ПІДСУМКОВИЙ КОНТРОЛЬ (ЕКЗАМЕН)

Форма проведення підсумкового контролю – комбінована. Екзамен складається з 4 частин (Reading, Speaking, Vocabulary, Grammar), перші три з яких проводяться усно і передбачає висловлювання відповідно до поданої комунікативної ситуації, четверта проводиться письмово.

Кожна частина оцінюється за 5-бальною шкалою. Оцінка за екзамен виводиться як середнє арифметичне з отриманих за Reading, Speaking, Vocabulary і Grammar.

Критерії оцінювання: Оцінку "5" одержує здобувач освіти, який дав не менше 90% правильних відповідей на стандартизовані завдання, повністю розкрив запропоновану усну тему.

Оцінку "4" одержує здобувач освіти, який дав не менше 75% правильних відповідей на стандартизовані завдання, припустився окремих незначних помилок при розкритті усної теми.

Оцінку "3" одержує здобувач освіти, який дав не менше 55% правильних відповідей на стандартизовані завдання, припустився значних помилок при розкритті усної теми.

Оцінку "2" одержує здобувач освіти, який дав менше 55% правильних відповідей на стандартизовані завдання, припустився грубих помилок при розкритті усної теми або взагалі не дав усної відповіді.

Перелік питань для підсумкового контролю

Reading and Vocabulary: див. додаток 1

Grammar: present, past and future tense forms, modal verbs, passive voice, conditionals, verbals, reported speech, clauses, див. додаток 2.

Speaking:

1. Розкажіть про функції бухгалтера.
2. Розкажіть про можливі місця працевлаштування бухгалтера (аудитора).
3. Розкажіть про найважливіші бухгалтерські документи, їх функції.
4. Розкажіть про основні принципи бухгалтерського обліку.
5. Розкрийте поняття бухгалтерського обліку.
6. Зазначте основні аспекти бухгалтерського обліку.
7. Розкажіть про обов'язки бухгалтера в організації (установі).
8. Якими професійнимиякостями на вашу думкуповинен володіти кваліфікований бухгалтер (аудитор)?
9. Розкажіть як роботодавець може знайти нових працівників.
10. Розкажіть як і де ви можете знайти місце працевлаштування.
11. Які якості кандидата на посаду враховуються при прийомі на роботу?
12. Розкажіть про приватну форму власності.

13. Зазначте переваги та недоліки приватної форми власності.
14. Розкажіть якій формі власності ви б надали перевагу.
15. Розкажіть про товариства, їх види.
16. Розкажіть про переваги та недоліки товариств.
17. Розкажіть про корпоративну форму власності.
18. Зазначте переваги та недоліки корпоративної форми власності.
19. Розкажіть про форми організації бізнесу.
20. Розкажіть про переваги різних форм власності.
21. Розкажіть про недоліки різних форм власності.
22. Розкажіть чому ви обрали спеціальність «Облік і оподаткування»?
23. Розкажіть про свою майбутню професію.
24. Ви працюєте бухгалтером у великій фірмі. Розкажіть про свою посаду та обов'язки.
25. Розкажіть про особливості професії бухгалтера (податківця, аудитора).

Додаток 1.

Прочитайте, перекладіть та передайте короткий зміст тексту англійською мовою, відповідаючи на запитання після тексту.

Text 1
Open Account

1. Read, translate the text. Retell the gist of the text.

An exporter receives the greatest security of payment from cash with order or from cash on delivery. At the other extreme payment an open account offers the least security to an exporter. The goods and accompanying documents are sent directly to an overseas buyer who has agreed to pay within a certain period after the invoice date

- usually not more then 180 days. The buyer undertakes to remit money to the exporter by an agree method.

The open account method of payment is increasingly popular within the BEC because it is simple and straightforward. 70% of UK exports are paid for under open account terms. It saves money and procedural difficulties but the risk to the exporter is obviously greater. It is only successful if an exporter trusts the business integrity and ability of an overseas buyer, something that has probably been established through a sustained period of trading. A variation of open account payment is the consignment account where an exporter supplies an overseas buyer in order that stocks are built in quantities sufficient to cover continual demand. The exporter retains ownership of the goods until they are sold, or for an agreed period of time, after which the buyer remits the agree price to the exporter.

However, a large proportion of export contracts cannot be settled by payment in advance or by open account, particularly with sales outside the EEC. So parallel with the development of international trade throughout the world, the trading community has developed methods of payments which involve the transfer of documents for exported goods using the international banking system - with the aim of speedily settling export transactions at minimum risk to exporters and to overseas buyers.

2. Answer the questions to the text.

1. Why does an open account offer the least security to an exporter?
2. Where is the open account method of payment popular?
3. What are the advantages of the open account?
4. What is the variation of the open account?
5. What is the aim of the international banking system?

Text 2
Financial Audit

1. Read, translate the text. Retell the gist of the text.

A financial audit is the examination of financial records and reports of a company or organisation, in order to verify that the figures in the financial reports are relevant, accurate, and complete. The general focus is to ensure the reported financial statements fairly represent a company's stated condition for the firm's stakeholders.

These stakeholders will be interested parties, such as stockholders, employees, regulators, and the like.

Doing a financial audit is called the "attest" function. The general purpose is for an independent party (the CPA firm) to provide written assurance (the audit report that financial reports are "fairly présented in conformity with generally accepted accounting principles'.

Because of major accounting scandals (failure by CPA firms to detect widespread fraud), assessing internal control procedures has increased in magnitude as a part of financial audits.

Financial audits are typically done by external auditors (accountancy firns).

Many organizations, including most very large organizations, also employ or hire internal auditors, who do not attest to financial reports. Internal auditors often assist external auditors, and, in theory, since both do internal control work, their efforts should be coordinated.

2. Answer the questions to the text.

What is financial audit?

What is the general purpose of audit?

Who typically does financial audit?

Text 3
Auditing

1. Read, translate the text. Retell the gist of the text.

Modern auditing, as defined by the American Accounting Association, is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users.

An examination of the definition of auditing reveals that there are three key aspects of the definition. First, auditing is not an activity which can be performed in a haphazard manner, it is a systematic process based on logic and reasoning.

Second, during an examination of financial statements the auditor objectively ontains and evaluates evidence regarding assertions about economic actions and events embodied in the financial statements to ascertain the degree of contespondence between those assertions and established criteria. In the audit of financial statements prepared by a company, the established criteria are generally accepted accounting principles (GAAP). That is, the financial statements piust be prepared in accordance with GAAP. Consequently, the auditor mus obtain and evaluate evidence to determine whether the assertions (the elerenis of the financial statements) meet the established criteria (GAAP). The third and final key aspect of the definition is that auditing involves communicating the results of the audit to interested users. The auditor communicates the findings of the audit process by issuing an audit report. In the audit report, the auditor gives an opinion as to whether the assertions are reported in accordance with the established criteria. For example, in the audit of financial statements the auditor issues an audit report which describes the scope of the examination in the first paragraph and states in the last paragraph whether in his or her opinion the financial statements are fairly presented in accordance with generally accepted accounting principles applied on a consistent basis.

2. Answer the questions to the text.

1. What did auditors do in the ancient Rome?
2. What is the essence of the modern auditing?
3. What are the three key aspects of the definition of auditing?

Text 4
Accounting and Bookkeeping

1. Read, translate the text. Retell the gist of the text.

The aim of accounting is to show a financial condition of a company. It is an accounting department of a firm that records and measures all relevant financial data of its business activity.

There are the two types of records which are the most important ones. It is the income

statement and the balance sheet.

There is a wide range of different users of these records or, as specialists often say, financial reporting or financial statements. They are stockholders, present and potential investors and creditors, management, independent analysts, banks, debtors, competitors, tax bodies, government.

Accounting can be defined as recording and measuring of all financial data concerning a

given business or organization activity.

Financial Statements are the central feature of accounting because they are the pritary means of communicating important accounting information to users, They show business in financial terms. The most important financial documents are: t. Profit and Loss Accounts. 2.

Balance Sheets. 3. Cash-flow Forecast. Profit and loss accounts give a "history" of a company's finances during the previous year for some period. They have three sections: trading section, profit and loss section, appropriation section.

Balance sheets show the financial position of a company on a certain date. Figuratively speaking, a balance sheet provides the so-called "a snapshot" of a company's wealth at a given moment of time.

If money is often referred to as "the blood of business" and accounting is referred as "the

language of business"

, the double-entry system may be referred as "the eyes of accounting".

The double-entry system of accounting requires that for each transaction there must be one or more accounts debited and one or more accounts credited. After all, the rule requires that total debits must equal total credits.

2. Answer the questions to the text.

1. What is the aim of accounting? 2. What does the accounting department do?

3. What records are the most important ones?

4. Who can use these records?

5. What are the most important financial documents? Describe them.

Text 5
Setting the Price

1. Read, translate the text. Retell the gist of the text.

How are prices set? Through most of history, prices were set by buyers and sellers negotiating with each other. Sellers would ask for a higher price than they expected to receive, and buyers would offer less than they expected to pay. through bargaining, they would arrive at an acceptable price.

Through most of history, price has operated as the major determinant of buyer choice. This is still true in poorer nations, among poorer groups, and with commodity-type products. However, nonprice factors have become relatively more important in buyer-choice behavior in recent decades. Yet price still remains one of the most important elements determining company marker share and profitability.

Price is the only element in the marketing mix that produces revenue, the other elements represent costs. Yet many companies do not handle pricing well

Companies handle pricing in a variety of ways. In small companies, prices are often set by top management rather than by the marketing or sales department. In large companies, pricing is typically handled by divisional and product-line managers. Even here, top management sets the general pricing objectives and policies and often approves the prices proposed by lower levers of management. In industries where pricing is a key factor (aerospace, railroads, oil companies), companies will often establish a pricing department to set prices or assist others in determining appropriate prices. This department reports either to the marketing department or top management. Others who exert an influence on pricing include sales managers, production managers, finance managers, and accountants.

