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ФОНД ОЦЕНОЧНЫХ СРЕДСТВ

для проведения текущего контроля и промежуточной аттестации в форме зачета с оценкой по учебной дисциплине

СГЦ.02 ИНОСТРАННЫЙ ЯЗЫК В ПРОФЕССИОНАЛЬНОЙ ДЕЯТЕЛЬНОСТИ

Социально-гуманитарного учебного цикла
программы подготовки специалистов среднего звена
по специальности 40.02.04 Юриспруденция

Год набора 2025

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Фонд оценочных средств составлен с учетом федерального государственного образовательного стандарта среднего профессионального образования по специальности по специальности среднего профессионального образования (далее СПО) 40.02.04 Юриспруденция утвержденного Приказом Минпросвещения России от 27.10.2023 N 798.

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Фонд оценочных средств рассмотрен и одобрена на заседании цикловой методической комиссии юридических дисциплин, протокол № 10 от 26 мая 2025.

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1.1 Область применения

Комплект контрольно – оценочных средств предназначен для проверки результатов освоения учебной дисциплины программы подготовки специалиста среднего звена по специальности 40.02.04 Юриспруденция.

В результате освоения дисциплины Иностранный язык обучающийся должен **уметь**:

– общаться (устно и письменно) на иностранном языке на профессиональные и повседневные темы;

– переводить (со словарем) иностранные тексты профессиональной направленности;

– самостоятельно совершенствовать устную и письменную речь, пополнять словарный запас;

– исчислять рублевый эквивалент выраженной в иностранной валюте стоимости активов и обязательств;

– осуществлять трансформацию бухгалтерской (финансовой) отчетности, составленной по российским стандартам бухгалтерского учета, в финансовую отчетность по признанным международным стандартам;

В результате освоения дисциплины обучающийся должен **знать:**

– лексический (1200 - 1400 лексических единиц) и грамматический минимум, необходимый для чтения и перевода (со словарем) иностранных текстов профессиональной направленности;

– международные стандарты финансовой отчетности и практику применения указанных стандартов;

– передовой отечественный и зарубежный опыт в сфере организации и осуществления внутреннего контроля ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности;

Комплект контрольно-измерительных материалов позволяет оценивать освоенные умения, усвоенные знания

Результаты обучения (освоенные умения, усвоенные знания)	**Формы и методы контроля и оценки результатов обучения**
уметь: – общаться (устно и письменно) на иностранном языке на профессиональные и повседневные темы; – переводить (со словарем) иностранные тексты профессиональной направленности; – самостоятельно совершенствовать устную и письменную речь, пополнять словарный запас; – исчислять рублевый эквивалент выраженной в иностранной валюте стоимости активов и обязательств; – осуществлять трансформацию бухгалтерской (финансовой) отчетности, составленной по российским стандартам бухгалтерского учета, в финансовую отчетность по признанным международным стандартам;	Отчет по практической работе, Отчет по самостоятельной работе, Дифференцированный зачет

знать: – лексический (1200 - 1400 лексических единиц) и грамматический минимум, необходимый для чтения и перевода (со словарем) иностранных текстов профессиональной направленности; – международные стандарты финансовой отчетности и практику применения указанных стандартов; – передовой отечественный и зарубежный опыт в сфере организации и осуществления внутреннего контроля ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности;	Отчет по практической работе, Отчет по самостоятельной работе, Тестирование, Дифференцированный зачет

1.2 Система контроля и оценки освоения программы учебной дисциплины Иностранный язык в профессиональной деятельности

Наименование темы, раздела	Форма контроля
Что такое экономика?	Отчет по практической работе. Отчет по самостоятельной работе. 1. Отработка текущего материала по конспектам лекций и рекомендуемой литературе. 2. Подготовка ответов на контрольные вопросы.
О чём бухгалтерия. Регистрация сделок	Отчет по практической работе. Отчет по самостоятельной работе. - Изучение лекционного материала по теме.
Бухгалтерский учет	Отчет по практической работе. 1. Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе.
Действующие стандарты МСФО (IAS и IFRS)	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе.
Основные этапы трансформации бухгалтерской отчетности по российским стандартам и МСФО	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Изучение лекционного материала.
Финансовая отчетность в формате МФСО, отличия от российской бухгалтерской отчетности	Отчет по практической работе. Отчет по самостоятельной работе. 1. Отработка текущего материала по конспектам лекций и рекомендуемой литературе.
Балансовая таблица. Счёт прибылей и убытков	Отчет по практической работе. Отчет по самостоятельной работе.

	- Доработка конспекта по теме. - В тетради конспектов составить три тестовых задания (вопроса) по теме.
Учётный цикл. Ошибки в бухгалтерии	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме. - В тетради конспектов составить три тестовых задания (вопроса) по теме.
Валютные операции и отчетность в бухгалтерском учете	Отчет по практической работе. Отчет по самостоятельной работе. Составление кроссворда по основным изученным терминам (15 слов)
Правила бухгалтерской отчетности	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Специальные журналы. Скидки. Уточнения	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Таблица счетов	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Финансовые отчёты. Учётный период	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Балансовый отчет	Отчет по практической работе. Отчет по самостоятельной работе.
Отчет о прибыли	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Товарно-материальные ценности. Возвраты проданного товара и скидки	Отчет по практической работе. 1. Доработка конспекта по теме. 2. В тетради конспектов составить три тестовых задания (вопроса) по теме.

	Отчет по самостоятельной работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе.
Текущие и фиксированные активы	Отчет по практической работе. - Владимиро-Суздальское княжество. Отчет по самостоятельной работе. - Самотестирование
Текущие обязательства и долгосрочные пассивы	Отчет по практической работе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Оборотный капитал	Отчет по практической работе. Отчет по самостоятельной работе. - Доработка конспекта лекций по теме.
Налогообложение	Отчет по практической работе. Отчет по самостоятельной работе. - Доработка конспекта лекций по теме.
Отчет об изменениях в финансовом положении	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Типы собственности	Отчет по практической работе. 1. Отработка текущего материала по конспектам лекций и рекомендуемой литературе. 2. Подготовка ответов на контрольные вопросы. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Корпорации. Виды акций	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.
Аудит. Типы отчетов аудиторов	Отчет по практической работе. Отчет по самостоятельной работе. - Посетить рекомендованные Интернет сайты - Доработка конспекта по теме
Партнерство	Отчет по практической работе. Отчет по самостоятельной работе. - . Доработка конспекта по теме.
Введение в маркетинг и рекламу	Отчет по практической работе. Отчет по самостоятельной работе. 1.Доработка конспекта по теме.
Планирование маркетинговой стратегии	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе.

	Отчет по самостоятельной работе. - Доработка конспекта по теме.
Методы маркетинга и рекламы	Отчет по практической работе. - Отработка текущего материала по конспектам лекций и рекомендуемой литературе. Отчет по самостоятельной работе. - Доработка конспекта по теме.

1.2.1 Формы итоговой аттестации по ППССЗ при освоении учебной дисциплины

Итоговый контроль освоенных умений и усвоенных знаний по дисциплине Иностранный язык осуществляется в форме дифференцированного зачета.

1.2.2 Организация контроля и оценки освоения программы учебной дисциплины

К дифференцированному зачету допускается обучающийся, изучивший теоретическую часть.

2. Комплект материалов для оценки освоенных умений и усвоенных знаний по учебной дисциплине Иностранный язык

2.1 Задания для экзаменующихся

Оцениваемые умения:

– Уметь общаться (устно и письменно) на иностранном (английском) языке на профессиональные и повседневные темы;
– Понимать сущность и социальную значимость своей будущей профессии, проявлять к ней устойчивый интерес.
– Работать в коллективе и команде, эффективно общаться с коллегами, руководством, потребителями.
– Брать на себя ответственность за работу членов команды (подчиненных), результат выполнения заданий.
– Ориентироваться в условиях частой смены технологий в профессиональной деятельности.

Оцениваемые знания:

– Значение новых лексических единиц, связанных с тематикой данного этапа обучения и соответствующими ситуациями общения, в том числе оценочной лексики, реплик-клише речевого этикета, отражающих особенности культуры страны/стран изучаемого языка;
– Значение изученных грамматических явлений в расширенном объеме (видовременные, неличные и неопределенно-личные формы глагола, формы условного наклонения, косвенная речь/ косвенный вопрос, побуждение и др. согласование времен);
– Страноведческую информацию из аутентичных источников, обогащающую социальный опыт: сведения о стране/странах изучаемого языка, их науке и культуре, исторических и современных реалиях, общественных деятелях, месте в мировом сообществе и мировой культуре, взаимоотношениях с нашей страной, языковые средства правила речевого и неречевого поведения в соответствии со сферой и социальным статусом партнера;

2.1.1 Задания теоретической (тестовой) части отсутствуют

2.1.2 Задания практической части

UNIT 1. Levels of economics: Macroeconomics and Microeconomics.

Text: Macroeconomics and Microeconomics

***Task 1. Read the text below. Underline the key terms in it. Fill in the table to show the difference betweenMacroeconomics and Microeconomics*.**

The word **Macroeconomics** means economics in the large. The macroeconomist’s concerns are with such global questions as **total production, total employment, the rate of change of Overall prices, the rate of economic growth,and so**on. The questions asked by the macroeconomist are in terms of **broad aggregates**— what determines the spending of all **consumers**as opposed to the microeconomic question of how the spending decisions of **individual house-holds** are made; what determines the capital spending of all firms combined as opposed to the decision to build a new factory by a single firm; what determines total unemployment in the economy as opposed to why there have been **layoffs**in a specific industry.

Macroeconomists measure overall **economic activity;** analyze the **determinants**of such activity by the use of macroeconomic theory: forecast future economic activity; and attempt to formulate policy responses designed to **reconcile**forecasts with target values of production, employment, and prices.

An important task of macroeconomics is to develop ways of aggregating the **values**of the economic activities of individuals and firms into **meaningful totals.**To this end such concepts as **gross domestic**

product (GDP), national income, personal income, and personal disposable incomehave been developed.

Macroeconomic analysis attempts to explain how the magnitudes of the principal macroeconomic variables are determined and how they interact. And through the development of theories of the **business cycle**and **economic growth,** macroeconomics helps to explain the dynamics of how these aggregates move- over time.

Macroeconomics is concerned with such major policy issues as the **attainment**and **maintenance**of full employment and **price stability.** Considerable effort must first be expended to determine what goals could be achieved. Experience teaches that it would not be possible to **eliminate**inflation entirely without inducing a major recession combined with high unemployment. Similarly, an overambitious employment target would produce **labor shortages**and wage inflation.

During the 1960s it was believed that unemployment could be reduced to 4 percent of the labor force without causing inflation. More recent experience suggests that **reduction**of unemployment to 5.5 percent of the labor force is about as well as we can do.

The word «micro» means small, and **Microeconomics** means economics in the small. The optimizing behaviorof individual units such as households and firms provides the foundation for microeconomics.

