

**МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ГІРНИЧИЙ КОЛЕДЖ
ДЕРЖАВНОГО ВИЩОГО НАВЧАЛЬНОГО ЗАКЛАДУ
«КРИВОРІЗЬКИЙ НАЦІОНАЛЬНИЙ УНІВЕРСИТЕТ»**

**Комплекс завдань
для самостійної роботи
з дисципліни «Іноземної мови»
для студентів III курсу**

Напрямок підготовки 030504 «Економіка підприємства»

Спеціальність 5.03050401 «Економіка підприємства»

Укладач:
викладач англійської мови
Ліщинська О.О.

ЗМІСТ

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17. Аналіз комп'ютерного перекладу.
18. Виконання тренувальних вправ.
19. Доповідь-презентація по спеціальності.
20. Доповідь-презентація по спеціальності.

Теми, що винесені на самостійне опрацювання	Кількість годин	Вміння та навички	Форми контролю	Література
1. Герундій.	2	Засвоєння граматичної теми Герундій.	Перевірка конспектів	Барановська Т.В. Граматика англійської мови
2. Тренувальні вправи.	2	Тренування утворення та вживання герундію.	Перевірка конспектів	Барановська Т.В. Граматика англійської мови
3. Описання графіків. Висновок аудитора.	2	Набуття навичок інформативного читання текстів.	Перевірка конспектів	English for Accounting/Evan Frendo, Sean Mahoney/ - Oxford University Press
4. Складання резюме.	2	Вміти складати резюме.	Перевірка конспектів	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
5. Супроводжувальний лист.	2	Вміти складати супроводжувальний лист.	Перевірка конспектів	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
6. Складання анкети для прийому на роботу.	2	Вміння складати анкети на ін. мові.	Перевірка конспектів	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
7. Лист-рекомендація.	2	Вміння складати лист-рекомендацію.	Перевірка конспектів	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
8. Посткомп'ютерне редагування перекладу.	2	Набуття навичок посткомп'ютерного редагування перекладу.	Перевірка конспектів	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
9. Пошук роботи за допомогою інтернету.	2	Набуття навичок інформативного читання.	Перевірка конспектів	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
10. Визначення управлінського обліку. Тренувальні вправи.	2	Набуття навичок інформативного читання	Перевірка конспектів	English for Accounting/Evan Frendo, Sean Mahoney/ - Oxford University Press

11. Бюджети.	2	Набуття навичок інформативного читання	Перевірка конспекту	English for Accounting/Evan Frendo, Sean Mahoney/ - Oxford University Press
12. Тренувальні вправи.	2	Тренування утворення Дієприкметника та герундію.	Перевірка конспекту	Барановська Т.В. Граматика англійської мови.
13. Майбутнє бухгалтерського обліку.	2	Набуття навичок інформативного читання.	Перевірка конспекту	English for Accounting/Evan Frendo, Sean Mahoney/ - Oxford University Press
14. Прогнози на майбутнє.	2	Набуття навичок інформативного читання.	Перевірка конспекту	English for Accounting/Evan Frendo, Sean Mahoney/ - Oxford University Press
15. Глобалізація та роль бухгалтерського обліку.	2	Набуття навичок інформативного читання.	Перевірка конспекту	English for Accounting/Evan Frendo, Sean Mahoney/ - Oxford University Press
16. Анотування та реферування іншомовних джерел професійно-виробничого характеру.	2	Набуття навичок анотування та реферування іншомовних джерел.	Письмове опитування	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
17. Аналіз комп'ютерного перекладу.	2	Набуття навичок посткомп'ютерного редагування перекладу.	Перевірка конспекту	И. С. Богацкий «Бизнес курс английского языка» Киев, «Логос» 2000.
18. Виконання тренувальних вправ.	2	Удосконалення навичок письмового мовлення.	Індивідуальне опитування	English for Accounting/Evan Frendo, Sean Mahoney/ - Oxford University Press
19. Доповідь-презентація по спеціальності.	2	Удосконалення навичок письмового мовлення.	Індивідуальне опитування	Карп'юк О.Д. Англійська мова: 11 клас
20. Доповідь-презентація по спеціальності.	2	Набуття навичок монологічного мовлення.	Індивідуальне опитування	Карп'юк О.Д. Англійська мова: 11 клас

Lesson 1. Герундій

Форми герундія

Форма герундія	Дійсний стан Active	Пасивний стан Passive
Indefinite	V+ing writing	being V3 being written
Perfect	having V3 having written	having been V3 having been written

1. Complete the following sentences using gerunds.

1. (Be) free and alone is a good thing if you are tired of big cities.
2. (Find) you here was a quite a surprise.
3. If this is what you intend (ask) me, stop (waste) your time.
4. They kept on (talk) though the band began (play).
5. Everyone enjoyed (swim) in the river.
6. My watch needs (repair).
7. He never mentioned (live) in Prague.
8. He does not seem to mind (air) the room.
9. Just imagine (go) there together!
10. Don't put of (do) it now. If you postpone (receive) a visa again, you will miss an excellent opportunity of (go) there.

2. Match the parts of the sentences.

- 1) Making money
- 2) Being born in my provincial town
- 3) There is a general feeling all around
- 4) He promised them that no harm
- 5) Would you mind

- a) would come to them for signing the papers.
- b) looking up his telephone number?
- c) is my dream also.
- d) wasn't much different from being born in Brooklyn.
- e) that her running away was a good thing.

3. Complete the following sentences with gerunds formed from the verbs in the box.

buy	comment	
answer	sign	
pay	help	
recognize	make	go
see	escape	

1. ___ big prices for famous pictures is now a wealthy man's way of ___ taxation.
2. English grammar is very difficult and few writers have avoided ___ mistakes.
3. Maurice was saved from ___ by Kate's entry with the tray.
4. The elderly ladies enjoyed ___ who came in and out, ___ old friends, and ___ unfavourably how these had aged.
5. Of course the contract is mutually beneficial and he is all for ___ it.
6. The important part of his life is ___ people.
7. Parks at night is a dangerous place to walk. Avoid ___ there after darkness.
8. Father suggested ___ a new machine.