2. Answer the questions to the text.

1. How did buyers and sellers arrive at an acceptable price?
2. What has operated as the major determinant of a buyer choice?
3. What does produce the revenue?
4. How do companies handle pricing?
5. Where is pricing a key factor?

Text 6
Current Accounts

1. Read, translate the text. Retell the gist of the text.

There are different kinds of accounts. The most popular is the current account. A current account pays no interest but it has other advantages. Firstly, it enables people to keep their money in a safe place. Secondly, it allows them to withdraw it at any time. Thirdly, it provides them with a cheque book so that they do not have to carry a lot of cash.

To open a current account it is necessary to see the branch manager. He has to decide whether the applicant is likely to keep the account in credit (in the bank). A current account holder can only overdraw with the manager's permission. The manager will therefore want to meet the applicant to get the necessary background information. For example, he will want to know the applicant's occupation and his place of work. He will also probably want a reference from his/her employer. If, after the interview, the manager is satisfied with the applicant, he will approve (agree to) the application, arrange for the applicant to be given a cheque book and arrange for a monthly statement to be sent to him/her

2. Answer the questions to the text.

1. What advantages has the current account?
2. What is necessary to open a current account?
3. Why is it necessary to see him?

Text 7
Types of Taxes

1. Read, translate the text. Retell the gist of the text.

Taxes are sometimes referred to as direct or indirect. The meaning of these terms can vary in different contexts, which can sometimes lead to confusion. In economics, direct taxes refer to those taxes that are collected from the people or organizations on whom they are imposed. For example, income taxes are collected from the person who earns the income. By contrast, indirect faxes are collected from someone other than the person responsible for paying the taxes.

From whom a tax is collected is a matter of law. However, who pays the tax is determined by the market place and is found by comparing the price of the good (including tax) after the tax is imposed to the price of the good before the tax was imposed. For example, suppose the price of gas in the U.S., without taxes, were $2.00 per gallon. Suppose the U.S. government imposes a tax of $0.50 per gallon on the gas. Forces of demand and supply will determine how that $0.50 tax burden is distributed among the buyers and sellers. For example, it is possible that the price of gas, after the tax, might be $2.40. In such a case, buyers would be paying $0.40 of the tax while the sellers would be paying $0.10 of the tax.

2. Answer the questions to the text.

1. What taxes can be?
2. Whom are direct taxes collected from?
3. Whom are income taxes collected from?
4. How is determined a person who pays the tax?
5. What forces will determine a tax burden?

Text 8
Deposit Accounts

1. Read, translate the text. Retell the gist of the text.

A deposit account is another popular kind of account. It has advantages over a current account. First of all, it is easier to open than a current account. There is no need to see the manager. A customer only has to fill in a form and then deposit the minimum amount of money required by the bank. The customer is then given a passbook, which he must bring to the bank every time he wishes to withdraw or deposit money. The passbook is the customer's record of the account.

Secondly, a deposit account earns interest for the customer. The bank invests the money that the customer pays in and, in return, the bank pays the customer interest.

The rate of interest in the UK is not fixed but it is usually between S-10%.

However, a deposit account has certain disadvantages too. in the UK at the moment the maximum a customer can withdraw in one day is $20. Another disadvantage is that the customer receives no chequebook and therefore he cannot pay bills so easily.

2. Answer the questions to the text.

1. What advantages has a deposit account over a current?
2. What is given to the customer?
3. What is the passbook?
4. What is the rate of interest in the UK?
5. What are the disadvantages of a deposit account?

Text 9
Sales Promotion

1. Read, translate the text. Retell the gist of the text.

Sales promotion consists of those marketing activities that stimulate consumer purchasing and dealer interest by means of such things as displays, shows and exhibitions, Those free samples of products that people get in the mail; the cents-off coupons that they clip out of the newspapers; the contests that various retails, stores sponsor; and those rebates that have been so popular in recent years all are examples of sales promotion activities. Sales promotion activities also are directed at company employees (especially salespersons, wholesalers, retailers, and institutions such as schools and hospitals

Sales promotions can be both internal and external. It is important to get employees enthusiastic about a sale as they are potential customers. The most important internal sales promotion efforts are directed at salespeople and other customer-contact persons such as complaint handlers and clerks. Sales promotion keeps sales people enthusiastic about the company through sales training: the development of sales aids such as flip charts, portable audio-visual displays, and movies; and participation in trade shows where salespeople can get deals. Other employees who deal with the public may also he given special training to make them more aware of company programs and integral part of the total promotional effort.

After enthusiasm is generated internally, it is important to get distributors and dealers involved so that they too become enthusiastic and will co-operated by putting up signs and helping to promote product.

After the company's employees and salespeople have been motivated with sales promotion efforts and middlemen are involved, the next step is to promote to final consumers using samples, coupons, cents-off deals, displays, store demonstrators, premiums, and other incentives such as contents', trading stamps and rebates. Sales promotion is an ongoing effort to maintain enthusiasm, so different strategies are used overtime to keep ideas fresh.

2. Answer the questions to the text.

1. What does sales promotion consist of?
2. What samples of products people get in the mail?
3. What sales promotions can be?
4. Whom does internal sales promotion directed at?
5. How can we promote the products to final users?

Text 10
Advertising

1. Read, translate the text. Retell the gist of the text.

Advertising is any paid form of nonpersonal presentation and promotion of products, services, or ideas by an identifiable individual or organization. It flourishes mainly in free-market, profit-oriented countries. It is one of the most important i accelerating the distribution of products and helping to raise the standard of living. Advertising cannot turn a poor product or service into a good one. But what it can do - and does - is to create an awareness about both old and new products and services. So three main objectives of advertising are: (1) to produce knowledge about the product or service; (2) to create preference for it; and (3) to stimulate thought and action about it.

Most people do not understand the difference among promotional toot such as advertising, personal selling, publicity, and word-of-mouth. Advertising is limited to paid, non-personal communication through various media by organizations and individuals who are in some way identified in the advertising message. Word of mouth is not a form advertising because it does not go through a medium, it is not paid for. Personal selling is face to-face communication and does not go through a medium, thus it is not advertising.

Note also that advertising may be used by anyone, including non-profit organizations. Furthermore, advertising is different from propaganda in that the promoter is identified

People have the false impression that advertising is not very informative. But the number one medium, newspaper, is full of information about products, prices, features, ete. De you know that businesses spend more on direct mail than on radio and magazines? Direct mail (the use of mailing lists to reach an organization's most likely customers) is also very informative and a tremendous shopping aid for consumers. Each day consumers receive mini-catalogues in their newspapers or in the mail that tell them what is on sale, where, at what price, for how long, and more. Thus advertising is informative.

The public benefits greatly from advertising expenditures. First, we learn about new products, new features, sale items, and more. But we also benefit from free radio and TV and subsidized newspapers and magazines. In short, advertising not only informs us about products but pays for us to watch TV and get the news from magazines and newspapers.

2. Answer the questions to the text.

1. What is advertising?
2. Where is advertising the most important?
3. What does advertising can do?
4. What are the main objectives of advertising?
5. Where can we find the advertising of the product?

Text 11
Current Accounts

1. Read, translate the text. Retell the gist of the text.

There are different kinds of accounts. The most popular is the current account. A current account pays no interest but it has other advantages. Firstly, it enables people to keep their money in a safe place. Secondly, it allows them to withdraw it at any time. Thirdly, It provides them with a cheque book so that they do not have to carry a lot of cash.

To open a current account it is necessary to see the branch manager. He has to decide whether the applicant is likely to keep the account in credit (in the bank). A current account holder can only overdraw with the manager's permission. The manager will therefore want to ne the apart get the necessary back paid in work He will ape, he will want a reference from his/her employer. If, after the interview, the manager is satisfied with the applicant, he will approve (agree to) the application, arrange for the applicant to be given a cheque book and arrange for a monthly statement to be sent to him/her.

Deposit Accounts

A deposit account is another popular kind of account. It has advantages over a current account. First of all, it is easier to open than a current account. There is no need to see the manager. A customer only has to fill in a form and then deposit the minimum amount of money required by the bank. The customer is then given a passbook, which he must bring to the bank every time he wishes to withdraw or deposit money. The passbook is the customer's record of the account.

Secondly, a deposit account earns interest for the customer. The bank invests the money that the customer pays in and, in return, the bank pays the customer interest. The rate of interest in the UK is not fixed but it is usually between 5-10%.

However, a deposit account has certain disadvantages too. In the UK at the moment the maximum a customer can withdraw in one day is $20. Another disadvantage is that the customer receives no chequebook and therefore he cannot pay bills so easily.

2. Answer the questions to the text.

1. What advantages has the current account?
2. What is necessary to open a current account?
3. Why is it necessary to see him?
4. What advantages has a deposit account over a current over a current?
5. What are the disadvantages of a deposit account?

Text 12

Cost of goods sold (or cost of goods manufactured)

1. Read, translate the text. Retell the gist of the text.

To calculate how much money a business earned by selling merchandise over the year. You have to subtract how much it spent to buy the merchandise from the sales revenue. That cost includes the purchase price plus any freight charges paid to bring in the goods plus the costs associated with storing the goods. In other words, all the costs of buying and keeping merchandise for sale, including packaging, are included in the cost of goods sold.

When you subtract the cost of goods from net sales, you get what is called gross margin or gross pot. Gross margin, then, is how much the firm earned by buying and selling merchandise.

In a service firm, there may be no cost of goods sold; therefore, net sales equals gross margin. In a manufacturing firm, we would estimate the cost of goods manufactured. In either case (selling goods or services), the gross margin or gross profit figure doesn't tell you enough. What you are really interested in is net profit or net income. To get that, you must subtract expenses.

