

# Glossary

**accelerated depreciation** [N-UNCOUNT-U15] **Accelerated depreciation** is a depreciation schedule in which higher amounts of value are deducted for the first years of the recovery period than for later years.  
**amortyzacja przyspieszona**

**accounting software** [N-UNCOUNT-U5] **Accounting software** is a computer program that records and organizes financial information. **oprogramowanie księgowe**

**accounts payable** [N-COUNT-U8] **Accounts payable** are the recorded amounts of purchases for which a company has not yet made payment. **zobowiązania**

**accounts receivable** [N-COUNT-U8] **Accounts receivable** are the recorded amounts of sales for which a company has not yet received payment. **należności**

**add** [V-T-U2] To **add** numbers is to combine them. **dodawać**

**adjusted trial balance** [N-COUNT-U5] An **adjusted trial balance** is a listing of account balances after corrections have been made. **skorygowany bilans próbny**

**and** [CONJ-U2] **and** shows that two things are meant to be put together. **i; plus**

**assess** [V-T-U11] To **assess** is to test or evaluate something. **oszacować**

**assets** [N-COUNT-U8] An **asset** is something of value that a company owns. **aktywa, majątek**

**back-office** [N-COUNT-U1] The **back-office** is office space containing a business's accounting, IT, human resources, and other administrative departments. **zaplecze biurowe**

**balance sheet** [N-COUNT-U8] A **balance sheet** is a document that shows a company's assets, liabilities, and equity at a certain point in time. **bilans, zestawienie bilansowe**

**binder** [N-COUNT-U3] A **binder** is a notebook that holds papers with rings or clips. **segregator**

**bookkeeper** [N-COUNT-U1] A **bookkeeper** is an accountant who records transactions. **księgowy**

**broad-scale uniformity** [N-UNCOUNT-U6] **Broad-scale uniformity** means that a large number of people or organizations function in an identical manner. **uniformizm; jednolitość na szeroką skalę**

**budget analyst** [N-COUNT-U1] A **budget analyst** is an accountant who manages a company's financial plans. **analityk budżetowy**

**bulletin board** [N-COUNT-U3] A **bulletin board** is a wall panel that people post messages on. **tablica ogłoszeń**

**calculator** [N-COUNT-U4] A **calculator** is a hand-held device that performs mathematical operations. **kalkulator**

**cash a check** [V-T-U12] To **cash a check** is to exchange a check for money. **realizować czek**

**cash distributions** [N-COUNT-U9] **Cash distributions** are periodic payments made to the owner(s) of a company. **rozdział gotówki (pomiędzy właścicielami firmy)**

**cash flow** [N-UNCOUNT-U9] **Cash flow** is the process of money moving into and out of a company. **przepływ środków pieniężnych**

**CD-ROM drive** [N-COUNT-U4] A **CD-ROM drive** is a device that reads and stores data on CDs. **napęd CD-ROM**

**charges** [N-COUNT-U12] **Charges** are fees associated with some inappropriate transactions. **opłaty (np. karne)**

**client** [N-COUNT-U1] A **client** is a customer or person for whom services are provided. **klient**

**compensate** [V-T-U12] To **compensate** for something is to make amends for it. **wynagradzać, rekompensować**

**consistent** [ADJ-U6] If something is **consistent**, it adheres to a certain standard without varying. **jednolity, spójny**

**copier** [N-COUNT-U4] A **copier** is a machine that produces duplicates of paper documents. **kserokopiarka**

**corporate tax** [N-COUNT-U14] A **corporate tax** is a fee that a government charges businesses. **podatek dochodowy od osób prawnych**

**cost-plus method** [N-UNCOUNT-U13] The **cost-plus method** is the act of adding a certain percentage to costs when setting sales prices. **metoda ustalania cen w stałej relacji do kosztów (koszty plus marża)**

**CPA** [N-COUNT-U1] **CPA** stands for Certified Public Accountant. It is a position licensed by the government. **Licencjonowany Księgowy**

