

МИНИСТЕРСТВО ОБРАЗОВАНИЯ САРАТОВСКОЙ ОБЛАСТИ
ГОСУДАРСТВЕННОЕ АВТОНОМНОЕ ПРОФЕССИОНАЛЬНОЕ
ОБРАЗОВАТЕЛЬНОЕ УЧРЕЖДЕНИЕ САРАТОВСКОЙ ОБЛАСТИ
«СЕЛЬСКОХОЗЯЙСТВЕННЫЙ ТЕХНИКУМ ИМ.К.А.ТИМИРЯЗЕВА»

УЧЕБНОЕ ПОСОБИЕ

по дисциплине «Иностранный язык (английский)»

для специальности

38.02.01 «Экономика и бухгалтерский учет (по отраслям)»

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ВВЕДЕНИЕ

Учебное пособие написано в соответствии с Программой учебной дисциплины - "Английский язык", и предназначен для студентов, специализирующихся в области бухучета.

Мотивацией при овладении иностранным языком служит профессиональная потребность студента, готовящего стать высококвалифицированным специалистом со знанием иностранного языка. Предлагаемое учебное пособие по английскому языку для практических аудиторных занятий и самостоятельной работы ставит своей целью формирование навыков различных видов чтения профессионально - ориентированных текстов среднего уровня сложности, изучение студентами специальной, узкопрофессиональной лексики, закрепление и развитие языковых навыков и умений, развитие умений сделать устное высказывание по предложенной тематике, воспринимать английскую речь на слух, вести беседу на английском языке на повседневные и профессиональные темы.

На современном этапе развития общества, углубления и расширения международных связей и контактов во всех областях науки, техники и экономики, а также дальнейшего сотрудничества специалистов, практическое владение иностранными языками, и в частности, английским приобретает большое значение.

Следовательно, основная цель обучения: сформировать практическое владение иностранным языком как вторичным средством письменного и устного общения в сфере профессиональной деятельности.

В процессе достижения этой цели реализуются образовательные и воспитательные задачи обучения языку входящие в состав программы гуманитаризации среднего специального образования.

Учебное пособие из 6 разделов, в основе которых лежит система взаимосвязанных заданий и упражнений по данному уроку, активизирующих такие виды речевой деятельности, как чтение, говорение и письмо.

Текстовый материал позволяет использовать разноцелевое чтение, что способствует развитию у обучаемых различных практических навыков и умений. При отборе текстов учитывался их информативный и познавательный характер.

Упражнения в большинстве своем носят коммуникативный характер. Весь программный грамматический материал систематизирован и представлен в учебнике по нарастающей сложности. Задания по развитию навыков письма включены во все разделы т.к. письмо рассматривается как средство обучения и реализуется в упражнениях, предназначенных для обучения различным видам деятельности.

Ознакомление с грамматическим материалом осуществляется с помощью кратких, выделенных в рамках, грамматических правил. Следующий за правилами блок упражнений нацелен на формирование у студентов грамматических навыков на основе изученной лексики.

Лексический материал включает наиболее частотные общеупотребительные слова и термины. При этом обучение лексическим средствам дифференцируется в зависимости от характеристик слов и трудностей овладения ими, что находит отражение в системе упражнений.

Учебное пособие имеет практическую направленность, содержание которого будет способствовать профессиональному развитию личности.

REVISION 1.

1. Make up situations using the sentences.

1. I have found the dictionary.
2. I shall buy one of the newspapers.
3. Did you enjoy the story?
4. When did it take place?

2. Tasks.

1. Ask your classmates how we can spend our summer holiday.
2. Tell the students what kind of transport you may get to the college.
3. Say what you usually do after classes.
4. A boy has come into your classroom. Ask the neighbour who he is.
5. You gave your friend an interesting book to read. Ask him (her) if she (he) liked it or not.
6. You have visited your friend , who has a new flat. Tell about your impressions.

3. Give the three forms of the verbs.

to look-	to correct-	to enter-
to serve-	to decide -	to prepare-
to arrive-	to repeat-	to defend-
to thank-	to shout-	to decorate -

4. Describe how your family spends Sundays.

5. Read and correct, giving facts to show what is wrong.

1. You never help your mother in her housework.
2. It is always cold and dry in summer.
3. Your friend does not ski or skate.
4. Your friend has no hobby.
5. Your classmates are not active.

6. Read the sentences and say which actions were done first.

1. I had to buy a new pen because I had lost the old one.
2. The last electric train had gone when we got to the station.
3. He visited the places where he had fought during the Great Patriotic War.
4. After I had left for work I remembered that I had forgotten to ring you up.
5. We had collected our things and got into the bus before it started raining.

2. FAIRS AND EXHIBITIONS (ВЫСТАВКИ И ЯРМАРКИ).

Занятие 2.1.

Subject: Fairs and Exhibitions.

Grammar: The Passive Voice (Simple Tenses).

Grammar study.

Indefinite Tenses (Passive comparison with Active).

I.

Present Simple	
Актив: show(s)/clean(s) и т.д. Пассив: to be(am,is,are) + Participle II от основного глагола. am/is/are shown/cleaned и т.д.	<i>Somebody shows us a new film every day.</i> <i>We are shown a new film every day.</i>
Past Simple	
Актив: showed/cleaned и т.д. Пассив: to be(was,were) + Participle II от основного глагола. was/were shown/cleaned и т.д.	<i>Somebody showed us a new film yesterday</i> <i>We were shown a new film yesterday.</i>
Future Simple	
Актив: shall/will show, clean и.т.д Пассив: to be(shall /will be shown) + Participle II от основного глагола shall/will be shown cleaned и.т.д.	<i>Somebody will show a new film tomorrow.</i> <i>We shall be shown a new film tomorrow.</i>

II.

Indefinite Tenses (Passive)

Утвердительные предложения			I	am	much spoken about.	
			We	were	much spoken about.	
			They	will be	much spoken about.	
Отрицательные предложения.			I	am not	much spoken about	
			we	were not	much spoken about.	
			They	will not be	much spoken about.	
Вопросительные предложения.		Were	we		much spoken about?	
		Were	we		much spoken about	or little?
	Who			was	much spoken about?	
	When	were	they		much spoken about?	
			We	were not	much spoken about,	were we?
			We	were	much spoken about	weren't we?

Notes: Форма глагола Passive Voice выражает действие, которое совершается не подлежащим, а направлено на него. 2. Существительное или местоимении, обозначающее истинного деятеля, вводится в предложение предлогом by .

Grammar exercises.

1. Change the sentences according to the model:

Model: **Thousands of people visit this museum every year.**
This museum is visited by thousands of people every year.

- 1) To keep the documents in this room.
- 2) This library receives many books.
- 3) To build many shops in our city every day.
- 4) To make butter from milk.

2. Ask questions according to the model:

Model: **Breakfast is served early here. (when).**
When is breakfast served here?

- 1) They are taught two foreign languages. (what foreign languages).
- 2) This journal is published in New York. (where).
- 3) She is sometimes given orders. (how often).
- 4) Peter is highly paid. (by whom).
- 5) The library is closed late. (when).
- 6) We are not invited to their parties. (who).

3. Write the sentences according to the model:

Model: **Books - sell - in that bookshop.**
Books are sold in that bookshop.

- 1) We - pay - twice a month.
- 2) Coffee - serve - in the morning.
- 3) Meetings - hold - in that hall.
- 4) Tickets - usually - book - in advance.

4. Answer the questions according to the model:

Model: **Does anyone ever invite him?**
Yes, he is invited regularly.

- 1) Does anyone ever take her to the cinema?
- 2) Does anyone ever do it?
- 3) Does anyone ever sharpen these knives?
- 4) Does anyone ever open the windows?
- 5) Does anyone ever take him home?

5. Read and translate the text.

Fairs and exhibition.

Every year a lot of international, national and specialized exhibitions and fairs are held in different countries of the world. The number of countries and companies who take part in them is growing from year to year.

The display during these exhibitions includes a wide range of exhibits which show the latest achievements in different fields of industry, science and agriculture of many countries.

Usually fairs and exhibitions are crowded with visitors who show much interest in the exhibits on display.

At international and national exhibitions commercial centers are established where participants can negotiate the sale and the purchase of different goods.

Every exhibition is also a method to advertise products. Fairs and exhibitions are usually held under various mottoes: people and progress, peace and progress through economic cooperation and so on.

International fairs and exhibitions pave the way for the consolidation of friendship among countries and nation.

Vocabulary notes.

specialized – специализированный

fair- ярмарка, выставка

to take part – принимать участие

scope – размах

achievement – достижение

science- наука

agriculture – сельское хозяйство

participant – участник

to negotiate – вести переговоры

sale – продажа

to advertise – рекламировать

various – различные

motto – девиз

to pave the way – прокладывать путь.

Speech exercises.

6. Say what you have learned about:

1. different kinds of exhibitions. 2. the business side of fairs and exhibitions.

7. Think and answer.

1. Why are exhibitions and fairs growing in size and scope from year to year?

2. Why do we say that every exhibition is a good method to advertise different goods?

3. Why do fairs and exhibition pave the way for the consolidation of peace and friendship among nation?

4. What is the purpose of arranging exhibitions and fairs?

Занятие 2.2.

Grammar: The Passive Voice (continued)

Subject: Fairs and Exhibitions (dialogue).

Grammar Practice (continued).

1. Translate the sentences into Russian and ask as many questions as possible.

1. The delegation was headed by the Minister of Foreign Affairs.
2. I wasn't told about your decision.
3. The film is much spoken about.
4. The book is often referred to.
5. He's offered a good job.

2. Make the verbs in the following sentences passive:

1. He published the book last year.
2. We use these clothes only on special occasions.
3. They will give you an answer in some days.
4. They showed her the easiest way to do it.
5. We have looked for the telegram everywhere.
6. They will have finished the work by twelve.
7. The students can do this exercise without any difficulty.
8. A number of reporters will meet the professor at the airport.
9. The government will introduce new measures against economic crime.

3. Use the verbs in brackets in the required passive form.

1. The first contract for the sale of trucks (*to sign*) in 1999.
2. New joint ventures (*to set up*) next year.
3. Your draft contract must (*to study*) carefully before the final stage of the transaction.
4. The case (*to try*) in crown court three years ago,
5. Applicants for government posts always thoroughly (*to investigate*) before being appointed.
6. They (*to imprison*) for seven months.
7. His claim (*to disallow*) on the ground that he had not paid his payment.
8. A good job (*to promise*) to me yesterday.
9. The press (*to fell*) the news about this investigation.
10. The goods should (*to pay*) for in cash.
11. All the payments must (*to make*).

4. Read the dialogue.

Last month Stepanov, an engineer from Russia, had instructions to visit an exhibition of electronic equipment which was held at Olympia in London. His company was interested in purchasing computers of the latest model. The model R 800 computer of Wilson & Co attracted Stepanov's

attention. After he had seen the computer in operation he got in touch with Mr. Adams, the Sales Manager of the company, to start talks for purchase of computers.

Stepanov: Good morning, Mr. Adams. Here is my card.

Adams: Good morning. I'm glad to meet you. How do you like our stand? **Ste-**

panov: Oh, it is really interesting. We've had a happy chance to see your latest achievements in electronic industry. I must say you've made much progress in this field.

Adams: Glad to hear that.

Stepanov: Mr. Adams, your stand – attendant has just shown me the Model 800 computer in operation . Is it for sale?

Adams: Certainly. It's an up-to-date model. It was introduced into the world market six month ago and since then it has been a great success. So I am not surprised you got interested in it.

Stepanov: Yes. I was impressed by its efficient performance and the design.

Adams: The computer meets the highest world standards.

Stepanov: But as you know, Mr. Adams, to buy a computer is only half the business. You must have your own operators and programmers to operate the equipment. I'd like to know if it possible to send our specialists here so that they could get good training at your plants.

Adams: No problems to arrange it.

Stepanov: Fine. As soon as I come back to Moscow we'll send you our enquiry.

Vocabulary notes.

to attract attention – привлекать внимание

to get in touch with – связаться

Sales Manager – коммерческий директор

stand – стенд

stand – attendant – стендист

up-to-date – современный

to introduced – вводить, представлять

success – успех

to be a success – пользоваться успехом

efficient – квалифицированный, производительный

finish – отделка

to be up to standard – соответствовать стандартам

to meet standards – отвечать стандартам

training – обучение , тренировка.

5. Say what you have learned about:

1. Stepanov's visit to the exhibition; 2. his talk with Sales Manager of the company.

6. Think and answer.

1. Why did the British stand impress Stepanov?
2. When was the Model introduced into the world market?
3. Did the computer meet the highest world standards?
4. Why was it very important for Stepanov to find out if their specialists could go to Great Britain to get training?

Занятие 2.3.

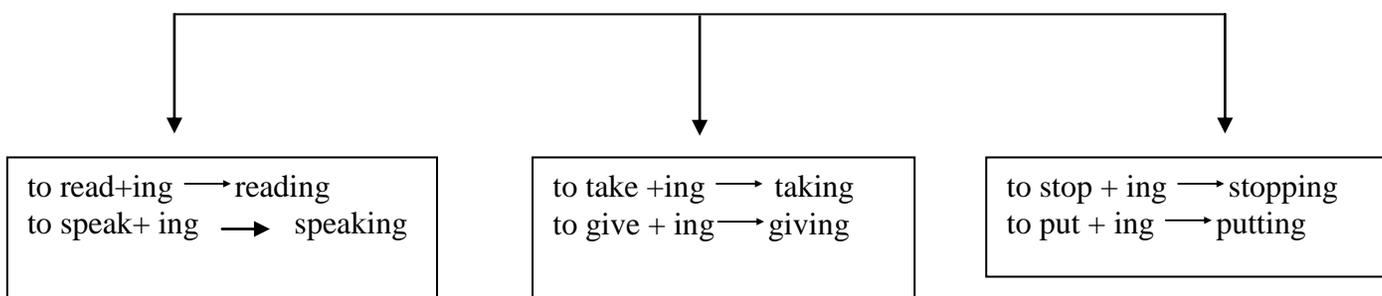
Grammar: Participle I
Subject: World Exhibitions

Grammar study.