Gross sales, net sales and revenue

The figure that is most important at the top of the income statement is net sales. To determine net sales, a firm must add up all of its sales revenues and subtract discounts, returns, and other adjustments made for customers.

Note the terms revenue and sales. Most revenue (money coming in to the firm) comes from sales, but there are other sources of revenue such as rents received, money paid to the firm for use of its patents, interest earned, and so forth. The top of the income statement looks only at sales revenues. Thus, revenue and sales are synonymous at that point.

Be careful not to confuse the terms revenue and income. Some people use them as if they were synonymous. But a glance at the income statement shows that revenue is at the top of the statement and income is at the bottom: net income is revenue minus costs, expenses, and taxes.

2. Answer the questions to the text.

1. How can we calculate the sum of money a business earned?
2. What is included in the cost of goods sold?
3. What is gross margin?
4. What are the sources of revenue?
5. What is net income?

Text 13
Accounting

1. Read, translate the text. Retell the gist of the text.

Accounting is the measurement, disclosure or provision of assurance about information that helps managers and other decision makers make resource allocation decisions. Financial accounting is one branch of accounting and historically has involved processes by which financial information about a business is recorded, classified, summarized, interpreted, and communicated. Auditing, a related but separate discipline, is the process whereby an independent auditor examines an organization's financial statements in order to express an opinion (with reasonable but not absolute assurance) as to the fairness and adherence to generally accepted accounting principles, in all material respects.

Practitioners of accountancy are known as accountants. Officially licensed accountants are recognized by titles such as Chartered Accountant (UK) or Certified Public Accountant (US).

Accounting attempts to create accurate financial reports that are useful to managers, regulators, and other stakeholders such as shareholders, creditors, or owners. The day-to-day record-keeping involved in this process is known as book-keeping.

At the heart of modern financial accounting is the double-entry book-keeping system. This system involves making at least two entries for every transaction: a debit in one account, and a corresponding credit in another account. The sum of all debits should always equal the sum of all credits. This provides an easy way to check for errors. This system was first used in medieval Europe, although some believe that the system dates back to Ancient Greece.

According to critics of standard accounting practices, it has changed little since. Accounting reform measures of some kind have been taken in each generation to attempt to keep book-keeping relevant to capital assets or production capacity.

However, these have not changed the basic principles, which are supposed to be independent of economics as such.

2. Answer the questions to the text.

What is accounting?

What is auditing?

What is the essence of the double-entry book-keeping system?

Text 14
Market Products and Markets

1. Read, translate the text. Retell the gist of the text.

Marketing has been defined as the process of matching organization's resources with customers needs. The result of this process is a product. The need, therefore for the organization no send and prof various be mater how else the organization runs itself cost-effectively and sensibly, if the product is not selling well, then the money simply will not be coming in. Company and consumer are interdependent.

Successful product management depends on the organization knowing how and if the current product range meets consumer and organizational objectives.

The most important attitude towards product management is to view the product as only one part of the marketing mix, which also includes price, place and promotion. In this way, the product is viewed as a variable, which can be adapted or even changed radically to meet a changing market. How it can be can be changed will depend on several factors within and outside the organization, including the organization's resources, market conditions and opportunities and competitive threats.

2. Answer the questions to the text.

1. What is marketing?
2. What is a key to the organization's solvency and profitability?
3. Are company and consumer interdependent?
4. What does successful product management depend on?
5. What does a product include?

Text 15
Branding

1. Read, translate the text. Retell the gist of the text.

Products can be sold as unbranded commodities.

What is the power of brands? Would you buy unpackaged, unbranded breakfast cereal from a street-trader? Would you buy perfume as a present for a female relative if it came in an unlabelled brown bottle? Would you buy an anonymous microcomputer from an anonymous source? Branding saves as much time as consumers. A simple word or two comes to represent a wealth of associations. Consumers learn to place some reliance upon brand names when evaluating competing products. In services, too, branding can serve the consumer by offering consistent, identifiable services, which might reduce confusion and save on search time.

Mark & Spencer is the top brand in Britain. It scored highest on awareness and on how highly regarded it was by members of the public. An interesting comparison is between Britain and Europe. Top brands across Europe are dominated by car manufactures. In all cases it is the corporate identity that dominates.

There are several options in brand strategy. A company can sell under its own brand or under that of another company. In the latter case it is often a retailer's own label. In using the company's brand a choice will be needed between using a "family" brand name for all that firm's brands as opposed to giving each product an individual brand name. Some companies attempt to obtain the benefits of both strategies by family branding and at the same time having several "sub-brands". Ford puts its name on all its cars, which also have individual brand names. The Lever subsidiary Birds Eye Walls is now creating sub-brands in frozen food with Menu Masters and Captain Birds Eye. An alternative trend is seen in Reckitt and Colman's food and wine division, where strong brands in several product fields (Colmans mustard, Gales honey, Jiff lemon, Robinson's barley water, Mourssec, Veuve du Vernay, Bulls Blood) are being brought under the umbrella of the corporate brand of Colmans of Norwich.

2. Answer the questions to the text.

1. What does save as much time as consumers?
2. Can you buy unpacked or unlabelled things?
3. What is the top brand in Britain?
4. What are several options in brand strategy?
5. What top European brands do you know?

Text 16
Publicity

1. Read, translate the text. Retell the gist of the text.

Publicity is one function of the public relations department. Publicity is any information about an individual, a product, or an organization that is distributed to the public through the media, and is not paid for, or controlled by, the sponsor. You might prepare publicity release describing the new product and how it works and send it to the various media. Release of the news about the product will reach many Potential buyers (and investors, distributors and dealers), and you will be on your way to becoming a wealth marketer.

Publicity is an effective complement to other tools of marketing promotion such as advertising, personal selling, and sales promotion.

Publicity often has several advantages over other marketing promotions, such as advertising. For example, publicity mat reach people who would not read an advertising message. Publicity may be placed on the front page of the newspaper or in some other very prominent position. Perhaps the greatest advantage of publicity is its believability. When a newspaper or magazine publishes a story as news, the reader treats the story as news, and news is more believable than advertising. Of course, publicity is also much cheaper than advertising, because it is published free. There are several disadvantages of publicity as well. The media do not have to publish a publicity release, and most are thrown away. Furthermore, the story may be altered so that it is not so positive. There is good publicity and bad publicity. Once a story has run, it is not likely to be repeated. Advertising, on the other hand, can be repeated as often as needed.

2. Answer the questions to the text.

1. What is publicity?
2. How you can become a wealth markerter?
3. What other marketing promotion is publicity an effective complement?
4. What advantages has publicity?
5. What are disadvantages of publicity?

Text 17
Income Tax

1. Read, translate the text. Retell the gist of the text.

Income tax is commonly a progressive tax because the tax rate increases with increasing income. For this reason, it is generally advocated by those who think that taxation should be borne more by the rich than by the poor, even to the point of serving as a form of social redistribution. Some critics characterize this tax as a form of punishment for economic productivity. Other critics charge that income taxation is inherently socially intrusive because enforcement requires the government to collect large amounts of information about business and personal affairs, much of which is considered proprietary and confidential.

Income tax fraud is a problem in most, if not all, countries implementing an income tax. Either one fails to declare income, or declares nonexistent expenses.

Failure to declare income is especially easy for non-salaried work, especially those paid in cash. Tax enforcement authorities fight tax fraud using various methods, nowadays with the help of computer databases. They may, for instance, look for discrepancies between declared revenue and expenses along time. Tax enforcement authorities then target individuals for a tax audit - a more or less detailed review of the income and tax-deductible expenses of the individual. Income tax may be collected from legal entities (e.g., companies) as well as natural persons (individuals), although, in some cases, the income tax on legal entities is levied on a slightly different basis than the income tax on individuals and may be called, in the case of income tax on companies, a corporation tax or a corporate income tax.

2. Answer the questions to the text.

1. Why is income tax a progressive tax?
2. How do critics characterize this tax?
3. Why is income tax fraud a problem in most?
4. How do authorities fight against tax fraud?
5. Whom may income tax be collected from?

Text 18
Who is an Auditor?

1. Read, translate the text. Retell the gist of the text.

The word "audit" can be used in a number of different contexts to describe almost any type of checking operation. In the text the term will be used to describe the process leading up to the expression of an opinion on the published accounting statements by an independent firm of accountants.

In the UK, all limited companies are required to have their accounts audited by a suitably

qualified independent accountant.

If the accounting statements were not subjected to an independent audit, the directors would be preparing the figures on which their own performance would be assessed. Even if the majority of company directors are assumed to be honest, they would have a motive to distort the information to be published in the annual report. This would obviously undermine the credibility of the statements. If users of accounts can't be confident of the figures, there is a little point in publishing them.

The audit function is a vital component of the system of controls which is designed to ensure that directors are accountable to shareholders and other parties interested in the company. For example, the requirement that the directors offer themselves for re-election on a regular basis would have little value if the shareholders were not provided with a credible source of information to base their voting decisions on. It is interesting to note that in the USA, where only quoted companies are required to have an audit, many companies are nevertheless compelled to have one done on a voluntary basis because American banks often demand audited accounts before they will grant a loan.

If the auditor succeeds in increasing confidence in the quality of published information,

then it is unfair to describe as a nuisance.

Share prices and the cost of loan are largely determined by the risks associated with investing in them. By reducing the level of uncertainty about a company's performance and position, the auditor is reducing the perceived risks of investing or lending and is, therefore, helping to maintain the share price and reduce the cost of borrowing. Perhaps the audit fee could be justified on the basis of this factor alone.

1. Answer the questions to the text.

1. In what contest do we used the word "audit"?
2. Who can make the audit of the accounts?
3. What companies in the USA are required to have an audit?
4. What is a vital component of the system of controls?
5. What does auditor help to maintain?

