

ФЕДЕРАЛЬНОЕ АГЕНТСТВО ЖЕЛЕЗНОДОРОЖНОГО ТРАНСПОРТА  
Федеральное государственное бюджетное образовательное учреждение  
высшего образования  
Иркутский государственный университет путей сообщения  
Сибирский колледж транспорта и строительства

## **ОГСЭ.03. ИНОСТРАННЫЙ ЯЗЫК В ПРОФЕССИОНАЛЬНОЙ ДЕЯТЕЛЬНОСТИ**

**УЧЕБНО-МЕТОДИЧЕСКИЕ УКАЗАНИЯ К ПРАКТИЧЕСКИМ ЗАНЯТИЯМ ДЛЯ  
ОБУЧАЮЩИХСЯ ПО СПЕЦИАЛЬНОСТИ  
38.02.01. ЭКОНОМИКА И БУХГАЛТЕРСКИЙ УЧЁТ ПО ОТРАСЛЯМ**

ИРКУТСК  
2022


Электронный документ выгружен из ЕИС ФГБОУ ВО ИрГУПС и соответствует оригиналу

Подписант ФГБОУ ВО ИрГУПС Трофимов Ю.А.

00a73c5b7b623a969ccad43a81ab346d50 с 08.12.2022 14:32 по 02.03.2024 14:32 GMT+03:00

Подпись соответствует файлу документа



РАССМОТРЕНО:  
Цикловой методической  
комиссией иностранных языков  
«08» июня 2022 г.  
Председатель:  /Горовая О.В.

СОГЛАСОВАНО:  
Заместитель директора по УВР  
 /А.П.Ресельс  
«09» июня 2022 г.

Автор:

О.В.Горовая

Данное учебное пособие предназначено для обучающихся 3 курса колледжа..

Учебное пособие включает четыре темы “Бухгалтерский учет”, “Частное предпринимательство”, “Товарищество”, “Корпоративное устройство” (“An accounting”, “A sole proprietorship”, “A partnership”, “A corporation”).

Структура темы. Каждая тема состоит из словаря, лексических и грамматических упражнений, диалогов, текстов и послетекстовых упражнений. Работа над языковым материалом начинается с введения и закрепления лексики, а для ее активизации предложены различные типы упражнений.

Учебное пособие для обучающихся 3 курса рассмотрено и одобрено на заседании предметно цикловой комиссии иностранных языков, русского языка и литературы.

## ПОЯСНИТЕЛЬНАЯ ЗАПИСКА

Практические занятия направлены на экспериментальное подтверждение теоретических положений, отнесены наряду с другими к основным видам учебных занятий.

В результате изучения дисциплины «Иностранный язык» обучающийся должен:

знать: лексический (1200-1400 лексических единиц) и грамматический минимум, необходимый для чтения и перевода (со словарём) иностранных текстов профессиональной направленности.

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

переводить (со словарём) иностранные тексты профессиональной направленности;

самостоятельно совершенствовать устную и письменную речь, пополнять словарный запас.

Обучающийся должен обладать общими и профессиональными компетенциями:

ОК 1. Выбирать способы решения задач профессиональной деятельности применительно к различным контекстам.

ОК 2. Осуществлять поиск, анализ и интерпретацию информации, необходимой для выполнения задач профессиональной деятельности.

ОК 3. Планировать и реализовывать собственное профессиональное и личностное развитие.

ОК 4. Работать в коллективе и команде, эффективно взаимодействовать с коллегами, руководством, клиентами.

ОК 9. Использовать информационные технологии в профессиональной деятельности.

ОК 10. Пользоваться профессиональной документацией на государственном и иностранном языках.