Microeconomists may investigateindividual markets or even the economy as a whole, but their analyses are derived from the aggregation of the behavior (individual units. Microeconomic theory is used extensively in many areas of applied economics. For example, it is used in industrial organization, labor economic, international trade, cost-benefit analysis, and many other economic subfield. The tools and analyses of microeconomics provide a common ground, and eve a language, for economists interested in a wide range of problems.

At one time there was a sharp distinctionin both methodology and subject matterbetween microeconomics and macroeconomics.

The methodological distinction became somewhat blurredduring the 197C as more and more macroeconomic analyses were built upon microeconomic foundations. Nonetheless, major distinctions remainbetween the two major branches of economics. For example, the microeconomist is interested in the determination of individual prices and relative prices (i.e., exchange ratiosbetween goods), whereas the macroeconomist is interested more in the general price level and its change over time.

Optimizationplays a key role in microeconomics. The consumer is assume to maximize utilityor satisfactionsubject to the constraintsimposed by income or income earning power. The producer is assumed to maximize profit or minimize cost subject to the technological constraints under which the firm operates. Optimization of social welfare sometimes is the criterion for the determination of public policy.

Opportunity costis an important concept in microeconomics. Many course of action are valued in terms of what issacrificedso that they might be undertaken.For example, the opportunity cost of a public project is the value of the additions goods that the private sector would have produced with the resources used for the public project.

Exercises

Macroeconomics **vs** Microeconomics

Macroeconomics	Microeconomics

Task 2. Answer the questions.

1. What does the word macroeconomics mean?

    ____

    ____

2. What is the difference between the questions asked by macroeconomists and microeconomics?

    ____

    ____

3. What is, according to the text, the important task of macroeconomist?

    ____

    ____

4. What are the most important theories of macroeconomics?

    ____

    ____

5. What is said about the correlation between the inflation and unemployment?

    ____

    ____

6. What is, according to the text, microeconomics?

    ____

    ____

7. What is meant by «economics in the small»?

    ____

    ____

8. What economic phenomena are of microeconomists attention?

    ____

    ____

9. Where is microeconomic theory used?

    ____

    ____

10. Whatis «optimization»?

    ____

Task 3. Which of the following statements are true or false about macroeconomics and macroeconomists:

T	F	Macroeconomics deals with global questions only.
T	F	Macroeconomics means economics in the large because it puts more questions than microeconomics
T	F	Macroeconomist analyzes activities of families and large firms.
T	F	Such concepts as gross domestic product, national income and personal disposable income serve as meaningful totals.
T	F	Macroeconomic analysis shows the development of the economic theory.
T	F	Theory of business cycles concerns business. That is why this is a microeconomic theory.
T	F	Inflation could not be eliminated without some negative changes in economics.
T	F	More recent experience proves that macroeconomists of 60s were wrong.

Task 4. Translate into Russian:

1. The questions asked by the macroeconomist are in terms of broad aggregates.
2. Macroeconomists measure overall economic activity; analyze the determinants of such activity by the use of macroeconomic theory.
3. Macroeconomic analysis attempts to explain how the magnitudes of the principal macroeconomic variables are determined.
4. More recent experience suggests the reduction of unemployment to 5.5 percent of the labor force.
5. Microeconomic theory is used extensively in many areas of applied economics.
6. Then analyses are derived from the aggregation of the behavior of individual units.

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7. The consumer is free to choose whatever quantities income allows but has no influence over prevailing market prices.
8. The producer recognizes that price declines as sales are expanded.

____

9. Under pure competition, the producer is a price taker who may sell at the going market price whatever has been produced.

____

____

Task 5. Chose the right variant.

1. The money *(is, are)* on the desk.
2. Where *(is, are)* the money? Where did you put *(it, them)!* I can't find *(it, them).*
3. - He is making a lot of money.

-And what does he do with *(it, them)?*

4. What *(is, are)* the news?
5. The news *(is, are)* very good.
6. I have got very good news for you. Where *(do, does)* it come from?
7. There *(is, are)* no news.
8. His progress in French *(is, are)* not surprising. His wife is a teacher of French.
9. This information *(come, comes)* from the journal.
10. I often followed his advice. *(It was, they were)* good.
11. There *(is, are)* no news at the moment.
12. His knowledge of accounting *(is, are)* very good.

Task 6. Insert necessary prepositions.

1. Bookkeeping consists …keeping records of transactions.
2. In the past bookkeepers kept business records … big books.
3. What company are you working …?
4. We want to know how much money has come … the business.
5. Bookkeepers are responsible … keeping records of transactions.
6. Transactions are recorded … chronological order.

Task 7. Insert necessary articles.

1. … business consists of selling and buying at profit.
2. Many things have changed but … principle remains the same.
3. Now … bookkeepers use … samemethods when they work for different companies.

1. Business is … game with many players and bookkeepers keep … score.
2. Anytransactioninvolves …money.
3… money which you transferred to this account is for bonuses.

Communication in Business. Telephone conversation.

Task 1. ***A) Read the mini-dialogues*.**

1. – Let me introduce you, Mary. This is Charles Hammond. Charles,this is Mary.

– How do you do, Mary.

– How do you do, Charles.

2. –I think you two have already met. Steve Brown - Ann Randel.

–How are you, Ann?

– Fine. And how are you, Steve?

3. – Nice to meet you.

–Nice to meet you too.

4. – Well, if you'll excuse me, I have to go now.

– It was nice meeting you.

–I was very glad to have met you too. Hope to see you again some time.

B) ***Write down your own mini-dialogues according to the situations.***

1. Introduce yourself to some English businessmen ata party.
2. Introduce your colleague who does not speak English.
3. Your friend introduces you to an English businesswoman.

1. ____

____

____

2. ____

____

____

3. ____

____

____

Task 2. A) ***Read the telephone conversation***.

- 949-21 40, Accounts Department
- Hello, I'd like to speak to MrsSomova, please.
- Who's calling?
- George White, Chief Accountant of Sinclair Communications Ltd.
- Mr. White, I'm afraid, MrsSomova isn't in. She is away on business in St.Petersburg.
- When will she be back?
- She is coming back tomorrow. Would you like to leave a message for her?
- Yes, please. Tell her I'll call her tomorrow at 4 o'clock. Will she be here by that time?
- Most probably, she will. I'll tell her you called.
- Thank you very much. Good-bye
- OK. Bye.

B) ***Write down your own telephone conversation according to the given one.***

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Russian phrases	***English equivalents***
1. Мы можем сказать, что бизнес заключается в продаже товаров и услуг с целью извлечения выгоды.	______________________________ ______________________________ ______________________________
2. Другими словами...	______________________________ ______________________________
3. ... любое предпринимательство, когда мы покупаем и продаем товары, тратим, берем взаймы, экономим и ссужаем деньги, является бизнесом.	______________________________ ______________________________ ______________________________ ______________________________
4. ... ибухгалтерыведутсчет.	
В прошлом бухгалтеры хранили деловую документацию в больших томах “книгах”.	______________________________ ______________________________ ______________________________
…хотя они не пользуются гусиными перьями, а “книги” могут быть компьютерными дисками.	______________________________ ______________________________ ______________________________
Но принцип остается тем же самым.	______________________________ ______________________________ ______________________________
Бухгалтеры говорят владельцам ,сколько денег приходит в бизнес, сколько денег уходит	______________________________ ______________________________ ______________________________
Бухгалтеры говорят, сколько денег находится в распоряжении, какова задолженность...	______________________________ ______________________________ ______________________________
Сделка - это любая деловая деятельность, которая связана с деньгами	______________________________ ______________________________ ______________________________
Это может быть продажа, покупка, заем, арендный платеж...	______________________________ ______________________________ ______________________________
Это может быть любая другая активность, при которой деньги переводятся с одного	______________________________

счета на другой.	______________________________ ______________________________
Бухгалтеры используют записи для подготовки различных видов финансовой отчетности.	______________________________ ______________________________ ______________________________
Бухгалтерская запись - это или кредит, или дебет. Дебет всегда в левой колонке. Кредит всегда в правой колонке.	______________________________ ______________________________ ______________________________
Каждая сделка проходит как по кредиту, так и по дебету	______________________________ ______________________________ ______________________________

UNIT 2. What Bookkeeping is all about.Keeping a Record of Transaction.

Text: What Bookkeeping is all about. Keeping a Record of Transaction.

Task 1. Read the text below. Underline the key terms in it.

The word **“business”**is very popular. What is business? We may say that business **consists ofselling**goods and services at **a profit. In other words,** any **enterprise** in which we **purchase**and **sell** goods, **spend, borrow, save** and **lend** money is a business. It may be a drugstore, a TV repair shop, a manufacturing plant or something else. Business is a game with many players, and **bookkeepers**keep the scorein this game.

In the past, bookkeepers kept business **records**in big **volumes:**“the books.” Today, the people who keep the records are **still**called bookkeepers, even though they don’t**use**quill pens and “the books” may be computer disks. But the principle **remains**the same. Bookkeepers tell the **owners,**how much money comes into the business, how much goes out, how much money the business**owns**and **owes.** Is the business **gaining**or losing in **value?**

Essentially, bookkeepers use the same methods when they are working for **a soleproprietorship**(which has only one owner) **a partnership,** or a **corporation.**

A **transaction**is any business operation that **involves**money. It may be a **sale, a purchase, a loan, a lease payment,** or any other activity in which money is **transferred**from one **account**to another. The money can be in the form of **cash**(currency), **cheque**or **money order.**

The first **responsibility**of a bookkeeper is to keep a record of every transaction of the business he/she works for.

Bookkeepers **record**transactions **in**the **journal.** In the journal the bookkeeper **enters** transactions in chronological order **(making a journal entry)**.Later the bookkeepers **transfer** entries to the accounts and use them to prepare many kinds of**financial reports.**

The journal page has two columns. A bookkeeping entry is **either**a **debit or** a **credit.A**debit is always in the **left-hand column.** A credit is always in the **right-hand column.** Debits and credits must always **balance** (must be **equal**to each other). Every transaction involves **both**a credit **and**a debit.

Exercises.

Task 2. Find English equivalents to the Russian phrases.

***Task 3. Which of the following statements are true or false aboutBookkeeping* and *Keeping a Record of Transaction*.**

T	F	A transaction does not involve money transfers from one account to another.
T	F	The money which is transferred may be in different forms.
T	F	The bookkeeper doesn’t record every transaction of the business.
T	F	In the journal the bookkeeper can enter transactions in any order he/she likes
T	F	A bookkeeping entry is either a debit or a credit.
T	F	Debits are on the left
T	F	Credits are on the right..
T	F	Business does not involve selling goods and services at a profit.
T	F	Bookkeepers keep records of transactions.
T	F	Thanks to bookkeepers the owners of the business know how much money they own and how much they owe.
T	F	In different companies bookkeepers use different methods of accounting.