Text 19
Managerial Accounting

1. Read, translate the text. Retell the gist of the text.

Managerial accounting is used to provide information and analyses to managers within the organization to assist them in decision making. Managerial accounting is concerned with measuring and reporting costs of production, marketing, and other functions (cost accounting); preparing budgets (planning); checking whether or not units are staying within their budgets (controlling); and designing strategies to minimize taxes (tax accounting).

Simple analyses of corporate figures can disclose very important information. For example, a slight month-to-month increase in payroll costs may not appear significant. But multiply that increase by 12 months, and the increase in costs can be disastrous. Monitoring figures such as profit margins, unit sales, travel expenses, cash flow, inventory turnover, and other such data is critical to the success of a firm. Top management's decision making is based on such data. The question that managerial accounting reports are designed to answer include the following:

What goods and services are selling the most, and what promotional tools are working best? How quickly we are selling what we buy, and how does that compare with other firms in the same industry?

How much profit is the firm making, and does that compare favourably with other firms? If not, why not? What are our major expenses, and are they in line with what other firms spend? How much money do we make on the investment the owners have made in the firm, and does that compare favourably with other firms in the same industry? If not, why not?

How much money are we paying in taxes, and how can we legally minimize that amount? Will we have enough cash at the end of each month this year to pay our bills and, if not, have we made arrangements to borrow that money somehow?

Are costs of doing business in line with the costs of other firms in the industry and if not, why not?

If you are a business major, it's almost certain you will be required to take a course in managerial accounting. With growing emphasis on global competition, company downsizing, and organizational cost cutting, managerial accounting may be one of the most important courses you study in your college career.

2. Answer the questions to the text.

1. Why is managerial accounting used to?
2. What information can simple analyses of corporate figures disclose?
3. What data is critical to the success of a firm?
4. What are some questions that managerial accounting reports?
5. Why is managerial accounting important to study?

Text 20
The fundamental accounting equation

1. Read, translate the text. Retell the gist of the text.

Imagine that you don't owe anybody money. That is, you don't have any abilities. Then he ase you have (ash and a mont are coqual re cat on than feuir obvious ra io

has no debts, then:

Assets=Owners' equity

This means that the owners of a firm own everything. If a firm has debts, the owners own everything except the money due others, or:

Assets-Liabilities=Owners' equity

If you add an equal amount to both sides of the equation (you remember this operation from algebra), you get a new formula:

Assets=Liabilities+Owners' equity

This last formula is the basis for the balance sheet. On the balance sheet, you list assets in a separate column from liabilities and owners' equity. The assets are equal to or are balanced with the liabilities and owners' equity. It is that simple. The only complicated part is determining what is included in the term assets and what is included in the terms liabilities and owners' equity.

The income statement

The financial statement that shows the 'bottom line' - that is, profit after costs, expenses and taxes - is the income statement. The income statement summarize all of the recourses (called revenue) that came into the firm from operating activities; money resources that were used up, called cost of goods sold (or cost of goods manufactured); expenses; and what resources were left after all costs and expenses were incurred, including taxes (net income, also called net profit or net loss). The income statement reports the results of operations over a particular period of time. The formulas for the income statement are as follows:

Revenue less cost of goods sold equals gross profit or gross margin.

Gross margin less operating expenses equals profit (income) or loss before taxes.

Income before taxes less taxes equals net profit (income) after taxes.

Naturally, stockholders and others want to know if the company is earning income (profit) or not. Also, it is instructive to note what profit is made on sales and what profit is realized on the money invested by the owners (return on investment). Income statement is a financial statement showing a firm's revenues, expenses, and net income for some period of time; indicates profitability and ability to generate income. It is also called earnings statement or statement of profit and loss.

2. Answer the questions to the text.

1. What does Assets=Owners' equity mean?
2. What formula is basis for the balance sheet?
3. What does the income statement report of?
4. What does the income statement summarize?
5. What is income statement?

Text 21
The Asset Account

1. Read, translate the text. Retell the gist of the text.

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

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

Assets, then, are things such as property, patents, and machines that have money value.

Assets are listed according to their liquidity. Liquidity refers to how fast an asset can be converted to cash. For example, land is considered highly non-liquid because it takes much time and paperwork to sell land. On the other hand, stock is considered highly liquid because it can be sold within minutes. Based on liquidity, assets are divided into three categories:

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

Two key financial statements, as you have learned, are the following: 1. The balance sheet, which reports the financial condition of a firm on a specific date.

2. The income statement, which reports revenues, costs, expenses, and profits (or losses) for a specific period of time, showing the results of operations during that period.

After taking an intensive accounting course, one reporter summarized the difference this way: "The balance sheet is a snapshot, while the income statement is a motion picture. The former tells what the company owns and owes on a certain day; the latter, what it sells its products for and what its selling costs are over a period of time".

2. Answer the questions to the text.

1. What do assets include?
2. What are the assets?
3. How many categories of assets do you know?

4. What financial statements do you know?
5. What are the balance sheet and the income statement?

Text 22
Product-Market Strategy

1. Read, translate the text. Retell the gist of the text.

"Product-market strategy" is the term used to describe all the decisions, which the organization makes about its target markets, and the products is offers to those markets. The use of the word "strategy" is important, for it implies a chosen route to a defined goal and suggests long-term planning. This is quite different from "tactical" activities, which are used to achieve short-term objectives by gaining immediate results. Product-market strategy represents a decision about the current and future direction of the organization.

Product-market strategy must be developed in the most cost-effective manner, paying attention to cash flow and profitability requirements. To minimize costs at the outset, a sound marketing approach will usually attempt to increase profits and cash flow from existing markets. The following examples can help illustrate the total strategy at work.

Market penetration. Heinz revamped its marketing strategy to increase consumption of its tinned soups. This product was traditionally a winter purchase, but Heinz successfully promoted the idea of celery soup, drunk hot or cold, as a suitable summer purchase. The product attributes of celery were linked with concepts of slimming and refreshment on summer days.

Market development. A British hotel chain opened up a new market by offering

"Leisure Learning" weekends in its hotels.

Product range extension. A European breakfast cereal manufacturer brought out a new

"variety" pack to appeal to young children who liked the freedom of choosing a new cereal each morning.

Product development. Manufacturers of digital watches soon combined the watch function with an alarm component. This not only attracted customers who liked the novelty of the idea, but seriously threatened the traditional watch market.

2. Answer the questions to the text.

1. Why do we use the term "product-market strategy"?
2. What does the word "strategy" imply?
3. What does product-market strategy represent?
4. What total strategies do you know?
5. How did Heinz revamp its marketing strategy?

Text 23
Job Analysis

1. Read, translate the text. Retell the gist of the text.

If you were the owner of a small business, you might be able to hire employees on an informal basis. You would be in a good position to know the requirements of all the jobs in your company. In large organizations, however, where hundreds or thousands of employees are doing very different kinds of jobs, management needs a more requirements. That method is job analysis.

(An architect, for example, must have a license; a secretary must be able to type.) What kind of setting does the job take place in? (Some jobs, such as sales, require extensive public contact; others, such as newspaper reporting) or little time pressure (such as attending to children in a day-care center) supervising independent study, doing research, attending department meetings, and so on.

The job also requires both "people" skills and technical skills. Finally, the work can also be evaluated by its intended results: What are students supposed to learn in the professor's courses?

You might wonder why all this analysis is necessary. But if you were in charge of assigning professors to classes, this breakdown would help you know whom to hire and Whom to promote. It would also help you identify larger problems in the way duties are assigned. Perhaps professors aren't doing enough research because teaching loads are too heavy. Or perhaps students' grades aren't being turned in on time because some professors have no teaching assistants to help them read hundreds of essays.

There are several ways to obtain the information needed for a job analysis. Human resource experts may simply ask employees or supervisors for information. They may also use direct observation, perhaps using a stopwatch or videotape to monitor someone's work activities. Some employers have even asked employees to keep daily diaries describing exactly what they do during the work day.

After job analysis has been completed, the human resource manager may develop a job description, a specific statement of the tasks involved in the job and the conditions under which the holder of the job will work. The manager may also develop a job specification, a statement describing the skills, education, and previous experience the job requires.

2. Answer the questions to the text.

1. What questions can be asked in job analysis?
2. What tasks the work of professor of college can be broken down?
3. How can the work be evaluated by?
4. Why is job analysis necessary for?
5. What is job description?

Text 24
Open Account

1. Read, translate the text. Retell the gist of the text.

An exporter receives the greatest security of payment from cash with order or from cash on delivery. At the other extreme payment an open account offers the least security to an exporter. The goods and accompanying documents are sent directly to an overseas buyer who has agreed to pay within a certain period after the invoice date

- usually not more then 180 days. The buyer undertakes to remit money to the exporter by an agree method.

The open account method of payment is increasingly popular within the BEC because it is simple and straightforward. 70% of UK exports are paid for under open account terms. It saves money and procedural difficulties but the risk to the exporter is obviously greater. It is only successful if an exporter trusts the business integrity and ability of an overseas buyer, something that has probably been established through a sustained period of trading. A variation of open account payment is the consignment account where an exporter supplies an overseas buyer in order that stocks are built in quantities sufficient to cover continual demand. The exporter retains ownership of the goods until they are sold, or for an agreed period of time, after which the buyer remits the agree price to the exporter.

However, a large proportion of export contracts cannot be settled by payment in advance or by open account, particularly with sales outside the EEC. So parallel with the development of international trade throughout the world, the trading community has developed methods of payments which involve the transfer of documents for exported goods using the international banking system - with the aim of speedily settling export transactions at minimum risk to exporters and to overseas buyers.

2. Answer the questions to the text.

1. Why does an open account offer the least security to an exporter?
2. Where is the open account method of payment popular?
3. What are the advantages of the open account?
4. What is the variation of the open account?
5. What is the aim of the international banking system?