Participle I (Причастие настоящего времени).

Participle I = инфинитив без частицы to+ -ing

Образование Participle I



В предложении причастие может выполнять функцию определения или обстоятельства .

1. определение

↓ левое

↓ правое

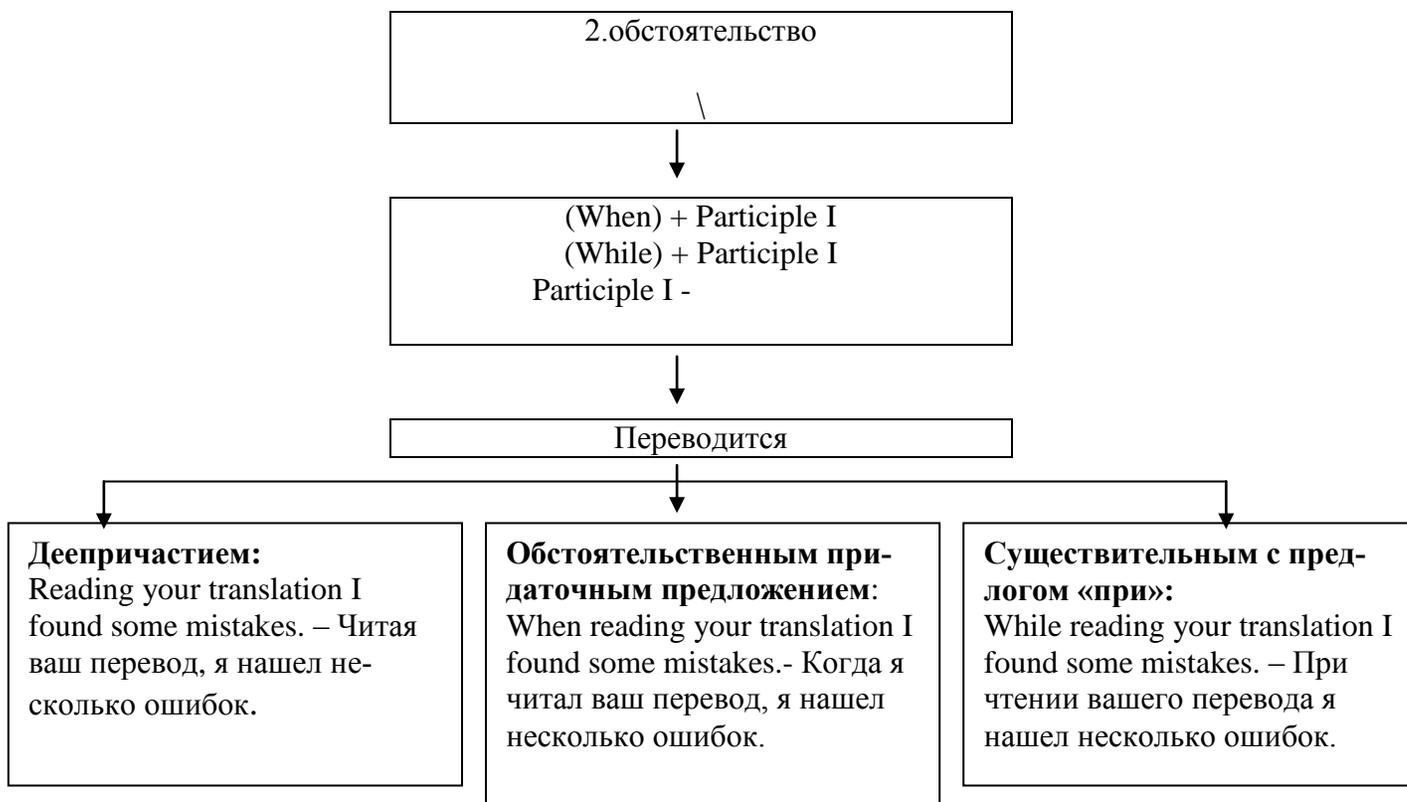
The + Participle I + существительное.

Переводится причастием, оканчивающимся на *-ущий, -ющий, -ащий, -ящий*: The sitting girl is me sister. – сидящая девушка – моя сестра.

The + существительное + Participle I.

Переводится причастным оборотом или определительным придаточным предложением:

The girl sitting in the room is my sister. – девушка, сидящая в комнате, - моя сестра.



З а п о м н и т е: Participle I – употребляется самостоятельно и для образования времен группы Continuous, являясь частью сказуемого и переводится глаголом в личной форме.

Grammar exercises.

1. Translate the participle constructions.

The financing organization, the remaining goods, the inspector examining the equipment, exhibition, showing the latest achievements, the cable advising, events providing; a growing number; attracting thousands of people; the trade partners participating in the international exhibition.

2. Replace clauses in bold type by participial constructions where possible.

1. The poster which attracted our attention advertised road – building machinery.
2. When we were signing the contract we stressed the importance of using this particular material.
3. They organize this conference and invited many businessmen from all over the world.
4. Negotiating the conditions of purchase we informed the Sellers that we needed the goods urgently.
5. When we were looking at the displays we saw some beautiful handicrafts.
6. We got in touch with the firm which produces computers.
7. We received the cable which informed us of the arrival of the goods at our port.
8. The firm sent us material which describes the manufacturing programme of Brown & Co.
9. They wrote a reply and accepted the invitation to participate in the exhibition.
10. We are now testing your machines which arrived from the manufacturing plant.

11. The firm sent us booklets which described the new method of production.
12. He was standing at the entrance and reading the advertisement.

3. Name the function of Participle I.

1. Tom spent the evening studying a contract.
2. We wrote to you giving full details of our products.
3. The discussed this point when signing the contract.
4. Send us all future orders taking into consideration these new prices.
5. The company received the leaflets giving a full idea of this new line of the products.
6. He is reading the terms of shipment and delivery.
7. The goods which arrived from Great Britain were sent to us immediately.

4. Read and translate the text.

World Exhibitions.

The first world industrial exhibition was held in London in 1851. It was a great success. It displayed exhibits of 40 participating nations and the number of visitors reached over six million.

Since then world industrial expositions have had a colorful history. Many such events have been held, some of them on a large scale. They have changed not only in size and scope, but also in character and overall purpose. Such events provided opportunities for exchanging scientific, technological and cultural achievements of the people of Europe, America, Australia, Asia and Africa.

Beginning with the early 60s, international expositions began to take new forms, trying to emphasize not technological progress, but also other aspects of life. They became festivals of industry and culture.

Fairs and exhibitions proved an opportunity to establish profitable contracts and promote mutual understanding among different nations. Russia has been host to growing number of international exhibitions.

The first international exhibition in our country was held in Moscow in 1964. Since then exhibitions have been held in other cities as well and their number has increased to a great extent. However, traditionally, Moscow is still the centre of such events.

Even in ancient Russia this city, which is conveniently located on a river, always attracted thousands of traders. The fair in those days was a highly festive occasions with colorful crowds filling the streets and much merry-making. On such days the streets were packed with traders, many of whom arrived from far-away places. Moscow has always been famous for its hospitality. Today Moscow is a regular meeting place of traders from different countries. The trade partners participating for many years in the international exhibitions which are held in Moscow and other cities of Russia appreciate the amicable atmosphere and business-like spirit of the commercial negotiations at these events.

Some of the old Russian cities along the Volga river and in Siberia such as Nizhniy Novgorod , Chelabinsk, Tobolsk and others are restoring their old fame of trading centers.

International trade is quickly growing and there is always a demand to expand the exhibition areas to provide all the participants with suitable display facilities.

Vocabulary notes.

scale – масштаб	to sponsor – организовывать, финансировать (какое – либо мероприятие)
opportunity – возможность	to locate – располагать
technological – технический	to appreciate- ценить
the early/mid/late 60 – начало/середина/конец 60-х годов	amicable – дружественный
to emphasize – подчеркивать	atmosphere – атмосфера, обстановка
emphasis – ударение, особое внимание	spirit- дух
to promote – способствовать	to expand – расширять
host – хозяин	expansion - расширение
to be host to..- принимать (гостей)	area – площадь, территория
	facilities - средства

5. Say what information the text gives about:

1. The history of the world exhibitions;
2. The international exhibitions that were held in Russia;
3. The hospitality of Moscow and Muscovites;
4. the revival of old Russian traditions;
5. the exhibition facilities that Moscow offers to participating nations.

6. Think and answer.

1. Why can most of the international expositions be called festivals of industry and culture now?
2. Why do you think fairs and exhibitions improve international relations? In what way?
3. Why do businessmen from all over the world like to participate in the fairs and exhibitions which are held in our country?
4. Why is it necessary to improve exhibition facilities from time to time?

Занятие 2.4.

Grammar: Participle I (continued)

Subject: At the international exposition

1. Read and translate the dialogue.

At the international exposition.

An exposition is being held in Vancouver, British Columbia. Here is what Ms. Baker, a hostess of the Canadian Pavilion, said about her activities.

“I am a hostess of the Canadian pavilion and basically my job to greet dignitaries and presidents of the companies and important businessmen. I usually tour the pavilion, explain to them all about the displays, show movies and then make sure that they are comfortable and well-served and show them on their way. Your pavilion is very popular with the VIPs and we often bring them here.

When I visited your pavilion I was really impressed. I’ve never been to your country as yet. Your displays are very well done and it was the first time I met Russian people and spoke with them. Truly, meeting you and visiting your pavilion has helped to cross the barrier, that unfortunate wall, which was built up. You realize that we are all human beings, all with the same feelings and desires. It was an eye opener for me”

Students are regular visitors of such events. One of them came up to the guide to share his impressions.

Student: We haven just visited your space stand featuring some models of your spaceships.

Frankly, I was amazed at the technology that is displaced here in your pavilion.

Guide: By the way, have you noticed our orbital stations which are controlled from the Earth?

Space crew can stay there for a long period of time to carry out their research.

Student: sure, your spaceships are very impressive. I even had a chance to get inside the spaceship. It was really fascinating.

At the end of the tour the guide takes a group of students to a hall which is devoted to the cultural achievements.

Student: The display showing handicrafts seem to be very popular.

Guide: yes, indeed. They always attract large crowds of visitors. Here you can see modern Russian paintings and other works of art from different parts of our large country. The hit of this display are sculptures , so small that you can see them only under a microscope.

Student: It’s incredibly. I can hardly believe it.

Guide: Have a good look at the display if you wish. Then you can go to the cinema hall to see Russian films or see our fashion show and listen to our musical groups. You can find the schedule at the entrance.

Student: Thank you very much indeed. It was a very interesting tour. We enjoyed every minutes of it.

2. Say what you have learned about:

1.the activities of Ms. Baker; 2 the visit of a group of students to a space stand; 3. the hall which was devoted to culture; 4 additional shows which were held at the exhibition; 5. the impressions of the people who visited the Russian exhibition.

3. Act out the scenes at the exposition.

Занятие 2.5.

Subject: Oral Speech Practice

Oral Speech Practice.

1 Answer the following questions:

1. What helps businessmen to promote sales of their products?
2. When was the first exhibition held?
3. What kind of exhibitions do you know?
4. What is the role of international exhibition?
5. Why do companies show interest in exhibitions?
6. Are fairs and exhibitions a good method to establish business contacts with other companies?
7. Why is it necessary to have efficient stand – attendants at exhibitions?
8. Do you believe that expansion of exhibition facilities is a good investment? Why so?

2. Speak on the topics.

1. My visit to the exhibition.
2. The exhibition I worked at.

3 Act out dialogues on the basis of the following situations.

1. You've just visited the British pavilion at the international exhibition in London and became interested in the model A 20 machines. Tell the Sales Manager of the British company about your impressions of the machines.
2. After you had seen the latest model of computer at the exhibition in Finland you decided to visit Mr. Swenson. Now you are in his office. Discuss the price and terms of payment.

3. AGRICULTURAL ECONOMICS (С/Х ЭКОНОМИКА).

Занятие 3.1.

Grammar: The Functions of the Infinitive

Subject: Agricultural economics

Grammar study.

The Functions of the Infinitive (Функции инфинитива)

Функции	Пример	Перевод
Подлежащее.	To provide an organized system of economic education was very important.	Обеспечение организованной системы экономического образования было очень важной задачей.
	It is necessary to know civil law.	Необходимо знать гражданское право.
Часть сказуемого	The task of a student is to pass both the intermediate and final exams.	Задача студента – сдать т промежуточный, и выпускной экзамен.
	Managers must go through a period of professional training.	Менеджеры должны пройти профессиональную подготовку.
	They began to study specialized subjects.	Они начали изучать специальные предметы.
Дополнение	He asked her to come.	Он попросил ее прийти.
Определение	I have brought you a book to read.	Я принес тебе книгу почитать.
Обстоятельство	To know this problem well you must read a lot about it..	Чтобы знать эту проблему хорошо, ты должен много читать о ней.

Grammar exercises.

1. State the forms and the functions of the infinitives and translate the sentences.

1. The combine harvesters to be used next season were produced two years ago.
2. Robots to appear for doing work on fields will be able to till the soil.
3. The field to be plowed tomorrow is in good condition.
4. On our farm there are some labours – consuming operations to be mechanized.

2. Translate the sentences.

1. The economic problems to be solved in our country are cost accounting, labour organization and self – financing.
2. The incomes to be obtained by our farm will be high.
3. Most of the farm produce to be obtained next season will be sold at the market.
4. We have seen the new machines to work on the fields of our farm.
5. The new system to be introduced on the farm Zarya is known as cost accounting.

3. State the forms and the functions of the infinitives and translate the sentences.

1. To take independent decisions by farms in the basis of cost accounting system.
2. To make their enterprises profitable farmers use cost accounting.
3. The main aim of any agricultural enterprise is to decrease the production cost of farm produce.
4. Farm labourers are to be paid according to the work done.
5. Land is known to be the main resource for agricultural production.
6. All farmers know the price for farm produce to vary with the produce quality.
7. The total marketable output to be obtained this year will be higher than last year.