**credit card statement** [N-COUNT-U5] A **credit card statement** is a document showing all purchases and payments associated with a credit card. **wyciąg transakcji dokonanych za pomocą karty kredytowej**

**cubicle divider** [N-COUNT-U3] A **cubicle divider** is a temporary structure that divides office space. **przegroda pomiędzy boksami**

**cumulative** [ADJ-U9] **Cumulative** means put together by a series of additions. **łączny**

**debt** [N-COUNT-U8] **Debt** is money that has been borrowed, usually from a bank. **dług; należność; wierzytelność**

**decline** [V-I-U10] To **decline** is to decrease. **spadać, obniżać (się)**

**depreciable assets** [N-COUNT-U15] A **depreciable asset** is any piece of physical property that loses value over time. **aktywa podlegające amortyzacji**

**depreciation** [N-NOCOUNT-U15] **Depreciation** is the process by which assets lose value over time. **amortyzacja**

**depreciation method** [N-COUNT-U15] A **depreciation method** is an accounting technique that records reductions in value. **metoda amortyzacji**

**depreciation schedule** [N-COUNT-U15] A **depreciation schedule** is a long-term plan for how and when depreciation will occur. **rozkład amortyzacji**

**desk lamp** [N-COUNT-U3] A **desk lamp** is a device that provides light for a desk. **lampa na biurko**

**desktop computer** [N-COUNT-U4] A **desktop computer** is a stationary computer. **komputer stacjonarny**

**disclosure** [N-COUNT-U6] **Disclosure** is a release of information. **ujawnienie informacji**

**divided by** [PREP-U2] **Divided by** means that a number is meant to be broken into equal units of a certain quantity. **dzielony przez**

**dividend** [N-COUNT-U9] A **dividend** is a portion of profits given to a stockholder based on what percentage of the company he or she owns. **dywidenda**

**dramatically** [ADV-U10] To do something **dramatically** means to do it in an intense or extreme way. **radykalnie**

**drive competitors out of business** [V-PHRASE-U13] To **drive competitors out of business** is to draw so many customers away from competitors' stores that they don't make enough money to stay in business. **pozbyć się konkurencji (np. poprzez odebranie klientów)**

**dry eraser** [N-COUNT-U3] A **dry eraser** is a block of soft material used to erase the words or diagrams from a white board. **gąbka do tablic suchoszczieralnych**

**dumping** [N-UNCOUNT-U13] **Dumping** is the act of selling goods below cost. **dumping (sprzedaż towarów poniżej kosztów)**

**eat away at** [V-T-U11] To **eat away** at something is to gradually remove parts of it or otherwise reduce it. **pochłaniać**

**end-of-period procedure** [N-COUNT-U5] An **end-of-period procedure** is a task that must be done at the end of an accounting period before opening books for a new period. **procedura na koniec okresu sprawozdawczego**

**equals** [V-T-U2] **Equals** means that two things are the same. **równa się**

**excise tax** [N-COUNT-U14] An **excise tax** is a fee for producing certain non-essential products like tobacco and fuel. **podatek akcyzowy**

**factor** [N-COUNT-U11] A **factor** is anything that influences something else. **czynnik**

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**FASB** [N-COUNT-U6] **FASB** stands for Financial Accounting Standards Board, which establishes GAAP. **Rada Standardów Rachunkowości Finansowej**

**fax machine** [N-COUNT-U4] A **fax machine** is a device that encodes and sends paper documents over phone lines. **faks (urządzenie)**

**file** [V-T-U14] To **file** something is to turn it in to the agency that requires it. **wciągnąć do ewidencji**

**file cabinet** [N-COUNT-U3] A **file cabinet** is a set of drawers that people store records in. **szafa na dokumenty**

**file clerk** [N-COUNT-U1] A **file clerk** is an employee who maintains files and records. **archiwista**

**financing activity** [N-COUNT-U9] **Financing activities** are things that companies do to increase the amount of cash they have (e.g., taking out a loan, selling portions of the company to stockholders). **działalność finansowa**