Task 4. Complete the sentences in the text with the words and combinations from the box.

in the right-hand column, accounts, in the left-hand column, chronological order, spent, financial reports, received, be equal

Bookkeepers record transactions every day. They enter debits and credits in thejournal in ___________________________. Then they transfer journal entries to various________________. A debit is always________________. A credit is________________. Debits and credits must________________ toeach other. Bookkeepers use accounting entries for many ________________.

The owners of the business know how much money the business ________________ and how much it________________.

Task 5. Build the nouns from the verbs using suffices –er/or.

1. He writes books for children. He is a popular writ....
2. They plan to borrow a big sum next year. There are many borrow... on the market now.
3. This company exports computers to many countries. They are among the most popular export....
4. Many accountants use this programme. We are us...of this programme too.
5. Very competent accountants audit books of different companies. They are called audit....
6. - What companies import cars?
   - Oh, there are very many import... of cars.
7. She designs beautiful houses. She is a very talented design...

Task 6. Translate the sentences into Russian paying attention to the “either…or”.

1. You can either use this method or that one.
   ____

____
____

2. When there is a crisis, they either do nothing of do something useless.
____
____
____
3. You can use either a diskette or a disk.
____
____
4. You must answer either or a disk.
____
____
____
5. You can either walk or take a lift.
____
____
____
6. You can either post it to this account or to that one.
____
____
____
7. A bookkeeping entry is either a debit or a credit.
____
____
____

Task 7. Use the right form of the verbs.

1. Bookkeepers (to enter) transactions in chronological order.
2. The bookkeeper (to enter) this transaction yesterday.
3. The bank (to lend) a big sum of money to the business a month ago.
4. They (not to own) this factory. They (to sell) it some time ago.
5. The business (to gain) in value last year.
6. We hope that our business (to gain) in value next year.
7. This business (to spend) much money on lease payments every year.
8. His work (to consist) of preparing financial statements. He is responsible for the annual report.
9. She (to transfer) this sum to the bank tomorrow.
10. They usually (to save) money for summer holiday.

Communication in Business. Telephone conversation.

What to say	**What to expect**
Personal calling Hello, this is Helen Ling. My name’s David White. Good morning. It’s Anna Dimova.	**Person called** Hello, Helen Ling. Can I help you? Accounts Division of Nokia Corp.
Asking if someone is in	 Speaking.

Can I speak to Mr. Richter, please? Hello, is MrsSomova there? Good morning. Could you put me through to Margaret Simpson, please? Can I speak to someone in Financial and Information Systems, please?	Hold the line (некладитетрубку), please Holdon (некладитетрубку), please, I'll see… Yes, I'll just get her. Yes, I'm putting you through. Yes, just a moment
	Person who is wanted is not there I'm afraid she isn't at the moment. Would you like to leave a message? Sorry, he's not in the office. Would you like to call him later? She's away for a few days. Can I give her a message? He's out of the office this week, I'm afraid. You can contact her on her mobile. The number is 8 926 133 47 55
When will the person be in What time will she be back? Will he be back later today? Can I contact her tomorrow? When would be a good time to call again?	 She should be back by 4 o'clock. We're expecting him at around 11.00. Why don't you try in a couple of hours?

Task 1. Make up the dialogue. Imagine as if you call a company. Introduce yourself and ask someone to the phone. Play the role as if the person you need is out of the office, (he is on long leave /he'll be back in a moment), he is in the office, and you are putting through…

____
____
____
____
____
____
____
____

UNIT 3. The Balance Sheet. The Income Statement. Assets and Liabilities.

Text: The Balance Sheet.The Income Statement. Assets and Liabilities.

Task 1. Read the text below. Underline the key terms in it.

After the journal entries are transferred to **various** accounts, the bookkeeper **prepares financial statements. Annual**reports **are based**on financial statements.

There are two important kinds of financial statements, **the balance sheet** and the **incomestatement** (which is also called an **operating statement**or a **profit and loss account).**

The balance sheet **shows**what the company owns and what it owes on a certain date. And it shows what is **left**to the owners (that is **the owners'equity, capital**or **net worth).The**balance sheet is like a snapshot photograph**since**it**reports**on the financial position as**of the end of the year.**

The income statement, **on the other hand,** is like a motion picture since it reports on how the company worked during the year. It also shows what profit or loss its operations **resulted in.** It **lists**income over a certain period such as a year or a calendar quarter, **subtracts expenses**over the same period and shows what profit was **earned**or what **loss**was **incurred.**

Any **property**the business owns, and any **claim**it has on the property of others, is called an **asset.**Bookkeepers list any business property **as**an asset. Any **amount** which is owed is listed as a liability.

The two main kinds of assets are **current assets**and **fixed assets.**Fixed assets are sometimes called**capital assets**or **plant assets.**

A fixed asset is **an item**with a life of more than one year: for example, a **warehouse, equipment,** a machine or **a truck .Inventories(stock of goods**for sale) and materials **(raw materials**and **components)**are current assets.

Current assets are listed in the balance sheet in order of their **liquidity,** the **speed**with which they are **turned**into cash. Cash **(on hand**or in a **demand deposit**in the bank) is listed first.Cash is the first **resource** for paying **bills.Marketable securities**are securities that are easily sold.

Accounts receivableis the money which is owed by customers of the business for goods and services which are purchased on credit. They are listed next because they will soon become cash. Next come inventories (goods for sale and raw materials), and **prepaid**items such as **insurance**and **rent**paid **inadvance**·

A liability is a claim on the assets of the company.Liabilities take many forms. If the owner of a business borrows money, it is known as an account payable. Accounts payable is the money which is owed by the business.

Liabilities are classified as **short-term**or **long-term.** Current liabilities are **like**current assets. Long-term liabilities are like fixed assets. **Generally,** liabilities are **considered current**if they **fall due within**the current **accounting year.**

Equity (or shareholders' equity) is what a business owes both to **shareholders**and owners.

The fundamental accounting **equation**is often given as A=L+E. It means that assets must **equal** liabilities plus **owners' equity**(capital).

ASSETS = LIABILITIES + EQUITY

Exercises

Task 2. Find English equivalents to the Russian phrases.

Russian phrases	*English equivalents*

1. После проведения журнальных записей на различные счета....	
2. …бухгалтер готовит финансовую отчетность	
3. ... любое предпринимательство, когда мы покупаем и продаем товары, тратим, берем взаймы, экономим и ссужаем деньги, является бизнесом.	
4. Годовые отчеты основываются на финансовой отчетности.	
5.Есть два важных вида финансовой отчетности - баланс (балансовый отчет) и счет прибылей и убытков.	
6.В балансовом отчете указывается, чем компания владеет и какая у неё задолженность на определенную дату.	
7. В балансовом отчете указывается, что остается владельцам, если предприятие выплачивает всю задолженность из своих средств.	
8. Счет прибылей и убытков отражает работу компании в течение года.	
9. Бухгалтеры зачисляют любую собственность предприятия в актив.	
10. Любая сумма, которая представляет собой долговое обязательство, зачисляется в пассив.	
11. Двумя основными видами активов являются текущие (оборотные) активы и фиксированные активы (иногда называемые капитальными или основными активами).	

12. Фиксированный актив - это статья баланса со сроком использования более года...	______________________________ ______________________________ ______________________________
13. Товарно-материальные запасы и материалы относятся к текущим активам.	______________________________ ______________________________ ______________________________
14. Дебиторская задолженность - это средства, причитающиеся предприятию.	______________________________ ______________________________ ______________________________
15. Пассив - это требование на активы компании.	______________________________ ______________________________ ______________________________
16. Пассивы называются текущими, если они подлежат оплате в течение текущего отчетного года.	______________________________ ______________________________ ______________________________

Task 3. Which of the following statements are true or false aboutBookkeeping **and** ***Keeping a Record of Transaction*****.**

T	F	Journal entries are not transferred to the accounts.
T	F	The financial statements give a full idea of the company’s work.
T	F	The net worth is shown in the balance sheet.
T	F	The operating statement does not list either income or expenses.
T	F	The income statement shows how much the company earned or lost during a certain period of time.
T	F	The basic principle of bookkeeping is the balance between assets and liabilities plus owners’ equity.
T	F	Bookkeepers list current assets in any order they like.
T	F	Land, buildings, warehouses and different types of equipment are fixed assets.
T	F	Liabilities do not fall into categories.
T	F	Long-term liabilities are paid within the current accounting year.
T	F	The amount which is left after all the debts are paid is the owners’ equity.

Task 4. Complete the sentences in the text with the words and combinations from the box.

idea, sides, date, assets, activities, balance, picture, liabilities, investors

The balance sheet shows the financial ______________________ as it stood on one particular day, December 31, 2008. The balance sheet is divided into two ______________________: onthe left are shown ______________________; on the right are shown ______________________ and owners' equity.Both sides are always in ______________________.

While the balance sheet shows the fundamental strength of the company on a given ______________________, the operating statement may be of greater interest to ______________________ because it shows the result of operating ______________________ for the whole year. It is a valuable guide, because it gives an______________________ how the company will do in the future.

Task 5. Translate the sentences into English.Pay attention to the Complex sentence with if /when subordinate clause.

1. Если вы вычтете эти расходы из общей суммы, то получите правильный итог (thecorrecttotal).
   ____
   ____
2. Они подготовят финансовую отчетность, когда соберут все данные.
   ____
   ____
3. Если вы проанализируете отчет о прибылях и убытках за два года, то получите полное представление о деятельности компании.
   ____
   ____
4. Если вы внесете (toputup) $ 20 ООО наличными для того, чтобы начать дело, то это увеличит вашу наличность (актив) и также увеличит ваш капитал на $ 20 ООО.
   ____
   ____
5. Компетентный бухгалтер будет проверять каждую проводку, как только она будет сделана.
   ____
   ____
6. До того как сделать финансовый отчет, бухгалтер проверит все записи и проводки.
   ____
   ____
7. Если только он не получит других инструкций, бухгалтер подготовит отчет за текущий месяц.
   ____
   ____
8. Если вы проведете анализ финансовой отчетности, это поможетвам в принятии решений в будущем.
   ____
   ____
9. Он не подготовит отчет до тех пор, пока не получит всей информации.____
   ____

Task 6. Translate the sentences into Russian paying attention to:

to owe, to own, owner

1. Tell me how much money I owe you.____

____

2. The companies owe $ 200 billion to foreign lenders.____

____

3. The company owes its good result to its management.____

____

4. Henry doesn't own a car - in fact he doesn't know how to drive. The owners turned the garage into a bedroom.

____

____

5. The basic principle of bookkeeping is what is owned must always balance what is owed.

____

____

6. Liabilities consist of money which is owed to sellers or to banks or loan companies for equipment.____

____

7. The resources which are owned by the company are assets.

____

____

like, unlike

1. Helooks like his father.-

____

____

2. Do you have another catalogue like this one?

____

3. Unlike his brother he is interested in sports.

____

4. Like her husband, she is blond.

____

5. Her last book is unlike books she wrote in the past.____

____

6. Assets like liabilities are recorded at their historic cost (первоначальнаястоимость).____

____

due, to fall due

1. Current liabilities list all debts that fall due within 12 months.

____

____

2. All debts due after one year from the date of the financial report are long-term liabilities.

____

____

3. This loan will fall due in 2010.

____

____

4. Under liabilities bookkeepers list all debts due.

____

____

5. The debt due to the various taxing authorities (налоговыеорганы) is the same as any other liability.

____

____

6. All the liabilities of the Company to the Central Bank are listed under the item "Due to Central Bank".

____

____

Task 7. Use the right form of the verbs.