4. Read and translate the text.

AGRICULTURAL ECONOMICS.

Agricultural economics is a field of economics dealing with the economic problems associated with agriculture, the efficiency of farm production being one of them and most important. Some other economic problems are intensification and specialization of agricultural production, farm planning and management, labour productivity, prices for farm produce, marketing of farm produce, ect.

Production cost is the main indication of the efficiency of a farm. It includes the value of the means of production to be used in the production process, the remuneration to be farm labourers and the cost of farm management.

In order to obtain high incomes any agricultural enterprise is to decrease the production cost of farm produce by proper use of land, labour and machinery, by increasing the total marketable output and by improving the quality of farm produce, since high – quality products are known to be sold at the market at higher prices.

For farm enterprises to be more profitable and efficient the cost accounting principle is widely applied now on our collective and state farms. It involves operational independence, that is, the head of an enterprise may take independent decisions as to the activities of his enterprise. Due to the introduction of cost accounting system all the farmers have become interested in finding new potentialities for making their enterprises more profitable.

Thus, the production cost being low, the profit of the enterprise increases.

5. Answer the questions.

1. What is agricultural economics?
2. What is the main indication of the efficiency of a farm?
3. What does production cost include?
4. How can production cost be decreased?
5. What is cost accounting?

6. Do farmers become interested in the activities of the farm when cost accounting system is used?

Vocabulary notes.

cost n -стоимость, себестоимость
decrease v-уменьшать, снижать
economics n -экономика
efficiency n -эффективность
enterprise n -предприятие
farm management -с.-х. управление
farm produce с.-х. -продукция
income n- доход
market n -рынок
marketable a- товарный
marketing n -реализация, сбыт
means of production -средства производства
output n -продукция, выпуск продукции
planning n -планирование
price n -цена
profit n -прибыль
profitable a -рентабельный, прибыльный
remuneration n -вознаграждение, оплата
value n -стоимость

Занятие 3.2.

Subject: Organization of production and management in agriculture.

1. Translate the text in written form.

ORGANIZATION OF PRODUCTION AND MANAGEMENT IN AGRICULTURE

The organization of a farm is based on a combination of centralized guidance and economic independence and initiative. A farm has its own balance sheet. Production in agriculture is connected above all with the use of the land. Depending on the specialization and the intensity of farming, the size of the used territory and organizational structure vary from farm to farm.

Crop and livestock branches are placed on the territory of the farm taking into consideration, quality of the soils, water supply, availability of roads. Centralized units are set up on the farms to service crop and animal husbandry (repair shops, garages, oil storage and warehouses, enterprises for processing agricultural produce, a construction team and so on).

Agricultural production on farms is organized on the basis of planning. The long-term development plans, usually drawn up for several years, formulate the main tasks facing the farm, outline measures for the organization of production, technical supply of the farm and capital construction. The annual production and financial plan sets the indicators and charts the measures for the next calendar year.

Every agricultural enterprise enjoys operational independence. Disposing of the material and money resources it must not only obtain the biggest possible output from the attached land, but also operate on the basis of cost accounting. Cost accounting, as a method of planned management and constant financial control over the activity of an agricultural enterprise, demands the thrifty expenditure of resources and profitability of operation. When a farm operates efficiently, the income from the sale of produce fully covers the expenditure, leaving a certain margin for profit. The latter goes for extending production, setting up different funds, improving living conditions, cultural and other services of the personnel.

The application of new methods in animal husbandry makes it possible to mechanize production processes and introduce new methods of automation. As a result, conditions are created for increasing the number of livestock per worker and, as the productivity of livestock and poultry rises, to reduce to a fraction the unit labour inputs.

Depending on the farm production conditions the labour of farm workers is paid according to the job-bonus, piece rate-bonus or time wage-bonus systems, proceeding from output quotas and rates. The different jobs in crop and animal husbandry are divided into grades and rated in accordance with the requisite skill, working conditions and responsibility. An output quota for a seven-hour day is set for all the diverse operations. The piece rate is determined by dividing the daily wage rates by the output quota. The actual daily earnings depend on the output. Bonuses are paid for doing a job in a shorter period, for high quality, the saving of material resources (fuel, fodder) and of maintenance expenses. In a number of cases the duties of a worker during the day of the nature of the job over a longer period are specified, and a time wage for a working day or a month is set. A bonus is paid for high quality work and the saving of resources. This is how the time wage-bonus system operates. The job-bonus wage system in crop and animal husbandry, as a rule, is applied on the basis of a unit of output or its value at the actual sales price. In branches in which output is received throughout the year (in animal husbandry - milk, meat, eggs, and so on; in crop production - vegetables in glasshouses, and the like) wages are paid for the results of each month and the quantity and quality of output.

Vocabulary notes:

Profitability- доходность, прибыльность

Application of new methods – применение новых методов

Reduce to a fraction the unit labour inputs – свести к минимуму затраты труда на единицу продукции

Proceeding from output quotes and rates – исходя из нормы выработки и расценок

Piece rate is determined by dividing the daily wage rates by the output quota – норму сдельной оплаты труда вычисляют путем деления суммы дневного заработка на дневную норму продукции

Earning – зарплата

Long - term development plans – долгосрочные планы развития

Technical supply – техническое обеспечение

Agricultural enterprise – сельскохозяйственное предприятие

Demands - спрос

operate efficiently- действовать, работать эффективно

expenditure – расход, затраты

crop and animal husbandry – растениеводство и животноводство

Занятие 3.3.

Grammar: Tenses in comparison: Present Indefinite and Present Continuous; Present Perfect and Past Simple Grammar study.

Употребление Present continuous и Present simple.

Изучите эти объяснения и сравните примеры:

Present continuous (I am doing)	Present simple (I do)
<p><i>Present continuous</i> применяйте, говоря о происходящем во время беседы или в близкое к этому время:</p> <div style="text-align: center;"> <p>I am doing</p> <p>↑</p> <p>past now future</p> </div> <hr/> <p>The bell is ringing, the lesson is over. (<i>Прямо сейчас мы слышим звонок</i>) There is no rain. The Sun is shining brightly. Let's go for a walk. -Where is Ann? -She is having her English lesson now.</p> <p><i>Present continuous</i> используется в разговоре о временных явлениях: The vacuum cleaner is not working It broke down yesterday.</p> <p><i>Present Continuous</i> может выражать действие, охватывающее некоторый период времени в настоящем, например: He is writing a new play.</p> <p><i>Present Continuous</i> иногда может выражать действие, которое произойдет в ближайшем будущем, например: Tomorrow I am going to London.</p> <p><i>Present continuous</i> употребляется со словами always и constantly для обозначения привычного действия, как правило имеющего отрицательную эмоциональную окраску. You are always losing your keys.</p>	<p><i>Present simple</i> используйте, говоря о событиях, действиях, происходящих вообще, либо повторяющихся:</p> <div style="text-align: center;"> <p>I do</p> <p>↑</p> <p>past now future</p> </div> <hr/> <p>As a rule the bell rings when the lesson is over. (<i>Он не звонит сейчас, в момент разговора</i>) The Sun shines in the day-time, and it doesn't at night. She has her English twice a week.</p> <p><i>Present simple</i> используется в разговоре о долговременных ситуациях: The vacuum cleaner does not work. You'd better buy a new one.</p> <p><i>Present simple</i> используем, когда хотим сказать о чем-то, что действительно является фактом: The Earth is round. It goes round the Sun. In Britain most of the shops close at 5.30 p.m.</p>

Запомните:

К числу глаголов, не употребляющихся или крайне редко употребляющихся в формах Continuous Tenses, относятся следующие:

Глаголы общего значения: To be, to have, to possess, to belong, to consist, to result, to depend

Глаголы желания и волеизъявления: to want, to desire, to wish, to mind, to refuse, to forgive

Глаголы чувства и мышления: to agree, to believe, to doubt, to hear, to notice, to see, to smell, to forget, to remember, to know, to suppose, to understand, to recognize, to realize, to mean, to care, to love, to like, to hate, to prefer.

Они используются только в **simple tenses**

Употребление Present Perfect и Past Simple.

Present Perfect	Past Simple
<p>1. Говорящего интересует не время совершения действия, а только факт его совершения: I have bought the tickets.</p> <p>2. Действие завершено, но имеет связь с настоящим: а) <i>результативную</i>: He has left his notes behind. I have never met her. б) <i>временную</i>: We have met three times this week. So far she has done half the work.</p> <p>3. Употребляется с обстоятельствами времени, обозначающими неистекший промежуток времени, <i>this year, this month, today...</i> I have been to the theatre twice this week. It has rained all day today.</p> <p>4. Употребляется с обстоятельствами неопределенного времени: <i>recently, lately, for the last two weeks...</i> They haven't seen much of each other lately. The weather has been fine for the last few days</p> <p>5. Употребляется с наречиями <i>just, never, yet</i>: Have you had your breakfast yet? He has just come.</p>	<p>1. Время действия известно говорящему или подразумевается: We didn't meet them at the station. I was in Kiev last year.</p> <p>2. Действие целиком относится к прошлому и ничем не связано с настоящим: When I was young, I was fond of dancing. She returned the day before yesterday.</p> <p>3. Употребляется с обстоятельствами времени – сочетаниями с <i>last</i> и <i>ago</i>: It was long time ago. Last year he graduated from the college.</p> <p>4. Употребляется с обстоятельствами определенного времени: <i>yesterday, three days ago, in 1980...</i> She was born in 1870. When did you last go to the theatre?</p>

Grammar exercises.

1. Open the brackets using the correct tense – form of the verb.

1. Who usually (do) his homework in this room? This student (do).
2. Who (do) his homework there now? I (not/ know).
3. I (live) near my office last year. I always (walk) there.
4. How well (your/ friend/ speak) English? He (speak) English badly.
5. What language (you/ learn) five years ago? I (learn) French.
6. What language (he/ learn) now? He (learn) German.
7. Who (you/ discuss) this question with last night? I (discuss) it with my friends.
8. Who (you/ usually/ go) home with? I (go) home with my sister.
9. How well (he/ usually/ know) his lessons? He (not/ always/ know) his lesson good.
10. How long (you/ stay) in New York last year? I (stay) there for a month.
11. How long (you/ be going) to stay there this year? I (be going) to stay there for a week.

Занятие 3.4.

Grammar: Tenses in Active and Passive Voice.

Subject: Economics of crop production.

Grammar study.

Изучите таблицу 1 и таблицу 2 в приложении и выполните следующие упражнения.

1. Translate the sentences paying attention to the usage of the Voice.

1. Agricultural economics deals with the economic problems in agriculture.
2. Higher incomes will be obtained due to cost accounting.
3. Most processes in crop production have been mechanized.
4. Most farmers have improved the quality of farm produce.
5. When the production cost is low, the profit of the farm increases.

2. Define the voice and the tenses – forms of the verbs. Translate the sentences.

1. Climatic conditions affect crop yields.
2. Only crops that are adapted to soil and climatic conditions produce high yields.
3. Planting usually begins when the soil is warm enough.
4. The costs of the depreciation of the fixed production assets are included in the production cost of farm produce.
5. All – round mechanization has been applied in most crop production processes.
6. Cost accounting is being widely used on our farms.
7. The remuneration to farm labourers has increased.
8. All the marketable produce will be realized this autumn.

3. Read and translate the text.

ECONOMICS OF CROP PRODUCTION

Crop growing depends directly on the land which is known to be the main means of agricultural production. Yields vary not only with soil fertility but also with climatic conditions such as temperature, light and rainfall. That is why for farmers to obtain high yields they have to maintain and raise the fertility of the soil and to take into consideration the adaptability of the crops to be grown to their climatic conditions.

Since seed germination and crop growth are greatly affected by weather conditions it is highly important to begin planting, cultivating and harvesting at a proper time. This requires thorough planning of time and manpower in order to obtain good profit from the farm business.

The production cost in raising crops includes many components, the costs of seed and fertilizers making up the largest share. It also includes the costs of the depreciation of the fixed production assets, the costs of current repairs, the remuneration to farm labourers and management costs. Each crop – growing farm will be profitable in the farming system used provides the utilization of the land to its maximum capacity, the completion of all farm work in optimal time, the use of proper cultural practices, the crops best adapted to local conditions and all – round mechanization of all farm operations. Proper application of all these economic factors requires big capital investments.

4. Answer the following sentences.

1. What do yields vary with?
2. Why do farmers raise soil fertility?
3. Why is it important to begin planting at a proper time?
4. What are the main components of the production cost in raising crops?
5. Should the farming system provide the utilization of the land to its maximum capacity?

Vocabulary notes.

all- round mechanization – комплексная механизация

capacity – способность, отдача

capital investments – капиталовложение

costs – затраты, издержки

depreciation – амортизация , износ

farming – ведение хозяйства, земледелие

fixed production assets – основные производственные фонды

manpower – рабочая сила

repairs – ремонт

share - доля

Занятие 3.5.

Grammar: Words ending –ing

Subject: Economics of animal Breeding

Слова, заканчивающиеся -ing.