Lesson 2. Тренувальні вправи

1. *Make up sentences using gerunds.*

1. Forgive (I, take up) so much of your time.
2. Do you mind (he, join) us?
3. Does he feel like (stay) here for another week?
4. I appreciate (you, encourage) him when he failed in his experiment.
5. Do you know the reason for (he, feel) disappointed?
6. "It's no good (you, hate) it," he said becoming didactic.
7. Only the other day they had been talking about (something, happen),
8. She was listening hard all the time for any sound of (Jan, descend) the stairs.
9. He wishes he'd never told you the truth but it's no use (he, deny) it.
10. Cursing himself for (not learn) to drive a car he woke up Toni.

2. *Fill in the blanks with prepositions after, before, by, on, without.*

1. What did she mean ___ boasting like this?
2. His knowledge has improved ___ taking a training course.
3. He could tell the funniest story ___ smiling.
4. ___ entering the house she rushed to the telephone ___ greeting anybody.
5. You can keep healthy and fit ___ jogging in the morning.
6. Where did he go ___ finishing his work?
7. ___ writing an article about the events he must go to the place where they are taking place.
8. ___ hearing a woman's cry he jumped up from his seat.
9. ___ going through the customs office he went aboard the plane.
10. She was upset ___ not getting an answer from him.

3. *Paraphrase the sentences using the gerunds. Use prepositions or adverbs where necessary.*

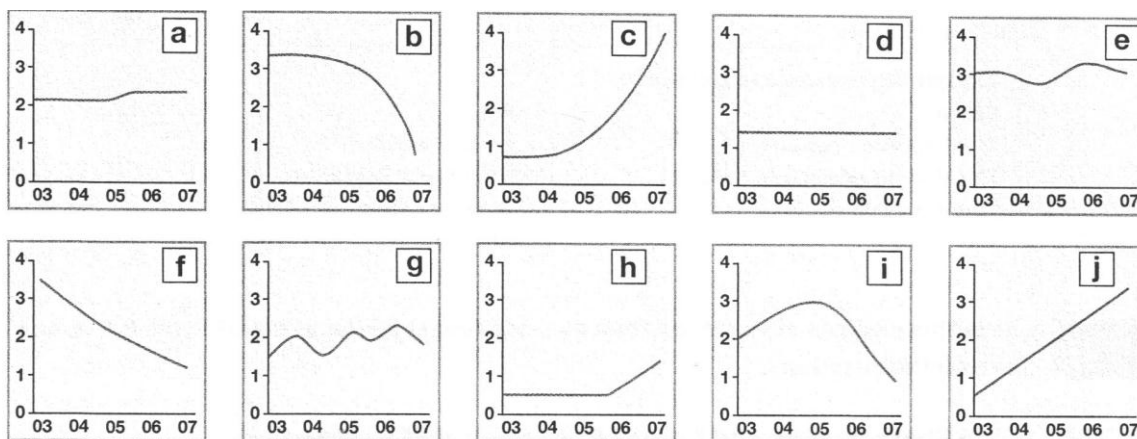
Example: We have no objections. They may leave at once. — We have no objections to their leaving at once.

1. He is unable to resist her charm. It's funny.
2. They told the truth. You shouldn't deny it.

3. You shouldn't take advantage of people's weakness. It's no good.
4. I confided in this man. I admit it.
5. She accepted the proposal. Her mother was displeased with it.
6. We rang the bell» and we were admitted to the hall.
7. I'd like to speak to you frankly. I hope you don't mind it.
8. He is admitted to our closed circle. I object to it.
9. He was afraid that I would change the decision.
10. After he had studied the weather forecast in great detail, he said he would go back to London.

Lesson 3. Описання графіків. Висновок аудитора

1. Auditors often have to write or present reports on the financial information they have audited. Look at the following sentences and decide which graph or chart goes best with the description.



- 1 Figures have increased slightly.
- 2 Figures have increased dramatically
- 3 Figures have increased steadily.
- 4 This is a significant drop.
- 5 This is a gradual drop.
- 6 The situation is stable.
- 7 There have been some fluctuations.
- 8 The situation was pretty bad, but is now improving slowly.
- 9 Profits have been falling since the fire.
- 10 We're hovering at around 3%.

2. Now choose the option which makes most sense.

'Have a look at this. Last year was really good. Profits *fell/rose*¹ dramatically after we launched Glenogen. And here you can see how it affected the rest of the market. CFL remained *stable/gradual*², which was a bit of a surprise, but Junfil was hit quite badly – sales *increased/decreased*³ to almost non-existent. Now look here. This next graph shows what we think will happen next year. Good news again. Everything's going *up/down*⁴.'



3. *Read this example of an extract from an independent auditors' report in the USA and answer the questions.*

To share owners and board of Directors of Megatrap Corp

We have audited the accompanying statement of financial position of Megatrap Corp and consolidated affiliates as of December 31, 2007 and 2006, and the statements of earnings, changes in share owners' equity and cash flows for each of the years in the three-year period ended December 31, 2007. These consolidated financial statements are the responsibility of the Company's management. We have to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the USA. Under these standards we have to plan and perform the audit to obtain reasonable assurance that the financial statements do not have any material misstatement. We examined on a test basis the evidence supporting the figures and disclosures in the financial statements. We also assessed the accounting principles used and significant estimates made by management, and we evaluated the presentation of the statements.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial position of Megatrap Corp and consolidated affiliates at December 31, 2007 and 2006, and the results of their operations and their cash flows for each of the years in the three-year ended December 31, 2007, in conformity with accounting principles generally accepted in the USA.

1. According to the report, an audit does several things. What is mentioned?
2. What documents did the auditors look at?
3. In what ways is this report different from those used in your country?

Lesson 4. Складання резюме

Resume

- Так називається письмове зведення Ваших особистих, освітніх та професійних даних. Воно ніби письмово представляє «товар», який пропонують майбутньому роботодавцю. Резюме має бути досить докладним, але стислим (звичайно не більше однієї сторінки) і мати товарний вигляд. Форма його досить довільна.

Наприклад:

John H. Mill
38 Park Avenue, Ap.50
New York, N.Y.11298
Tel. (312) 493-8332

OBJECTIVE	A position as a bookkeeper.
SUMMARY	12 years of experience in all routine work in this field. Perfect knowledge of computers and statistics.
RESPONSIBILITIES	Compiled financial reports, balance sheets and production planning forecasts.
EXPERIENCE	
1990-1995	FRISCO DOCKS, Inc. San Francisco, California. Deputy Chief of planning, Commerce Dpt. In charge of account books, statements, new ideas in planning.
1980-1990	SAKHA Co, Ltd. New York. Accountant. Prepared accounts and balance sheets.
EDUCATION (1977-1980)	LONDON SCHOOL OF ECONOMICS London, Great Britain, Bachelor (Ec.).
PERSONAL	Arrived in the United States January, 19980. British subject. Married, one child.
REFERENCES	Available upon request.

