

UNIT 10 – ANNUAL REPORT – KEY TERMS

Definitions:

1. _____ - a measure of a company's financial health. Equals cash receipts minus cash payments over a given period of time
Equivalent in Czech:
2. _____ – a summary of a company's 1. _____ over a given period of time
Equivalent in Czech:
3. _____ - net earnings / net income / net profit, gross sales minus taxes, interest, depreciation, and other expenses
Equivalent in Czech:
4. _____ - a quantitative summary of a company's financial condition / position at a specific point in time, including assets, liabilities and net worth. The first part of it shows all the productive assets a company owns, and the second part shows all the financing methods (such as liabilities and shareholders' equity)
Equivalent in Czech:
5. _____ – an accounting of sales, expenses, and net profit for a given period / assets, liabilities and shareholders' equity
Equivalent in Czech:
6. _____ - audited document required by the SEC and sent to a public company's or mutual fund's shareholders at the end of each fiscal year, reporting the financial results for the year (including the 4. _____, 5. _____, and description of company operations) and commenting on the outlook for the future
Equivalent in Czech:

Synonyms:

income statement / statement of earnings = profit and loss account
statement of condition = balance sheet

hints:

cash receipts - pokladní příjmy
equity – vlastní jmění, kmenová akcie
mutual fund - otevřený investiční fond
income statement – výsledovka, výkaz zisků a ztrát
statement of condition – rozvaha

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KEY

Definitions:

1. cash flow - a measure of a company's financial health. Equals cash receipts minus cash payments over a given period of time

POHYB HOTOVOSTI

2. cash flow statement – a summary of a company's **cash flow** over a given period of time

VÝKAZ O POHYBU HOTOVOSTI

3. bottom line - net earnings / net income / net profit, gross sales minus taxes, interest, depreciation, and other expenses **CELKOVÝ HOSP. VÝSLEDEK V ÚČETNICTVÍ – ČISTÝ ZISK/ZTRÁTA**

(top line - Total revenues. The term derives from the fact that this information appears at the top of an income statement/ P/L account)

CELKOVÝ HOSP. VÝSLEDEK V ÚČETNICTVÍ

4. balance sheet - a quantitative summary of a company's financial condition / position at a specific point in time, including assets, liabilities and net worth. The first part of it shows all the productive assets a company owns, and the second part shows all the financing methods (such as liabilities and shareholders' equity) **ROZVAHA**

5. profit and loss account – an accounting of sales, expenses, and net profit for a given period / assets, liabilities and shareholders' equity

VÝKAZ ZISKŮ A ZTRÁT / VÝSLEDOVKA

6. annual report - audited document required by the SEC and sent to a public company's or mutual fund's shareholders at the end of each fiscal year, reporting the financial results for the year (including the **4. balance sheet**, **5. profit and loss account = income statement**, **2. cash flow statement** and description of company operations) and commenting on the outlook for the future

VÝROČNÍ ZPRÁVA

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cash receipts - pokladní příjmy

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mutual fund - otevřený investiční fond

income statement – výsledovka, výkaz zisků a ztrát

statement of condition – rozvaha