphs, tables, and diagrams. It helps people see accounting data clearly and quickly. Visual data is important in accounting because it helps us read, compare, and explain financial information quickly.

Figure 35.1 Examples of Visual Data

UNIT 36 BUSINESS TELEPHONE & VIDEO COMMUNICATION FOR ACCOUNTANT

A. Business Communication Channels

Business communication channels refer to the various methods and platforms used to convey messages, information, and data within a business setting. Common channels include:

1. Telephone: Direct voice communication for quick discussions or clarifications.
2. Email: Written communication for detailed messages, financial reports, or formal correspondence.
3. Video Conferencing: Visual and audio interaction through platforms like Zoom, Microsoft Teams, or Google Meet. Ideal for presentations or discussing complex financial data.
4. Instant Messaging: Quick and informal messaging through apps like Slack or WhatsApp.
5. Reports and Documents: Written financial reports, statements, and memos for record-keeping and detailed analysis.

B. Business Telephone & Video Communication for Accountant

Accountants often use telephone and video communication to discuss financial matters with clients, colleagues, and stakeholders. This type of communication requires a professional tone and clarity, as it involves discussing sensitive financial data.

1. Telephone Communication: Useful for quick financial clarifications, appointment scheduling, or confirming transactions.

UNIT 37 WRITING BUSINESS EMAIL

A. Business Email

A business email is a professional form of communication used in the workplace to convey information, ask questions, make requests, or share updates with colleagues, clients, or business partners. Business emails should maintain a formal tone, clarity, and conciseness, making them essential for efficient communication in any professional setting. These emails might involve different types of content such as inquiries, updates, requests, or responses to previous communications.

Email is a digital messaging system that allows fast and easy communication over the internet for both personal and professional purposes. In the workplace, it is an essential tool used for communication within departments and for business-to-business interactions with partners and other companies (Karim & Istiqomah, 2024).

B. Email Structure

A business email is typically divided into several parts, each serving a specific function. The format should be professional, and easy to read, with short paragraphs, bullet points, and a clear structure.

UNIT 38 WRITING BUSINESS LETTER

A. Business Letter

Business letter refers to the exchange of information in a formal written format between companies, clients, suppliers, or other stakeholders. Business letters in accounting usually discuss a range of professional topics related to financial transactions, recordkeeping, and communication with clients, vendors, or internal departments. Business letter in accounting typically cover topics such as invoicing, payment confirmation, bank reconciliation, tax filing, financial reporting, audits, expense claims, payroll issues, account updates, and financial advice.

Many business matters can be officially done through the exchange of business letters (Medikawati, 2011). Thus, everything that concerns thoughts, statements, complaints, agreements is written in an official document.

B. Types of Business Letter

1. Inquiry Letters: Requests for information about products, services, or financial matters.
2. Complaint Letters: Used to address issues, discrepancies, or concerns related to financial transactions.
3. Adjustment Letters: Responses to complaints, explaining the action taken to resolve the issue.
4. Order Letters: Placing orders for goods or services, including payment terms and delivery instructions.
5. Acknowledgment Letters: Confirming the receipt of goods, payments, or other documents.

UNIT 39 | TALKING ABOUT THE ECONOMY (BASIC)

Grammar Note
Tenses Used in Economic Context

Tense	Formula	Use Case
Simple Present	Subject + Base verb (s/es)	Describes general facts, routines, or current situations.
Present Continuous	Subject + am/is/are + Verb-ing	Describes actions happening right now or temporary situations.
Present Perfect	Subject + has/have + Past participle	Describes actions that started in the past and continue to have an effect on the present.
Simple Past	Subject + Verb (Past form)	Describes completed actions or events in the past.
Future Tense	Subject + will + Base verb	Describes predictions, plans, or future events.
Modal Verbs	Subject + Modal verb (can/may/might/must) + Base verb	Expresses possibility, necessity, or ability in the future.

UNIT 40

TALKING ABOUT FINANCIAL TOPICS NEWS

Grammar Note
Tenses Used in Economic Context

Tense	Formula	Use Case
Simple Present	Subject + Base verb (s/es)	Describes general facts, routines, or current situations.
Present Continuous	Subject + am/is/are + Verb-ing	Describes actions happening right now or temporary situations.
Present Perfect	Subject + has/have + Past participle	Describes actions that started in the past and continue to have an effect on the present.
Simple Past	Subject + Verb (Past form)	Describes completed actions or events in the past.
Future Tense	Subject + will + Base verb	Describes predictions, plans, or future events.
Modal Verbs	Subject + Modal verb (can/may/might/must) + Base verb	Expresses possibility, necessity, or ability in the future.

UNIT 41 ACCOUNTING AND TECHNOLOGY

A. Accounting and Technology

Technology plays an essential role in modern accounting. It helps accountants record, process, analyze, and report financial data more efficiently and accurately. Technology reduces human error, saves time, improves data security, and allows accountants to focus more on financial strategy and analysis rather than manual calculations. Accountants today need to understand and use various digital tools and systems to stay competitive in the industry. Technology in accounting makes work faster, more accurate, cost-effective, and secure, while also helping businesses adapt to modern challenges.

B. Digital Tools in Accounting

Digital tools are software applications or online systems that assist accountants in performing their tasks. These tools can help in bookkeeping, budgeting, auditing, tax calculation, financial reporting, and decision-making. Some examples include spreadsheet programs, accounting software, and financial databases. Using digital tools allows accountants to automate routine tasks, produce accurate reports quickly, and easily share information with clients and teams.