Тема	Кол-во часов	Усвоенные компетенции
Частное предпринимательство	14 часов	ОК 2, ОК 3, ОК 4, ОК 9, ОК10
Партнёрство	14 часов	ОК 1, ОК 2, ОК 3, ОК 4, ОК 9, ОК 10
Бухгалтерский учёт	10 часов	ОК 1, ОК 2, ОК 3, ОК 4, ОК 9
Понятие рыночной экономики	16 часов	ОК 3, ОК 4, ОК 9, ОК 10
Корпоративное финансирование	8 часов	ОК 3, ОК 4, ОК 9, ОК 10

## Content. Содержание.

Название темы	стр
<i>1. An accounting. Бухгалтерский учет.</i>	<i>4</i>
<i>2. A sole proprietorship. Частное предпринимательство.</i>	<i>18</i>
<i>3. Partnership. Товарищество.</i>	<i>27</i>
<i>4. Corporation. Корпоративное устройство.</i>	<i>38</i>
<i>5. Грамматический справочник.</i>	<i>62</i>
<i>6. Список литературы.</i>	<i>68</i>

## **Unit 1.**

*An accounting*

*Grammar:*

*Degrees of comparison*

*Prepositions*

*Indefinite tense*

*Continuous tense*

*Perfect tense*

*Active/ Passive voice*

*Word formation*

## *Vocabulary*

1. Accounting department	бухгалтерский отдел
2. Statement	отчет
3. Year-end	конец года
4. Total account	суммировать счета
5. Turn in	выполнить
6. Report, to record	отчет, сделать отчет
7. Department	отдел
8. Auditor	аудитор, финансовый Инспектор
9. The company's doing well	фирма процветает
10. To keep the investors happy	обнадеживать вкладчиков
11. Creditor	кредитор
12. Balance sheet	балансовый отчет
13. Profit and loss statement	отчет о прибылях и убытках
14. Fiscal year	фискальный год
15. Check out	проверить
16. Assets	активы
17. Liabilities	пассивы
18. Net worth	чистая стоимость (компании бизнеса)
19. Profit position	состояние прибыли
20. Financial statement	финансовый отчет
21. Finance	финансы
22. Paycheck	платежное поручение
23. Gross pay	полная заработная плата
24. Net take-home pay	заработная плата к выдаче
25. Tax	налог
26. Salary	заработная плата служащих
27. Handle	удерживать
28. Billing	вексель
29. Sale	продажа
30. Credit an account	кредитовать счет
31. To measure	измерять
32. Transaction	сделка
33. Financial condition	финансовые условия
34. Provide data	обеспечивать данными
35. Management	управление
36. Stockholder	акционер
37. Independent analyst	независимый аналитик
38. Government	правительство
39. Income statement	отчет о доходах
40. Identify	распознавать, идентифицировать
41. Determine	определять
42. Activity	деятельность
43. Ratio analysis	коэффициент анализа
44. Deal with	иметь дело с
45. Profitability	прибыльность
46. Return of Investment Ratio	доходность инвестированного капитала

47. Evaluate	оценивать
48. Current financial position	текущее финансовое положение
49. Overall	полный
50. Value of the ownership	ценность собственности

## 1. *Read and translate the dialogue.*

### *Accounting.*

(David and Mary both work in a large company. They are having lunch in the company cafeteria).

David: I'm glad you could meet me for lunch. You looked so busy this morning, surrounded by so many statements and your calculator, of course.

Mary: Of course! My calculator is my right hand.

David: I never noticed.

Mary: Seriously, David. You know, it's that time of year again year-end. The accounting department is very busy.

David: I know. We're all busy, totaling accounts. But I've already turned in the report on my department.

Mary: Then I guess my department should receive your statement soon.

David: You already have it.

Mary: Good.

David: So, how's business?

Mary: How would I know? I only work on some records and statements. I don't have the whole picture. I'm not the auditor. But I guess the company's doing well.

David: I certainly hope so. We have to keep the investors happy, not to speak of creditors, unions and really everyone.

Mary: Well, the balance sheet and profit and loss statement for this past fiscal year should be ready soon. So anyone can check out the assets and liabilities, net worth and profit position of the company in the financial statements.

David: Speaking of finances, are the one who works on the paychecks?

Mary: Why do you ask?

David: I thought you might explain to me the big difference between my gross pay and my net take-home pay.

Mary: The explanation takes one word – taxes. Actually, the salaries are done through the computer.

David: Really?

Mary: Sure. How could we handle any volume in a large company-billings, sales, salaries without computers?

David: You're right. I know Mary, you can credit my account any day.

Mary: David, don't be silly. Let's go get some dessert.