VOCABULARY EXERCISES

1. Нижче подані прикметники, які описують Вас як робітника. Виберіть з них слова, які найбільш адекватно, на Вашу думку, характеризують:

- а) Вас самих
- б) секретаря
- в) бухгалтера
- г) торгового агента
- д) директора

Active, attentive, constructive, cooperative, creative, diplomatic, disciplined, energetic, extroverted, independent, methodical, realistic, sincere, systematic, tactful.

2. Складіть власне резюме. Включіть в своє резюме всі структурні елементи, а саме:

Personal information (особисту інформацію)

Objective (мету чи бажану позицію)

Education (Освіту)

Work Experience (Професійний досвід)

Additional skills (Додаткові навички)

References (Рекомендації)

Lesson 5. Супроводжувальний лист

1. Write a cover letter using the hints.

Супровідний лист англійською мовою відноситься до ділових листів, тому має бути написаний у діловому стилі. Починати супровідний лист потрібно із формального привітання:

Dear Mr/Mrs/Sir/Madam,

Далі слід вказати на причини, з яких ви пишете цей супровідний лист, а також вказати, де ви знайшли дане повідомлення:

I am writing with regard to/in response to which I saw ... - я пишу у зв'язку з / у відповідь на якого я побачив ...

В наступному абзаці супровідного листа англійською мовою викладіть необхідну інформацію про себе: кваліфікацію, досвід, риси характеру, зовнішність (якщо це доречно):

I'm generally considered to be sociable/reliable/hardworking etc. – мене в цілому вважають товариським/надійним/працьовитим і т.д.

I passed ... with and A – я здав ... на відмінно

I also hold/have qualification in ... - також маю кваліфікацію в ...

I graduated ... - я закінчив

I have some experience of this work because ... - у мене є досвід в цій сфері, так як ...

Although I have no direct experience, I have ... – хоча в мене немає досвіду, пов'язаного з цією професією, у мене є ...

У супровідному листі англійською мовою також варто вказати, чому ви зацікавились даною позицією:

As for why I would like the job, it has always been my ambition to work – щодо причин, чому я хочу працювати на цій посаді, це завжди було моєю ціллю ...

I would like one day to be a/an ... - одного дня я хочу бути ...

У супровідному листі англійською мовою слід вказати на можливість надання додаткової інформації:

If you require any further information, please do not hesitate to contact me – якщо Вам необхідна будь-яка інша додаткова інформація, будь ласка, можете зі мною зв'язатися

Після цього в супровідному листі кажіть, коли з вами можна зв'язатися:
I would like to inform you that I'm available any time between ... – я би хотів повідомити, що я доступний в будь-який час між ...
I am available for interview at any time /any time/at your convenience ... – я доступний для інтерв'ю в любий зручний для Вас час

Закінчувати супровідний лист англійською мовою слід наступним чином:
I look forward to your reply/hearing from you soon – з нетерпінням чекаю на вашу відповідь
Yours faithfully/sincerely, ... – щиро ваш, ...
Name – ім'я

Lesson 6. Складання анкети для прийому на роботу

1. Ви збираєтесь влаштуватися на посаду бухгалтера. Заповніть наступну анкету:

Sample A

First Name _____

Middle Name _____

Last Name _____

Street Address

City, State,

Phone Number

(____) _____

Are you eligible to work in the United States?

Yes _____ No _____

If you are under age 18, do you have an employment/age certificate?

Yes ___ No ___

Have you been convicted of or pleaded no contest to a felony within the last five years?

Yes _____ No _____

If yes, please explain: _____

POSITION/AVAILABILITY:

Position Applied For

Days/Hours Available

Monday _____

Tuesday _____

Wednesday _____

Thursday _____

Friday _____

Saturday _____

Sunday _____

Hours Available: from _____ to _____

What date are you available to start work?

EDUCATION:

Name and Address Of School - Degree/Diploma - Graduation Date

Skills and Qualifications: Licenses, Skills, Training, Awards

EMPLOYMENT HISTORY:

Present Or Last Position:

Employer: _____

Address: _____

Supervisor: _____

Phone: _____

Email: _____

Position Title: _____

From: _____ To: _____

Responsibilities: _____

Salary: _____

Reason for Leaving: _____

=====

Previous Position:

Employer: _____

Address: _____

Supervisor: _____

Phone: _____

Email: _____

Position Title: _____

From: _____ To: _____

Responsibilities: _____

Salary: _____

Reason for Leaving: _____

May We Contact Your Present Employer?

Yes _____ No _____

References:

Name/Title Address Phone

I certify that information contained in this application is true and complete. I understand that false information may be grounds for not hiring me or for immediate termination of employment at any point in the future if I am hired. I authorize the verification of any or all information listed above.

Signature _____

Date _____

Lesson 7. Лист-рекомендація

1. Translate the reference letter into Ukrainian and write your own.

*Ltd. The company "Center"
56, Pushkin Street, Moscow, Russia
Tel: +7 912 5555555*

April 12, 2012

To Whom It May Concern:

Reference for Mr Alexandr Ivanov

Alexandr Ivanov joined the Ltd. The company "Center" in July 2008. Since then he has proved to be a most reliable and effective member of the sales team.

Alexandr is professional and efficient in his approach to work and very well-liked by his colleagues and executive clients. He is well-presented and able to work both independently and as part of a team.

His contribution to all areas of company activity in which he has been involved have been much appreciated.

I believe that Alexandr will make a valuable addition to any organization that he may join. We deeply regret his decision to move on and I recommend him without hesitation.

I would gladly answer any request for further information.

Sincerely,

*Igor Petrov
Managing Director*

IPcentr@google.com

Lesson 8. Посткомп'ютерне редагування перекладу

1. *Перекладіть текст за допомогою комп'ютерного перекладача. Виконайте редагування отриманого перекладу.*

THE ASSET ACCOUNT

ASSETS are what the business owns, but they are also more than that. Assets include productive items (such as equipment, building, land, furniture, mixtures , and motor vehicles) that contribute to generating income, as well as intangibles of value such as patents and copyrights.