1. Bookkeepers (are transferred, transfer) journal entries to the accounts.
2. Journal entries (are transferred, transfer) to the accounts.
3. No profit (was earned, earned) on this transaction.
4. The firm (was earned, earned) a big profit on this transaction.
5. Heavy losses (reported, were reported) in the accounting year.
6. The company (reported, were reported) heavy losses in the accounting year.
7. The land (is recorded, records) at a historical cost.
8. This amount (reflects, is reflected) in the financial statements.
9. Heavy losses (suffered, were suffered) as a result of this mistake.
10. The financial statements (are prepared, prepare) on a regular basis.

Communication in Business. Apologizing.

Самоеобщееизвинение - I'msorry.

Перед тем, как причинить кому-либо неудобство (когда проталкиваетесь, когда задаете незнакомому человеку вопрос, когда прерываете разговор, когда ненадолго отлучаетесь из офиса и т.д.) - Excuseme …

Apologizing	Responses
Если причинили какие-то неудобства – толкнули в толпе Sorry I'm sorry I'm so sorry	That's all right Never mind It does not matter
Есливыбылиневежливы Ididn'tmeanthat Sorry to trouble you I hope I'm not disturbing you	That's all right No, not at all
Есливыопоздали I'm sorry to be late	

I must apologize for being late Sorry to keep you late	It does not matter It’s all right Never mind
Если вы не услышали собеседника или не поняли его I beg your pardon Pardon? Sorry? What? Could you repeat it? Are you saying that? Sorry to interrupt, but…	That’s all right

Task 1. Make up mini – dialogues imagining the situations.

1. You have come to the meeting late.

   ____

   ____

2. You pushed your colleague.

   ____

   ____

3. You are sitting at a table in the restaurant. You have to go out.

   ____

   ____

4. You have lust broken a vase standing on your boss’ table.

   ____

   ____

5. You can’t understand what your American colleague is saying.

   ____

   ____

UNIT 4. The Financial Statements. The Accounting Period

Text:**The Financial Statements. The Accounting Period**

Task 1. Read the text below. Underline the key terms in it.

Most people go to a doctor once a year to get a **checkup**to make sure everything is all right with their health. **Similarly,** companies **are interested in**their financial health. Where does the revenue of the company come from? Where does the company **spend**its money? How much profit is it making? Where is its cash coming from, and where is it going to?

Companies give answers to such questions in five documents, called financial statements: the balance sheet, income statement, **statement of changes in shareholders' equity, statement of cash flows**and **footnotes.**

The balance sheet **presents** a snapshot of the company's resources and claims against those resources at a **specific**point of time.

The income statement shows the **profitability**of a company over a specified period of time. A company's profit or **net income**is equal to its revenues and **gains**minus its expenses and losses.

The statement of changes in shareholders' equityanalyzes the changes from year to year in the shareholders' equity.

The statement of cash flowsreports the net cash**(inflows**minus **outflows)** from the three principal business activities-operating, investing and financing.

The footnotes **provide**more detailed information on the balance sheet and income statement.

These financial statements present the accounting information in formal reports that tell interested groups, such as managers, creditors, potential investors and government agencies, how the business is doing. These reports are prepared from accounting information **obtained** from the various business transactions.

Thus,transactions involving assets, liabilities and capital become the data used in the preparation of the financial statements. Financial statements are prepared **at least**once a year. This is known as the **accounting period.**An accounting period may follow the calendar, in which case it begins on January 1 and ends on December 31 of the same year. This business then has a calendar year accounting period. Any business that has an accounting period consisting of 12 months other than a calendar year is generally known as a **fiscal-year** accounting period.

Organizations may prepare financial statements for periods of time that are less than the accounting period; such statements are generally known as **interim statements.** An interim statement is prepared for a period of time other than a fiscal or calendar year. Examples of interim statements are statements prepared for 6-month, 3-month, or even monthly periods. **Regardless of**the periods of time**covered**by the individual financial statements, the kinds of information presented by the various statements do not change.

Exercises

Task 2. Answer the questions using information from the text.

1. What questions do financial statements answer?

____

____

2. What are the principal financial statements?

____

____

3. What does the balance sheet reflect?

____

4. What information is given in the income statement?

5. What details are given in the footnotes?

6. What people are interested in the financial statements?

7. What time does the accounting period cover?

8. What does a calendar year accounting period mean?

9. What does a fiscal- year accounting period mean?

10. For what periods are interim statements prepared?

***Task 3. Which of the following statements are true or false aboutBookkeeping* and *Keeping a Record of Transaction*.**

T	F	Companies are not interested in financial analysis.
T	F	The principal components of the financial statements are the balance sheet, income statement, statement of changes in shareholders' equity, statement of cash flows and footnotes
T	F	The income statement reports on the company's performance during the year.
T	F	The statement of changes in shareholders' equity reflects the activity in the equity section of the balance sheet.
T	F	The statement of cash flows does not report on the movement of cash by the company.
T	F	The footnotes provide detailed information on cash flows.
T	F	The financial statements do not present valuable information to investors.
T	F	Financial statements are always prepared for a given period of time.
T	F	An accounting period may be based on different time periods.
T	F	Interim statements are not practised.
T	F	The information given in different financial statements remains the same.

Task 4. Complete the sentences in the text with the words and combinations from the box.

longer, a firm, prepare, once, business, weekly, chosen

Remember:

to draw up a balance sheet – составитьбаланс
tax liability – налоговыеобязательства

Accounting period is the period over which____________________ prepares its incomestatement and at the end of which it **draws up its balance sheet.** Joint stock companies____________________ these accounts at least____________________ a year, buttrading companies prepare trading accounts much more frequently, perhaps____________________ tocheck the progress of their____________________.

An accounting period for tax purposes is the period for which corporation **tax.**An accounting period for tax purposes is the period for which corporation **tax liability**must be calculated. An accounting period can never be____________________ than 12 months but it can be less. The dates for the accounting period are ____________________ by the company.

Task 5. Complete the sentences usingappropriate Indefinite Pronouns:somebody, anybody, nobody, someone, anyone, no one, something, anything, nothing, somewhere, anywhere, nowhere.

1. I need help. I'd like to find __________ to help me.
2. Has__________ lost his car keys?
3.I can't borrow this sum from __________
4.I didn't see__________ in the darkness. The was no sound.
5. There are so many errors here. Can __________ check the document?
6. This information cannot be obtained from __________
7. Did you have to pay__________ for the car repair?
8. - Let's go __________ to have a rest.
- Where would you like to go to?
- __________ you like.
9. There's__________interesting in this bookshop. Let's go __________. else.
10. It's very difficult to do it. I'm afraid __________ can help me.
11. I can stay only with my friends. There is __________else for me to stay.

Task 6. Build the nouns using suffix –ment. Translate the sentences into Russian.

1. Changes in the structure will result in more effective *manage...*
____
____
2. The new office is well equipped. A lot of money is spent on the *equip...*every year.
____
____
3. Before final financial reports are made it is necessary to make *adjust....*
____
____
4. Companies are given discounts for prompt *pay....*
____
____
5. *Invest...* in new technology is very important for our business.
____
____
6. Annual reports are based on financial *state....*

7. In the chart of accounts the names of ledger accounts and their numbers are arranged in the order in which they usually appear in financial statements. This *arrange*...is used by all businesses.

Task 7. Use the right form of the verbs.

1. Listen to him, please. He (*speaks, is speaking*) Chinese.
2. She often *(speaks, is speaking)* French when she *(travels, is travelling)* in France.
3. Mary is in the office now. She is very busy. She *(works, is working)* on the computer.
4. What foreign languages *(does your friend learn, is your friend learning)* now?
5. What (*do you read, are you reading)* now?
6. Bookkeepers *(are not using, do not use)* quill pens now.
7. The family (owns, is owning) a big house in the country.
8. The business (is owing, owes) $ 100,000 to the bank.
9. Most of the students (were listening , listened) to the teacher but Mary (was reading, read) a history book. She (hated, was hating) maths.
10. These people never (owned, were owning) a house. They always (lived, were living) in apartments.
11. Everyone (was reading, read) quietly when the door (was opening, opened) and a policeman came in.
12. - Your office was full of people yesterday morning. What (*were they doing, did they do*)?

- They (*were looking, looked*) for the lost documents.

13. The dentist's waiting room was full of people. Some (*were reading, read*), others (*were just turning, just turne*d) pages.

Task 8. Choose the right variant. Remember:

Todo – *делать, выполнять какое-либо действие, работу*

To make – *делать, создавать, производить*

1. Each time a bookkeeper (makes, does) a record of transactions he/ she (makes, does) an entry.
2. An error (has been done, has been made).
3. Every entry a bookkeeper (makes, does) in the journal is posted to aledger account. All bookkeepers know how (to make, to do) it.
4. The report (made, done) at the meeting was interesting.
5. He (has done, has made) the translation. It's well (done, made).
6. You can easily (do, make) without these materials.
7. Is there anything I can (do, make) for you?
8. The company (made, did) a considerable profit last year.
9. Payment (will be made, will be done) on time.
10. They (made, did) a reservation at our hotel.

TO DO	TO MAKE

todobusiness – торговать, заниматься коммерческой деятельностью todoanexercise - делать упражнение to do a job - выполнять работу to do one's best - прилагатьвсеусилия to do one's duty - выполнятьсвойдолг to do one's hair - причесываться to do *smb* good - приносить*к-л.*Пользу todo*smb*harm - причинять вред *к-л.* todosports - заниматься спортом todoasum - решать арифметическую задачу todoatranslation - сделатьперевод todowell - преуспевать, что-то делать успешно to do without - обходитьсябез... to do work - делатьработу	tomakeadjustment – вноситьуточнения/поправки to make an appointment - назначитьвстречу to make arrangements for - договоритьсяо ... to make a calculation - сделатьподсчет to make a call - позвонитьпотелефону to make a career - сделатькарьеру to make changes - вноситьизменения to make a contract - заключитьконтракт to make a decision - принятьрешение to make an entry - вноситьзапись to make a fortune - составитьсостояние to make an impression on - произвестивпечатлениена.. to make a mistake (an error) - сделатьошибку to make money - зарабатыватьденьги tomakepayment - производитьплатежtomakepreparations - подготавливать tomakeaprofit - извлечьприбыль tomakeprogress - делатьуспехи, продвигатьсявперед tomakearecord - делатьзапись tomakeareservation - забронировать tomakeaspeech - произнестиречь

Communication in Business. Expressing Disagreement.