## 2. *Read the text.*

Accounting provides a financial picture of a business firm. An accounting department records and measures the activity of a business and reports on the effects of these transactions on the firm's financial condition. Accounting record and reports provide data that are used by management, stockholders, creditors, independent analysts, banks and government.

The income statement and balance sheet are the two types of records that most businesses prepare regularly. By reading these statements one can identify how money was received and spent by a company. By analyzing these records one can determine whether or not the activities of the company have been good for you.

One major tool for the analysis of accounting records is ratio analysis. A ratio analysis is the relationship of two figures. There are three main categories of ratios in finance. One such ratio deals with profitability. The main example of this is the Return on Investment Ratio, which is the most widely used single measure of a firm's operating efficiency.

A second set of ratios helps a company evaluate its current financial position. These ratios deal with assets and liabilities. A third set of ratios deals with the overall financial structure of the company, primarily analyzing the value of the ownership of the firm.

**3. *Comprehension questions.***

1. In general terms, what is the purpose of accounting?
2. Who uses the data which is provided by accounting records?
3. What are the two types of records that are prepared by most businesses?
4. What can one learn by analyzing the income statement and balance sheet of a company?
5. What is ratio analysis used for?
6. What are three categories of ratios in finance?

**4. *Give the meaning of each of these words and expressions as it is used in the text.***

Accounting department, fiscal year, investors, paycheck, net accounting, totaling accounts, auditor, assets and liabilities, done through the computer, provide data, one can identify, deals with, a second set of ratios, one can determine, the effects of these transactions, the Return on Investment Ratio.

**5. *Find the definition for each term.***

- |                   |   |
|-------------------|---|
| 1. Calculator (n) | 1. Any 12 month period used as a basis for settling financial accounts in a business; |
| 2. Financial      | 2. One who furnishes money for investment;  |
| 3. Gross          | 3. To set down in permanent form, such as writing; to indicate, register, show;       |
| 4. Investor       | 4. A machine that performs mathematical operations mechanically                       |
| 5. Net worth      | 5. The end of the fiscal year;  |
| 6. Record         | 6. Relating to money matters;   |
| 7. Sales          | 7. Total entire; with nothing taken away;   |
| 8. Year-end       | 8. An amount sold;  |
| 9. Fiscal year    | 9. Value of a person or a company after deduction and allowances.                     |

**6. *A. Replace the Russian words by the English equivalents.***

1. It is the year-end and we are all busy (подводя итоги).



2. I am not (финансовый инспектор) I don't have the whole picture.
3. There is a big difference between my (полная зарплата) and my (зарплата к выдаче).
4. The explanation takes one word – (налоги).
5. Salaries are done (с помощью) the computer.
6. I am the one who (занимается) paychecks.

**B. From the list below select a word to fit each of the blank spaces in the sentences. Use each word only once.**

<b>Record (n)</b>	<b>report (n)</b>	<b>profit (n)</b>
<b>Record (v)</b>	<b>report (v)</b>	<b>profit (v)</b>

1. Accounting is needed to ..... all business transactions.
2. He keeps very neat .....
3. Our firm's current ..... are very high.
4. They ..... from their association with that company.
5. Our ..... of accounts receivable show that 5000 dollars is owned to us.
6. The activity is ..... on income statements and balance sheet.

**7. Arrange the following words into sentences.**

1. hand, is, my, right, calculator, my.
2. accounting, very, the, is, department, busy.
3. whole, have, the, don't, picture, I.
4. company, guess, well, I, the, doing, is.
5. investors, have, we, happy, the, to, keep.

**8. Unscramble the following words.**

Ditorau, stevin, rotphi, larysa, pucomter, dicretor, caleban, porter, actiontrans.

**9. Match these words.**

Accounting	position
Balance	year
Profit	worth
Fiscal	sheet
Net	department
Gross	pay

**10. Write down the degrees of comparison of the following adjectives.**

Busy, cheap, early, great, lucky, new, poor, rich, simple, large, small, little, good, bad, careful, comfortable, difficult, expensive, important, interesting, useful.

**11. Supply the missing preposition.**

1. I don't agree ..... you.
2. You must reply ..... his question.
3. You forgot to thank aunt Jane ..... her present.
4. Whom does this book belong .....?