<p>1. Отглагольное существительное (-ing).</p>	<p>Признаки отглагольного существительного:</p> <ul style="list-style-type: none">- образуется прибавлением к глаголу -ing;- обладает только свойствами существительного;- отвечает на вопросы существительного;- ставится с артиклем;- имеет форму множественного числа;- может ставиться с различными местоимениями;- может стоять с предлогом;- может иметь описательные слова, отвечающие на вопрос какой?: <p>Would you start from the beginning, please. Начните, пожалуйста, сначала.</p> <p>После отглагольного существительного родительный падеж (чего? /кого?) обозначается предлогом of:</p> <p>The beginning of the text was very difficult to translate. Начало текста было очень трудным для перевода.</p>
<p>2. Причастие I ('ing).</p>	<p>Признаки Причастия I:</p> <ul style="list-style-type: none">- образуется прибавлением к глаголу -ing;- обладает как свойствами глагола, так и свойствами прилагательного и наречия;- отвечает на вопросы какой? / как? / когда? / по какой причине? / при каких обстоятельствах? / при каком условии?;- никогда не ставится с артиклем;- не имеет формы множественного числа;- не может ставиться с местоимениями;- не ставится с предлогом;- может стоять с наречием: <p>Listening to them he was still thinking about his work. Слушая их, он по-прежнему думал о своей работе.</p>
<p>3. Герундий (-ing)</p>	<p>Признаки герундия:</p> <ul style="list-style-type: none">- образуется прибавлением к глаголу -ing;- обладает как свойствами глагола, так и свойствами существительного;- отвечает на вопросы существительного;- никогда не ставится с артиклем;- не имеет формы множественного числа;- может стоять с притяжательным местоимением;- может стоять с предлогом;- может иметь описательные слова (чаще отвечают на вопрос как? и стоят после герундия): <p>I didn't know about their coming back so early. Я не знал о том, что они возвращаются так рано.</p>
<p>Примечание: 1. Входят в состав формул Active Continuous и Active Perfect Continuous в качестве смыслового глагола: He has been waiting for us since the morning. Он ждет нас с утра.</p> <p>2. Форма being входит в состав, формулы Passive Continuous в качестве второго вспомогательно-</p>	

го глагола:

Your house **is being built**.

Ваш дом строится

1. Translate the following sentences into Russian paying attention to the ending – ing.

1. Raising soil fertility, farmers obtain higher yields.
2. Raising soil fertility results in higher yields.
3. Farmers raising soil fertility obtain higher yields.
4. Farmers raising soil fertility, higher yields may be obtained.
5. Applying cost – accounting makes enterprises more profitable.
6. Applying cost – accounting, the farms become more profitable.
7. The farm “Zarya” is now plowing the soil.

2. Read, translate the following sentences and define the meaning of the word with the ending – ing.

1. Raising cattle, farmers should make much hay and silage for winter feeding.
2. Farmers raising cattle, much hay and silage for winter feeding must be made.
3. Farmers raising cattle make much hay and silage for winter feeding.
4. There being good and poor animals in every breed, farmers should select only best animals for raising.
5. Feeding in commercial feedlots reduces production costs and labour.
6. Farmers obtain good price when they are marketing young cattle.

3. Read and translate the text.

ECONOMICS OF ANIMAL BREEDING

For profitable raising of livestock one should select a breed which is adapted to the purpose for which the animals are to be kept. For milk production a dairy breed should be chosen, not a beef breed. Regardless of the breed the livestock farmers choose, they would be most successful if they kept only the best animals. It is known that there are good and poor animals in every breed. Feeds are known to make up the largest share of the costs in raising livestock. In the production of meat animals, such as hogs, beef cattle and sheep, feed costs amount to about 80 per cent or more of the total expenses. In egg and milk production they amount to half or more of the total costs. Underfeeding, overfeeding, improper combination of feeds, abrupt changes in feeding and irregular feeding are some of the mistakes that may prove to be costly to livestock raisers. Great changes have occurred in the cattle feeding industry with the arrival of large commercial feedlots which use industrial method of management, financing and marketing. The aim of feeding in commercial feedlots is to simplify the feeding process, thus reducing production costs and labour.

4. Answer the following questions.

1. What breed should farmers select?

2. What breed should be chosen for milk production?
3. Are there good and poor animals in every breed?
4. Do feeds make up the largest share of the costs in raising livestock?
5. What are the feed costs in the production of meat animals?
6. Do feed costs amount to half of the total costs in milk production?
7. Is overfeeding a proper method of feeding animals?
8. What is the aim of feeding in commercial feedlots?

Vocabulary notes

choose (chose, chosen) – выбирать

costly – дорогой, дорогостоящий

expenses – издержки, расходы

finance – финансировать

overfeed – перекармливать

underfeed – недокармливать

4. BUSINESS COMMUNICATION (ДЕЛОВОЕ ОБЩЕНИЕ).

Занятие 4.1.

Grammar: Comparison constructions.

Subject: Discussing an offer

Grammar Study.

Comparison constructions (Сравнительные конструкции .)

1. При сравнении одинакового качества используется сочетание **as ... as => такой (же) ... как (и) / так (же) ... как (и):**
She is **as beautiful as** my mother. =>
Она такая же красивая, как моя мама.
2. При сравнении качества в отрицательной форме чаще используется сочетание **not so ... as => не такой ... как:**
I am **not so beautiful as** her / she is. =>
Я не такая красивая, как она.
3. При сравнении с многократным эффектом используется сочетание **as ... as** с числительными;
My sister is **twice as beautiful (as yours)**. =>
Моя сестра в два раза красивее (твоей).
Слово **half** в подобных случаях имеет значение **вдвое меньше:**
This liquid is **half as strong (as that one)**. =>
Эта жидкость **вдвое слабее** (той).
4. **the + сравнительная степень... the + сравнительная степень...:(чем..., тем...)**
The sooner you do it **the better**. =>
Чем скорее ты сделаешь это, тем лучше

Grammar Exercises.

1. Translate the following sentences into Russian.

1. A number of international organizations try to harmonize accounting standards as closely as possible.
2. There are half as many accounting rules in this country which correspond to international accounting standards
3. These offers are not so important as those.
4. This young accountant is less competent than we have expected.
5. Making calculations takes me twice as much time as posting the entries in the books.
6. Profitability of our firm is twice as much as our competitors.
7. Market prices for these items are half as high as they were last autumn.
8. The better established a firm is, the easier it is to predict its future performance.

2. Translate the sentences into English.

1. Чем больше информации мы получим, тем лучше мы оценим рентабельность данного предприятия.
2. Прибыль этой компании в два раза больше дохода, полученного нашим предприятием.
3. Этот бизнес не такой прибыльный, как вы думаете.
4. Эта компания такая же успешная, как и та.
5. Чем больше компания зарабатывает, тем выше налог.

3. Read and translate the dialogue.

Discussing an Offer.

Ivanov: Mr. Lawson, we have studied all the technical data and have seen your model M82 in operation. The machine seems good.

Lawson: Yes, Mr. Ivanov, the machine is really good. Its capacity is much higher than that of similar models and the finish is excellent.

Ivanov: Yes, that's true. But the price you are quoting is rather high. Could you review it.

Lawson: I'm afraid that will hardly be possible. I think you know that prices of raw materials have gone up lately. Yet, I'll look into the matter and see what we can do. How many machines are you going to buy.

Ivanov: If we agree upon the price we could buy 6 machines with shipment in 3 lots. Can you guarantee a prompt shipment of the first lot.

Lawson: Well, we could ship them say ... two months after the contract is signed.

Ivanov: Fine. Your terms of payment are the same as under our previous contract, aren't they.

Lawson: Yes, that's right, there is no change.

Ivanov: What is your guarantee period?

Lawson: 24 months after dispatch. It goes without saying you should strictly observe our operation and maintenance instruction.

Ivanov: We'll certainly do it.

Lawson: The guarantee does not apply to quick-wearing parts.

Ivanov: Could I see the list of quick-wearing parts.

Lawson: Yes, here you are.

Ivanov: Thank you. I'd like to clear up another question, the question of export license.

Lawson: Oh, that'll be all right this time.

Ivanov: Very well.

Vocabulary notes.

capacity – производительность

finish – отделка

quote- предлагать

review- пересматривать

look into the matter- изучить вопрос

agree upon the price-согласовать цену

lot-партия

previous- предыдущий

dispatch-отправка
it goes without saying- разумеется
observe- рассматривать
list-список
apply- применять
clear up- выяснять

Exercises to the dialogue.

4. Put the right words from the list below.

1. The equipment...good.
2. Model №13 has excellent...data.
3.of raw materials have gone up lately.
4. There is no in the terms of payment.
5. What is theperiod of the machine.
6. You should.... operation instruction.
7. Show me the list of... .. parts.
8. Let's agree upon the price and mark the date of... .
9. I've got to... up this question

observe, technical, seems, change, quick – wearing, clear up, prices, guarantee, dispatch.

5. Translate the sentences into English paying attention to the use of degree of comparison.

1. Машина имеет хорошие технические данные и она лучшая из подобных моделей.
2. Цена на это оборудование выше, чем в прошлом году.
3. Условия платежа такие же выгодные для покупателя и продавца как при заключении предыдущего контракта.
3. Гарантийный срок службы этих деталей не такой долгий, как у машины.

6. Answer the following sentences.

1. Why did Mr. Ivanov decide that the model № 82 is really good ?
2. What were Mr. Lawson and Mr. Ivanov discussing during their meeting?
3. Do you think that he guarantee period for the machine is long? Why?
4. What quick-wearing machine parts do you know.

7. Составьте свой диалог “Discussing an Offer”, используя лексику темы.

Занятие 4.2.

Grammar: Sequence of Tenses.

Subject: Discussing a claim.

Grammar study

Согласование времен. (Sequence of Tenses)

Согласование времен – зависимость времени сказуемого придаточного дополнительного предложения от времени сказуемого главного предложения, если оно выражено глаголом в прошедшем времени.

Выражаемые действия	Примеры	Перевод
Одновременные действия в главном и придаточном предложении.	We knew that he studied English. We knew he was having a lesson.	Мы знали, что он изучает английский язык. Мы знали, что у него урок.
Действие придаточного предложения предшествуют действию главного предложения	I knew she had sent a letter to Moscow in the morning.	Я знал, что она отправила письмо в Москву утром.
Действие придаточного предложения следуют за действием главного предложения.	I knew he would leave for Novgorod.	Я знал, что он поедет в Новгород.

Notes: 1.Правило согласование времен необходимо соблюдать при переводе прямой речи в косвенную. 2. Для выражения действия, следующего за действием главного предложения, используется время Future in the Past (будущее в прошедшем), которое образуется с помощью вспомогательного глагола should (для 1 лица ед. числа) и would (для остальных лиц) и инфинитива смыслового глагола без частицы to.

Необходимые изменения в структуре предложения при переводе прямой речи в косвенную.

При переводе прямой речи в косвенную, если глагол – сказуемое главного предложения стоит в одном из прошедших времен, врем глагола-сказуемого в придаточном предложении изменяется таким образом:

Present Indefinite



Past Indefinite

Present Continuous	————→	Past Continuous
Present Perfect	————→	Past Perfect
Present Perfect Continuous	————→	Past Perfect Continuous
Past Indefinite	————→	Past Perfect
Past Continuous	————→	Past Perfect Continuous
Future Indefinite	————→	Future Indefinite in the Past
Future Continuous	————→	Future Continuous in the Past
Future Perfect	————→	Future Perfect in the Past
Future Perfect Continuous	————→	Future Perfect Continuous in the Past
Present Indefinite	————→	Past Indefinite

Обстоятельства времени меняются следующим образом:

this	————→	that
these	————→	those
here	————→	there
now	————→	then/at that time
on Saturday	————→	that Saturday
today	————→	that day
yesterday	————→	the day before
ago	————→	before
last	————→	the previous
tomorrow	————→	the next day
the day after tomorrow	————→	in two days
next	————→	following

Grammar exercises

1. Translate the sentences.

1. They said that they were discussing the terms of delivery.
2. Ann said that she was studying the terms of payment and shipment.
3. Pete said that Sam had been removed from his post.
4. He said that much effort would be made to settle the problem.
5. They declared that they would set up an independent organization.
6. We said we should study the possibility of going there.
7. Jane said that we should prevent Nick from making such a decision.

2. Open the brackets using the correct tense-form of the verbs according to the rules of Sequence of Tenses.

1. We understood at once that this control work (to be) a difficult one.

2. I didn't know that you already (to read) this book.
3. He said that he (to work) at school.
4. The doctor said that he (to come) tomorrow.
5. I knew that this student (to study) English last year.

3. Read and translate the dialogue.

Discussing a claim.

Crylov: Mr. White, you have received our claim, haven't you? I would like to discuss it.

White: This is the actual purpose of my visit. I've investigated the position and must offer my apologies. The goods are really inadequate in quality, they were sent by mistake.

Crylov: I'm glad that we shan't have to take any extreme measures. Let's say that this problem is settled.

White: Not quite. The point is we object to the amount of the compensation, you are claiming from us.

Crylov: Really?! I think your claims are groundless. Please? Explain your reasons.

White: We admit inadequacy in quality, but it is slight. Our calculation shows that your total loss may not exceed 5 percent of the contract value.

Crylov: I'm afraid you're mistaken, Mr. White. I have a letter from my plant which contains a full and list of all losses. I suggest that you should compare their figures with yours.

White: Certainly. I'm afraid though, our opinions won't coincide anyway.

Crylov: We'll see what happens. When shall we get your answer?

White: It'll take time to study the matter thoroughly. We'll cable your firm as soon as I get my answer ready.

Crylov: Very well. We'll be expecting your cable.

Vocabulary Notes.

claim – претензия

purpose-цель

investigate the position- изучить ситуацию

apologies - извинения

extreme- крайний

the problem is settled- вопрос урегулирован

the point is – дело в том

groundless – необоснованный

admit – признавать

loss – убытки

exceed – превышать

value – стоимость

coincide – совпадать

thoroughly – полностью

cable- направить телеграмму

Exercises to the dialogue.

4. Put the right words from the list below.

1. I want to ... this question.
2. This letter was sent... ..
3. I'm afraid, you are..., Mr. Brown.
4. That's a pity, but our opinions don't
5. We should study the matter
6. Our firm ... to the amount of the compensation.
7. There's no reason to take any ... measures.

by mistake, mistaken, thoroughly, objects, discuss, coincide, extreme.

5. Translate into English using the passive constructions.

1. Будем считать, что вопрос урегулирован.
2. Боюсь, что вы заблуждаетесь, мистер Блек.
3. Эти товары были отправлены по ошибке.
4. Думаю, что ваши данные необходимо сравнить с нашими.
5. Я рад, что не нужно применять никаких крайних мер.

6. Make up your own dialogue "Discussing a claim", using the words and words expression of the theme.

Занятие 4.3.

Grammar: Grammar practice.

Subject: Discussing commission.