Text 25
Problems of Small Business

1. Read, translate the text. Retell the gist of the text.

One of the major problems of new entrepreneurs is misinformation and lack of information about capitalization and financial management. According to most sources, a new entrepreneur has several sources of capital: banks, finance companies, venture capital organization, and government agencies such as the Small Business Administration, the Farmers Home Administration, the Economic Development Authority and more. But the truth is that obtaining money from these sources is very difficult for most small businesses. The cost of drawing up documents, hiring accountants and lawyers, added to the psychological costs of being turned down by organization after organization, is too high for most entrepreneurs to bear.

Most small business owners, like the women who started Parsley Patch, get their seed money from personal savings. Sometimes they turn to relatives and friends for backing, often including them in the business. Banks are another source, but they often charge a very high rate of interest, one most entrepreneurs feel they cannot afford.

2. Answer the questions to the text:

1. What sources of capital does a new entrepreneur have?
2. Why is it difficult to obtain money for small businesses?
3. Where do small business owners get money?

Додаток 2

Card №1

Translate into English

1. Наше кафе приваблює все більше і більше клієнтів.
2. Корпорація може випускати і продавати акції.
3. Адміністратор ставить цілі, приймає на роботу та звільняє.
4. Нерухомість є власністю корпорації.
5. Мій робочий досвід пов'язаний з бухгалтерським обліком, а мого товариша з управлінням. Це дуже добре для нас обох.

Card №2

Translate into English

1. Я боюсь мати повну юридичну відповідальність.
2. Товариства часто отримують пільги щодо стягнення податків від уряду.
3. Спочатку ви повинні подати заяву на корпоративний патент.
4. Цей бухгалтер має великий досвід роботи.
5. Звіт про прибутки та балансовий звіт показують як гроші були отримані та витрачені компанією.

Card №3

Translate into English

1. Я не відповідаю за виробничі борги.
2. Партнер з обмеженою юридичною відповідальністю немає реальної влади.
3. Акціонери мають вирішальне слово в управлінні корпорацією.
4. Ви знайдете всю інформацію про працівників у відділі кадрів.
5. Бухгалтерський облік показує повну фінансову картину фірми.

Card №4

Translate into English

1. Малі підприємства мають пільги щодо стягнення податків.
2. Члени правління мають повну юридичну відповідальність.
3. Адміністративні виконавці компанії здійснюють постійне керівництво.
4. Кандидати на посаду повинні надіслати резюме.
5. Ми визначаємо ефективність виробництва за допомогою коефіцієнтів.

Card №5

Translate into English

1. Кожен рік акціонери проводять збори.
2. Я сама вирішую питання щодо відпустки, тривалості робочого дня, заробітної плати. Найму і звільнення.
3. Хороший бухгалтер може вести справу краще ніж Ви.
4. Секретний партнер приймає участь в управлінні, але він невідомий суспільству.
5. Вони готують звіт про прибутки і балансовий звіт в кінці фінансового року.

Card №6

Translate into English

1. Мені потрібно проконсультуватися з юристом.
2. Вона добре орієнтується в бухгалтерській справі.

3. Я звик до канцелярської роботи.
4. Бухгалтерський відділ постійно готує звіт про прибутки і фінансовий звіт.
5. Роботодавець повинен розглянути два види характеристик,
коли хоче найняти хорошого працівника.

Card №º7

Translate into English

1. Директор вирішує питання щодо найму, звільнення тривалості робочого дня і відпустки.
2. Товариство має багато переваг.
3. Корпорація має право порушувати кримінальну справу.
4. Нам потрібно найняти нового аудитора.
5. Бухгалтерський облік представляє дані для кредиторів і вкладників.

Card №8

Translate into English

1. Мій робочий досвід пов'язаний з бухгалтерським обліком.
2. Корпорація має більше можливостей для залучення фінансових ресурсів ніж товариство.
3. Зверніться в агенство по найму якщо ви хочете найняти хорошого працівника.
4. Я хочу займатися бізнесом із своїм другом.
5. Приватна власність приносить багато прибутків.

Card №9

Translate into English

1. Мені потрібно найняти нового бухгалтера.
2. Я зробив правильний вибір. Ця справа приносить багато прибутків.
3. Якщо мій бізнес зазнає поразки, я оголошу про власне банкрутство.
4. Роботодавець повинен звернутися в консультаційну фірму, щоб знайти кваліфікованого працівника.
5. Деякі урядові корпорації випускають акції.

Card №10

Translate into English

1. Ми вклали в справу однаковий капітал.
2. Освітні, благодійні, релігійні закладати можуть бути корпораціями. Подібні заклади, як правило, не приносять прибутків.
3. Його посада в компанії дуже важлива.
4. Ми добре ладнаємо з партнером, і наше товариство є
прибутковим.
5. Ми перевіримо актив і пасив, визначимо ціну майна після відрахування зобов'язань.

Card №11

Translate into English

1. Якщо Ви хочете розпочати власний бізнес, зверніться до юриста.
2. Я хочу вкласти гроші в нерухомість.
3. Власники акцій проводять щорічні збори і вибирають раду директорів.
4. Керівник цього відділу - дуже досвідчений з великим досвідом роботи.
5. Ми платимо великі податки.

Card №12

Translate into English

1. Я сам контролюю прибуток свого підприємства.
2. Наше кафе приваблює все більше і більше відвідувачів.
3. Корпорація може пропонувати вищу заробітну плату. 4. Вона не звикла працювати під тиском.
5. Скільки ти отримуєш без відрахувань?

Card №13

Translate into English
1. Ми перевіримо актив і пасив, визначимо вартість майна після відрахування зобов'язань.
2. Кожен рік акціонери проводять збори.
3. Приватна власність приносить багато прибутків.
4. Ця нерухомість являється власністю корпорації.
5. Партнери з необмеженою відповідальністю не беруть участі в управлінні фірмою.

Card №14

Translate into English
1. Ми сплатимо великі податки цього місяця.
2. Я хочу розпочати свій власний бізнес.
3. Корпорація має право випускати і продавати акції.
4. Бухгалтерський облік показує повну фінансову картину фірми.
5. Для того, щоб створити корпорацію, необхідно звернутися за дозволом у той штат, де підприємство матиме свою штаб-квартиру.

Card №15

Translate into English
1. Вони готують звіт про прибутки та балансовий звіт в кінці фінансового року.
2. Я хотів би зробити кар'єру в обліку.
3. Ця компанія швидко досягла хороших результатів.
4. Я вважаю, що професія бухгалтера є дуже важливою і перспективною
5. Ця корпорація прибуткова. Вона буде розширюватись.

Card №16

Translate into English
1. Бухгалтерський облік представляє дані для акціонерів, інвесторів і кредиторів, незалежних аналітиків, банків та податкової служби.
2. Я маю намір вкласти велику суму грошей в цей бізнес.
3. Мій друг хоче відкрити кафе з своїм ім'ям на ньому.
4. Ми думаємо, що вони не ризикують у цій справі.
5. Якщо мій бізнес зазнає поразки, я оголошу про власне банкрутство.

Card №17

Translate into English
1. Працюючи бухгалтером я буду здавати звіти, вести облік засобів виробництва та грошових коштів, перевірятиму активи і пасиви.
2. Професія бухгалтера - цікава, відповідальна та перспективна.
3. Кандидати на посаду повинні надіслати резюме.
4. Є три форми організації бізнесу: одноосібна власність, партнерство та корпорація.

5. Головним недоліком одноосібного підприємства є необмежена юридична відповідальність.

Card №18

Translate into English

1. Одноосібна власність - це бізнес, який підпорядкований і провадиться однією особою.
2. Його посада в компанії дуже важлива.
3. Моя професія включатиме такі обов'язки як ведення розрахунків із замовниками та постачальниками, з бюджетом та з працівниками по заробітній платі.
4. Балансовий звіт показує фінансову картину фірми на певну дату.
5. Бухгалтери працюють у кожному секторі суспільства.

Card №19

Translate into English

1. Всі бухгалтери керуються однаковими принципами: суб'єкт господарювання, консерватизм, об'єктивність, актуальність і
повне розкриття.
2. Бухгалтерські документи дають дуже важливі дані.
3. Головним недоліком одноосібного підприємства с необмежена юридична відповідальність.
4. Якщо бізнес зазнає краху, власник особисто бере на себе всі
борги.
5. Я думаю про те, щоб розпочати свою справу.

Card №20

Translate into English

1. Я сам контролюю прибуток свого підприємства.
2. Малі підприємства мають пільги щодо стягнення податків.
3. Я і мій друг поєднали талант і ресурси для отримання прибутку і створили товариство з необмеженою відповідальністю минулого року.
4. Моя професія включатиме такі обов'язки як ведення розрахунків із замовниками та постачальниками, з бюджетом та з працівниками по заробітній платі.
5. Моя мрія - працювати у бухгалтерському відділі великої фірми.

Card №21

Translate into English

1. Ви вклали однакову суму грошей у вашу компанію? - Ні, я зробив внесок своїми послугами і навичками.
2. Я не боюсь ризикувати у бізнесі.
3. Корпорація може випускати та продавати акції в обмін на вкладений капітал.
4. Мені потрібна юридична порада. 5. Ми сподіваємось бути у бізнесі довгий час, тому ділимо прибутки і збитки порівну.

Card №22

Translate into English

1. Акціонери мають вирішальне слово в управлінні корпорацією, а адміністративні виконавці компанії здійснюють щоденне керівництво.
2. Він дуже відповідальний і пунктуальний працівник.
3. Хороший бухгалтер може вести справу краще ніж Ви.

4. Ми сподіваємось бути у бізнесі довгий час, тому ділимо прибутки і збитки порівну.
5. Одним з недоліків приватної власності є обмежені фінансові ресурси.

Card №23

Translate into English

1. Якщо корпорація прибуткова, вона видає пайовикам дивіденди або чек на відповідну частку прибутку корпорації.
2. Я зробив правильний вибір. Ця справа приносить багато прибутків.
3. Наша компанія найняла бухгалтера минулого місяця.
4. Головним недоліком одноосібного підприємства є необмежена юридична відповідальність.
5. Ви знайдете всю інформацію про працівників у відділі кадрів цього підприємства.