5. I've looked ..... it everywhere, but can't find it.
6. You can never rely ..... him to be punctual.
7. Are you interested ..... music?
8. I insist ..... your telling me the truth.
9. You can depend ..... me.
10. We expect a great deal .....you, Smith.
11. They differ ..... each other so much.
12. Don't write ..... the desk.
13. I'm not very fond ..... music.
14. I've never been good ..... arithmetic.

**12. Change these statements from the Active to Passive.**

1. They will open the shop for business on Monday.
2. Someone stole my car last night.
3. They use a lot of olive oil in the South of Europe.
4. They have invited us to have dinner with them at the Riz Hotel.
5. They make very good wine in Spain.
6. You should keep the butter in the refrigerator.
7. Nobody has ever seen the other side of the Moon.
8. They made this film in Moscow.

**13. Translate from Russian into English.**

1. Наш учетный отдел сейчас занят.
2. Калькулятор – моя правая рука.
3. Я не финансовый инспектор. У меня нет общей картины.
4. Полагаю, что дела компании идут хорошо.
5. Любой может проверить положение компании по финансовым отчетам.
6. Зарплата начисляется с помощью компьютера.
7. Объяснить можно одним словом – налоги.

**14. Change these statements into questions and then change the questions into negative statements with a question tag.**

1. He is the one who works on the paychecks.
2. I only work on some records and statements.
3. We have to keep the investors happy.
4. She looks so busy surrounded by so many statements.
5. It's that time of year again – year-end.

**15. Put the verbs in brackets in the correct forms. (Indefinite/Continuous/Perfect/Perfect Continuous).**

1. They (have) lunch in the company cafeteria.
2. Accounting (provide) a financial picture of a business firm.
3. We (receive) already your statement.
4. They (total) accounts the whole week long.
5. The department (receive) our report by the time I came.
6. I (turn in) the report on my department tomorrow.
7. She (compute) salaries for two hours already.
8. The balance sheet (be) ready by the first of December.

**16. Imagine the situations where you can use these proverbs.**

1. As welcome as flowers in May.
2. First think and then speak.
3. Promise little, but do much.
4. Lost time is never found again.

**17. Render the following into English.**

1. – Алло, будьте добры, Джека Фаста.  
- Слушаю. Кто говорит?  
- Это Билл. Как поживаешь, Джек?  
- Хорошо, спасибо. А ты, Билл?  
- Тоже неплохо. Я бы хотел спросить тебя кое о чем.  
- Что случилось?  
- Знаешь, очень большая разница между начисленной мне зарплатой и тем, что я получил на руки.  
- Это налоги, Билл.  
- А ошибки тут не могло быть?  
- Конечно, нет. Зарплаты начисляются компьютером. Ему можно доверять.
2. – Ваше имя – Мери Брайт, не так ли?  
- Да.  
- Вы секретарь?  
- Нет, я бухгалтер.  
- Понятно. Теперь я и сам вижу. С этим калькулятором и кипой бумаг вы кажетесь такой занятой!  
- Ну, во первых, я действительно занята. А во-вторых, калькулятор это моя правая рука.  
- Надо же. А я и не заметил. Мне показалось, что у вас довольно красивые руки...обе.  
- А нельзя ли поближе к делу?  
- Извините. Я слышал, у вас новый начальник. Как бы мне с ним встретиться?  
- Знаете, сейчас конец года. Наш расчетный отдел очень занят.  
- Составлением отчетов?  
- Да. Может быть, вы зайдете через неделю?  
- Хорошо.
3. – Марта так занята последнее время. Никак не могу с ней встретиться. Как у нее дела?  
- Все хорошо. Но ведь она главный бухгалтер, а сейчас конец года.  
- Понятно. Наверное, анализирует показатели балансового отчета?  
- Да. Отчет о прибылях и убытках тоже.  
- Ого! Работа колоссальная! И когда же она освободится?  
- Думаю, к концу недели.
4. – Привет, Барбара!  
- Привет, дорогой! Ты что-то рано сегодня.  
- Немного раньше. Отгадай, что за новость?  
- Говори!  
- Я закончил анализ относительных показателей.  
- Замечательно! А как дела компании?