1. Read and translate the dialogue.

Discussing commission

Volkov: We'd like to use the services of your agency, as it makes our work easier.

Maxwell: That's the primary task of agencies. On the other hand we are interested in the commission.

Volkov: What sum do you count on?

Maxwell: Five per cent is our usual rate. The thing is that we shan't hand over orders to you but we'll also take part in their execution. We'll assist in eliminating defects after the delivery of your equipment. Besides, this commission will include part of the publicity charges, registration charges for the supervision of the unloading, transportation to the warehouses and storage of goods. So, you can see how many obligations we undertake.

Volkov: You have convinced us. And let's discuss the form of paying the commission. We usually pay the agency after we receive the clients' money for our equipment. From this sum we deduct the commission in some currency, that's the client's currency and transfer it to the bank account of the agency. In this case the only inconvenience for you is that we give the clients the right payment in installments that is in parts, usually by six months drafts.

Maxwell: Yes, this doesn't quite suit us, as it makes us dependent on the paying capacity of the clients. But our obligations also include making enquiries about the paying capacity of the clients. That's why we can't raise any objections.

Volkov: We are very happy that your firm has offered to act as agents for selling our equipment. I hope our cooperation will be mutually beneficial.

Vocabulary Notes.

primary – основной
count on...- рассчитывать на ...
eliminate – устранить
publicity charges –supervision – расходы на рекламу
unloading – разгрузка
obligation – обязательство
you've convinced us – вы нас убедили
deduct – вычитать
currency – валюта
inconvenience – неудобство
in installments – в рассрочку
draft – тратта
make enquiries – наведение справок
objections – возражение
mutually - взаимно

Exercises to the dialogue.

2. Put the right words from the list below.

1. We want to use the ... of your agency.
2. What sum do you on?
3. Our agency undertakes many
4. you have ... us.
5. Let's discuss the form ofthe commission.
6. Our company usually pays the agency after the clients money for our
7. The only ... for your agency is payment in installments by our clients.
8. I hope our cooperation will be ... beneficial.

count, paying, inconvenience, services, mutually, obligations, convinced, equipment

3. Translate the sentences into English, using the Gerund.

1. Наше агентство поможет вашей компании устранить дефекты после поставки оборудования.
2. Давайте обсудим форму оплаты комиссионных.

3. Обычно наша компания выплачивает комиссионные после получения денег от клиентов.
4. В обязанности нашего агентства входит наведение справок о платежеспособности клиентов.
5. Мы рады, что ваша фирма предложила услуги агентства для продажи нашего оборудования.

4. Answer the following questions.

1. Why do the services of an agency make the work of any firm easier.
2. What are the main tasks of agencies?
3. Name the usual rate of commission.
4. What are the chief obligations of an agency?
5. Is it convenient for an agency to get the commission being dependent on the paying capacity of the clients?

5. Make up your own dialogue "Discussing Commission", using the words and words expressions.

Занятие 4.4.

Grammar: Direct and Indirect Speech.

Subject: The condition of purchase.

Grammar study.

Перевод прямой речи в косвенную.

Прямая речь	Косвенная речь
<p style="text-align: center;">1. Утверждения.</p> <p>She said: "We have moved into a new house." He thought, "It's going to rain." The announcement said, "The plane landed a minute ago"</p>	<p>She said (<i>that</i>) they had moved into a new house. He thought it was going to rain. The announcement said <i>that</i> the plane had landed a minute before.</p>
<p style="text-align: center;">2. Вопросы.</p> <p style="text-align: center;"><i>А. Общие</i></p> <p>Is it true?" he wondered. I asked, "Have they got married?" Mother asked, "Did you meet them?"</p> <p style="text-align: center;"><i>Б. Специальные.</i></p> <p>"What time is it?" I inquired. "How many languages can you</p>	<p>He wondered if it was true. I asked <i>if</i> they had got married. Mother asked <i>if</i> we had met them.</p> <p>I inquired what time it was. The interviewer asked her how many languages she could speak.</p>

<p>speak?" the interviewer asked her. She wanted to ask him, "How many times have you visited Canada?"</p>	<p>She wanted to know how many times he had visited Canada.</p>
<p>3. Просьбы, приказания</p> <p>"Open your case," the officer ordered the passenger. "Leave my house immediately!" she shouted to him. "Wash up after dinner," Mother said to her daughter "Don't tell anybody about the accident," her brother said. "Could you help me?" she asked. "Will you, please, speak louder," the teacher demanded.</p>	<p>The officer ordered the passenger to open his case. She ordered him to leave her house. Mother told her daughter to wash up after dinner. Her brother asked her not to tell anybody about the accident. She asked me to help her. The teacher asked me to speak louder.</p>

Grammar exercises.

1. Change from direct into indirect speech.

1. Mama said, "That boy lives practically in the fields."
2. Alison thought, "This lake is like a mirror at our feet. We can see the sky reflected in it."
3. The excursionist said, "This day was more lovely than any other I can remember."
4. The old woman thought, "I am sure that was the topic he considered most interesting."
5. I told John, "I have lost my **textbook**".
6. Jim told the policeman, "I was a witness of that accident".
7. Jane said, "It's necessary to discuss the annual reports of the committee"
8. She said, "I go to the institute by bus every day".
9. Pete said, "I'm studying the fact finder's report now"
10. He said, "I'll fix the date of the meeting". .

2. Read and translate the dialogue.

The Conditions of purchase

Right: Well, Mr. Porov, I believe we proceed with our yesterday's discussions.

Porov: Yes, of course, Mr. Right.

Right: I'd like to have a look at your General Conditions of Purchase. Have you got them with you.

Porov: Sure. Here they are. Are you interested in some definite clause?

Right: Yes. I'd like to clear up the clause concerning delay in delivery. I don't quite see when the seller bears responsibility for this.

Porov: You see, Mr. Right, if the Buyer fulfills their obligations completely, but for some reason the goods are not delivered at the stipulated time, the Seller must pay a penalty to the buyers.

Right: That's rather a lot.

Porov: That is not all. Besides the Buyers reserve a right to reject the goods if the delay is more

than 6 weeks.

Right: In this case The Seller do not pay any penalty, do they?

Porov: Yes, they do.

Right: Then we'd like to think it over first. We'll have to agree about the penalty clause before we sign the contract..

Porov: That's right.

Vocabulary Notes.

proceed – продолжать

General Conditions of Purchase – общие условия купли

definite clause – конкретное положение

clear up - выяснить

delay – задержка

bear – нести

obligations – обязательства

stipulated time – установленное время

penalty – штраф

reserve – сохранять

reject – отказаться

think over – обдумать

Exercises to the dialogue.

3. Put the right words from the list below.

1. I want to have a look at your of purchase.
2. The buyers must ... their obligation.
3. Let's discuss the ... concerning payment.
4. If the goods are not delivered at the ... time, the sellers pay a penalty.
5. We want to first.
6. I have to agree about the penalty clause before we ... a contract.

clause, stipulated, general Conditions, think it over , fulfill, sign

4. Translate into English.

1. Мне хотелось бы обсудить положение, касающееся задержки при поставке оборудования.
2. Подписывая контракт с фирмой, вы должны быть уверены в своих деловых партнерах.
3. Продолжая обсуждение темы вчерашней дискуссии, мы пришли к выводу, что продавец должен выплатить штраф.
4. Покупатель, отказывающийся от товара при его задержке более 6 недель, имеет право получение штрафа с продавца.

5. Answer the questions.

1. What is the topic of Mr. Right and Mr. Porov's discussion?

2. What points are included to the General Conditions of Purchase to your mind?
3. Why does the Seller bear responsibility for the delay?
4. In what cases must the Seller pay penalty?
5. Did the partners sign a contract? Why?

6. Retell the dialogue “Discussing the Conditions of Purchase” in indirect speech.

Занятие 4.5.

Grammar: Modal constructions.

Subject: Terms and dates of delivery.

Модальные глаголы. (Modal constructions)

Модальный Глагол	Модальное значение	Примеры
can (could) эквивалент - to be able to	1. способность, возможность умение	He can speak English. Can you do it? She couldn't come. You will be able to come
	1. Сомнение предположение	It can rain. Can they be home?
may (might) эквивалент to be allowed to	1.Возможность, разрешение 2.Сомнение, предположение	May I come in? - Yes, you may . She might go for a walk. The children will be allowed to swim if the weather is warm. It may rain. They may come soon.
must mustn't	1.Необходимость 2.Предположение, уверенность 1. запрещение	You must know the subject. He must try to do the work. She must be still working. This must be your coat.. You mustn't go out today.
have to	Необходимость, вызванная обстоятельствами	I have to get up very early. Do you have to work hard? We didn't have to wait.

should	Необходимость (совет)	You should follow my advice. You shouldn't miss classes.
to be	Необходимость, связанная с договоренностью или планом	He is to arrive on Monday. Am I to come at 5? The meeting is to last three hours.
ought	Необходимость. Обязанность, долг	She ought to know how to behave. You ought to help her.
needn't = don't have to	Отсутствие необходимости	You needn't do it. You don't have to do it no. He needn't buy the tickets== He doesn't have to buy them-

Grammar exercises.

1. Determine the meaning of the modal verbs *must, have to, should, ought to, can, could, may, might* and translate the sentences into Russian.

1. What can I do for you?
2. Accounting information should be set out in a clear and logical manner .
3. Could I use your car tonight?
4. They can speak French.
5. Could you help me with my translation?
6. May I come in?
7. He might come, but I'm not sure,
8. Everybody must know at least one foreign language,
9. You must tell me the truth.
10. Must we go and see the dean now?
11. Somebody has to take the responsibility for the accident.
12. They don't have to change trains.
13. She'll have to take three entrance exams.
14. He didn't have to earn his living when he was 15.
15. I have to take my test a second time.
16. The parents had to work hard to pay for their son's education.
17. The management should not make any decisions without the analysis of accounting information.
18. He should stop driving so fast.
19. Should I listen to her?
20. Every company ought to develop a chart of accounts for its own needs.
21. Who can answer my question?
22. Nobody could translate this offer.
23. He ought to do this task at once.
24. Must I attend this meeting? — No, you needn't,

25. They should visit her, she is in the hospital.
26. Accounting information must not be irrelevant.
27. They also have to seek information about the financial position of a business.
28. Your friend might have informed us.
29. May I leave for a while? — Yes, you may.
30. She should be more attentive at the lessons.
31. Competitors ought to have information to predict their future strategies.

2. Read and translate the dialogue.

Terms and dates of delivery.

- Rogers: I'd like to discuss one of the points of our future contract: the terms of delivery.
- Kotov: What terms of the delivery do you suggest?
- Rogers: We can deliver part of the equipment by air and part of it by railway.
- Kotov: It'll suit us better if you deliver the goods by railway only.
- Rogers: Unfortunately, we can't do that, as part of the equipment is not fit for transportation by railway.
- Kotov: I think, you're right. Please, don't forget to inform us in advance about the data of shipment and the number of the invoice by cable or fax. And now let's discuss the time of delivery. When could you deliver the equipment?
- Rogers: We could deliver two asserts of the equipment in the third quarter of 2007 and two sets in the third quarter of 2008.
- Kotov: We'd like to get the equipment in the second quarter.
- Rogers: We'll try to find the decisions for both sides, but we'll have to contact the manufacturing plant.
- Kotov: All right. We can wait. And can be delay in delivery? I mean in transit during transshipment?
- Rogers: It's to foresee that now. Anyway we'll do everything to deliver the goods on time. We are aware of the fact that there penalties, and we'll have to pay the penalty if the delivery is overdue.
- Kotov: Let's hope that we'll get the goods on time.

Vocabulary Notes.

- terms of delivery – условия покупки
- suggest – предполагать
- unfortunately – к сожалению
- fit – подходить
- in advance – заранее
- shipment – отгрузка
- invoice – накладная
- by cable or fax – по телеграфу или факсу
- third quarter – третий квартал
- acceptable – приемлемый
- manufacturing plant – завод - изготовитель
- I mean – я имею в виду
- foresee – предугадать
- anyway – в любом случае

be aware of the fact – знать. понимать
overdue – задержать

Exercises to the dialogue.

3. Put the right words from the list below..

1. We suggest to ... part of the goods by railway.
2. our company can't deliver the equipment by air.
3. Will you ... us in advance about the date of delivery?
4. Could you deliver five assts of the goods in the third ... of 2008?
5. I believe our decision is ... for both sides.
6. It's not simple to ... a delay in delivery.
7. Let's hope for getting the equipment

inform, acceptable, deliver, quarter, on time, unfortunately, foresee

4. Translate the sentences into English using such modal constructions as have to, should, to be able to.

1. Нам необходимо обсудить один из пунктов нашего контракта.
2. Вашей компании следует заранее проинформировать нас о дате отгрузки товара.
3. Думаю, что фирма сможет доставить оборудование вовремя.
4. Нам придется выплатить штраф в случае задержки при поставке товара.

5. Answer the following questions.

1. What point of the contract are Mr. Rogers and Mr. Kotov discussing?
2. Why can't Mr. Rogers' company deliver goods by railway only?
3. What obligations does the Seller have while delivering goods?
4. When will Mr. Kotov's company get the equipment?
5. Is it possible to foresee a delay in delivery?

6. Make up your own dialogue "Terms and Date of Delivery", using the words and words expressions of the theme.

5. THE TYPES OF ACCOUNTING (ВИДЫ БУХГАЛТЕРСКОГО УЧЕТА).

Занятие 5.1.

Grammar: Complex sentences (Object clauses, Adverbial Clauses of time and of Cause)

Subject: Financial accounting.

Grammar study.

Complex sentences.

