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| Слово | Перевод | Дефиниция |
| Insolvency | Несостоятельность | When a person or a company doesn`t have enough money to pay their debts |
| liquidation | Ликвидация | When a company stops operating and its assets are being sold out to pay debts |
| Administration | Администрирование | When a company which is experiencing financial difficulties is reorganized by an independent spec, in order to continue its activities |
| Receivership | Внешнее управление | When a company is a bankrupt and put under control of an individual by the court. |
| Remedies | Штрафы | Penalties |
| Deceive | Обман | fraud |
| Consumer lending | Потребительский кредит | Money which is lent to private individual |
| Corporate lending | Корпоративное кредитование | Money which is lend to companies |
| Wholesale funding | Оптовое финансирование | A method that banks use in addition to savers deposits |
| Retail deposits | Розничные депозиты | The money that savers put into banks |
| Building society | Строительное общество | A fin institution that is originally formed to help people to buy or build real-estate |
| Loan exposure | подверженность кредитному риску | The total amount of money lent to customers |
| Jargon | Жаргон | The technical vocab that certain industry or profession uses |
| Jittery | Нервный | Volatile, nervous |
| Dotcom | Дотком | A company which uses internet to provide its services |
| Going concern | Действующие предприятие | A business that functions without a threat of liquidation for the next year |
| Emphasis of matter | Акцент на предмете | a paragraph which draws attention to a specifrs to be disclosed in a company financial statement which the auditor considers to be of great importance to the user's understanding of the statement |
| Qualified opinion | Квалифицированное мнение | given in an audit if the auditor disagrees with the treatment or disclosure of a specific piece of information in the financial statements, or if the auditor feels that the audit has been too limited in its scope |
| Adverce option | Отрицательное мнение(заключение) | when the auditor decides that the financial statements of a company are materially misstated and, when considered as a whole, do not conform with the generally accepted accounting principles in force at the time (such as IFRS) |
| Sole | основание |  |
| To cap | Ограничить |  |
| Negligence | НЕБРЕЖНОСТЬ |  |
| Limited Liability Partnership LLP | Товарищество с ограниченной ответственностью |  |
| Was in hands of | Быть в чьей-то власти |  |
| Were seen as having very deep pockets | Иметь неограниченные средства |  |
| With many setbacks | Со множеством проблем |  |
| To cap their liability | Установить максимальную планку своей ответственности |  |
| Cosy deal | Эвфемизм к конспирации |  |
| For the year ended | Счета оканчивая годом …. | Phase which describes exactly which year`s accounts have been audited |
| Consolidated | обобщенные | Finanicial statements that have been prepared for the entire group of companies not only the head |
| Directors remuneration report | Отчет о вознаграждении руководства | Document in which directors explain how to pay themselves |
| Statement of directors responsibilities | Положение об обязанностях руководства | Statement that explains duties of directors including preparation of legal and financial documentation accurately |
| Stated by the law | Определено законом | When the law requires something |
| misstatement | Искажение | Wrong statements in the report |
| Material inconsistencies | Существенные несоответствия | When the information that auditor believe does not come up with the documentation provided by the company |
| Test basis | На основе тестов | What the auditors do instead of checking every singe transaction |
| Estimation and judgements | Оценки и суждения | Description of auditors view |
| Reasonable assurance | Обоснованная неуверенность | What an auditor provide when he can`t confirm that everything is fair |
| Circumstances | Обстоятельства |  |
| Comprise | Включать (в себя) | Consists of |
| Set out therein | Изложенный в нем | Written out in there |
| In accordance with | В соответствии с | Conforming to |
| Applicable | Применимый | In force or in effect |
| Consistent with | Совместно с | In agreement |
| So as to | Для того чтобы | In order to |