Assets include the following:

- Cash (on hand, “petty” cash, and deposits in bank).
- Accounts receivable (money owed to a business from customers who bought the goods on credit).
- Inventory (goods in storage that could be sold).
- Investments (e.g., stocks and bonds that the company owns).
- Land.
- Equipment.
- Buildings.
- Motor vehicles.
- Patents (the saleable rights to inventions).
- Copyrights (the saleable rights to published materials).

Assets, then, are the things such as property, patents, and machines that have money value, assets are listed to according to their liquidity. Liquidity refers to how fast an asset can be converted to cash. For example, land is considered highly non-liquid because it takes much time and paperwork to sell land. On the other hand, stock is considered highly liquid because it can be sold within minutes.

Based on liquidity, assets are divided into three categories:

1. Current assets – items that can be converted to cash within one year.
2. Fixed assets – items such as land, building and fixtures that are relatively permanent.
3. Intangible assets – a catch-all category that includes items such as patent and copyrights that have no real physical form.

2. *Find the equivalents the following words:*

Accounting versus	приспособление
Motor vehicles	бухгалтерский учет
Inventory	оплата
Copyrights	авторские права
Assets	перечисленный
Tax	текущие счета
Payment	транспортные средства
Current assets	инвентарь
Fixture	налог
To be listed	активы

3. Classify the following assets into categories they are belonged to:

Current assets Fixed assets Intangible assets	Cash Accounts receivable Inventory Investments Land. Equipment. Buildings. Motor vehicles. Patents Copyrights
-----------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------

4. Translate the following sentences:

1. Активы включают в себя материальные ценности (земля, оборудование) и нематериальные (авторские права и т.д.).
2. Под активами подразумевают следующие пункты:
 - Кредиторская задолженность,
 - Оборудование,
 - Наличные средства(мелкие суммы, банковские вклады),
 - Инвестиции и т.д.
3. Ликвидность зависит от того, как быстро активы будут переведены в наличные средства.
4. Основываясь на ликвидности, активы классифицируются на 3 категории.
5. Нематериальные активы – всеобъемлющая категория, в которую входят объекты, не имеющие физической формы.

5. Insert the missing words.

1. Assets are what the _____ owns.
2. Assets include _____ items and _____ of value
3. _____ is considered highly _____ because it takes much time and paperwork to sell it.
4. _____ considered highly liquid because it can be quickly _____.
4. _____ assets are items that can be converted to _____ during one year.
5. _____ assets are items that are relatively _____.
6. Intangible _____ – a catch-all category that includes items such that have no real _____ form.

Lesson 9. Пошук роботи за допомогою інтернету

1. Read and translate the text.



Helpful Hints for Job Searching on the Internet

The Internet allows you to extend your reach immensely, letting you find information at any time or location you want. This has both positive and negative aspects when applied to a job search, since other people are also using the Internet in the same way – they also have the same benefits as you do. In the past, using the Internet for job searches was limited to high-tech workers and employers (the only ones with Internet access). Unfortunately, the Internet is now a mass-market tool that any person or company can use, making the job search much more difficult.

The four main uses of the Internet in job searching are:

1. Specialized job search sites (both national and local)
2. Corporate job search sites
3. Gathering background information on companies and locations of interest
4. General and/or specialized education to increase your value

Job Search Sites

Specialized job search sites are those that provide job searches as their main (or only) business. Most of these sites make their money from companies that post the job listings, although some also offer resume-posting services for a fee. Most of these sites have similar searching functions (see sample pages):

- Search by location (either state, region or sometimes city)
- Search by date (listings posted since a date, or in the last few days)
- Search by keyword (job title, company name, etc.)

Searching by location or date is preferable, since keyword searches are difficult due to the number of possible keywords and the lack of standard job titles. For example, if you are looking for a technical writing job and search for “technical AND writing”, you will miss jobs with titles like “editor”, “documentation specialist”, “on-line help expert”, and the classic “job opportunity” (all real examples). Setting up and executing searches on all the possible job titles is very time consuming and you may still miss titles.

The best strategy for using the large job search sites is to visit them regularly (at least once a week, every three or four days is better) and do a search based for all jobs in the desired location. Sort the results by date – most search sites allow this. Keep a log of the last time you visited the site and then you can cut off your

search when you get back to the date you were last there. Note that some companies repost the same job regularly (to keep them at the top of the search list of people who are using this strategy) so you should also keep track of what jobs you look at or respond to. Your web browser will help since it marks the links you have visited in a different color.

Large search sites offer lots of jobs, but they also have the most people looking at them so the competition is much higher. Companies who post their jobs on the large sites often receive hundreds or thousands of resumes, making it difficult for you to get noticed. Companies also often cut off new resumes after a few days, so you should respond quickly if there is a good opportunity. On the other hand, you should also occasionally go back a few weeks or even months to see if a position is still open (i.e. still on the job site). If a company has not filled a position after a while you might get a response if you apply.

Note that the Internet should probably not be your primary job search tool because of the problems noted above. Use the Internet as you would the newspaper or other massdistribution job posting mechanism, but continue to network and find opportunities in other ways. Using the Internet for basic research and for searching corporate job sites is good, however.

Lesson 10. Визначення управлінського обліку. Тренувальні вправи

1. Cost accounting is about manufacturing and sales costs. But what exactly is management accounting? Which of the following are true statements?

1 Management accountants prepare information which managers use to make decisions.

2 Management accountants sometimes suggest ways to improve financial performance.

3 Management accountants may also analyse non-financial data.

4 Management accounts are normally for internal use only.

2. Make a list of what the CFO needs to supply. How do you think he should present this information? What kind of reports or documents would be most effective? Complete the table.

VERB	NOUN	ADJECTIVE
to allocate	_____ 4	—
to complete	completion	_____ 2
to cost	_____ 3	costly
to employ	_____ 4/employer	employable
to inform	_____ 5	informative
to produce	_____ 6	productive
to profit	profit	_____ 7
to sell	_____ 8	—

3. Now use the correct form of words from the table to complain the sentence.

- We have far too much work – we need to _____ an assistant to help us.
- Everything we do depends on having accurate _____ .
- The company _____ electrical goods like photocopiers and scanners.
- We can't have new laptops for everyone because it's simply too _____ .
- The pre-tax _____ was over €12 bn.
- We've been _____ the conference room on the ground floor. Let's meet down there at 2 p.m.