Card №24

Translate into English

1. Оскільки підприємство та власник - та сама юридична особа, власник несе відповідальність за фінансові збитки та борги підприємства.
2. Я не боюсь ризикувати у бізнесі.
3. Обрати професію - важливий крок у житті кожного.
4. Якщо партнери не погоджуються один з одним, це призведе до конфліктів в управлінні.
5. Бухгалтери працюють в бухгалтерії і записують все, що компанія заробляє і витрачає.

Card №25

Translate into English

1. Поточний прибуток нашої компанії дуже високий.
2. Всі бухгалтерські документи повинні бути точними і неупередженими.
3. Ми визначаємо ефективність виробництва за допомогою аналізу коефіцієнтів.
4. Кандидати на посаду повинні надіслати резюме.
5. Головним недоліком одноосібного підприємства є необмежена юридична відповідальність.

ЗАВДАННЯ ДЛЯ САМОКОНТРОЛЮ (ТЕСТИ) З ОСВІТНЬОГО КОМПОНЕНТА ІНОЗЕМНА МОВА ЗА ПРОФЕСІЙНИМ СПРЯМУВАННЯМ

Критерії оцінювання

Кожна правильна відповідь оцінюється в «1» бал
Якщо ви набрали 17-15 балів, то це – «5»
Якщо ви набрали 14-11 балів, то це – «4»
Якщо ви набрали 10-7 балів, то це – «3»
Якщо ви набрали 6-0 балів, то це – «2»

Зразок виконання

Завдання 1

Варіант 1

I.

1. Management is a function of planning, organizing, coordinating, directing and controlling.
b) Менеджмент – це функція планування, організації, координування, управління та контролю.
2. We are going to interview three applicants for the position of manager.
a) Ми збираємось взяти інтерв'ю у трьох кандидатів на посаду менеджера.
3. The executive wants this manager to start market research.
c) Керівник хоче, щоб цей менеджер розпочав вивчення ринку збуту.

II.

1. Who supervises the daily management in corporation?
a) Officers of the corporation supervise the daily management in corporation.
2. What does it mean to be a competent manager?
c) It means to make careful decisions, coordinate work, plan objectives and changes.

III.

1. The manager also **d)** makes appointments with his business partners.
2. How **a)** did you arrange to distribute profits and losses?
3. The manager **c)** will consider all personal qualifications at the next interview.
4. They **c)** are analyzing the firm's financial condition now.
5. **c)** Was the company doing well or badly when he was the manager of the company?
6. He **b)** has just sent his resume and the letter of interest.
7. All my friends were glad to hear that I **b)** had got a good position in this company.

8. Everybody **d)** must come to work in time.
9. The staff of the company **d)** is being enlarged by the board of directors now.
10. If they work hard, they **c)** won't lose any customers.

Завдання 1

Варіант 1

I. Кожне завдання складається з речення англійською мовою та 4-х варіантів його перекладу українською мовою. Визначте вірний варіант.

1. When one deals with the currency of country, it is necessary to know the current monetary exchange rate.

a) Коли хтось має справу з валютою країни, необхідно знати поточний курс обміну.
b) Коли хтось продає валюту країни, необхідно знати поточний курс обміну.
c) Коли хтось має справу з валютою країни, необхідно знати фіксований курс обміну.
d) Коли хтось купує валюту країни, необхідно знати поточний курс обміну.

2. In its broad meaning the term "manager" applies to the people who are responsible for making and carrying out decisions within a certain system.

a) В широкому значенні термін «менеджер» відноситься до людей, які відповідають за прийняття та виконання рішень в межах певної системи.
b) У вузькому значенні термін «менеджер» відноситься до людей, які відповідають за прийняття та виконання рішень в межах певної системи.
c) В широкому значенні термін «менеджер» відноситься до людей, які не відповідають за прийняття та виконання рішень в межах певної системи.
d) В широкому значенні термін «менеджер» відноситься до людей, які відповідають за прийняття та виконання рішень за межами певної системи.

3**. Management is a function of planning, organizing, coordinating, directing and controlling.**

a) Функції, які включає менеджмент - це планування, організація, координування, управління та контроль.
b) Менеджмент – це функція планування, організації, координування, управління та контролю.
c) Менеджмент включає всі функції за винятком планування, організації, координування, управління та контролю.

d) Менеджмент – це не функція планування, організації, координування, управління та контролю.

II. Кожне завдання складається з питання та 4-х варіантів відповідей. Визначте вірний варіант відповіді на питання.

1.What does the manager do during his working day?

a) The manager goes to his office and visits different cities.

b) The manager takes much interest in the latest political and business news.

c) The manager speaks on the phone, reads telegrams and letters.

d) The manager does planning, organizing, coordinating, directing and controlling.

2. What should you do to produce more inflow of capital?

a) I should increase the interest.

b) I should pay dividends.

c) I should issue shares.

d) I should raise investment capital.

III. Кожне завдання складається з речення з пропусками та 4-х варіантів заповнення цих пропусків. Визначте вірний варіант.

1. At present he ---- the manager of a big trade firm.

a) is; b) was; c) are; d) were.

2. They---- the prices, terms of payment and delivery now.

a) is discussing; b) are discussing; c) am discussing; d) discuss.

3. A partner ----- the business in future.

a) will finance; b) will be financing; c) would finance; d) would be financing.

4. He---- his working day at 9 yesterday.

a) begin; b) had begun; c) began; d) begins.

5. This bank ------ loans to corporations during two month last year.

a) didn’t make; b) wasn’t making; c) weren’t making; d) hadn’t made.

6. The stockholders just ----- the Board of Directors.

a) elects; b) elect; c) have elected; d) elected.

7. Mrs. Smith -------- all papers by 5 o’clock tomorrow.

a) will be signing; b) will sign; c) will have signed; d) would sign.

8. They ------ for the director since 2 o’clock.

a) been waiting; b) have waiting; c) have been wait; d) have been waiting.

9. Organizational structure of the firm ----- by the manager.

a) is examined; b) were examined; c) are examined; d) be examined.

10. This commercial bank ---- to exist yet when the war started.

a) hadn’t stopped; b) hasn’t stopped; c) haven’t stopped; d) hadn’t stop.

11. If we promote this product right, we ------- more sales.

a) get; b) got; c) will get; d) would get.

12. As a rule a staff department ----- orders to other departments.

a) did not give; b) do not give; c) does not give; d) will not give.

Правильні відповіді

Варіант – I

Завдання 1

I. 1. a; 2. a; 3b.

II. 1. d; 2. d.

III. 1. a; 2. b; 3. a; 4. c; 5. b; 6. c; 7. c; 8. d; 9. a; 10. a; 11. c; 12. c.

Критерії оцінювання різнорівневих завдань

Критерії оцінювання різнорівневих завдань для менеджерів з англійської мови за професійним спрямуванням включають рівневе оцінювання (високий, достатній та середній рівні), акцентуючи на результативності та здатності застосовувати знання в професійному контексті.

Критерії оцінювання (**Високий рівень**)

Завдання I. Переклад українською (10 пунктів)

Показник	Бал (макс.)
Правильний переклад термінів і словосполучень	5
Граматична та стилістична правильність	3
Лексична відповідність професійному спрямуванню	2
Разом:	10

Примітки:
10–9 балів – переклад без помилок або з 1 незначною неточністю.
8–7 балів – кілька незначних помилок, сенс збережено.
6–5 балів – є помилки, які частково спотворюють зміст.
4 бали і менше – значні помилки, сенс перекладу втрачений.

Завдання II. Відповіді на запитання (3 пункти)

Показник	Бал (макс.)
Повнота та логічність відповіді	1.5
Правильність граматики і лексики	1.0
Використання тематичної лексики	0.5
Разом:	3

Примітки:
3 бали – відповіді повні, граматично правильні, зі спеціальною лексикою.
2 бали – відповіді правильні, але з невеликими граматичними/лексичними помилками.
1 бал – часткові або дуже короткі відповіді, є помилки.

Завдання III. Переклад англійською (10 пунктів)

Показник	Бал (макс.)
Точність перекладу термінів та професійної лексики	4
Граматична правильність	3
Стилістична відповідність діловому/професійному контексту	3

Разом:	10

Примітки:
9–8 балів – без помилок або з 1 незначною неточністю.
7–6 балів – сенс збережений, але є декілька граматичних чи лексичних помилок.
5–4 бали – частково втрачено зміст, помилки впливають на розуміння.
3 і менше – переклад не відповідає змісту.

Загальний підрахунок

Завдання	Макс. бали
I. Переклад укр.	10
II. Відповіді	3
III. Переклад англ.	10
Разом:	23

Шкала оцінювання

Загальна кількість балів (із 23)	Оцінка (5-бальна)	Рівень
21-23	5 (відмінно)	Високий
17-20	4 (добре)	Достатній
11-16	3 (задовільно)	Середній
7-10	2 (слабко/майженезадовільно)	Початковий
0-6	1 (незадовільно)	Низький

Додаткові бали:

Заохочуйте здобувачів освітивикористовувати професійну лексику (наприклад, manager, leadership, accomplish), за це можна давати +0,5 бала бонусу.
За акуратність оформлення та дотримання інструкцій можна нараховувати +0,5 бала.

Критерії для кожного завдання

Завдання I. Переклад українською (макс. 10 б.)
9–10 б. — усі переклади точні, граматика та стиль правильні.