**firm** [N-COUNT-U1] A **firm** is a business that provides professional services like legal counsel, accounting, design, etc. **firma**

**fiscal year** [N-COUNT-U5] A **fiscal year** is the period used by organizations to prepare annual financial statements. **rok podatkowy**

**fixed assets** [N-COUNT-U8] A **fixed asset** is any piece of property that is not easily converted to cash (e.g., a building). **środki trwałe**

**flash drive** [N-COUNT-U4] A **flash drive** is a data storage device using a memory chip. **pamięć USB**

**floppy drive** [N-COUNT-U4] A **floppy drive** is a device that reads and stores data on magnetic disks. **stacja dyskietek**

**GAAP** [N-COUNT-U6] **GAAP** stands for Generally Accepted Accounting Principles. These principles are the primary accounting standards in the US. **Ogólnie Przyjęte Zasady Rachunkowości (w USA)**

**general and administrative costs** [N-COUNT-U7] **General and administrative costs** are the amounts of money that must be spent to organize and run a company. **Koszty ogólnego zarządu**

**generate** [V-T-U9] To **generate** something is to create it. **wytwarzać**

**governing body** [N-COUNT-U6] A **governing body** is a regulatory or advisory organization that makes rules or suggestions. **rada administracyjna, kierownictwo**

**gross margin** [N-COUNT-U7] The **gross margin** is the amount of money left when cost of goods sold is subtracted from sales revenue. **marża brutto**

**hover** [V-I-U10] To **hover** means to stay near a particular point. **wahać się, utrzymywać się (na pewnym poziomie)**

**IASB** [N-COUNT-U6] **IASB** stands for International Accounting Standards Board, which establishes accounting standards in Europe. **Rada Międzynarodowych Standardów Rachunkowości**

**income statement** [N-COUNT-U7] An **income statement** is a document that shows how much money an organization gained or lost in a certain period of time. **rachunek wyników finansowych; zysków i strat**

**inflow** [N-UNCOUNT-U9] **Inflow** is cash coming into a company. **wpływy**

**inform** [V-T-U12] To **inform** someone about something is to tell him or her about it. **informować kogoś o czymś**

**inheritance tax** [N-COUNT-U14] An **inheritance tax** is a requirement that people give a certain portion of a deceased person's assets to the government. **podatek od spadku**

**internal auditor** [N-COUNT-U1] An **internal auditor** is an employee hired by a company to monitor its financial activities. **audytor wewnętrzny**

**interpret** [V-T-U11] To **interpret** is to determine the appropriate meaning of something. **objaśniać, interpretować**

**inventory** [N-UNCOUNT-U8] **Inventory** is the value of products that a company has bought and intends to sell for profit. **zapasy; inwentarz**

**IRS** [N-UNCOUNT-U14] The **IRS** (Internal Revenue Service) is the taxation agency in the United States. **Urząd Podatkowy w USA**

**is** [V-U2] **Is** shows that two things are the same. **jest, równa się**

**landline phone** [N-COUNT-U4] A **landline phone** is a device used to talk to people across great distances using cables. **telefon stacjonarny**

**laptop computer** [N-COUNT-U4] A **laptop computer** is a portable computer. **laptop**

**less** [PREP-U2] **Less** means that one quantity is meant to be taken away from another. **odjąć, minus**

**liability** [N-COUNT-U8] A **liability** is any amount of money that a company owes. **zobowiązanie finansowe**

**markup** [N-COUNT-U13] A **markup** is a certain amount of money that companies add to their costs when setting sales prices. **narzut**

**minus** [PREP-U2] **Minus** means that one quantity is meant to be taken away from another. **minus, odjąć**

**mobile phone** [N-COUNT-U4] A **mobile phone** is a device used to talk to people across great distances using radio waves. **telefon komórkowy**

**multiplied by** [PREP-U2] **Multiplied by** means that a number is meant to be added to itself a certain number of times. **pomnożony przez**

**net income** [N-COUNT-U7] **Net income** is the amount of money that remains after all expenses have been deducted from sales revenue. **dochód netto**