- f We've been _____ the conference room on the ground floor. Let's meet down there at 2 p.m.
- g They hope to _____ the report by Friday.
- h We always have the highest _____ at Christmas.

Lesson 11. Budgets

1. *Read the text.*

BUDGETS

Budget is a financial plan. Specifically, a budget sets forth management's expectations for revenues and based on those financial expectations, allocates the use of specific resources throughout the firm. You may live under a carefully constructed budget of your own. A business operates in the same way. A budget becomes the primary basis and guide for financial operations on the firm.

Most firms compile yearly budgets from short-term and long-term financial forecast. There are usually several budgets established in a firm:

- An operating budget
- A capital budget
- A cash budget
- A master budget

An operating budget is the projection of dollar allocations to various costs and expenses needed to run or operate a business, given projected revenues. How much the firm will spend on supplies, travel, rent, advertising, salary and so forth is determined in operating budget.

A capital budget highlights the firm's spending plans for assets whose returns are expected to occur over an extended period of time (more than one year). The capital budget primarily concerns itself with the purchase of such assets as property, buildings and equipment.

A cash budget is a projected cash balance at the end of a given period. Cash budget can be an important guideline that assists managers in anticipating borrowing, debt repayment, cash disbursements, and short-term investment expectations. Cash budgets are often the last budgets that are prepared.

A master budget ties in all the above-mentioned budgets and summarizes the proposed financial activities in the firm.

Clearly, financial planning plays an important role in the operations of the firm. This planning often determines what long-term investment to make, when specific funds will be needed, and how the funds will be generated. Once a company has projected its short-term and long-term financial needs and established budgets to show how funds will be allocated, the final step in financial planning is to establish financial controls.

2. *Match the right definition to the term:*

1. Budget
2. An operating budget

3. A capital budget
4. A cash budget
5. A master budget

- a) a projected cash balance at the end of a given period.
- b) ties in all the budgets and summarizes the proposed financial activities in the firm.
- c) highlights the firm`s spending plans for assets whose returns are expected to occur over an extended period of time (more than one year).
- d) sets forth management` expectations for revenues and base on those financial expectations, allocates the use of specific resources throughout the firm.
- e) the projection of dollar allocations to various costs and expenses needed to run or operate to business, given projected revenues.

3. *True or false.*

- 1) Budget is a financial plan.
- 2) There is usually one budget established in a firm.
- 3) **An operating budget** is the projection of dollar allocations to various costs and expenses needed to run or operate to business, given projected revenues.
- 4) Cash budgets are often the first budgets that are prepared.
- 5) A budget sets forth management` expectations for revenues and base on those financial expectations.

4. *Translate into English.*

Касовий кошторис, основний кошторис, операційний кошторис, кошторис капіталовкладень, активи, капіталовкладення.

5. *Complete the sentences using the words and word combinations:*

assets, financial plan, cash balance, financial planning, yearly budgets, master budget.

- 1) Budget is a_____.
- 2) Most firms compile_____ from short-term and long-term financial forecast.
- 3) A capital budget highlights the firm`s spending plans for_____.
- 4) A cash budget is a projected_____ at the end of a given period.
- 5) The_____ plays an important role in the operations of the firm.
- 6) A_____ summarizes the proposed financial activities in the firm.

Lesson 12. Тренувальні вправи

1. Перекладіть рідною мовою, звертаючи увагу на герундій.

1. Have you finished writing? 2. Taking a cold shower in the morning is very useful. 3. I like skiing, but my sister prefers skating. 4. She likes sitting in the sun. 5. It looks like raining. 6. My watch wants repairing. 7. Thank you for coming. 8. I had the pleasure of dancing with her the whole evening. 9. Let's go boating. 10. He talked without stopping. 11. Some people can walk all day without feeling tired. 12. Iron is found by digging in the earth.

2. Розкрийте дужки, вживаючи герундій.

1. My watch keeps (stop). 2. I suggested (go) by sea. 3. The taxi-driver tried to stop in time, but he couldn't avoid (hit) the old woman. 4. Please, go on (write). 5. It's no use (wait). 6. The book is worth (read). 7. When I came he was busy (write) a letter to his friend. 8. I didn't feel like (work) so I suggested (spend) the day in the country. 9. Where is Ann? – She is busy (do) her homework. 10. He insisted on (help) me.

3. Оберіть правильний варіант.

1. Hearing a loud noise, we were shocked to move.

- gerund
- participle

2. The driver was seriously injured during the accident and is now fighting for his life.

- gerund
- participle

3. She ruined her sight by playing computer games.

- gerund
- participle

4. They saw a boy in the park standing on his head.

- gerund
- participle

5. Speaking is a whole lot easier than doing.

- gerund
- participle

6. Screaming the names of participants, the audience cheered the runners.

- gerund
- participle

7. Smoking in public places is forbidden.

- gerund
- participle

8. Jumping over the fence, the burglars managed to escape from the prison.

- gerund
- participle

9. Nobody was surprised at John being absent.

- participle
- gerund

10. They wasted their money on buying useless things.

- gerund
- participle

Lesson 13-14. Майбутнє бухгалтерського обліку.

Прогнози на майбутнє

1. Read the article from the newspaper.

The future of accounting

The traditional view of accountants as merely 'bean counters' is slowly becoming a thing of the past. For centuries, accountants have been employed to report on the numbers. They have sat there in their little corner, surrounded by stacks of paper and computer printouts, and have told us whether or not we have made a profit. But more and more, accountants are finding that management doesn't need them to report on the numbers. With today's technology, management already has access to software programs which do this work for them.

So what will the future accountant do? According to Mr Hamilton-Smythe, the Managing Director of KHZ Enterprises, the large international manufacturing

company, accountants will be employed "to help companies *change* the numbers. Their expertise, and knowledge of the business will be called upon to prepare strategies. They will become consultants and advisers. And their skills will need to change accordingly. They will be involved in international meetings, in giving presentations, running international teams, writing reports, and making decisions."

This is going to require a significant change in the general public's opinion of accountants, who in turn will need to develop skills not traditionally associated with the job. The image of the guy in the corner with the stacks of paper will change to one of a high flyer, someone who is critical to the success of the organization.



2. Answer the questions:

- What do you think the future of accounting looks like?
- What skills will you need to be successful in this profession?
- How will you prepare yourself for the future?