Digital tools in accounting are very important because they make financial work faster, easier, and more accurate. They help save time and effort by automating routine tasks such as payroll, invoicing, and tax reporting. These tools also reduce human errors in calculations and data entry, which increases

UNIT 42 LAW IN ACCOUNTING

A. Importance of Law in Accounting

Laws in accounting play a crucial role in ensuring that businesses maintain transparency, accuracy, and ethical standards in their financial practices. Here are several key reasons why laws in accounting are important:

1. Ensures Transparency and Accuracy. Accounting laws help ensure that companies present their financial information in a clear, accurate, and reliable manner. By following standardized accounting principles, businesses can provide stakeholders with a true and fair view of their financial health. This is important for investors, creditors, and regulators who rely on financial statements to make informed decisions.
2. Promotes Accountability. Legal frameworks in accounting enforce accountability within businesses. By adhering to specific accounting standards and regulations (such as IFRS or GAAP), companies are held accountable for how they manage their financial resources, report their earnings, and disclose financial information.
3. Protects Stakeholders' Interests. Laws in accounting are designed to protect the interests of various stakeholders, including shareholders, investors, employees, creditors, and the general public. By requiring companies to follow established financial reporting standards, legal frameworks ensure that stakeholders have access to accurate and comprehensive information, enabling them to make informed

UNIT 43 INTRODUCTION TO TAXATION

A. Introduction to Taxation

Tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people (Analisa, 2023). Taxation is the process by which governments collect money from individuals and businesses to fund public services and infrastructure. These funds support education, healthcare, defense, transportation, and more. Taxes are usually mandatory, and paying them is a legal obligation for eligible citizens and entities.

B. Basic Tax Vocabulary

Here are some common terms used in taxation:

Term	Description
Audit – Pemeriksaan Pajak	A review of a taxpayer's financial information by tax authorities.
Capital Gains Tax – Pajak atas Keuntungan Modal	The portion of income subject to tax after deductions and exemptions.
Corporate Tax – Pajak Badan	Tax paid by companies on their profits.
Deduction – Pengurang / Potongan Pajak	An expense that reduces taxable income.

UNIT 44 ACCOUNTING FOR DAILY LIFE

A. Accounting in Daily Life

"Accounting for Daily Life" refers to the practice of applying basic accounting principles and concepts to manage everyday financial activities. This means individuals use basic accounting methods to track income, expenses, savings, and investments in their personal lives, much like how businesses track their finances. For example, budgeting is an essential part of this process, where individuals create a plan to monitor their income and expenses, helping them identify areas where they can save. Expense tracking also plays a key role, as it allows people to record daily spending on things like groceries, bills, and leisure activities.

Additionally, accounting for daily life includes managing savings and investments, by allocating a portion of income for future financial goals. Debt management is another aspect, where individuals keep track of loans or credit card payments to avoid excessive interest. Finally, income management involves monitoring various sources of income to ensure a consistent cash flow. In essence, accounting for daily life empowers individuals to make informed financial decisions and achieve greater financial stability.

B. Daily Tools for Personal Accounting

Daily Tools for Personal Accounting refer to various resources, methods, and applications individuals use to manage and track their finances on a day-to-day basis. These tools help

UNIT 45 JOB VACANCIES RELATED TO ACCOUNTING

A. Job Vacancy

A job vacancy is a job that is available and ready to be filled. It is usually announced in job advertisements on websites, newspapers, or company bulletin boards. A job vacancy includes information such as the job title, qualifications needed, job description, salary, location, and how to apply.

Here is a table of vocabularies related to job vacancies

Vocabulary	Definition
Application Deadline (Batas waktu lamaran)	The last date to submit a job application
Application Form (Formulir lamaran kerja)	A form that job applicants fill out to provide personal and job-related info
Benefits (Tunjangan)	Extra rewards given by employers (e.g., health insurance, leave)
Candidate (Kandidat)	A person who applies for a job or is being considered for one
Career Change (Perubahan karier)	Moving from one type of job to another
Career Opportunity (Kesempatan karier)	A chance for advancement or employment
Career Path (Jalur karier)	The progression of jobs in a person's professional life

UNIT 46 JOB APPLICATION LETTER

A. Job Application Letter

A job application letter related to accounting and tax program is a formal letter written by a candidate who is applying for a job (Fitria, 2023). This letter often includes information about skills, experiences, and qualifications that match the job requirements. The purpose of a job application letter is to introduce the applicant to the employer, show interest in the position, and persuade the employer to consider the applicant for an interview.

A job application letter in accounting means a formal letter written by someone who is applying for a job in the accounting field. This letter is usually sent to an employer or company together with a résumé or CV. Its purpose is to introduce the applicant, explain their qualifications, skills, and experience in accounting, and show why they are suitable for the position. In short, it is a way for an applicant to ask for a job in accounting and convince the employer to give them an interview.

B. Vocabularies Related to Job Application Letter

Here is common vocabularies in job application letters:

Vocabulary	Definition
Application Lamaran	A formal request for employment
Applicant Pelamar	A person who applies for a job
Resume (CV) Daftar riwayat hidup / CV	A summary of a person's education, experience, and skills

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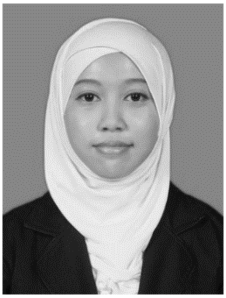

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