7–8 б. — незначні помилки, сенс збережений.
5–6 б. — декілька помилок, частково спотворюють зміст.
3–4 б. — значні помилки, сенс подекуди втрачений.
0–2 б. — більшість пунктів перекладено невірно.
Завдання II. Відповіді на запитання (макс. 3 б.)
3 б. — повні, логічні, граматично правильні відповіді.
2 б. — відповіді правильні, але короткі або з незначними помилками.
1 б. — часткові чи неповні відповіді.
0 б. — відповідей немає або вони нерелевантні.
Завдання III. Переклад англійською (макс. 10 б.)
9–10 б. — переклад точний, без суттєвих граматичних помилок.
7–8 б. — сенс збережено, але є кілька помилок.
4–6 б. — багато помилок, зміст місцями спотворений.
1–3 б. — більшість речень перекладено неправильно.
0 б. — перекладу немає.

ВИСОКИЙ РІВЕНЬ
Control Work
Variant I

I. Translate into Ukrainian.

1. to file a permission for obtaining a charter
2. to control the profits and loses
3. to contribute important services or skills
4. not to be involved in the management of the firm
5. The government taxes corporate income in addition to the tax paid by shareholders on their dividends.
6. A business corporation is an institution established for the purpose of making profit.
7. Accounting shows a financial picture of the firm.
8. People who are interested can then apply for the job by sending in a letter of application or covering letter.
9. The most common form of partnership is a general partnership.
10. I will check out assets and liabilities and work with pay checks.

За правильно виконане I завдання - оцінка «задовільно».

II. Answer the questions.

1. What are the major kinds of business organizations?
2. Name your duties as an accountant in a big firm.
3. What is a corporation?

За правильно виконане I, II завдання - оцінка «добре».

III. Translate into English.

1. Я – студентка другого курсу промислово-економічного фахового коледжу і навчаюсь на факультеті «Бухгалтерський облік».
2. Цей кандидат на посаду готовий працювати під тиском?
3. Працюючи бухгалтером я буду здавати звіти, вести облік засобів виробництва та грошових коштів, перевірятиму активи і пасиви.
4. Бухгалтерський облік представляє дані для кредиторів та інвесторів.
5. Він не проходив письмових тестів та вправ з моделюванням прийняття рішень.
6. Корпорація – це організація, створена з метою одержання прибутку.
7. Якщо ви хочете розпочати свій власний бізнес, зверніться до юриста.
8. Якщо партнери не погоджуються один з одним, це призведе до конфліктів в управлінні.
9. Директор вирішує питання щодо найму і звільнення.
10. Є три форми організації бізнесу: одноосібна власність, партнерство та корпорація.

За правильно виконане I, II, III завдання - оцінка «відмінно».

ДОСТАТНІЙ РІВЕНЬ
Control Work
Variant I

I. Answer the questions.

1. What are the major kinds of business organizations?
2. Name your duties as an accountant in a big firm.
3. What is a corporation?

За правильно виконане I завдання - оцінка «задовільно».

II. Translate into English.

1. підсумовувати рахунки в кінці фіскального року
2. писати лист-заяву або супровідний лист
3. товариство з обмеженою відповідальністю
4. бути юридично відповідальним
5. проходити тести та вправи з моделюванням прийняття рішень
6. пропонувати високі заробітні плати
7. вести облік готової продукції
8. нести відповідальність за виробничі борги
9. складати бухгалтерську звітність для податкової інспекції
10. оголосити про особисте банкрутство

За правильно виконане I, II завдання - оцінка «добре».

СЕРЕДНІЙ РІВЕНЬ
Control Work
Variant I

I. Translate into Ukrainian.

1. to file a permission for obtaining a charter
2. to control the profits and loses
3. to contribute important services or skills
4. not to be involved in the management of the firm
5. The government taxes corporate income in addition to the tax paid by shareholders on their dividends.
6. A business corporation is an institution established for the purpose of making profit.
7. Accounting shows a financial picture of the firm.
8. People who are interested can then apply for the job by sending in a letter of application or covering letter.
9. The most common form of partnership is a general partnership.
10. I will check out assets and liabilities and work with pay checks.

За правильно виконане завдання - оцінка «задовільно».

Самостійна робота № 1
ВИСОКИЙ РІВЕНЬ
Test
Variant I

I. Translate into Ukrainian.

1. to complete a standard application form
2. to get higher education in this specialty in order to be a very experienced specialist.
3. the relationship of two figures
4. to be flexible and capable of learning
5. to contain details of one's education and experience
6. I will check out assets and liabilities and work with pay checks.
7. One ratio deals with profitability, for, the Return on Investment Ratio.
8. Accounting shows a financial picture of the firm.
9. How will the candidate function under example pressure?
10. The work of a book-keeper is very interesting but it is hard and responsible.

За правильно виконане I завдання - оцінка «задовільно».

II. Answer the questions.

1. What can you say about your future profession?
2. What is the purpose of the ratio analysis?
3. What tasks are applicants required to submit to if they want to get a desired job?

За правильно виконане I, II завдання - оцінка «добре».

III. Translate into English.

1. вести облік грошових коштів
2. звернутися у відділ кадрів
3. відповідальний за засоби виробництва
4. отримувати звіт про прибутки
5. оцінювати повну фінансову структуру
6. Бухгалтерський облік представляє дані для кредиторів та інвесторів.
7. Ви маєте достатньо навичок та знання для цієї посади?
8. Дуже добре якщо бухгалтер має вищу освіту за спеціальністю «Бухгалтерський облік».
9. Я готую фінансовий звіт для інвесторів нашої фірми.
10. Вони готують звіт про прибутки та балансовий звіт в кінці фінансового року.

За правильно виконане I, II, III завдання - оцінка «відмінно».

ДОСТАТНІЙ РІВЕНЬ
Test
Variant I

I. Answer the questions.

1. What can you say about your future profession?
2. What is the purpose of the ratio analysis?
3. What tasks are applicants required to submit to if they want to get a desired job?

За правильно виконане I завдання - оцінка «задовільно».

II. Translate into English.

1. вступати у вищий навчальний заклад
2. здавати звіт про прибутки та балансовий звіт
3. написати лист-заяву або супроводжуючий лист
4. підсумовувати рахунки в кінці фіскального року
5. рекламувати кадрове агенство
6. оцінювати прибутковість фірми
7. виконувати вправи з моделюванням прийняття рішень
8. бути відповідальним за готову продукцію
9. виявляти особистісні риси
10. забезпечувати даними бухгалтерський відділ

За правильно виконане I, II завдання - оцінка «добре».

СЕРЕДНІЙ РІВЕНЬ
TEST
Variant I

I. Translate into Ukrainian.

1. to complete a standard application form
2. to get higher education in this specialty in order to be a very experienced specialist.
3. the relationship of two figures
4. to be flexible and capable of learning
5. to contain details of one’s education and experience
6. I will check out assets and liabilities and work with pay checks.
7. One ratio deals with profitability, for example, the Return on Investment Ratio.
8. Accounting shows a financial picture of the firm.
9. How will the candidate function under pressure?
10. The work of a book-keeper is very interesting but it is hard and responsible.

За правильно виконане завдання - оцінка «задовільно».

ВИСОКИЙ РІВЕНЬ
Test
Variant II

I. Translate into Ukrainian.

1. to prepare regularly the two types of records
2. the “Accounting” department of the industrial-economic applied college
3. to reveal much about a candidate’s management style
4. do settles with customers and suppliers and with budget
5. letter of application or covering letter
6. Years ago, employers looked for experience – has the candidate done this before?
7. The Return on Investment Ratio is used as a measure of a firm's operating efficiency.
8. I want to become a good specialist in my field and to work in an accounting department of a big firm.
9. Companies make the comprehensive testing aimed to measure skills in communications, analysis and organization, management style and personality traits.
10. An accounting department records and measures the activity of a business.

За правильно виконане І завдання - оцінка «задовільно».

II. Answer the questions.

1. What categories of ratios in finance do you know?
2. What will you do as an accountant in a big firm?
3. What can you know analyzing the income statement and balance sheet of a company?

За правильно виконане І, ІІ завдання - оцінка «добре».

III. Translate into English.

1. складати бухгалтерську звітність для податкової інспекції
2. забезпечувати даними незалежних кредиторів
3. шукати досвід та знання
4. визначати вміння спілкуватися
5. оцінювати вартість майна із відрахуванням зобов’язань
6. це підприємство чекає податкову інспекцію.
7. Ми визначаємо ефективність виробництва за допомогою аналізу коефіцієнтів.
8. Обрати професію – важливий крок у житті кожного.
9. Цей кандидат на посаду готовий працювати під тиском?
10. Ми перевіримо актив і пасив та визначимо вартість майна із відрахуванням зобов’язань.

За правильно виконане І, ІІ, ІІІ завдання - оцінка «відмінно».

ДОСТАТНІЙ РІВЕНЬ
Test
Variant II

I. Answer the questions.

1. What categories of ratios in finance do you know?
2. What will you do as an accountant in a big firm?
3. What can you know analyzing the income statement and balance sheet of a company?

За правильно виконане I завдання - оцінка «задовільно».

II. Translate into English.

1. працювати у бухгалтерському відділі
2. вести розрахунки із постачальниками
3. вимірювати коефіцієнт повернення інвестицій
4. посилити канцелярську роботу
5. бути відповідальним за грошові кошти
6. забезпечувати даними інвесторів та кредиторів
7. виконувати вправи з моделюванням прийняття рішень на співбесіді
8. оцінювати ефективність банківської операції
9. виявляти підприємницьких працівників
10. ставати досвідченим бухгалтером

За правильно виконане I, II завдання - оцінка «добре».

СЕРЕДНІЙ РІВЕНЬ
TEST
Variant II

I. Translate into Ukrainian.

1. to prepare regularly the two types of records
2. the “Accounting” department of the industrial-economic college
3. to reveal much about a candidate’s management style
4. do settles with customers and suppliers and with budget
5. letter of application or covering letter
6. Years ago, employers looked for experience – has the candidate done this before?
7. The Return on Investment Ratio is used as a measure of a firm's operating efficiency.
8. I want to become a good specialist in my field and to work in an accounting department of a big firm.
9. Companies make the comprehensive testing aimed to measure skills in communications, analysis and organization, management style and personality traits.
10. An accounting department records and measures the activity of a business.