**note pad** [N-COUNT-U3] A **note pad** is a book of blank paper for writing on. **notatnik**

**obsolescence** [N-UNCOUNT-U15] **Obsolescence** is a state in which an item is no longer useful because it has been replaced by more advanced alternatives. **wychodzenie z użycia**

**operating margin** [N-COUNT-U7] The **operating margin** is the amount of money left when general and administrative costs are subtracted from the gross margin. **marża operacyjna**

**outflow** [N-UNCOUNT-U9] **Outflow** is cash moving out of a company. **rozchody**

**over** [PREP-U2] **Over** means that a number is meant to be divided by another number. **przez, dzielone przez**

**overdraft** [N-COUNT-U12] An **overdraft** is a transaction conducted without sufficient funds. **debit, przekroczenie stanu konta**

**owner's equity** [N-UNCOUNT-U8] **Owner's equity** is the total monetary value of a company. **Kapitał własny**

**P & L** [N-COUNT-U7] A **P & L** is a profit and loss statement. It shows how much money an organization gained or lost in a certain period of time. **rachunek zysków i strat**

**paper clip** [N-COUNT-U3] A **paper clip** is a small device that holds sheets of paper together. **spinacz**

**payroll** [N-UNCOUNT-U5] **Payroll** is a list of employees and their salaries or wages. **lista płac**

**payroll master file** [N-COUNT-U5] A **payroll master file** is a file containing all of a company's payroll information. **główny plik z listą płac**

**plummet** [V-I-U10] To **plummet** is to decrease rapidly. **gwałtownie spadać**

**plus** [PREP-U2] **Plus** means that two quantities are meant to be combined. **plus**

**predatory pricing practice** [N-COUNT-U13] A **predatory pricing practice** is an activity designed to deliberately drive competitors out of business. **rozbójnicza polityka cenowa**

**principles-based approach** [N-COUNT-U6] A **principles-based approach** is a method of setting accounting standards based on guiding principles. **podejście oparte na istniejących zasadach**

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**printer** [N-COUNT-U4] A **printer** is a machine that transfers documents from computer files to paper. **drukarka**

**proceeds** [N-UNCOUNT-U9] **Proceeds** are monies received from sales. **dochód, wpływy**

**property tax** [N-COUNT-U14] A **property tax** is a fee that local governments charge for owning real estate.  
**podatek od nieruchomości**

**purchase invoice** [N-COUNT-U5] A **purchase invoice** is a document requesting that payment be made for a purchase.  
**faktura zakupu**

**recover** [V-I-U10] To **recover** is to achieve a normal level after a decrease. **dochodzić do siebie, wrócić do normy**

**recovery period** [N-COUNT-U15] A **recovery period** is the length of time during which an asset is depreciated.  
**okres amortyzacji**

**return on equity** [N-UNCOUNT-U11] **Return on equity** is a comparison of net income to owner's equity. **stopa zwrotu na kapitale własnym; rentowność kapitału własnego; zysk na kapitale akcyjnym**

**return on sales** [N-UNCOUNT-U11] **Return on sales** is a comparison of net income to sales revenue. **rentowność sprzedaży**

**rules-based approach** [N-COUNT-U6] A **rules-based approach** is a method of setting accounting standards based on non-negotiable rules. **podejście oparte na niezmiennych regułach**

**sales price** [N-COUNT-U13] A **sales price** is the amount of money that someone requires in exchange for an item.  
**cena sprzedaży**

**sales revenue** [N-COUNT-U7] **Sales revenue** is the amount of money that is received from selling goods or services. **przychody ze sprzedaży; wpływy ze sprzedaży**

**sales tax** [N-COUNT-U14] A **sales tax** is a fee that the government charges for selling a product or service.  
**podatek obrotowy**

**salvage value** [N-COUNT-U15] **Salvage value** is what an asset is worth after being depreciated across its recovery period. **wartość końcowa środka trwałego**