- Прекрасно!
  - Я рада, Боб! Ужин будет готов через полчаса.
5. – Мисс Смит, пожалуйста, поищите снова финансовый отчет за прошлый год. Нам нужно найти его.
- Его нет среди других отчетов, сэр. Он должен быть там, но его нет.
  - Меня не интересует, где он должен быть. Мне нужен отчет. Посмотрите везде. Вам придется найти его.
  - Да, сэр.
  - Вам следовало бы иметь лучшую систему картотеки. Тогда, если нужно что-то найти, вы были бы способны это сделать.
6. – Вы что-то не очень хорошо выглядите сегодня, г-н Робинсон.
- Я плоховато себя чувствую, доктор.
  - Что вас беспокоит?
  - Я не сплю и чувствую себя совершенно разбитым.
  - Были какие-нибудь причины для волнений?
  - Как сказать... В течение предыдущей недели мне пришлось составлять финансовый отчет.
  - А вы что не занимались этим раньше?
  - Обычно я составлял балансовый отчет, а мой коллега – о прибылях и убытках. К несчастью, он заболел. Пришлось все делать самому и даже работать по ночам дома. Естественно, пил кофе чашку за чашкой.
  - Понятно. Значит, вы переутомились и у вас бессонница. А вы знаете, какое самое лучшее средство от бессонницы?
  - Хорошо выспаться ночью, доктор.
7. – Доброе утро, мистер Бэйер.
- Доброе утро, мисс Грин. Что случилось? Где вы?
  - Я дома. Боюсь, сильно простыла. Страшная головная боль.
  - Весьма сожалею. Тогда вам лучше остаться дома.
  - Спасибо. Мистер Бэйер, я закончила вчера оба отчета – балансовый и отчет о прибылях и убытках. Они у меня в столе.
  - Благодарю вас, мисс Грин.
  - Мне кажется, дела компании идут хорошо.
  - Замечательно. Нам нужно, чтобы наши вкладчики были довольны, счастливы и спокойны, не говоря о кредиторах.
  - И о всех нас. Надеюсь, до завтра, мистер Бэйер.
  - До свидания, мисс Грин. Выздоровливайте.
8. Привет. Меня зовут Сьюзен Фаст. Можно просто Сьюзен. Я работаю бухгалтером в одной компании. Дела нашей компании идут неплохо. Все довольны. Мне повезло, у нас очень хороший босс, и мне нравится моя работа. Через мои руки проходят различные сметы, статистические отчеты, расчеты по биржевым сделкам, счета и другие финансовые документы. Я подсчитываю налоги, анализирую статистические данные, составляю финансовые отчеты. Иногда я ужасно устаю, особенно в конце года, когда нужно подводить итоги. Сейчас вот как раз самое трудное для меня время. Я составляю финансовый отчет, т. е. отчет о прибыли и затратах за финансовый год и балансовый отчет. Это очень важные документы. Именно по ним можно проверить актив и пассив баланса, собственный капитал, позиции по прибылям нашей компании и, таким образом,

увидеть реальное положение дел в компании. Отчет должен быть готов через три дня. Так что вы понимаете, насколько я сейчас занята.

Я также занимаюсь начислением зарплаты. Конечно, это делается с помощью компьютера. А как бы я успевала без него? Счета, квитанции, зарплаты, налоги...

Кстати, ко мне часто обращаются за разъяснениями, почему такая большая разница между начисленной зарплатой и тем, что выдается на руки. Объяснить можно одним словом – налоги.

Ну, ладно. Вы знаете, я очень люблю поговорить, но мой финансовый отчет ждет меня. А время – деньги.

### ***18. Subjects for discussion and composition.***

#### **A. The place of money in society.**

How much money do you receive every month? How would you like it if you were paid in goods instead of money? How do people do business before money was invented? What are the advantages of money? What are disadvantages of a) paper money, b) gold coins, c) coins made of other metals? How are payments made nowadays without any actual money changing hands?

#### **B. How to stop worrying.**

Do you worry much? Do any of your close friends or relatives do so? Do you know people who never seem to worry, even everything is going wrong? Why do some people worry a lot than others, do you think? What sorts of things do they worry about? What is the value of worrying? What harm does it do? Is it a good thing to try to stop a) oneself, b) others worrying so much? Why (not)? How can one do this?