(сложноподчиненные предложения)

Типы предложений	Союзы и союзные слова	Примеры	Перевод
Придаточные предложения-подлежащие Object Clauses	That -что, whether , if- ли, Союзные слова who -кто, whom -кого, whose -чей, what -что, какой , which -который, when -когда, where -где, куда, how -как, why -почему.	That the right hand side of an account is traditionally called credit side is well-known.	То, что правую сторону счета традиционно называют кредитом, хорошо известно.
Придаточные определительные Attributive Clauses	Who, which, that -который, whom -которого, whose -чей, when – когда, where - где, why – почему.	The building which you can see there is my office.	Здание, которое вы видите там, мое учреждение.
Придаточные обстоятельственные Adverbial Clauses а) времени of Time	When - когда, as - когда; в то время как, по мере того, как; while – в то время как; before – прежде чем, до того, как; till, until – пока, до тех пор пока (не); as long as – пока, до тех пор, пока; as soon as - как только; since – с тех пор, как;	Whenever the inventory value shown in the balance sheet is based on old prices, it will be serious misleading.	Каждый раз, когда стоимость товарно - материальных запасов, показанных в балансе, будет основываться на старых ценах, она будет приводить к неверному толкованию.

	whenever – всякий раз , когда;		
b) места of Place	Where – где, куда; Wherever – где бы , ни , куда бы , ни;		
с) причины of Cause	Because – потому что; as - так как, поскольку; since – поскольку, так как; for- потому что.	Conventional accounting based on the matching principle, will be unnecessarily complicated for your business because it is of not-for-profit nature.	Традиционный бухгалтер, основанный на принципе соответствия, будут излишне сложным для вашего предприятия, потому что оно имеет некоммерческий характер.

Grammar exercises.

1. Translate the sentences into Russian.

1. When the main strategy of the business was worked out, the managers had to incorporate it into their plans and monitor them regularly.
2. When necessary corrective actions were taken, set plans were being achieved.
3. The role of management accountant in a business will be important until the top management depends on him for information to make decisions.
4. As businesses grow, it is natural for them to look for new sources of supply and new markets in other countries.
5. When a British firm bought goods from a US company, it had to exchange British pounds for US dollars.
6. As soon as accounting standards in relation to currency translation were issued in the US, a parent company and subsidiaries were shown on consolidated financial statement as if they were a single entity.
7. Some experts think that problems in foreign currency translation will exist until some form of current value accounting is used.

2. Translate into Russian.

1. Now that multinationals operate in more than one country, the problems of currency translation have become very important.
2. Since there may be a significant divergence between actual and planned performances, managers should analyze accounts to find out the reason and take appropriate steps.
3. As there are internal and external users of accounting information, their needs in accounting information differ.
4. Management accountant have an important effect on management decision -making because they possess essential information relating to different aspects of a company's operations.
5. Special regulations have developed in accounting for interpreting financial statements because all the users should easily understand the information they give.

6. Financial accounting refers to accounting information being used outside the organization, for government, banks, employee and other outside users are interested in the financial health of a business and its actual results achieved.

3. Read and translate the text.

Financial accounting.

Accounting can be defined as an information system that measures, processes, and communicates information that is useful for decision making.

A distinction is usually made between the concepts of management and financial accounting.

Financial accounting refers to accounting information used internally by management and outside users. Financial accounting reports provide a general overview of the financial health of business.

Moreover, financial accounting reports are generally produced less frequently than management accounting reports. Whereas financial accounting reports are normally annually, or perhaps biannually, management accounting reports are often produced on a monthly basis in a business of any size. Financial accounting reports rarely include forecast information. They are essentially backward – looking and focus on actual results. This does not imply that other users are unconcerned with the future. Rather, it reflects a concern that the publication of such information could damage the competitiveness of the business in some way.

Financial accounting reports may enter the public domain and may be relied upon by outsiders to evaluate the financial health of the business and to make comparisons with other businesses. In order to help users, the law and the accounting profession have aimed to regulate the form and the content of financial reports to ensure that:

- they contain certain basic information;
- the information produced is reasonably quality;
- the information is produced in a uniform way in order to make comparisons easier.

A set of practices has been developed to provide guidelines as how financial accounting should be done. All the rules are usually developed by accounting bodies. The standards applied, for preparation of financial statements accepted by banks and Stock Exchanges in many countries are called the International Accounting Standards Committee.

Занятие 5.2.

Grammar: Grammar practice .

Subject: Written and Oral Practice.

Oral Speech Practice

1. Re- read the text “Financial accounting” and answers the following questions.

1. What is the definition of accounting?
2. What types of accounting are there?
3. What sorts of information does financial accounting refer to?
4. What do financial accounting reports usually provide?

5. How often are financial accounting reports produced as compared with management accounting reports?
6. Which reports generally include forecast information?
7. What guidelines are used to interpret accounting reports?

2. Find out which of the following statements are true and which are false.

1. Unlike financial accounting, management accounting deals with less detailed information.
2. Financial accounting reports provide general overview of the financial position of a business.
3. Management accounting reports are produced less frequently than financial accounting reports.
4. As a rule, financial accounting reports always include forecast information.
5. Forms and content of financial reports are never regulated.
6. A special set of practices has been developed to provide guidelines for interpreting accounting reports.
7. Generally acceptable accounting principles are unchangeable, they are just “laws” of nature found in physics or chemistry.

3. Give the English for.

Бухгалтерский учет, финансовый учет, управленческий учет, отчет, прогноз, двухлетний, директивы, дать общий обзор, подробная информация, обеспечивать, делать сравнения, основная информация, фактические результаты.

5. Make up sentences using the following words and words expressions.

1. At, management accountant, is called, an accountant, working, a business.
2. On, have, management accountants, an important effect, decision - making.
3. By, are held, having, as a rule, positions, by, top-level managerial, executives, accounting experience, having.
4. Are, and, greatly, unchangeable, generally accepted accounting principles, developed, accountants, by, differ, laws of nature and physics, from,
5. Financial accounting, and, by, internally, is used, management communicated, outside users, to.
6. With, unlike, management accounting, financial accounting, if detailed information, satisfied.
7. Actual results are, and, on, financial accounting reports, backward - looking, are, focused, not.
8. To make, the form, them, usable, are, and, of, content, financial reports, regulated.

5. Make up dialogues based on the theme of the lesson and enact them in class.

Занятие 5.3

Grammar: Complex sentences (Adverbial clauses of Condition, of Place, of Cause, of Concession)

Subject: Management accounting

Grammar Study

Adverbial clauses of Result, Conditions and Concession.

(Придаточные предложения следствия, условия и уступительные придаточные предложения.)

Типы предложений	Союзы и союзные слова	Примеры	Перевод
a) условия of Condition	If - если; unless - если, не; provided that, on condition that – при условии, если, при условии, что; suppose that - предположим, что.	Accounting data will be of no benefit for user unless he understands a conceptual framework	Данные бухучета будут бесполезны для пользователя, если он не понимает его концептуальные основы.
b) следствия of Result	So that, so	When accounting for stock it is important to apply prudence convention so that its valuation at the lower cost should be justified.	Учитывая запасы, важно применять принцип осмотрительности так, чтобы их оценка по более низкой стоимости была оправдана.
f) уступительные of Concession	Though, although – хотя; whoever – кто бы ни; whatever – кто бы ни; however – как бы ни;	Although historic cost convention provides a basic for recording asserts it gives no idea of the current value of asserts.	Хотя принцип первоначальной стоимости предоставляет основу для записи активов, он не дает представления об их текущей стоимости.

Grammar exercises

1. Translate the following sentences into Russian.

1. Financial accounting reports provide general information about actual results achieved by a business so that outside users could have an adequate view of its financial position.
2. Management accounting reports should contain detailed information about business performance so that the management could monitor it.

3. There are some requirements regulating the form and content of financial reports so that users could evaluate the financial health of the business and make comparisons with other businesses.
4. Although financial accounting reports rarely include forecast information, it does not imply that outside users are unconcerned with the future.
5. Despite the fact that the information of financial accounting meant for being used internally, it is also communicated to outside users.
6. Though a distinction is made between management and financial accounting, they have got a common aim.
7. An accountant is said to be in management accounting provided that he is employed by a business.
8. It is difficult for a manager to set plans unless he possesses forecast information.

2. Fill in the blanks with a suitable word.

- | | |
|---|------------------|
| 1. It will be difficult to set a plan for this business , ... the manager has a reliable forecast information. | 1) which |
| 2. The financial controller examined all the documents... give information relating to the financial position of this business. | 2) so that |
| 3. Our company has performed very well ... shareholders are going to receive good yields on shares. | 3) unless |
| 4. The accountant used special technique and analyses to evaluate long-term capital expenditures... it is a very hard job. | 4) if |
| 5. The executive ... holds the position of vice president has a background in accounting and finance. | 5) who |
| 6. The shareholders ... provided the capitals for this project are interested in high dividends. | 6) because |
| 7. Management accountants can solve this problem ... they are highly qualified. | 7) provided that |
| 8. company is large, it may have hundreds of accountants working under a chief accounting officer called a controller. | 8) who |

3. Read and translate the text.

Management accounting.

Management accounting is concerned with the provision of economic information as an aid to managerial decision-making and control. Thus a major task of managers is to set plans for the business and to ensure that those plans are achieved. In order to help in the setting of plans managers require forecast information. For example, they may wish to assess the likely future outcomes of possible strategies. By providing information on likely benefits and costs associated with each strategy, the accounting system ensures that managers will be better placed to select the most appropriate strategies for incorporation into their plans. Having set plans for the business, managers must monitor progress and take any necessary corrective action to ensure that they are achieved. They do this by comparing the actual results (provided by the accounting system) with the planned results. Where there is a significant deviation between actual and planned performances, management accountant can study the accounts to inform the management about the difference so that they would be able to

take the appropriate remedial steps. As managers are "inside" the business and control its activities they are in a position to dictate the volume, frequency and format of the accounting information they receive. As a result, wide variations in management accounting practices may arise even between similar types of businesses. Despite these variations all the managers of different businesses need mostly three kinds of accounting information. These are product costing for pricing and inventory valuation, cost analyses for operational planning and control and special analyses to support management decision-making.

4. Answer the following questions.

1. What is according to the text, a major task of managers?
2. When will managers have better possibilities to select the most appropriate strategies for incorporation into their plans?
3. How do managers monitor the progress in the achievement of plans?
4. Why do sometimes variations in management accounting practices arise even between similar types of business?
5. What accounting information do all the managers need?

5. Join the two groups of words from the columns which are true according the text.

Beginning	Ending
1) Despite wide variations in management accounting practices ...	1) ... long-term capital expenditures, the outcomes of possible strategies of a business, etc.
2) Top level managers often need information to make important decisions concerning —	2)... the managers of different businesses need mostly three kinds of accounting information.
3) A small business usually has one accountant employed ,,-	3) ... because they possess important information about all aspects of business performance.
4) As a rule, management accountants have an essential effect on management decision-making -.	4) ... to set plans for the business and ensure the plans to be achieved.
5) Managers are known to require forecast information because their major task is ...	5) ... in the field of accounting not to speak about the use of computers and computer systems design.

6) Product costing for pricing and inventory valuation is one of the kinds of information ...

6) ... while large companies may have hundreds of accountants working under a chief accountant called a controller.

7) Where there is a significant divergence between actual and planned performances ..

7) ... because they are "inside" the business and control its activities.

8) Managers are often in a position to dictate volume, frequency and format of the accounting information ...

8) -. which is required by all the managers of different businesses.

9) To do their work properly management accountants should keep up with the latest developments...

9) ... managers can study the accounts to reveal the reason.

Занятие 5.4.

Grammar: Grammar Practice (Complex sentences).

Subject: Accounting for transactions in foreign currencies) .

Grammar and Speech Practice.

1. Translate into English.

1. На практике существует обычно расхождение между планируемыми и достигнутыми результатами деятельности.
2. Калькуляция затрат является одной из важнейших задач бухгалтеров производства.
3. Оценка результатов долгосрочных капиталовложений требует долгосрочного прогнозирования и анализа возможных последствий в будущем.
4. В консолидированном финансовом отчете объединяются отчеты родительской компании и ее филиалов.
5. Аудиторам предприятия часто приходится изучать финансовую отчетность, чтобы найти причины неэффективной работы предприятия.
6. Учет по текущей стоимости может быть определен как метод учёта, при котором результаты конкретных изменений цен отражаются в финансовых отчетах.
7. Эта транснациональная компания инкорпорирует (включает в число членов) несколько крупных инвестиционных компаний.
8. Эти указания означают, что каждые 5 дней бухгалтерский отдел должен предоставлять руководству общий обзор финансового состояния предприятия.
9. Существует различие между принципами управленческого и финансового учета.
10. Финансовый учет предоставляет руководству предприятия, а также правительственным учреждениям, банкам и др. подробную (детальную) информацию о деятельности предприятия.

2. Fill in the blanks.

- | | |
|---|-----------------------------|
| 1) Accounting can be defined as ... that measures, processes and communicates information to users. | 1) annually |
| 2) As a rule, distinction is made between the concepts of... . | 2) encompass |
| 3) Financial accounting reports are usually produced... . | 3) may be held |
| 4) Generally Accepted Accounting Principles ... the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. | 4) information system |
| 5) As is known, the positions of assistant controller, chief accountant, internal auditor and the like...by accountants of lower managerial level. accounting | 5) financial and management |
| 6) ... wide variations in management accounting practices all the managers need mostly three kinds of accounting information.. | 6) depends on |
| 7) Top management very often ... the management accountants who are responsible for providing them with information necessary to make decisions. | 7) was depreciated |
| 8) Many US companies incurred considerable "translation losses" when the US dollar... . | 8) despite |

3. Read and translate the text.

Accounting for transactions in foreign currencies.

As businesses grow, it is natural for them to look sources of supply and new markets in other countries. Today it is common for businesses, called multinational or transnational corporations to operate in more than one country, and many of them operate throughout the world. The economies of such industrial countries as the US, Japan, Great Britain, Germany and France have given rise to large world-wide corporations. In addition sophisticated investors no longer restrict their investment activities to the domestic securities market. For example, many Americans invest in foreign securities markets.

Such transactions have two major effects on accounting. First, most sales or purchases of goods and services in other countries involve different currencies. Thus, one currency needs to be translated into another, using exchange rates. An exchange rate is the value of one currency in terms of another. For example, an English person purchasing goods from a US company and paying in US dollars must exchange British pounds for US dollars before making payment.