За правильно виконане завдання - оцінка «задовільно».

ВИСОКИЙ РІВЕНЬ
Test
Variant III

I. Translate into Ukrainian.

1. do calculations of means of production, materials, financial money resources
2. to make one's hiring decision in the first five minutes of an interview
3. to select the most suitable applications
4. to show how money was received and spent by the company
5. to turn in the reports including balance sheet and income (profit) and loss statement
6. Most businesses prepare regularly the two types of records.
7. The work of a book-keeper is very interesting but it is hard and responsible.
8. Many candidates are having to face questions and exercises intended to learn how they get things done.
9. The second set of ratios deals with assets and liabilities.
10. I will total accounts, turn in the reports including balance sheet and income (profit) and loss statement.

За правильно виконане І завдання - оцінка «задовільно».

II. Answer the questions.

1. What are the two types of records which most businesses prepare?
2. What are the duties of the Human Resources department?
3. What functions will accountant have?

За правильно виконане І, II завдання - оцінка «добре».

III. Translate into English.

1. написати заяву у відділ кадрів
2. вступати у вищий навчальний заклад
3. оцінювати повну фінансову структуру
4. заповнити стандартну заяву
5. Ми платимо великі податки.
6. Її запросили на співбесіду вчора, вона дуже хвилюється.
7. У кінці фінансового року бухгалтерський відділ підсумовує рахунки.
8. За допомогою бухгалтерського обліку я можу оцінити фінансове положення фірми.
9. Бухгалтери повинні поєднувати фундаментальні знання з високим професійним рівнем та практичними навичками.
10. Я – студентка другого курсу промислово-економічного фахового коледжу і навчаюсь на факультеті «Бухгалтерський облік».

За правильно виконане І, II, III завдання - оцінка «відмінно».

ДОСТАТНІЙ РІВЕНЬ
Test
Variant III

I. Answer the questions.

1. What are the two types of records that most businesses prepare?
2. What are the duties of the Human Resources department?
3. What functions will accountant have?

За правильно виконане I завдання - оцінка «задовільно».

II. Translate into English.

1. отримувати балансовий звіт
2. робити вибір професії
3. забезпечувати даними про фінансове положення фірми
4. проходити тести на співбесіді
5. вести розрахунки із замовниками
6. наймати для канцелярської роботи
7. давати оголошення в кадрове агенство
8. плата з відрахуваннями та без відрахувань
9. звернутися в агенство із працевлаштування
10. готувати два види записів

За правильно виконане I, II завдання - оцінка «добре».

СЕРЕДНІЙ РІВЕНЬ
TEST
Variant III

I. Translate into Ukrainian.

1. do calculations of means of production, materials, financial money resources
2. to make one's hiring decision in the first five minutes of an interview
3. to select the most suitable applications
4. to show how money was received and spent by the company
5. to turn in the reports including balance sheet and income (profit) and loss statement
6. Most businesses prepare regularly the two types of records.
7. The work of a book-keeper is very interesting but it is hard and responsible.
8. Many candidates are having to face questions and exercises intended to learn how they get things done.
9. The second set of ratios deals with assets and liabilities.
10. I will total accounts, turn in the reports including balance sheet and income (profit) and loss statement.

За правильно виконане завдання - оцінка «задовільно».

ВИСОКИЙ РІВЕНЬ
Test
Variant IV

I. Translate into Ukrainian.

1. to make the comprehensive testing aimed to measure skills in communications
2. to record and measure the activity of a business
3. to apply for the job by sending in a letter of application or covering letter
4. to combine fundamental knowledge with a high professional level and practical skills
5. to use the services of a recruitment agency
6. One major tool for the analysis of accounting records is ratio analysis.
7. A company may also ask candidates to complete a standard application form.
8. Working as a book-keeper I will do calculations of means of production, materials, financial money resources, ready-made production.
9. The third set of ratios deals with the overall financial structure of the company.
10. The reason for interrogations is clear: many hired candidates work out badly.

За правильно виконане I завдання - оцінка «задовільно».

II. Answer the questions.

1. Who uses the data provided by accounting firms?
2. Name the ways how the recruitment is done by the company.
3. How can you describe the accountant of a new type?

За правильно виконане I, II завдання - оцінка «добре».

III. Translate into English.

1. проходити тести та вправи з моделюванням прийняття рішень
2. здавати звіт у бухгалтерський відділ
3. відповідальний за грошові кошти та готову продукцію
4. звернутися в кадрове агенство
5. стикатися із запитаннями на співбесіді
6. Зараз я готую звіт про прибутки та видатки.
7. Моя мрія – працювати у бухгалтерському відділі великої фірми.
8. Кандидат на посаду проходить різні тести та вправи з моделюванням прийняття рішень.
9. Зараз я веду облік грошових засобів та готової продукції.
10. Бухгалтерський відділ забезпечує даними про фінансове положення фірми.

За правильно виконане I, II, III завдання - оцінка «відмінно».

ДОСТАТНІЙ РІВЕНЬ
Test
Variant IV

I. Answer the questions.

1. Who uses the data provided by accounting firms?
2. Name the ways how the recruitment is done by the company.
3. How can you describe the accountant of a new type?

За правильно виконане I завдання - оцінка «задовільно».

II. Translate into English.

1. отримувати аналіз коефіцієнтів
2.обрати кар'єру бухгалтера
3. підсумовувати рахунки наприкінці фіскального року
4. давати оголошення у газету чи журнал
5. забезпечувати даними незалежних аналітиків
6. стикатися із запитанням про особистісні риси
7. відповідальний за складання бухгалтерської звітності
8. записувати коефіцієнт повернення інвестицій
9. наймати працівників
10.здавати звіти у податкову інспекцію

За правильно виконане I, II завдання - оцінка «добре».

СЕРЕДНІЙ РІВЕНЬ
TEST
Variant IV

I. Translate into Ukrainian.

1. to make the comprehensive testing aimed to measure skills in communications
2. to record and measure the activity of a business
3. to apply for the job by sending in a letter of application or covering letter
4. to combine fundamental knowledge with a high professional level and practical skills
5. to use the services of a recruitment agency
6. One major tool for the analysis of accounting records is ratio analysis.
7. A company may also ask candidates to complete a standard application form.
8. Working as a book-keeper I will do calculations of means of production, materials, financial money resources, ready-made production.
9. The third set of ratios deals with the overall financial structure of the company.
10. The reason for interrogations is clear: many hired candidates work out badly.

За правильно виконане завдання - оцінка «задовільно».

ВИСОКИЙ РІВЕНЬ
Test
Variant V

I. Translate into Ukrainian.

1. a financial picture of the firm
2. to be satisfied with traditional job interviews
3. to check out assets and liabilities and work with pay checks
4. to submit to a series of written tests, roleplaying exercises, simulated decision-making exercises
5. With the pace of change accelerating in markets and technology, companies want to know how an executive will perform
6. I will do settles with customers and suppliers, with budget and with workers in wages.
7. Another way for a company to hire is by using the services of a recruitment agency.
8. The two types of records are the income statement and balance sheet.
9. My profession will also include such duties as doing accounts in time and giving them to the taxation inspection.
10. The third set of ratios analyses the value of the ownership of the firm.

За правильно виконане I завдання - оцінка «задовільно».

II. Answer the questions.

1. What is the purpose of accounting?
2. What qualities and personality traits does the employer consider in choosing an employee?
3. Where do you study?

За правильно виконане I, II завдання - оцінка «добре».

III. Translate into English.

1. давати оголошення про прийом на роботу
2. готувати звіт про прибутки та видатки
3. подати заяву про прийом на роботу
4. вести розрахунки із постачальниками
5. отримувати та витрачати кошти
6. Прийом на роботу здійснює відділ кадрів.
7. Я зараз підсумовую рахунки, завтра мені потрібно здати звіт.
8. Працюючи бухгалтером я буду здавати звіти, вести облік засобів виробництва та грошових коштів, перевірятиму активи і пасиви.
9. Ми вчора аналізували вартість власності компанії.
10. Він стикався із різними запитаннями на співбесіді.

За правильно виконане I, II, III завдання - оцінка «відмінно».

ДОСТАТНІЙ РІВЕНЬ
Test
Variant V

I. Answer the questions.

1. What is the purpose of accounting?
2. What qualities and personality traits does the employer consider in choosing an employee?
3. Where do you study?

За правильно виконане I завдання - оцінка «задовільно».

II. Translate into English.

1. лист-заява або супровідний лист
2. ефективність банківської операції
3. досвідчений та перспективний бухгалтер
4. звертатися у відділ кадрів
5. складати бухгалтерську звітність для податкової інспекції
6. отримувати звіт про прибутки
7. здавати звіт про прибутки та видатки
8. перевіряти активи та пасиви фірми
9. проходити тести та вправи з моделюванням прийняття рішень
10. забезпечувати даними про повну фінансову структуру

За правильно виконане I, II завдання - оцінка «добре».

СЕРЕДНІЙ РІВЕНЬ
TEST
Variant V

I. Translate into Ukrainian.

1. a financial picture of the firm
2. to be satisfied with traditional job interviews
3. to check out assets and liabilities and work with pay checks
4. to submit to a series of written tests, roleplaying exercises, simulated decision-making exercises
5. With the pace of change accelerating in markets and technology, companies want to know how an executive will perform
6. I will do settles with customers and suppliers, with budget and with workers in wages.
7. Another way for a company to hire is by using the services of a recruitment agency.
8. The two types of records are the income statement and balance sheet.
9. My profession will also include such duties as doing accounts in time and giving them to the taxation inspection.
10. The third set of ratios analyses the value of the ownership of the firm.

За правильно виконане завдання - оцінка «задовільно».