Lesson 15. Глобалізація та роль бухгалтерського обліку

1. Read these statements about globalization and the role of accountants. Which opinions do you agree with?



Accountants are responsible for reporting on the future profitability of an international merger or takeover. It is the accountants

who produce financial information so they are best equipped to analyse the numbers of a potential partner or target. The accountants should see the opportunities for growth.



Accountants are only responsible for checking the figures provided by the company or organization. They have no skill in

seeing opportunities for companies to expand.

Accountants have no people skills. They are not trained in the finer art of communication. They should therefore be left in their offices to punch the numbers. They can't be let loose with representatives from the potential partner!



Accountants nowadays have ever-increasing responsibilities. They are on the boards of directors of companies all over the world.

They are involved in negotiations and meetings every day. They are no longer machines dressed up in suits. They have had to improve their communication and interpersonal skills.



Accounting rules are basically the same all over. Maybe we'll have to learn a few more things, but our job will be basically the same.



Accounting regulations are different in every country. Globalization will lead to accountants having to be up to date on the latest developments,

and not only those of the country they work in.

2. Answer the questions:

- How do you think globalization has affected – or will affect – you?
- What about the next generation of accountants? How do you think their jobs will be different?

Lesson 16. Анотування та реферування іншомовних джерел професійно-виробничого характеру

Анотування - процес аналітично-синтетичного опрацювання інформації, мета якого - отримання узагальненої характеристики документа, що розкриває логічну структуру і зміст. Для анотування доцільно запровадити наступну послідовність.

По-перше, визначити головну проблему тієї праці, яка анотується (як правило, вона безпосередньо пов'язана із назвою). Студент повинен принаймні для себе сформулювати те основне запитання, на яке прагне знайти відповідь автор роботи, яка є об'єктом анотування.

По-друге, зрозуміти, які завдання ставить собі автор задля розкриття поставленої проблеми. З цією метою доцільно спрямувати увагу студента насамперед на зміст, де, як правило, чітко видно структуру роботи, а, отже, і поставлені автором завдання.

По-третє, визначити, що стало поштовхом для автора при написанні праці, яка анотується. Як правило, це може бути відповідь на позицію іншого автора, яка є об'єктом критики, відсутність чітких систематизованих уявлень стосовно досліджуваної проблеми. Також це може бути певна ситуація, яка виникла у суспільстві та потребує невідкладного осмислення.

По-четверте, студент має визначити, які погляди, окрім авторського, існують на досліджувану в анованій праці проблему, з ким полемізує автор. Також слід відзначити, які класифікації точок зору стосовно досліджуваної проблеми існують у літературі. У разі відсутності такої класифікації студенту доцільно запропонувати самому зробити подібне узагальнення, принаймні з метою впорядкування матеріалу анотації.

По-п'яте, анотуючи літературу студент повинен простежити хід авторських міркувань, визначити послідовність і логіку викладення матеріалу, відтворивши її в анотації. Спрямувати увагу на методи дослідження, на які спирається автор, та визначити їх роль і місце для досягнення поставленої у роботі мети.

По-шосте, в анотації обов'язково повинно бути зазначено, до яких результатів приходять автор у досліджуваній праці, які висновки він робить. При цьому слід звернути увагу на те, щоб ці висновки були викладені в анотації чітко, стисло, послідовно, щоб можна було простежити зв'язок між авторською аргументацією та підсумками роботи.

Реферування - процес аналітично-синтетичного опрацювання інформації, що полягає в аналізі первинного документа, знаходженні найвагоміших у змістовому відношенні даних (основних положень, фактів, доведень, результатів, висновків). Реферування має на меті скоротити фізичний обсяг первинного документа за збереження його основного смислового змісту, використовується у науковій, видавничій, інформаційній та бібліографічній діяльності.

Реферат - це 1) вторинний документ, результат аналітично-синтетичного опрацювання інформації, поданий у вигляді стислого викладу наукової праці, вчення, змісту джерела із зазначенням характеру, методики, результатів дослідження та збереженням його мовностилістичних особливостей; 2) вид письмового повідомлення, короткий виклад головних думок, поєднаних однією темою, їх систематизація, узагальнення й оцінка.

Як писати реферат:

1. Визначити тему.
2. Дібрати літературу: а) документи, першоджерела; б) монографії, довідники, збірники; в) газетні та журнальні матеріали.
3. Ґрунтовно вивчити літературу, зробити виписки цитат, основних думок.
4. Скласти список розділів, який може бути й планом реферату.
5. Продумати план реферату, можливе його розширення.
6. Систематизувати опрацьований матеріал.
7. Остаточо продумати та уточнити план реферату.
8. У кінці реферату слід подавати список використаної літератури.
9. Бібліографічний опис джерела списку літератури оформити відповідно до вимог.

Структура реферату:

1. Титульна сторінка (назва міністерства, якому підпорядкована установа; назва закладу; назва кафедри, на якій виконано роботу; назва дисципліни; тема реферату; назва виду документа (реферат); посада (студент) та номер групи, у якій навчається автор; прізвище, ім'я, по батькові автора; місто і рік написання).
2. План.
3. Текст, який складається зі вступу, основної частини, висновків.
4. Список використаної літератури.

1. Write a summary of the article.

MARKETING BACKGROUND

As defined by the committee on definitions of the American Marketing Association, marketing is the “performance of business activities directed toward and incident to, the flow of goods and services from producer to customer or user”.

Today discovering demand, managing demand, and physically supplying demand constitute the three major divisions of marketing effort undertaken by many firms. Marketing management approached this status in the 1950-s when the General Electric Company enunciated a policy declaring that “marketing begins with the consumer”, by discovering and filling unmet wants, its marketing program was designed to produce what General Electric could sell because customers had certain unmet wants. Having what you could sell instead of trying to “high pressure” customers into buying what you have required provided the use of marketing research and environment “ scanning” of condition affecting business.

The key concept of market selection and product planning is the Product Life Cycle. It predicts that any product pass through various stages between its life and death (introduction – growth – maturity – decline). So companies can make better marketing decisions if they find out where each of their products stands in its life cycle.

Lesson 17. Аналіз комп'ютерного перекладу

1. Перекласти текст та вірредагувати його у відповідність до вимог, дотримання яких дозволяє назвати переклад повноцінним або адекватним (у повсякденному використанні - “правильним, якісним”).

FUNCTIONS OF MONEY

Money has three basic functions. It serves as a medium exchange, as a measure of relative value, and as a store value.