The problem arises because of the valuation systems used in conventional financial statements. The last century has seen different answers to this question in various parts of the world. In the UK most companies have used the year-end rate method. Later accounting standards were issued, which held, that foreign subsidiaries were separate entities. Consolidated financial statements were designed to show the parent and subsidiaries "as if they were a single entity" thus involving the aggregation of the balance sheets, line by line. In the US, at first, a "temporal" method was used. Under this method balances were translated at rates which related to their valuation basis. For example, historical cost assets were translated at historical costs; cash was translated at the current rate; fu-

ture-based receipts and payments're also valued at the current rate as an estimate of the future rate. However, this method proved inconsistent and led to considerable "translation losses" in 1975 when the US dollar was depreciated. Then the "current rate" method was introduced. Still both these seem to have controversial points which create problems.

Some experts believe that most of these problems disappear if companies used some form of current value accounting.

4. Answer the following questions.

1. What is common for businesses called multinational corporations these days?
2. What effects do international transactions have on accounting?
3. Why are there problems in accounting in relation to foreign currency translation?
4. What method was used in the US in foreign currency translation?
5. What accounting standards were issued in Britain?
6. Why did the use of temporal method lead to considerable translation losses in the US in 1975?
7. What is the possible way of solving the accounting problems in foreign currency translation?

5. Say what you have learned about:

- 1) large corporations and their operations throughout the world;
- 2) the effect of international transactions on accounting;
- 3) the problems in accounting connected with currency translation;
- 4) the methods used in accounting for currency translation;
- 5) a possibility of solving the problems in currency translation;

6. Read the text again to find out if the following statements are true or false.

1. Large corporations of such industrial countries as the Great Britain, Germany and France restrict their domestic markets.
2. Despite the fact that international transactions involve currencies they do not have any effect on accounting.
3. In effect, different currencies are goods that can be bought and sold.
4. Currency translation has raised many problems in accounting because of the valuation systems used in conventional statements.
5. In many countries of the world accounting experts solve the problems relating currency translation in the same way.
6. According to accounting standards issued in Britain the foreign subsidiaries of large companies were regarded as separate entities.
7. In accordance with temporal method used in the US historic cost assets were translated at historic cost; cash was translated at the current rate; future-based receipts and payment translated at the current rates.
8. The methods of translating currencies worked out in Britain and the US were rather consistent and entirely matched valuation systems in financial statements.
9. According to some experts most of the problems in foreign currency translation will disappear if companies use some forms of current value accounting.

Занятие 5.5.

Subject: Written practice “Credit”.

1. Translate the text into Russian in writing using a dictionary.

Financial accounting is concerned with analysing, classifying, recording and reporting on a business's financial activity. Financial statements prepared for external use are made up of rouble totals reflecting balances of all accounts included in a business's general ledger. Before financial data are entered into the general ledger, amounts must be coded, adjusted, and translated into a form suitable for a double-entry accounting system. Since the financial statements are prepared primarily for people external to the business, accountants must adhere to generally accepted accounting standards and principles that govern the recording, measuring and reporting of financial information. Although necessary for protective and credibility purposes, generally accepted principles confine accountants to a finite number of accounting practices.

Unlike financial accounting, management accounting has only one restrictive guideline. The accounting technique used must produce useful information. Before tackling a particular problem, the management accountant must decide what information will be useful. He or she chooses the appropriate concepts procedures and techniques required to solve the problem. So, special reports may be prepared for a particular manager's use. Under these situations, the information storage and retrieval system must have greater capabilities than required for financial accounting. The major criterion for the design of internal accounting systems is that reports and analyses generated must be useful for satisfying the information needs of management.

The fourth area of comparison of financial and management accounting is the units of measurements used as a basis for reports and analyses. Financial accounting serves a stewardship or accountability function by providing financial information of past events of a business. All information is presented in money terms,

Management accountants are not restricted to the use of the historical money unit and can employ any measurement unit that is useful in particular situations. Most decisions require forecasts and projections of operating data and must be based on estimates on future monetary units flows. In addition to monetary units, the management accountant uses such measures as labour hours, machine hours, and product or service units as basis for analysis. The common denominator underlying all measurements, reporting, and analysis activities in management accounting is usefulness to a particular situation.

Typically, financial accounting records and reports information concerning assets, equities, and net income of the business as a whole. Financial statements summarise transactions of the entire organization. Management accounting, on the other hand, usually involves analyses of various segments (cost centers, profit centers, divisions, departments) of a business or some specific aspect of its operation. Reports can range from a revenue-expense analysis of an entire division to the investigation of materials used by a particular department.

6. MODERN ACCOUNTING PRACTICES IN RUSSIA (СОВРЕМЕННАЯ БУХГАЛТЕРСКАЯ ПРАКТИКА В РОССИИ).

Занятие 6.1.

Grammar: Gerund.

Subject: Legal Base and Formal Directives for Accounting and Reporting in Russia. Part. I

Grammar study.

Герундий — это неличная форма глагола, обладающая свойствами глагола и одновременно свойствами существительного (это очень важно запомнить, чтобы различать в предложениях формы герундия и Причастия I).

Герундий обозначает действие как название процесса и поэтому всегда отвечает на вопросы существительного (что? / с чем? / от чего? / на чем? / для чего? / ...).

Герундии образуется прибавлением **-ing** к форме **Infinitive** и имеет несколько форм, соответствующих по своему значению некоторым формам сказуемого и полностью совпадающих с формами Причастия I:

Gerund Forms (Формы Герундия)

	Active	Passive
Indefinite	Checking, publishing,	Being checked, being published
Perfect	Having checked Having published	having been checked having been published

1. В предложении герундий выполняет функции подлежащего, определения, дополнения, именной части сказуемого и обстоятельства. Переводиться обычно на русский язык именем существительным, инфинитивом, деепричастием или глаголом в личной форме т придаточным предложением.

Drawing up annual balance sheet demands a lot of time and labour.

Составление ежегодного баланса требует много времени и труда.

Yesterday we finished analyzing these accounts.

Мы закончили анализ этих счетов вчера.

2. Формы герундия в **Active** используется, когда действия, выраженные ими, совершаются лицом или предметом, к которому они относятся.

Например:

I remember reading the book you are talking about.

Я помню, что читал книгу, о которой вы говорите.

Когда действие, выраженное герундием, совершается над лицом (или предметом), к которому оно относится, употребляется герундий в форме **Passive**. *Например:*

I remember being told to analyze these accounts.

Я вспомнил, что мне говорили, чтобы я проанализировал счета.

Герундий в форме *Perfect* используется, когда действие, которое он выражает, предшествует действию, выраженному глаголом. *Например:*

In addition to having gathered the information about this business he was also asked to assess its financial position.

Кроме того, что он собрал данные об этом предприятии, его еще попросили оценить его (предприятие) финансовое положение.

Запомните!

После глаголов **to want, to need, to deserve, to require**, *нуждаться, требоваться* и после прилагательного **worth** *стоящий* используется форма герундия в *Active*.

1. Define the functions of the Gerund.

1. The main task of accounting in Russia is certainly providing the management with objective financial information.
2. By providing summaries of business performance accounting makes it possible to assess the financial position of a business.
3. On being published by the Ministry of Finance, this regulation became mandatory for all businesses throughout Russia.
4. As is known. Accumulation Fund is used for buying property equipment, etc.
5. Without using computers it will be difficult to draw up financial statements correctly and rapidly.
6. On being processed by a computer the data were then analyzed interpreted by the accountant.
7. Without designing a computer accounting system on the basis of its information needs this business will not be able to perform successfully.
8. On being modified several times, a new general chart of accounts was approved by the Ministry of Finance.
9. On checking integrated calculations for the next year, we then included them into our general plan.

2. Translate the following sentences into Russian paying attention to Gerund.

1. Before introducing changes **in** accounting practices the Methodological Council for Accounting and Reporting has carried out a great deal of work.
2. In examining and analyzing accounts the book-keeping department verifies all figures.
3. On setting new programmes for understanding all aspects accounting we have raised the level of accounting education.
4. After becoming a highly qualified accountant he got interested in economic analysis.
5. On emphasising the importance of communication skills professor began to speak about other problems in the field accounting education.

6. Before pointing out the significance of computer skills for accounting graduates the speaker dwelt on the importance of motivation and enthusiasm.
7. In elaborating new methods of checking the balance sheet we have increased its reliability.
8. The necessity of improving accounting work through raising its quality is problem No. 1 in Russia today.
9. The task of designing computer accounting systems is rather complicated.
10. The Ministry of Finance is responsible for organising and implementing accounting throughout Russia.

3. Read the text to find out whether it contains important, accurate and relevant facts about accounting in Russia. Justify your choices.

I

Just like in other countries of the world accounting in Russia is regarded as one of the most important functions of economic management. Its main task is certainly to provide the management and different institutions with objective information about the financial status of a business and various alternatives open to it. By providing summaries of business performance accounting makes it possible to assess its position in terms of assets and liabilities at any point of time.

Accounting practices are regulated through the decrees of the Ministry of Finance which bears a full responsibility for their organisation and implementation. For example, in accordance with current legislation all accounting provisions are established by the Ministry of Finance. These provisions are based on the legal standards for all organisations on Russia's territory. As a rule, these provisions may be accompanied by a number of specific directives published by governmental departments for various institutions and industries. This applies to all businesses including joint-stock companies, state and, private owned enterprises etc. However, some divergences from the provisions are permissible but require the approval of the Ministry of Finance which is responsible for the methodological regulation of accounting in Russia (Article 5.1 of the Law "On Accounting"). Thus, documents issued by various bodies should not contradict the standards and methodological directions approved by the Ministry of Finance.

The present accounting system in the Russian Federation is based on the general chart of accounts. Its use is compulsory for all businesses in the territory of Russia apart from specific sectors of economy such as financial institutions and organisations. For example, separate charts of accounts may be established for banks, insurance companies etc. It should be said that a general chart of accounts is generally reviewed and changes are made to it if necessary.

Занятие 6.2.

Grammar: Grammar Practice

Subject: Legal Base and Formal Directives for Accounting and Reporting in Russia. Part. II

1. Read and translate the text.

II

The currently used chart of accounts was introduced in January, 2000. It contains about 100 accounts called "synthetic" (main or summary) accounts. In turn these accounts are broken down in 60 sub-accounts grouped in sections. Further breakdown of the sub-accounts is permissible and may be freely determined according to the requirements of the business. For example, an enterprise may keep a set of "analytic" accounts to supplement its synthetic accounts if necessary.

The directive №4, 13 January, 2000, published by the Ministry of Finance, established new forms of the reporting system. This directive is applicable to all enterprises representing a legal entity, and contains provisions for the preparation of financial statements as well as regulations concerning format and content of the reporting system.

Every business in Russia is obligated to prepare quarterly as well as annual financial statements. Annual financial statements have to contain:

- Balance Sheet (Form №1);
- Profit and Loss Statement (Form №2);
- Statement of Capital Construction Investments and Source of Funds (Attachment to Balance Sheet №1);
- Statement of Income Distribution (Attachment to Balance Sheet №2);
- Statement of Statutory Fund (Form №3);
- Statement of Deficiencies, Theft, Damage to Inventories and Other Material value (Form №4);
- Statement of Funds and Special Financing (Form № 10);
- Development of Sales (Form №12).

The annual financial statements must be prepared by 15 March of the following year and are subject to examination by auditors. The Chief Accountant occupies a prominent position in the practical implementation of accounting since he is, in fact, responsible for the correctness of the financial statements. In addition the Chief Accountant along with the General Director, signs all the financial documents.

6. It should be said that in recent years Russian accounting practices have progressed significantly towards international standards. In March 1998 the accounting reform programme towards IAS was adopted by the government. Since that time a number of accounting standards have been adopted (for example, on financial statements, subsequent events, contingencies etc.). But until now, significant differences between IAS and Russian accounting standards still exist.

Apart from that there are national standards in Russia that do not exist in other countries, for example, strict definition of low – value assets items, etc. There is also a difference in interpreting many standards such as valuation of assets and established provisions, fixed assets depreciation rates etc.

2. Read the text again, and then choose a suitable heading for each paragraph from the list below.

1. Accounting standards.
2. The currently used chart of accounts.
2. Accounting as a function of economic management.
3. The main financial statements.
4. Accounting provisions.
5. The general chart of accounts.

3. Re-read the text to answer the following questions.

1. What does this text deal with?
2. Why is accounting regarded as one of the most important functions of economic management?
3. By what means does accounting make it possible to assess the financial status of a business?
4. What are accounting practices regulated in Russia through?
5. What are accounting provisions based on?
6. What may accounting provisions be accompanied by?
7. What organisations may have some divergences from the provisions established by the Ministry, of Finance?
8. What is the present accounting system based on?
9. What sort of accounts does the currently used chart of accounts contain?
10. What annual financial statements is every business in Russia obligated to prepare?
11. What are the responsibilities of the chief accountant in Russia?
12. What is the main direction in the development of accounting practices in Russia?

Занятие 6.3.

Grammar: Revision.

Subject: Some Specific Features of Accounting in Russia.

SOME SPECIFIC FEATURES OF ACCOUNTING IN RUSSIA

1. Read the text to find out what particular features of Russian accounting this text deals with.

Accounting practices in Russia are based on codified principles. But unlike other countries, Russia's accounting system reflects only payments received and transferred, and discloses annual results based on this. For this reason, it is prohibited in Russia to create the provisions based on rough estimations when exact calculations supported by source documents is impossible.