**sell below cost** [V-PHRASE-U13] To **sell below cost** is to sell something for less money than it took to purchase, manufacture or produce it. **sprzedawać poniżej kosztów**

**selling** [N-UNCOUNT-U7] **Selling** is the act of exchanging goods or services for money.  **sprzedaż**

**sharply** [ADV-U10] To do something **sharply** is to do it rapidly. **nagle, gwałtownie**

**slightly** [ADV-U10] To do something **slightly** means to do it to a small degree. **nieznacznie**

**source document** [N-COUNT-U5] A **source document** is one of the various types of records of financial transactions. **dokument źródłowy (zapis transakcji)**

**specialize** [V-T-U14] To **specialize** in something is to acquire a high level of knowledge and experience with it.  
**specjalizować się (w czymś)**

**stabilize** [V-I-U10] To **stabilize** is to achieve and maintain a steady level. **stabilizować, ustabilizować się**

**stapler** [N-COUNT-U3] A **stapler** is a device that fastens together sheets of paper by piercing them with staples.  
**zszywacz**

**steadily** [ADV-U10] To do something **steadily** means to do it at a constant, stable rate. **równomiernie, miarowo**

**stockholder** [N-COUNT-U9] A **stockholder** is a person who has purchased a percentage of ownership of a company.  
**akcjonariusz, udziałowiec**

**straight-line depreciation** [N-UNCOUNT-U15] **Straight-line depreciation** is a depreciation schedule in which an asset's value is deducted at a steady rate. **amortyzacja metodą liniową**

**subtract** [V-T-U2] To **subtract** a number is to remove that quantity from another number. **odejmować**

**sue** [V-T-U13] To **sue** someone is to initiate legal proceedings against them. **pozywać (kogoś do sądu)**

**sum** [N-COUNT-U8] A **sum** is the result of adding two or more numbers. **suma**

**tangible assets** [N-COUNT-U15] A **tangible asset** is any piece of physical property that bears value. **aktywa materialne**

**tax** [N-COUNT-U7] **Tax** is money that individuals and businesses are required to pay to a government. **podatek**

**tax accountant** [N-COUNT-U1] A **tax accountant** is an accountant who specializes in tax regulations. **doradca podatkowy**

**tax form** [N-COUNT-U14] A **tax form** is a document that people and corporations are required to turn in to the government's taxation agency. **formularz podatkowy**

**thin** [ADJ-U11] If something is **thin**, it does not have much substance. **tu: niewielki**

**time card** [N-COUNT-U5] A **time card** is a card or document showing the hours that an employee worked. **karta rejestracji czasu pracy; karta zegarowa**

**times** [PREP-U2] **Times** means that numbers are meant to be multiplied. **razy**

**trainee** [N-COUNT-U1] A **trainee** is an employee who is learning a new job. **praktykant, stażysta**

**transaction** [N-COUNT-U5] A **transaction** is an event in which money is exchanged for goods or services. **transakcja**

**transfer** [N-COUNT-U12] A **transfer** is the act of moving money from one account to another. **przelew**

**uncollectible** [ADJ-U11] If something is **uncollectible**, it cannot be found, received, or taken. **nieściagalny**

**upcoming** [ADJ-U12] If something is **upcoming**, it will soon arrive or appear. **nadchodzący**

**value-added tax** [N-COUNT-U14] **Value-added tax** consists of fees that are charged every time materials are transferred from one company to another during the manufacturing process. **podatek od wartości dodanej; VAT**

**wear and tear** [N-UNCOUNT-U15] **Wear and tear** is damage that occurs to an item while it is being used. **normalne zużycie w trakcie eksploatacji**

**white board** [N-COUNT-U3] A **white board** is a writing surface that things can be erased from. **biała tablica; tablica suchościeralna**

**withdrawal** [N-COUNT-U12] A **withdrawal** is the act of removing money from an account. **wypłata**

**year-over-year growth rate** [N-COUNT-U11] The **Year-over-year growth rate** is a comparison of one year's profits to another year's profits. **wskaźnik wzrostu liczony rok do roku**