When disagreeing with somebody try not to be categorical and impolite. The following expressions may be helpful:

Well, oh,

Personally,

As a matter of fact,

Task 1. Read the mini – dialogues.

1. What a charming city Berlin is, isn't it? -Well, personally I don't like it.
2. It's very cold today, isn't it? - Oh, I don't think it's really cold.
3. Agatha Christie's such a wonderful writer, don't you think?- Well, as a matter of fact, I don't quite like her detective stories.

Task 2. Express polite disagreements to the given statements.

1. That's a pretty melody, isn't it?

____

____

2. Don't you think she looks terrible in that trouser suit?

____

____

3. I don't like this football player, do you?

____

____

4. I don't believe this team has a chance.

____

____

5. What a charming restaurant it is!

____

____

6. Of course, he's a very intelligent man.

____

____

7. That was a good speech, wasn't it?

____

____

UNIT 5.Taxation. Taxation Accounting.

Text:**Taxation. Taxation Accounting.**

Task 1. Read the text below. Underline the key terms in it.

All business firms with employees are required by law to deduct certain federal and local taxes and **to remit**these taxes directly to various governmental taxing authorities on a regular basis. A **taxpayer is entitled**to certain standard **tax deductions,**which means that in calculating the tax **to be withheld,**the tax will not be **levied**on such tax deductions.

The system of taxation is different in different countries. The Russian **Tax Code regulates**local, republican and federal system of taxation. It includes **income tax**on individuals and companies, **single social tax**(called "four in one", for it consists of several parts: taxes remitted to the Federal Budget, to the **Social Security Fund,**to the **Federal Fund of Mandatory Medical Insurance**and the **Territorial Fund**of Mandatory Medical Insurance), **value-added tax**and profits tax.

Taxation in the United Kingdom involves payments to the local government and the Central government **(HM Revenue and Customs).**These taxes include income tax, **national insurance contribution,**value-added tax and **corporation tax.** Corporation tax is the profits tax to which all incorporated businesses **are subject.**

Taxation in the US involves payment to four different **levels**of **government:**federal, state, local and regional Income tax forms the **bulk**of taxes **collected**by the US government. This tax is imposed on the taxable income of both individuals and most corporations.

The federal income tax uses a system of **direct withholding, which**means that the employers deduct part of a taxpayer's income directly from their paychecks. The Federal Income tax is a progressive tax: the more money the taxpayer earns, the larger is the amount owed.

The next largest tax is **Social Security tax.** The social security tax is levied on all employees. Employers must contribute an equal percentage of their employees' social security taxes

Tax[ation] is very important to business. Taxation accounting deals with the rules needed to determine the **taxable income**to be reported to tax authorities.

From the standpoint of tax accounting various **government agencies**need the information in order to determine the **tax liability**of the business.

The people involved with the tax accounting information are the tax departments of the companies. The tax people need accounting information for planning future transactions and **filing**

tax returnsrequired for **reporting**to government agencies.

Tax accounting involves the accumulation of information from the accounting system and adjusting it to the requirements of the Tax Code and other legislation.

In situations when **tax filings**are not **challenged**by tax authorities, the process generally ends with the completion and filing of tax returns in accordance with the laws. This is often a difficult process for companies may use different methods of depreciating their fixed assets for tax purposes and for accounting purposes. For example, a company can decide to take advantage of accelerated methods of depreciation which**permits**the taxpayer to write off assets in a tax-deductible way at an early stage of the life of an asset in order to reduce tax liability.

Exercises

Task 2. Find English equivalents to the Russian phrases.

Russian phrases	***English equivalents***
1. Согласно закону все фирмы должны удерживать определенные федеральные и местные налоги.	____________________________________ ____________________________________ ____________________________________
2. Эти налоги требуется переводить в различные правительственные налоговые органы.	____________________________________ ____________________________________ ____________________________________
3. Налоговый Кодекс России регулирует систему налогообложения.	____________________________________ ____________________________________ ____________________________________
4. Система налогообложения включает подоходный налог на физические лица и компании.	____________________________________ ____________________________________ ____________________________________
5. Единый социальный налог. Фонд социального страхования. Фонд обязательного медицинского страхования.	____________________________________ ____________________________________ ____________________________________
6. Налогообложение в Великобритании включает подоходный налог, взносы по социальному страхованию, налог на добавленную стоимость и налог на прибыль корпорации.	____________________________________ ____________________________________ ____________________________________
7. Подоходный налог составляет основную массу налогов, собираемых	____________________________________ ____________________________________

правительством США.	________________
8. Налоговый учет имеет отношение к правилам определения налогооблагаемого дохода.	________________ ________________ ________________
9. Налоговый учет необходим для планирования будущих сделок и подачи налоговых деклараций.	________________ ________________ ________________
10. Когда подача налоговой декларации не вызывает вопросов у налоговых органов ...	________________ ________________ ________________
11. Компании могут пользоваться разными методами амортизации фиксированных активов для целей налогообложения и учета.	________________ ________________ ________________
12. ... ускоренная амортизация ... дает возможность налогопла-тельщику списывать активы с целью сокращения налогооблагаемой базы для уменьшения налогового обязательства.	________________ ________________ ________________
13. Компании могут воспользоваться методом ускоренной амортизации.	________________ ________________ ________________

Task 3. Which of the following statements are true or false aboutTaxation and Taxation Accounting.

T	F	All federal and local taxes are remitted to taxing authorities.
T	F	No tax deductions are allowed in calculating the tax to be withheld.
T	F	Taxation in the United Kingdom includes taxes remitted to two government levels.
T	F	Taxes in the US are remitted only to federal and state government levels.
T	F	Employers in the US have to pay for their employees the social security tax.
T	F	Taxable income is reported to tax authorities.
T	F	Tax accounting information is needed to determine the tax liability to various government agencies.
T	F	Tax returns are reported to government agencies.
T	F	The information accumulated from the accounting system is adjusted to the requirements of legislation.
T	F	Companies depreciate their assets by the same method both for tax and accounting

		purposes.

Task 4. Complete the sentences in the text with the words and combinations from the box.

bulk, tax, difference, payable, collection, services, pays, department

Remember: rate– курс (валюта), **to offset** – возмещать, (компенсировать)

Value-added__________________is levied on sales of goods and services in one form or other throughout the European Union. The large___________________of goods and___________________ in the UK carry VAT at the standard rate which is___________________ by the end-user.

A business is normally allowed to offset the tax it___________________ on its bought-in goods and services against the VAT collected on its sales. Only the___________________ is paid or claimed from the Customs and Excise, which is, in the UK, the government ___________________ responsible for ___________________ of taxes.

Task 5. Translate the sentences into Russian. Pay attention to theComparative pattern "the more... the better"(*"чем****(больше)...*** *тем****(лучше)")***

1. The higher the price of the goods, the fewer people are ready to buy them.
____
____
2. The more money I get, the more things I can buy.
____
____
3. The bigger the house is, the more money it will cost.
____
____
4. The longer the text, the longer it takes me to translate it.
____
____
5. The more work he has, the happier he is.
____
____
6. The older you get, the more difficult it becomes to find a job.
____
____
7. The longer the journey is, the more expensive the ticket is.
____
____
8. The more money the taxpayer earns, the greater will be the percentage of his or her income to be paid in taxes.
____
____
9. The quicker the turnover of inventory, the better the performance of a business.
____
____
10. The greater the liquidity of an enterprise, the lower the risk of enterprise failure.

____

____

Task 6. Translate the words into Russian paying attention to the Conversion:

answer - to answer ______________________	house - to house ______________________
air - to air ______________________	light- to light ______________________
change - to change ______________________	market - to market ______________________
class - to class ______________________	offer - to offer ______________________
cable - to cable ______________________	order - to order ______________________
damage - to damage ______________________	purchase - to purchase ______________________
end - to end ______________________	profit - to profit ______________________
hand - to hand ______________________	show - to show ______________________
head - to head ______________________	tax - to tax ______________________
	trade - to trade ______________________
	work - to work ______________________

Task 7. Insert the articles where it is necessary (a, the, -).

1. Taxation in England involves payments to … local governmentsand to … Central government.
2. … bulk of taxes in … US is made up by … income tax.
3. Income tax is imposed on … taxable income of individuals and … most corporations.
4. All corporations are subject to … profits tax.
5. … equal percentage of … employees social security tax is contributed by … employers.
6. … taxable income is determined by … special rules.
7. … tax departments of companies deal with … accumulation ofaccounting information.
8. Accounting information isadjusted to … requirements of … TaxCode

Communication in Business. Making an Appointment.
Appointment can be made in person or by telephone.
Over the phone:
I’m calling to make an appointment with Mr…
I’d like to makean appointment with Mr… this afternoon.
Would you kindly makean appointment for me with Mr…
I was wondering if Mr… could see me today.
I’m afraid I can’t keep the appointmenttoday. Could you make another appointment for me?

Other situation:

I was wondering if you could join me for dinner tomorrow night?

Shall we schedule an appointment an appointment for next Friday?

I'm afraid I can't keep the appointmenttoday.

Mr Johnson's secretary called to cancel the appointmentwith him.

I feel very bad. I think I'll have to cancel all my appointments.

Task 1.Read the mini – dialogues. Dramatize them.

- Would you make an appointment for me with Mr… for tomorrow afternoon?
- Yes, certainly.

***

- Have you gotan appointment?
- No, but I was hoping Mr … would see me. It's urgent.

***

- I was hopingMr… could see me today.
- I'm afraidMr… is at a meeting now.

***

- I was wondering if Mr… would be able to see me this afternoon?
- I'm afraidMr… has several other appointments today. Would you like me to make appointment for you for some other time?

***

- He said he'd cancelled the appointment with Mr …
- Had he? How strange. I thought it was important for him.

B. Write down your own mini-dialogues according to the situations.

1. You can't keep the appointment. Make a call and explain the reason.

____

____

2. You don't feel quite well, but you have an important appointment scheduled for the afternoon.____

____

3. You have some problems you want to discuss with your partner. Phone his secretary and make an appointment to see some time next Thursday.

____

____

UNIT 6. Auditing. Types of Auditors' reports

Text:**Auditing. Types of Auditors' reports**

Task 1. Read the text below.In what order do the parts of the text go? Underline the key terms in it.