As a medium of exchange, money enables two individuals to exchange without having to barter: that is a carpenter doesn't have to build step for the grocer every time he wants a carton of milk. The carpenter can build steps or anything well for anybody, receive money for his services, and use the money to purchase milk from the grocer. The grocer can in turn use the money received from the carpenter and other purchase a suit from the tailor.

As a measure of relative value, money allows two dissimilar items to be purchased on a similar base. It is in terms of money that we think of value. How many cartons of milk should the grocer pay for a suit? If asked this question, you might ask, how much is a carton milk worth? And how much is the suit worth? You would want to define the exchange in terms of a relative value of the two items and would use the value in dollars to determine how many the cartons of milk it should take to buy a suit. Money helps to think of different things in terms of a common value base.

As a store of value, the money makes it possible for us to hold onto the value over time. If the grocer would have to hold the value of his milk in milk, he could not hold it for long because it would spoil. If he sells the milk and gets money for it, he can hold money until he wishes to purchase something.

Lesson 18. Виконання тренувальних вправ

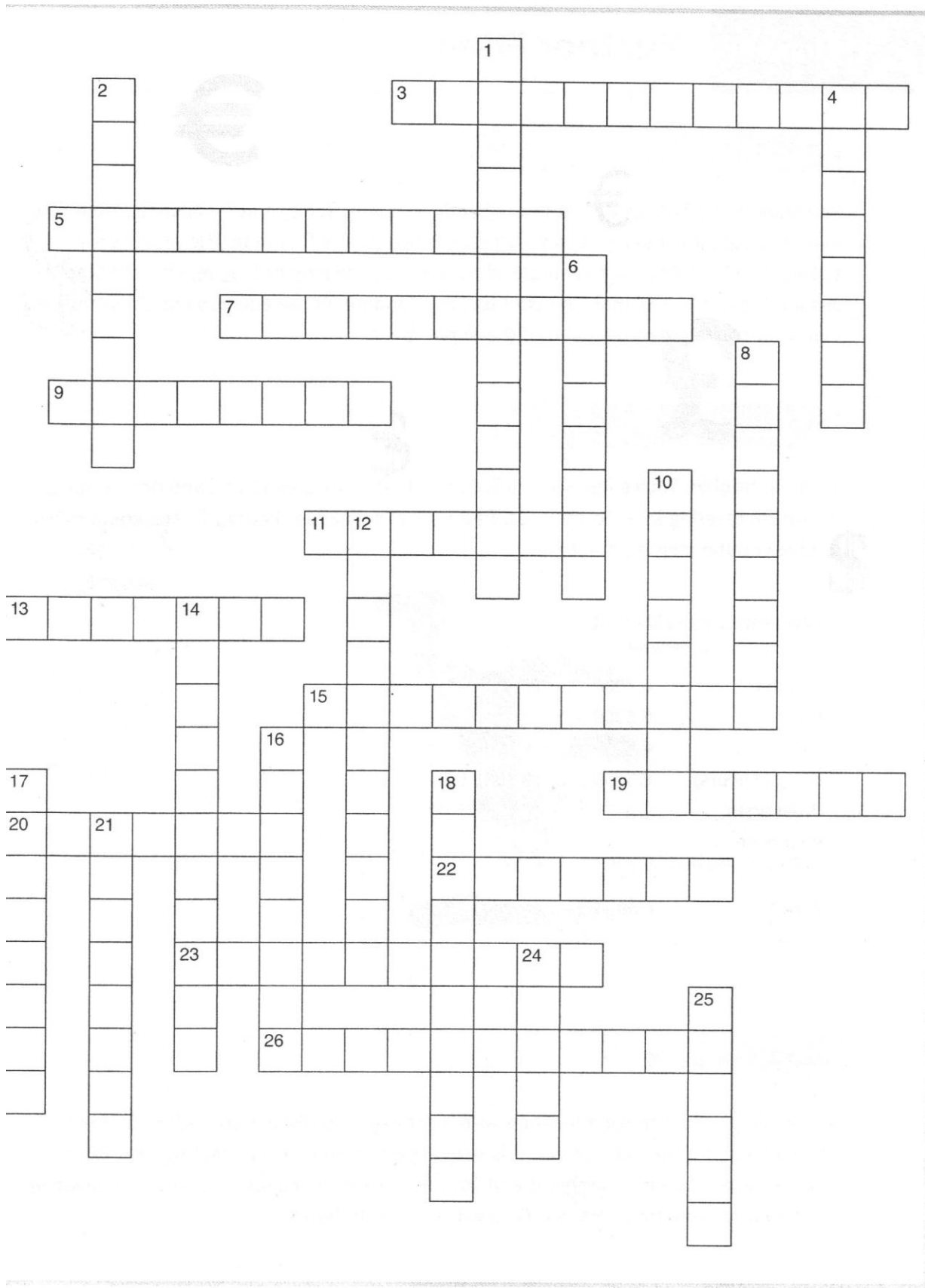
1. Test yourself! See how much accounting vocabulary you've learned. Use the clues to complete the crossword puzzle.

Across

- 3 the process to reduce the value of an intangible asset to zero, over a specified number of years
- 5 describes how the capital value of an asset goes down over time
- 7 happening before something else: *a ... report or a ... meeting*
- 9 another word for land or buildings
- 11 the list of people employed and paid by a company
- 13 the person who examines the business and financial records of a company or organization
- 15 debts of a business
- 19 the money that a company or organization receives from its business
- 20 the latest version of an item which, due to new technology or processes, replaces the older version
- 22 statement of the financial position of a company at a specific time: ... *sheet*
- 23 cannot be seen or touched; often used with the word *assets*
- 26 the amount of money that a company is owed

Down

- 1 the process of including the figures of subsidiaries and affiliates in the accounts of a holding company
- 2 American English word for *stock on hand*
- 4 the expenses of a company which can't be charged to a particular product, department, etc: ... *expenses*
- 6 a person who lives outside the country for tax reasons (two words)
- 8 profits paid to shareholders of a company
- 10 adapting a company's figures to give the best possible picture: ... *accounting*
- 12 another word for the purchase of something, such as another company or a piece of land
- 14 a piece of business that is done between two parties, such as buying or selling
- 16 a person or company that is owed money
- 17 the money you pay when you buy something: ... *price*
- 18 a company which is owned by another (parent) company
- 21 the money spent to buy another company, which is more than the fair value of the tangible assets
- 24 a written contract to rent a piece of equipment or a building for a period of time
- 25 things of value which belong to a company or person



Lesson 19-20. Доповідь-презентація по спеціальності



The Plan of Your Presentation:

- 1) Welcome your audience.
- 2) Introduce your subject.
- 3) Outline the structure of a talk.
- 4) Give a summary of your findings.
- 5) Make conclusions.
- 6) Answer the questions of your audience.