A characteristic feature of the Russian accounting system is a large number of balance sheet accounts and an abundant use of different accounts on both sides of the balance sheet. The principal accounts provided for the general chart of accounts represent the corresponding balance sheet items. For example, balance sheet account 01 shows fixed assets at the initial cost of acquisition. According to the present legislation fixed assets comprise of assets serving production purposes with a value exceeding 100 minimal wages or with a useful life of more than 12 months. Low-value items used in productive activity have recently been included into the fixed assets as well. All the fixed assets may be separated according to groups in sub-accounts. For example, Charter Capital is stated in account № 80. This capital is established from the contributions of the partners of a business and resembles equity. The amount of Charter Capital may be increased by part-

ners' contributions as well as by a transfer of retained earnings. The more Charter Capital a business has, the more stable its financial position is. Another example may be Reserve Capital. It is generally shown in account № 82. Reserve Capital is formed from net earnings of a business to cover future losses.

As is known, assets may be either tangible or intangible. As a rule, tangible assets are stated at the original acquisition cost, including costs incidental to acquisition. Intangible assets include patents, licences and the like. An annual stock count, as a rule, performed in November or December, is required to ascertain the inventory on hand. Sometimes a balance sheet item is disclosed on some accounts. In particular, liabilities towards banks are disclosed in two accounts: 1) short-term liabilities (account 66) and 2) long-term liabilities (account 67),

A specific feature of Russian accounting is a concept of fund accounting virtually unknown in the West. It is based on the assumption that, while only money accumulated in a fund may be used, provenance of funds must be precisely documented upon their use. In accordance with the Decree of the Ministry of Finance of the Russian Federation businesses may establish a Consumption Fund, an Accumulation Fund and a Welfare Fund. The creation of these funds is not mandatory. A Consumption Fund is set up from the net incomes of a business and is meant for stimulating its personnel performance through bonuses, paid holidays and other incentives. An Accumulation Fund is established from the net profit of a business and is used for buying property, equipment etc. At the same time its monetary resources are used for covering future losses, if any. The creation of a Welfare Fund is also optional, but as it is negotiated between businesses and trade unions, it becomes virtually mandatory. This fund provides for expenditures on both the upkeep of housing facilities and cultural purposes. It should be said that all these features are determined by Russian accounting traditions and particularities of Russia's legislation.

2. Re-read the text to decide which of the following ideas agrees with what the text says.

1. The number of accounts on both sides of the balance sheet is not large in Russia.
2. Russian accounting has got some specific features determined by Russia's economic and social-cultural conditions.
3. Balance sheet continuity, verity and clarity are important commonly-used accounting principles in Russian accounting practices. As a rule, the principal accounts do not represent the corresponding balance sheet items.
4. Charter capital is formed from the contributions of the founders of a business and may be increased by them.
5. According to the present legislation tangible assets cannot be stated at original acquisition cost. As a rule, each balance sheet item is represented by only one account.
6. The concept of fund accounting is well-known in many western countries where it is widely used.

3. Use the information from the text to complete the following

1. Liabilities towards banks
2. A specific feature of Russian accounting is....
3. The Decree of the Ministry of Finance of the Russian Federation
4. provides for... but the creation of these funds is optional.
5. A Consumption Fund is set up from ... and it is meant for
6. A characteristic tendency of Russia's accounting system is

7. Balance sheet item 01
8. All the fixed assets
9. Charter capital is shown in
10. Tangible assets are....
11. An Accumulation Fund

Занятие 6.4.

Subject: Written practice. The Use of Computers in accounting in Russia

1. Read the text to find out why many businesses in Russia try to design computer accounting systems on the basis of their information needs.

THE USE OF COMPUTERS IN ACCOUNTING IN RUSSIA

1. Most accounting work in Russian businesses today is done by computers. Computers allow businesses to centralise accounting operations and eliminate much of the work that used to be done by hand. The development of minicomputers and microcomputers has now made it possible for even the smallest organizations to keep their accounting records in electronic form.

2. Correct decision-making in business requires accurate and up-to-date information. There is always plenty of data at each business which has to be processed to be useful. From the various systems of data collection, the accounting system is the most important. It gathers data, organises them into useful forms and issues the resulting information to users. This is done by means of data processing. As is known, the term "data processing" can mean the manual writing up of accounts just as much as it can be taken to be the keeping of accounts by a computer. Taking a simple example, suppose that a debt has turned out to be a bad debt, and therefore, the debtor's account needs crediting and the Bad Debts Account needs debiting to record this fact. The data can be accessed by a clerk writing up the relevant entries in the accounts, this would be manual data-processing. If the same entries were made in the accounting computer programmes by a firm whose accounts were all kept on a computer, then this would be electronic data-processing. If the records were made in the accounts and the accounts were kept using an accounting machine, then this would be automatic data-processing. But the principles governing such entries remain the same whether manual or computer methods are in use.

3. Automatic data-processing has got some advantages. First, the data can be processed much more quickly, in addition there are fewer errors made because a machine is incapable of making errors that a person might well make, very often, due to lack of concentration. Therefore many large businesses in Russia have systems analysts, programmers and computer operators to design computer accounting systems on the basis of their information needs. Small businesses usually purchase commercial accounting systems that are already programmed to perform accounting functions. Most of these systems rely on a variation of batch processing in which a part of the software performs each major task of the accounting system. The transactions for these functions are based on source documents which are the written evidence that supports the transaction. It should be noticed that, though the transactions are recorded by the computer on floppy or hard discs, the documents should be kept so that they can be examined at a later date if a question arises about the accuracy of the accounting records.

4. The batch processing method used in these microcomputer accounting systems very closely resemble manual accounting systems using special-purpose journals that have been in existence for many decades. But they improve existing accounting systems and make them less time-consuming and more accurate. So, to perform their functions efficiently accountants should be able to work with many different kinds of accounting systems and may have a say in choosing the right sort of data processing for a business.

2. Re-read the text to choose a suitable heading for each paragraph from the list below.

1. Accountants receive useful information by means of data - processing.
2. The level of computerisation of accounting work is increasing these days.
3. The advantages of using data-processing in accounting.
4. What is meant by data-processing?
5. Currently-used data-processing systems for businesses.

3. Read each statement below and decide strictly on the basis of the text if it is true, false or whether there is insufficient evidence to decide.

1. Even the smallest organisations keep their accounting records on computer.
2. Some businesses have not got enough data to be processed by computer.
3. When automatic data-processing is used, all the entries are usually made by clerks.
4. Electronic data-processing suggests using a computer.
5. Small businesses cannot design computer accounting systems themselves and therefore they, as a rule, have to buy commercial accounting systems.
6. If transactions are recorded by a computer, no source documents are kept, because computerized accounting records are usually very accurate.
7. The batch processing systems have got much in common with manual accounting systems.
8. To perform their functions effectively accountants should be able to work with many different kinds of accounting systems.

4. Re-read the text to make a list of things which make the use of computers in accounting very important.

5. Re-read the text to answer the following questions.

1. What sort of accounting work can computers do?
2. What does correct decision-making require?
3. What is the importance of accounting as a system of data collection?
4. What can data-processing mean?
5. What is meant by electronic data-processing?
6. What are the advantages of automatic data-processing?
7. What specialists are involved in designing computer accounting systems?
8. What do most computer accounting systems rely on?

ПРИЛОЖЕНИЕ

СЛОВАРЬ ТЕРМИНОВ

Investments	The flow of funds to build assets in the expectation of an eventual profit.
Reserves	National fund of gold and foreign currencies acquired in the past and held for future needs.
Deficit	The amount by which money that goes out is more than money that comes in.
Balance of payments	The difference between a nation's total payments to, and receipts from foreign nation during a specific period.
Capital	Funds invested by individual or corporate shareholders to establish an enterprise.
Currency	A particular type of money in use in a country.
Barter	The trade without exchange of money.
Export	Goods and services that a nation sells to other nations.
Visible trade	The import and export of goods between nations.
Foreign trade	The exchange goods and services between nations.
Invisible trade	The trading of services between nations.
Imports	Goods and services that a nation buys from other nations.
Balance of trade	The difference between the value of imports and exports.
Banker's draft	A cheque issued by the bank usually for a specified sum of money.
A bank transfer or remittance	A cashless transfer of money from one account to another
Cash on delivery	In the case of cash on delivery the buyer pays the seller or the delivery service upon delivery of the goods.
Cash	"Cash" means that payments are effected with notes and coins.
A bill of exchange	A bill of exchange (B/E) is a mode of payment, which is typically employed in transactions between wholesalers and retailers. It is in fact a kind of credit in that the seller allows the buyer a period of time (i.e. 30-60-90 days) to resell the goods and then pay for the goods.
Credit	The creditor (lender), usually a bank, allows the debtor (borrower) a certain period of time during which to repay the sum advanced, also known as principal, in return for interest.
Milestone payments	This means that the principal will pay in installments at various stages of completion.
International money order	International money order is a remittance from one individual or company in one country to another individual or company in another country using the postal system
Payment against documents	The buyer or importer will only effect payment in return for a document of title like the bill of lading.
Wire transfer	Wire transfer is the most rapid form of payment, by means of which the payee receives the sum in question almost immediately. It goes without saying that banks charge more for this service than for ordinary transfers. Sometime this method is employed as a last-minute payment in order to avoid litigation.

Сводная таблица употребления времен в действительном залоге.

	Present	Past	Future	
Indefinite	Инфинитив без частицы to . В 3-м лице ед. числа окончание -(e)s ask asks	Инфинитив без частицы to+ed , 2-форма неправильных глаголов asked wrote	shall/will + инфинитив без частицы to shall ask will ask	факт
Continuous	Am } Is } + participle I are } Am } Is } + asking are }	was } Were } +Participle I was } were } + asking	Shall } will } be + Participle I Shall } Will } be + asking	процесс
Perfect	have } has } +Participle 2 have } has } + asked	Had + Participle 2 Had asked	Shall } Will } have + Participle2 Shall } Will } have + asked	завершенность
Perfect continuous	Have } Has } been + participle I Have } Has } been + asked	Had been + participle I Had been asking	Shall } Will } have been + participle I Shall } Will } have been asking	Длительность и за- вершенность

Сводная таблица употребления времен в страдательном залоге.

	Present	past	Future
Indefinite	Am } Is } + participle 2 are }	Was } were } + participle 2	Shall } will } be + Participle2
	am } is } asked are }	Was } were } asked	Shall } will } be asked
Continuous	Am } Is } being + are } participle 2	Was } were } being +Participle2	
	Am } Is } being + are } asked	Was } were } being asked	
Perfect	Have been } Has been } + participle2	Had been + Participle 2	Shall } will } have been + participle 2
	Have } Has } been asked	Had been asked	Shall } will } have been asked

Неправильные глаголы

Инфинитив	II форма	participle I	participle II	
to arise	arose	arisen	arising	возникать
to awake	awoke	awaked	awaking	будить
to be	was/were	been	being	быть
to beat	beat	beat	beating	бить
to become	became	become	becoming	становиться
to begin	began	begun	beginning	начинать
to bend	bent	bent	bending	наклонять
to blow	blew	blown	blowing	дуть
to break	broke	broken	breaking	ломать
to bring	brought	brought	bringing	приносить
to build	built	built	building	строить
to burn	burnt	burnt	burning	гореть
to buy	bought	bought	buying	покупать
to catch	caught	caught	catching	ловить
to choose	chose	chosen	choosing	выбирать
to come	came	come	coming	приходить
to cut	cut	cut	cutting	вырезать
to dig	dug	dug	digging	копать
to do	did	done	doing	действовать

to draw	drew	drawn	drawing	рисовать
to dream	dreamt	dreamt	dreaming	мечтать
to drink	drank	drunk	drinking	пить
to drive	drove	driven	driving	водить
to eat	ate	eaten	eating	есть
to fall	fell	fallen	falling	падать
to feed	fed	fed	feeding	кормить
to feel	felt	felt	feeling	чувствовать
to fight	fought	fought	fighting	бороться
to find	found	found	finding	искать
to fly	flew	flown	flying	летать
to forget	forgot	forgotten	forgetting	забывать
to get	got	got	getting	получать
to give	gave	given	giving	давать
to go	went	gone	going	идти
to grow	grew	grown	growing	расти
to hang	hung	hung	hanging	висеть
to have	had	had	having	иметь
to hear	heard	heard	hearing	слышать
to hide	hid	hidden	hiding	прятать
to hit	hit	hit	hitting	ударять
to hold	held	held	holding	держать
to keep	kept	kept	keeping	держать
to know	knew	known	knowing	знать
to lay	laid	laid	laying	лежать
to lead	led	led	leading	вести
to learn	learnt	learnt	learning	учить
to leave	left	left	leaving	покидать
to lend	lent	lent	lending	одалживать
to let	let	let	letting	позволять
to lie	lay	lain	lying	лгать
to lose	lost	lost	losing	терять
to make	made	made	making	делать
to meet	met	met	meeting	встречать
to pay	paid	paid	paying	класть
to read	read	read	reading	читать
to ride	rode	ridden	riding	кататься
to ring	rang	rung	ringing	звенеть
to rise	rose	risen	rising	подниматься
to run	ran	run	running	бежать
to say	said	said	saying	говорить
to see	saw	seen	seeing	видеть
to sell	sold	sold	selling	продавать
to send	sent	sent	sending	посылать
to set	set	set	setting	ставить
to shake	shook	shaken	shaking	трясти
to shine	shone	shone	shining	светить
to shoot	shot	shot	shooting	стрелять
to show	showed	shown	showing	показывать
to sing	sang	sung	singing	петь
to sink	sank	sunk	sinking	опускаться
to sit	sat	sat	sitting	сидеть
to sleep	slept	slept	sleeping	спать
to speak	spoke	spoken	speaking	говорить
to spend	spent	spent	spending	проводить
to spring	sprang	sprung	springing	прыгать
to strike	struck	struck	striking	бить
to swear	swore	sworn	swearing	клясться
to sweep	swept	swept	sweeping	сметать
to swim	swam	swum	swimming	плавать

to take	took	taken	taking	брать
to tell	told	told	telling	рассказать
to think	thought	thought	thinking	думать
to throw	threw	thrown	throwing	бросать
to wake	woke	waked/awoken	waking	просыпаться
to wear	wore	worn	wearing	носить
to weep	wept	wept	weeping	плакать
to win	won	won	winning	выигрывать
to wind	wound	wound	winding	проветрить
to write	wrote	written	writing	писать

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