	A	There are two types of auditors: **Internal auditors-** are employees of a company hired to evaluate its system of internal control. To maintain independence, they present their reports directly to the Board of Directors. Since internal auditors are

		employees of the company, they can easily **find out**the frauds and any mistakes. **External auditors-** are independent staff assigned by an auditing firm to evaluate financial statements of their clients. Most external auditors are employed by accounting firms.
	B	Audits are **performed**to determine the **validity**and reliability of information and to provide an **evaluation**of a system's internal control. The **aim**of an audit is **to express**an opinion on the organization based on the generally accepted accounting principles (GAAP). It is performed by a competent, **independent**and objective person or persons, known as auditors, and accountants **licensed**to act in that **capacity.** All **published**company accounts must be audited by an individual or a company. Usually auditors are professional firms of accountants and should be **entirely**independent of the company. The **duty**of the auditors is to examine the company's financial statements to ensure that the accounts provide a true and fair representation of the financial **affairs**of the business, that there is no **material misstatement**or **fraud on the part of**the management. The auditors are also required to **certify**that the accounts have been prepared in **accordance with**the requirements of the legislation
	C	Other Types of Auditors' Reports include: Alternatives to an unqualified report include an unqualified opinion with explanations, a **qualified opinion,** an **adverse opinion,** or **a disclaimer ofopinion.** ***Qualified Opinions*** **restrict**the auditors' responsibility. The opinion states that except for some deficiencies in the financial statements, or some limitation in the **scope**of the auditors' examination, the financial statements are presented**fairly.** ***Adverse Opinionsare the opposite of an unqualified opinion; it is an opinion that the financial statements do not present fairly the financial position in accordance with generally accepted accounting principles.Whenever the auditors issue an adverse opinion, they should disclose in the report the reasons for the adverse opinion.*** ***Disclaimer of Opinionis no opinion. A disclaimer is required when substantial scope or other conditions restrict the auditors' compliance with the generally accepted auditing standards.***
	D	Types of Auditors reports include: *The Auditors' Unqualified Report* is the standard unqualified report, which is considered as a clean bill of health, the auditor makes no adjustments and inserts no qualificationsin the report. An unqualified opinion can only be expressed when the independent auditor has formed the opinion on the basis of an examination made in accordance with generally accepted accounting principles. The standard unqualified report consists of three paragraphs. The first paragraph **clarifies** the responsibilities of management and the auditors. The second paragraph **describes**the nature of the audit .The final paragraph is the

		opinion paragraph, which is a **concise**statement of the auditor's positive opinion based on the audit.

Exercises

Task 2. Match the ideas and their explanations and fill the table below.

A	Auditing is absolutely necessary to determine accuracy of the financial statements.
B	Audit is carried out by professional people.
C	Auditors should be absolutely independent in their evaluation.
D	The aim of auditors is to exclude any possibility of misstatement or fraud and to ensure compliance with the legislation.
E	Internal auditors can easily find out any mistakes or fraud.
F	External auditors are employees of the auditing firms who analyze the company's financial statements.
G	The auditor's unqualified report certifies true and fair presentation of the financial statements.
H	There are four alternatives to the unqualified report.
I	Adverse opinions reflect unfairness in the presentation of the financial statements.
J	A disclaimer of opinion means that the auditors cannot evaluate the financial statements for some reasons.

1	It is performed by a competent, **independent**and objective person or persons, known as auditors, and accountants **licensed**to act in that **capacity.**
2	Audits are **performed**to determine the **validity**and reliability of information and to provide an **evaluation**of a system's internal control.The **aim**of an audit is **to express**an opinion on the organization based on the generally accepted accounting principles (GAAP).
3	**Internal auditors**- are employees of a company hired to evaluate its system of internal control. To maintain independence, they present their reports directly to the Board of Directors. Since internal auditors are employees of the company, they can easily **find out**the frauds and any mistakes.
4	**External auditors**- are independent staff assigned by an auditing firm to evaluate financial statements of their clients. Most external auditors are employed by accounting firms.
5	Usually auditors are professional firms of accountants and should be **entirely**independent of the company.
6	The **duty**of the auditors is to examine the company's financial statements to ensure that the accounts provide a true and fair representation of the financial **affairs**of the business, that there is no **material misstatement**or **fraud on the part of**the management. The auditors are also required to **certify**that the accounts have been prepared in **accordance with**the requirements of the legislation.

7	Alternatives to an unqualified report include an unqualified opinion with explanations, a **qualified opinion,** an **adverse opinion,** or **a disclaimer ofopinion.**
8	The Auditors' Unqualified Report is the standard unqualified report, which is considered as a clean bill of health, the auditor makes no adjustments and inserts no qualificationsin the report. An unqualified opinion can only be expressed when the independent auditor has formed the opinion on the basis of an examination made in accordance with generally accepted accounting principles.
9	***Qualified Opinions*****restrict**the auditors' responsibility. The opinion states that except for some deficiencies in the financial statements, or some limitation in the **scope**of the auditors' examination, the financial statements are presented**fairly.**
10	***Disclaimer of Opinionis no opinion. A disclaimer is required when substantial scope or other conditions restrict the auditors' compliance with the generally accepted auditing standards.***
11	***Adverse Opinionsare the opposite of an unqualified opinion; it is an opinion that the financial statements do not present fairly the financial position in accordance with generally accepted accounting principles. Whenever the auditors issue an adverse opinion, they should disclose in the report the reasons for the adverse opinion.***

A	B	C	D	E	F	G	H	I	J

Task 3. Which of the following statements are true or false aboutBookkeeping **and** ***Keeping a Record of Transaction*****.**

T	F	Audit is an independent examination of the financial statements of an organization.
T	F	Auditors do not have to be independent.
T	F	In financial accounting, an audit is an independent evaluation of the company's financial statements presented by its management.
T	F	Internal auditors are not necessary. They can be replaced by external auditors.
T	F	The work of both internal and external auditors is very responsible.
T	F	The auditor's unqualified report is a certificate of good health of the company.
T	F	An unqualified opinion with explanations is worse than an unqualified report.
T	F	A qualified opinion reflects mismanagement of the company.
T	F	An adverse opinion is a signal to shareholders and investors.
T	F	The auditors should motivate their adverse opinion.
T	F	Disclaimer of opinion can affect the reputation of the client.

Task 4. Complete the sentences in the text with the words and combinations from the box.

responsibility, financial, creditors, proper, accounting

The Company is Responsible for Financial Statements

The management of a company has the responsibility for maintaining adequate____________________ records and for preparing____________________ financial statements for theuse of stockholders and____________________. Though the____________________ statements are sometimeswritten in the auditors' office, primary____________________ for the statements remainswith the management.

Task 5. Translate the sentences into Russian. Pay attention to the Modal Verbs.

1. When a qualified or adverse opinion is given, the financial statement user should read carefully and try to understand the auditor's objections.

____

____

2. Pension expense represents the amount of money that management should invest at the end of the year to cover future pension payments owed to employees.

____

____

3. Companies' accounts are reviewed by an external auditor who must certify that these accounts present a fair and true view of the company's affairs.

____

____

4. The company which wants to report lower tax income will have to report lower earnings to shareholders.

____

____

5. The Finance Minister is to make a speech on the 15th December.

____

____

6. The annual report is to be prepared by the 20th December.

____

____

7. Accelerated depreciation methods reduce the taxable income in the early years of the productive life of the assets, but taxes must be paid in the future.

____

____

8. The company is to pay interest on the loan by quarterly installments.

____

____

Task 6. Translate the sentences into Russian. Pay attention to the Negative Prefix Mis-

1. If the credit manager acting on the basis of misleading information gives trade credit, he may not receive payment and may have to write the transaction off as a loss.

____

____

2. Generally accepted accounting principles require that the financial statements should be free from material misstatements

____

____

3. Mis-sent items are cheques sent by error to the wrong bank for payment.

____

____

4. Internal auditors are employees of the company and they can easily find out the frauds and any misrepresentation.

____

____

5. Misdelivery includes both delivery to the wrong address and delivery of goods damaged by the transport organization.

____

____

6. Mismatch is a situation in asset-liability management when interest- earning assets and interest expense liabilities do not balance.

____

____

7. Misrepresentation is an untrue statement of fact.

____

____

Task 7. Use the right variant.

1. She (has to, must) leave home early to get to the office in time. The traffic is heavy.
2. Tell her that she (must, has to) be here at six. That's the boss's instruction.
3. Office manager: Employees (have to, must) be at their desks by 9.00.
4. The Sellers (have to, are to) deliver the merchandise by 29th September.
5. This report (has to, is to) be presented by the year-end.
6. - When does the plane arrive in Moscow?
   - It (is to, has to) land at 5 o'clock.
7. The auditor's opinion (is to, has to) be presented on the 1st of December.
8. All the auditing firms (have to, are to) plan their audits in advance.
9. All the bookkeepers (are to, have to) adhere to the generally accepted accounting principles.
10. To obtain a loan the company (is to, has to) provide collateral.

Communication in Business. Talking at work.

Task 1. Read the mini – dialogue and dramatize it.

- Have you finished that work?
- Not yet.
- Now long will it take you?
- A couple of hours.
- This statement is to be seen by the chief accountant.
- Don't worry. I'll hand it to him the moment I am through with it.

Task 2. Match the phrases (1 – 5) and the replies (A – E) on it.

1	You would like to put an end to a long conversation with a colleague.		A	I'm sorry. I have dialed the wrong number
2	What would you say if you dialed the wrong number?		B	Hello. This is Mr. Black's line. May I take a message for him?
3	You answer the phone at someone else's office and you take a message for your colleague from the caller. What would you say?		C	Mr. Hardy, please excuse me for not getting back to you earlier. I was in a meeting (out of town, etc)
4	You do not understand a particular word or expression. Ask your colleague to explain it to you.		D	Well...excuse me. I've got to go- Listen, let's talk later. I've got to finish something on my desk.
5	You are returning a call to MichaelHardy. You have to apologize for not calling him until now.		E	Excuse me, I didn't catch that…

UNIT 7. Business letters.

7. 1. ThestructureofBusinessletters.

(1) **GovernmentofCanada**

(1 - *шапкаписьма:*большинствописемпишутсянабланках, гдеужеестьназвание, адрес, номерателефонов фирмы и прочие данные.

(2) **Office of the Chairman**
Public Service Commission
Ottawa, Ontario
KIAON7
(2 – внутренний адрес: адрес того, кому предназначено письмо, размещается вверху слева)

(3) **Attention: P.Smith**
(3- строка: Внимание (необязательно): в тех случаях, кода письмо отправляется на фирму, но адресовано кому-то лично. Часто пишется на конверте в нижнем левом углу)

(4) **December 8, 2014**
(4- дата: обычно пишется следующим образом: March 1, 2014 или 1 March 2014)

(5) **Dear Sir,**
(5 –за приветствием стоит двоеточие или запятая)

****

****

(6) **Yours sincerely,**
(6 –обычноеокончание:
Yours sincerely, Yours faithfully, Yours truly)

A. Robertson

(7) **A. Robertson**
Director
GeneralServiceDivision
(7- подпись, расшифровка подписи, должность, адрес следуют друг за другом в строку в левом либо в правом углу письма)

(8) **AP/CL**
(8 – посылочные инициалы указываются на тех, кто писал (переводил) письмо и/или печатал его)
(9 **Encl.**
(9– если к письму прилагаются какие-то материалы (реклама, прейскуранты и др.), то об этом упоминается после посылочных инициалов)
(10 **cc: D.Dube**
(10 – указания на адресатов копий письма даются в самом конце)

Task 1. Read the phrases. Choose the right place where these phrases are in the letter:
A - at the beginning
B - at the end

A	B	feel free to contact
A	B	as soon as possible
A	B	please don’t hesitate
A	B	I am contacting you for the following reason...
A	B	as you may recall
A	B	in response to
A	B	I amenclosing ...
A	B	this is to inform you

A	B	I would be happy to have an opportunity to work with your firm.
A	B	In reply to your request, ...