Useful phrases:

Welcoming your audience:

Good morning to you all.

Good afternoon, everyone, and welcome.

Hello. Thank you for giving me this opportunity to...

Introducing your subject:

The purpose of this presentation is to...

Today I want to talk to you about...

Giving an overview of your talk:

First of all, I'll go over some background details.

After that, I'll move on to...

Then I'll look at...

To start with, I'll review...

Finally, I'll review the main points.

I'll start by describing...

Let me now turn to...

Let's move on to...

To sum up briefly, then, ...

In conclusion, then, ...

What I'm getting at is...

In other words, ...

To put it another way, ...

The point I'm making is...

A good example of this is...

Another example of this is...

To give you an example...

Explaining rules for questions:

Feel free to interrupt me if you have any questions.

I'll make sure we have enough time for questions at the end.

Now, does anyone have any questions?

Can I answer any questions?

Are there any final questions?

I'd like to deal with that questions later, if that's all right.

Do you mind if we press on? I'll answer that at the end.

There's no time now, but let's chat about it afterwards.

Thanking your audience:

Thank you all for listening.

Thank you very much for attention.

Методика та порядок проведення презентації

Method 1 of 2: Planning the Presentation

Write note cards on index cards. Write main ideas on your index cards. Don't write details, or be stuck with the fate of looking down, staring at your note cards while reading. Put in some fun facts interactive questions, and other interactive activities on the cards to share with the class.

Write down keywords or main ideas. If you need to consult your index cards, you're only going to want to scan the index card for information, not read every last word.

Most of the time, the act of putting information down on your index cards will help you remember the information. So, while you might not strictly need the note cards, it's a nice security blanket to have if you happen to forget what you were going to say.

Practice. In most presentations, it is pretty obvious who has practiced and who hasn't. Work on what you're going to say and how you're going to say it. You'll feel a lot more confident when you do the real thing and you'll eliminate the "likes" and "ums" unlike those who try to "wing it."

Practice in front of your family or friends, or in front of the mirror, when you rehearse your presentation. It's probably better to do it in front of friends who you may not know well, as this will help you replicate the feeling of being in front of the class.

Ask your friends for feedback after you finish your presentation. Was the presentation long enough? How was your eye contact? Did you stammer at all? Were all the points clearly made?

Make a critique of your practice performance. Challenge yourself to work on all the things that you believe you can improve during the real presentation. When it comes time to deliver the real deal, you'll feel confident knowing that you've worked extra hard on what was toughest for you.

Do your research. In order to give an engaging presentation, you need to know what you're talking about. You don't have to become an expert, or read every book or website ever written about your topic, but you should be able to answer any questions your teacher or classmates might give you.

Get quotes from reliable sources. Good quotes make a good presentation great. Taking what smart people have said and putting it into your presentation not only makes you look smart, it shows the teacher that you spent time thinking about what other people said.

Make sure your sources are trustworthy. There's nothing that can quite break your confidence like a fact that turns out to not be a fact. Don't always trust the information you get off the Internet.

Method 2 of 2: Delivering the Presentation

1. Smile at your audience. When it comes time to present, there's nothing that draws your audience into your presentation than a good old fashioned smile. Be happy; you're about to teach your entire class something they didn't know before.

Studies have shown that smiles are infectious[1]; that means that once you smile, it's hard for everyone else not to smile. So if you want your presentation to go off without a hitch, force yourself to smile. That'll make everyone smile; and maybe those smiles will make you actually smile.

2. Feel confident about your presentation. When you give your class a presentation, your teacher is essentially having you take over their job for a little while. It's your job to make sure everyone understands what you're trying to tell them. Make sure you pay attention to how your teacher does this before your presentation, because teachers are expert presenters.

Visualize success before, during, and after your presentation. Be humble about what you do — no need for cockiness — but imagine a successful presentation at all times. Don't let the thought of failure creep into your mind.

In many ways, your confidence is just as important as the information you're delivering. You don't want to spread misinformation, or skimp on doing your research, but a lot of what you'll be graded on — and what the other students come away with — is going to be your level of confidence.

If you need a confidence boost, think big picture. After 10 or 15 minutes, your presentation will be over. What will your presentation matter in the long run? Probably not very much. Try to do the best you can, but if you're getting nervous, remind yourself that there are much more important moments in your life to come.

3. Make eye contact. Nothing is more boring than listening to a presenter who looks at the floor or at note-cards. Relax. Your audience is made up of your friends and you talk to them all the time; talk the same way now.

Have the goal of looking at every person in the classroom at least once. That way, everyone will feel like you've engaged with them. Plus, you'll look like you know what you're talking about.

4. Be sure to have inflection in your voice. Your goal is to engage your audience, not put them to sleep. Be animated about your topic. Talk about it as if it was the most interesting thing in the world. Your classmates will thank you for it.

Inflection is the kind of movement that radio DJs put into their voice; it's the ramped-up pitch in your voice when it gets excited. You don't want to sound like you've just seen a lion, but you also don't want to sound like you've just seen a squirrel, either. Vary it up to make the presentation more interesting.

5. Use hand motions. Move your hands along as you talk, using them to emphasize points and keep the audience interested. It will also channel your nervous energy into a better place.

6. Have a good conclusion. You've probably heard the presentations that end in something like "um... yeah," Your conclusion is your final impression on your audience, including your teacher. Make it exciting by introducing a final statistic, or come up with something creative to do at the end. Your conclusion can be anything so long as your audience knows you're finished.

Tell a story, maybe one with a personal note. Stories are great for history or English presentations. Maybe you can tie your presentation into a little anecdote about a famous historical person?

Ask a provocative question. Ending with a question is a good way of getting your audience to think about your presentation in an interesting way. Is there a certain conclusion you want them to come to?

7. Walk back to your seat with a smile. Know that you just aced your report and that you just did something that many people would never be able to do. Don't be disappointed if you don't get applause.