Task 2. You are going to make a business trip to Edinburg. Send a letter to firm Black & Co, to Mr. Henry Smith to the address: 10 Garden St.; tell him about your arrival (date, flight number, time of arrival) and ask him to meet you at the airport.

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7.2. **InquiryLetter. (sample)**

Pet Products Ltd.
180 London Road
Exeter EX4 4JY
England

25th February, 2014

Dear sir,
We read your advertisement in the ‘Pet Magazine’, of 25th December. We are interested in buying your equipment for producing pet food. Would you kindly send us more information about this equipment:

-price (please quote CIF Odessa price)
-dates of delivery
-terms of payment
-guarantees
-if the price includes the cost of equipment installation and staff training

Our company specializes in distributing pet products in theUkraine. We have more than 50 dealers and representatives in different regions and would like to start producing pet food in Ukraine. If your equipment meets our requirements, and we receive a favourable offer, we will be able to place a large order for your equipment.

Your early reply would be appreciated.

Yours faithfully,

V. Smirnov

V. Smirnov
Export-Import Manager

Task 1. Write the inquiry letter to the English company:

- сообщите, где Вы прочитали рекламу о производимых этой компанией мужских костюмах (men’ssuits);
- напишите, что Вы хотели бы закупить партию мужских костюмов в количестве 200 штук;
- узнайте их стоимость на условиях поставки CIF Одесса;
- сообщите в письме, что, если Вас устроят цена и качество костюмов, Вы в дальнейшем сможете делать большие заказы;
- попросите дать ответ как можно скорее.

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7.3.LetterofOffer. (sample)

Письмом-предложением поставщик (theSupplier) обычно отвечает на письмо-запрос. Отвечая на общий запрос, он благодарит за проявленный интерес и обычно прилагает прейскуранты (pricelists), каталоги (catalogues) или условия типового договора (TypicalContact). Ответ на специальный запрос предусматривает ответы на все вопросы потенциального клиента.

Структура письма-предложения

1. Повод написания
2. Ответы на вопросы потенциального заказчика.
3. Дополнительные предложения.
4. Выражение надежды на заказ.

Отвечая на вопросы, следует дать точное описание товара, по возможность сопроводить его фотоматериалами и/или рисунками и/или образцами *(samples).*При определении цены *(price)* учитываются возможные скидки *(discounts).* Отдельно решаются вопросы расходов на упаковку(packing),транспортных расходов(transportationcosts),условий поставки(termsofdelivery)и оплаты(termsofpayment).

Письма-предложения посылают также без предшествующего запроса, если поставщик желает привлечь внимание потенциальных клиентов или найти новых заказчиков на конкретные продукты (specialproducts)или их ассортимент (range).Твердое предложение (firmoffer)предусматривает особые условия, например, конечный срок (deadline)получения заказа и систему скидок в зависимости от количества товара и других условий.

Mr. Fred North
Purchasing Manager
Broadway Autos

November 11, 2014.

Dear Mr. North,

Thank you very much for your enquiry. We are of course very familiar with your range of vehicles and are pleased to inform you that we have a new line of batteries that fit your specifications exactly.
The most suitable of our products for your requirements is the Artemis 66A Plus. This product combines economy, high power output and quick charging time and is now in stock.
I enclose a detailed quotation, specifications and delivery terms. As you will see from this, our prices are very competitive. I have arranged for our agent Mr. Martin of Fillmore S. A. to deliver five of these batteries to you next week, so that you can carry out the laboratory tests. Our own laboratory reports, enclosed with this letter, show that our new Artemis 66A Plus performs as well as any of our competitor’s product and, in some respects, outperforms them.
If you would like further information, please telephone or telex me: my extension number is 776.

Or you may prefer to contact Mr. John
Martin of Fillmore S.A. in M ------------- : his telephone number is
01 77 99 02.
I look forward to hearing from you.

Yours sincerely,
Fred Stock
Fred Stock

Task 1. Read the telephone conversation between the client and the supplier. Translate it into Russian.

- ***Sundel, Electrotech Sales Manager. Can I help ypu?***
- ***Good afternoon, Mr. Sundel. This is Mr. Hart from Santina Hotel speaking.***
- ***Have you got any refrigerators IPD Modal 245?***
- ***Yes, we have, but we have had a lot of orders for this modal.***
- ***What is its price?***
- ***Its retail price is 460 dollars per unit.***
- ***What is the discount for a lot of 100 units?***
- ***Usually we give a 5 % discount..***
- ***Is there a discount if I pay cash?***
- ***I am not sure. I should consult with our Financial Manager.***
- ***What is the minimum time for delivery?***
- ***A month.***

Task 2. Write the letter of offer to the firm to order 50refrigerators.

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7.4. **Reminder Letter and Payment (sample).**

Часто деловые партнеры осуществляют свои взаиморасчеты чеками в соответствии с условиями платежей. Иногда оплата в срок не производится, и необходимо напомнить должнику о неоплаченном счете. Первое письмо-напоминание пишется в дружеском тоне. Однако если в ответ на это письмо платеж все еще не произведен, то кредитор пишет снова в более твердом тоне.

Carsons Inc.
Bay Avenue
San Francisco

July 23, 2014

Dear Mr. Carsons:

According to our records payment of our invoice No. 3823, sent to you in April, has not yet been made.

As specified on all our estimates and invoices our terms of payment are 30 days. Your invoice has now been outstanding for 90 days. In the case of unsettled debt of this duration it is our company policy to take legal action.

We would naturally prefer not to have to go so far. Would you please send us a check by return. In case you have lost or mislaid the original I am enclosing a copy of our invoice.

We look forward to receiving your payment by return.

Yours sincerely,
Pierre Lacoste
Pierre Lacoste
Credit Controller

Task1. You made the contractin which the form of payment is L/C (Letter of Credit). Ask the partner questions according to the scheme.

- ***Whether the L/C is available for one or several shipments.***
- ***The amount of the L/C in sterling or a foreign currency.***
- ***The expiry date.***
- ***The name and address of the exporter.***
- ***The type of L/C (Revocable or Irrevocable).***
- ***Shipping details, including whether transhipmentsare allowed. Also recorded should be the latest date for shipment and the names of the ports of shipment and discharge.***

Task2. Translate the English statements into Russian

1. ***An accountant is a man hired to explain to you that you didn't make the money you did.(Anonymous)***

   ____

   ____

2. ***A bargain is something you have to find a use for once you have bought it. (Benjamin Franklin (1706—1790), American statesman, scientist, and philosopher)***

   ____

   ____

3. ***Public money is like holy water. Everyone helps himself.(Italian proverb)***

   ____

   ____

4. ***Economics is a subject that does not greatly respect one's wishes. (Nikita Khrushchev (1894—1971), Russian statesman)***

   ____

   ____

5. ***It makes no difference whether you think you can, or you think you can't. You will. (Henry Ford (1863—1947), U.S. automobile manufacturer).***

   ____

   ____

Task3. Fill in the table paying attention to the phrases with numbers.

twenty three point seven per cent	***An annual rate of interest of*** ____________________
____________________________________ ____________________________________	***The list price is 61, 558***
one million seven hundred and fifty three thousand	***Profit before interest and tax of*** _______________ ***pounds***
seventeen hundred and ninety-five	
six hundred and fifty three million	________________***operating profits***
____________________________________ ____________________________________	***31 March 2014***
four point two two	***Total interest charges of***

	___________________ ***pounds***
______________________________________ ______________________________________	***A handling charge of 1 ½ %***
three o five stroke nineteen G	***Invoice No. 305/19G***
one and a quarter per cent	***A handling charge of*** **_______________**
___________________________________ ___________________________________	***A gross profit 17,5 %***

Task 4. Read the letter of Inquiry (1) and the Reply on it. Write the Reply on Inquiry Letter(2).

***Inquiry*(1):**

Please send your catalogue and charge my AMEX # 667589980 expiry date august 15, 20 —, regards Hanson, Johnson oil, Brisbane, Australia

YOUR REPLY: Thank you for your inquiry. We are sending you our catalogue. We have debited your American Express card $50 US. The $50 will be discounted from your purchase. Please pet in touch with me ('name') if you have any queries.

***Inquiry*(2):**

Please quote you best DDP (direct delivery price) and shipping date for 10 screen protectors, as advertised in High Life magazine. As far as we know there are no restrictions on importing these into Japan.

YOUR REPLY: ____
____
____

UNIT 8. The contract.

Task 1.Read the Contract between Continental Equipment and Victor Klimenko (the representative of TST Systems) for the supply of processing equipment. Here are some clauses of this contract. Translate it into Russian.

Brighton, England

April 10, 2014

Continental Equipment Pic, Brighton, England, hereinafter referred to as “the Seller”, on the one part, and TST Systems Ltd., Kiev, Ukraine, hereinafter refer- erred to as “the Buyer”, on the other part, have concluded thepresent Contract as follows:
Contract as follows:

1. *SubjectoftheContract*

1.1. The Seller has sold and the Buyer has bought the machinery, equipment, materials, and services (“Equipment”) being an integral part of this Contract.

2. *Prices and Total Value of the Contract*

2.1. The Total Contract Value is as follows:

Equipment and engineering FOB U.K. port + documentation £______________________
Supervision, start-up andtraining £______________________
Spare and wear parts £______________________
Freight£______________________
Total price CIF Odessa £______________________
Discount £______________________
Total Contract Value______________________

2.2. The prices are understood to be CIF Odessa including cost of packing, marking, loading on board a ship, stowing and fastening the eqipment in the hold, and the cost of the materials used for this purpose.

2.3. The prices are firm for the duration of the Contract and shall not be subject to any revision except on account of any mutually agreed changes or modifications to equipment specification and/or quantities to this Contract.

3. *Time of Delivery*

3.1. The equipment of the present Contract is to be delivered within two (2) months from the date of opening the Letter of Credit specified in Clause 4.1 of this Contract.

3.2. The delivery date is understood to be the date of the clean Bill of Lading issued in the name of the Buyer, destination Odessa, Ukraine.

4. *Term of payment*

4.1. Within thirty (30) days from the date of signing this Contract, the Buyer is to open in favour of the Seller an irrevocable confirmed Letter of Credit with CityBank, London, for hundred per cent (100%) of the total contract value. The Letter of Credit is to be valid for three (3) months.

4.2. Payment from this Letter of Credit at the rate of hundred per cent (100%) of the total contract value is to be effected in GB pounds against the following shipping documents:

4.2.1. Original Bill of Lading issued in the name of the Buyer, destination Odessa, Ukraine.
4.2.2. ShippingSpecification.
4.2.3. Certificate of Quality.
4.2.4. Certificate of Origin.
4.2.5. Packing List.
4.2.6 Insurance Policy.

5. *Technical Documentation*

5.1. Within five (5) days from the delivery date the Seller shall send two (2) sets of the technical documents to the address of the Buyer.

5.2. All instructions on the drawings are to be in English.

6.Guarantee of the Quality of the Equipment.

6.1. The guarantee period is twelve (12) months from the date of the start-up of the equipment, that is reflected in an appropriate Act signed by the representatives of the Parties to the present Contract, but not more than eighteen (18) months from the date of delivery of the equipment.
6.2. If the equipment proves to be defective or faulty during the guarantee period, the Seller has at its expense at the choice of both Parties either to remedy the defects or to replace the faulty equipment with new equipment of good quality which is to be delivered without delay to the port of delivery.

7. Packing

7.1. The equipment is to be shipped in export sea packing suitable for the type of equipment delivered. Packing should also be suitable for transshipment in transit and reasonable long storage of the equipment.
7.2. Each container is not to exceed the following dimensions: length = 2,500 mm, width = 2,500 mm, height = 2,500 mm.
7.3. The Seller is responsible to the Buyer for any damage to tequipment resulting from inadequate packing of the equipment.

8. Marking

8.1. All the containers are to be marked on three (3) sides. Each container should bear the following markings made in indelible paint (in Russian and English):

Contract No.
Seller: Continental Equipment Pic (Address)
Buyer: TST Systems Ltd. (Address)
Railway Station of Destination: Kiev

Container No.:
Gross weight: __ kg
Net weight: ___kg
Case dimentions in cm (length x width x height)

8.2.If a case requires special handling it should bear additional marks: “Fragile”, “Top” or “This side up”, etc.

9. *Shipping Instructions and Notifications*

9.1.Within twenty-four (24) hours after shipment, the Seller is to inform the Buyer by fax regarding the date of shipment,theBill of Lading number, number of containers, their weight, the vessel name.

10. *Insurance*

The Seller is to take care of and cover expenses for insurance of the equipment under the Contract from the moment of its dispatch up to the moment of its arrival at theport of Odessa.

11. *Sanctions*

11.1. In the event of delay in delivery of the equipment the Seller is to pay the Buyer a penalty at the rate of 1.0% of the total contract value for every week of delay. However, the total amount of penalty for delay in delivery is not to exceed 10% of the total contract value.

11.2. While calculating penalty for delay, the amount of days comprising over half of a calendar week is considered to be a full week.

12. *Force Majeure*

12.1. The Parties are released from their responsibility for partial or complete non-execution of their liabilities under the Contract should this non-execution be caused by the force majeure circumstances including, but not limited to: fire, flood, earthquake, and if these circumstances have had a direct damaging effect on the execution of the present Contract.

12.2. The Party which is unable to fulfil its obligations under this Contract is to inform the other Party within ten (10) days from the beginning of force majeure circumstances.

13. *Arbitration*

13.1. The Seller and the Buyer will take all possible measures to settle amicably any disputes or differences which may arise out of the present Contract or in connection with it.

13.2. If the Parties do not come to an agreement, all the disputes and differences are to be submitted for Arbitration in Stockholm, Sweden, in accordance with the rules and regulations of the Chamber of Commerce in Stockholm and applying the substantive laws of Sweden.

14. *Other Terms*

14.1. The Seller upon written consent of the Buyer shall be permitted to substitute equipment of comparable quality and conforming to the technical requirements for any item of equipment thatmay not be available for one reason or another.

14.2. Any changes, amendments or supplements to the terms and conditions of this Contract shall be valid only if set forth in a written document duly signed by authorized representatives of both Parties to the present Contract.

14.3. After the Contract has been signed all the preliminary agreements, discussions and cor-respondence between the Parties concerning this Contract are to be considered null and void if con-flicting with this Contract.

14.4. The Contract becomes effective and comes into full force from the date of signing.

15. *Legal Addresses of the Parties*

SELLER (ПРОДАВЕЦ): Continental Equipment Plc 9 North Road Brighton BN 1 5JF England for and on behalf of the Seller (отимениипопоручениюПро-давца) *Alfred Rogers* AlfredRogers Chairman(Президент)	BUYER(ПОКУПАТЕЛЬ): TST Systems Ltd. P.O.Box 171 ' Kiev 253100 Ukraine forandonbehalfoftheBuyer(отимениипопоручениюПокупателя) ВикторКлименко CommercialDirector(Коммерческийдиректор)

Task 2. Translate the phrase into English:

1. Предмет контракта и общая сумма контракта;

____

2. быть неотъемлемой частью контракта;

____

3. сопровождение и пуск оборудования;

____

4. запасные части оборудования;

___

5. товары, поставляемые согласно настоящему контракту;

___

6. цена остается неизменной на протяжении всего срока действия контракта;

___

7. место назначения указано в коносаменте;

___

8. грузоотправитель и грузополучатель;

___

9. товары должны быть отправлены (tobeshipped) из порта с первым же судном (bythefirstvesselavailable);

___

10. срок поставки и дата поставки;

___

11. товары должны быть поставлены в течение шести месяцев с момента оплаты;

___

12. обстоятельства непреодолимой силы;

___

13. контракт становится действительным с момента его подписания;

___

Task 2. Read the description of the basic contract conditions. Define the type of the basic contract conditions. Fill the table.

Description of the basic contract conditions.	**The type of the basic contract conditions**
The term of delivery in accordance with which the Seller pays for transportation and insurance of goods until they arrived at the ship and the Buyer pays for loading the goods;	___ ___ ___ ___
The term of delivery in accordance with which the Seller pays for transportation and insurance of goods to the point of loading and their shipment on board a ship;	___ ___ ___
The term of delivery in accordance with which the Seller pays for loading and transporting goods but the Buyer pays the insurance costs once the goods have been loaded;	___ ___ ___
The term of delivery in accordance with which the Seller pays for transportation	___ ___

to the port of destination, costs of loading and arranges marine insurance of the goods for the time of transportation.	____

2.2 Ключ для оценки практического задания

Оценивание каждого задания:

Действия	**Оценка**
Обучающийся выполнил задачу в полном объеме, т.е. формулы применены правильно, расчет выполнен без арифметических ошибок, сделаны правильные выводы по результатам решения задачи.	5
Обучающийся верно применил формулы, но неверно рассчитал показатели (арифметические ошибки), сделаны правильные выводы по результатам решения задачи.	4
Обучающийся не верно применил формулы, расчет выполнен без арифметических ошибок, сделаны правильные выводы по результатам решения задачи.	3
Обучающийся не верно применил формулы, расчет выполнен с арифметическими ошибками, сделаны не правильные выводы по результатам решения задачи или отсутствует решение	2

2.2.1 Вопросы для подготовки к дифференцированному зачету по дисциплине СГЦ.02 Иностранный язык в профессиональной деятельности для обучающихся специальности 40.02.04 Юриспруденция.

1. Что такое экономика.
2. О чём бухгалтерия.
3. Регистрация сделок.
4. Бухгалтерский учет.
5. Действующие стандарты МСФО (IAS и IFRS).
6. Основные этапы трансформации бухгалтерской отчетности по российским стандартам и МСФО.
7. Финансовая отчетность в формате МФСО, отличия от российской бухгалтерской отчетности.
8. Балансовая таблица. Счёт прибылей и убытков.
9. Учётный цикл. Ошибки в бухгалтерии.
10. Валютные операции и отчетность в бухгалтерском учете.
11. Правила бухгалтерской отчетности.
12. Специальные журналы. Скидки. Уточнения.
13. Таблица счетов.
14. Финансовые отчёты. Учётный период.
15. Балансовый отчет.
16. Отчет о прибыли.
17. Товарно-материальные ценности. Возвраты проданного товара и скидки.

18. Текущие и фиксированные активы.
19. Текущие обязательства и долгосрочные пассивы.
20. Оборотный капитал.
21. Налогообложение.
22. Отчет об изменениях в финансовом положении.
23. Типы собственности.
24. Корпорации.
25. Виды акций.
26. Аудит. Типы отчетов аудиторов.
27. Партнерство.
28. Введение в маркетинг и рекламу.
29. Планирование маркетинговой стратегии.
30. Методы маркетинга и рекламы

СПИСОК ИНФОРМАЦИОННЫХ ИСТОЧНИКОВ

Переченьрекомендуемыхучебныхизданий,Интернет–ресурсов,дополнительной литературы:

Основная литература:

1. Planet of English. Учебник английского языка для учреждений профессионального образования Безкоровайная Г.Т., Койранская Е.А., Соколова Н.И., Лаврик Г.В.— Москва: ОИЦ «Академия».2017. — 254 с.
2. English for Colleges=Английский язык для колледжей : учебное пособие / Т.А. Карпова. — Москва : КноРус, 2017. — 288 с. — СПО. — ISBN 978-5-406-05722-3.www.book.ru
3. Английский язык : монография / В.В. Левченко, Л.Н. Кондратюк, О.В. Мещерякова, А.Ю. Широких. — Москва : Русайнс, 2017. — 215 с. — ISBN 978-5-4365-2040-7.www.book.ru
4. English for Colleges=Английский язык для колледжей : учебное пособие / Т.А. Карпова. — Москва : КноРус, 2016. — 281 с. — СПО. — ISBN 978-5-406-05137-5.www.book.ru

Дополнительная литература (в том числе периодические издания):

1. English for Colleges=Английский язык для колледжей : учебное пособие / Т.А. Карпова. — Москва : КноРус, 2016. — 281 с. — СПО. — ISBN 978-5-406-05137-5.www.book.ru
2. Английский язык для экономических специальностей : учебник / А.П. Голубев, И.Б. Смирнова, Н.А. Кафтайлова, Е.В. Монахова. — Москва : КноРус, 2016. — 400 с. — СПО. — ISBN 978-5-406-03119-3.www.book.ru
3. Украинец И.А. / Иностранный язык (английский) в профессиональной деятельности. Российский государственный университет правосудия, 2015. - 46 стр. - ISBN978-5-93916-454-2.www.book.ru
4. Английский язык. Учебное пособие. Агабекян И.П. — Москва: «Феникс» 2015. — 318 с.
5. English for Colleges=Английский язык для колледжей : учебное пособие / Т.А. Карпова. — Москва : КноРус, 2015. — 281 с. — СПО. — ISBN 978-5-406-04298-4.www.book.ru

Информационные справочно-правовые системы:

1. КонсультантПлюс –http://www.consultant.ru/

Интернет–ресурсы:

1. www.book.ru
2. www. znanium.com