## UNIT 2

*A sole proprietorship*

***Grammar:***

***Present Tenses***

***Active and Passive Voice***

***Degrees of comparison***

***Word building***

### ***Vocabulary***

1.	Sole proprietorship	частное предпринимательство
2.	Accountant	бухгалтер
3.	Debt	долг
4.	Liability	обязанность, ответственность
5.	Profit	прибыль, доход
6.	Tax	налог
7.	Asset	актив, имущество, фонд
8.	Board of directors	совет директоров
9.	Financing	финансирование
10.	Salary	заработная плата
11.	Bankruptcy	банкротство
12.	Benefit	польза, выгода, прибыль
13.	Bookkeeper	бухгалтер
14.	To fire	увольнять
15.	To hire	нанимать
16.	To manufacture	производить, выпускать, изготавливать
17.	To be responsible for	быть ответственным за
18.	To deal with	иметь дело с
19.	To put into effect	ввести в действие
20.	To go into business	заниматься бизнесом
21.	To sell	продавать

#### ***1. Read and translate the text.***

##### **A sole proprietorship.**

A business may be privately owned in three important forms. These are the sole proprietorship, the partnership and the corporation. The sole proprietorship is the most common in American business. More than 80 per cent of all businesses in the United States are sole proprietorship.

Sole proprietorships, however, do not do the greatest volume of business. They account for less than 16 per cent of all business receipts. What kind of business is likely to be a sole proprietorship? These small businesses are very often service industries such as Laundromats, beauty shops, repair shops and restaurants.

#### ***2. Answer the questions.***

1. What are three ways that a business can be privately owned?
2. What form do most American businesses have?
3. What form do most businesses in Russia have?
4. Do sole proprietorships make the most money – that is do they have the greatest volume of business?
5. List some businesses that are likely to be sole proprietorships. Why?
6. List some businesses that are not likely to be sole proprietorships? Why?

**3. Find the definition for each term.**

- |                |  |
|----------------|--|
| 1. Accountant  | a) to make to produce, especially, on a      |
| 2. Debt        | large scale                                  |
| 3. Fire        | b) condition of being legally responsible to |
| 4. Liability   | do or pay something                          |
| 5. Manufacture | c) to dismiss from a job                     |
| 6. Profit      | d) something that is owed another            |
| 7. Tax         | e) a person whose job is recording, managing |
| 8. Asset       | or examining financial records or accounts   |
|                | f) money that must be paid by people for the |
|                | support of the government                    |
|                | g) property or resources of a business or    |
|                | person                                       |
|                | h) financial gain, benefit                   |

**4. Put the verbs below into the right forms (Present Indefinite, Present Continuous, Present Perfect, Present Perfect Continuous).**

1. My friend (finance) my business for quite a while.
2. His secretary (mail) the letters every morning.
3. I (hire) already an accountant.
4. She (prepare) the tax report now.
5. Jane (call) already a lawyer.
6. We often (send) the goods to another country.
7. They (sell) these cars for a month.
8. He (talk) with his partner just now.

**5. Use either Present Indefinite or Present Continuous.**

1. I (think) he is honest.
2. We (think) about your plan.
3. I (think) he will come.
4. He (think) of going to Hong Kong.
5. I (think) about your future.
6. I (think) the book is good.

**6. Make questions with a tag and negative statements.**

1. You opened a repair shop.
2. A bookkeeper does the books.
3. She has already bought a house.
4. He was talking to a lawyer.
5. You will have unlimited liability.
6. I could hire a secretary



7. She had controlled the profits.
8. You will need an accountant.

**7. Translate the dialogue.**

John: Hi, Carol. How are you?  
Carol: Fine, thanks, John. How are you?  
John: Fine. It's good to see you.  
Carol: You, too. I'm glad you have time to talk today.  
John: Sure.  
Carol: I'd like some advice.  
John: Well, I'd be happy to help you any way I can.  
Carol: You know, I've been designing clothes for quite a while and I've always been interested in fashion, I'm thinking of starting my own business – a boutique.  
John: I think you might have a good idea.  
Carol: Well, I need to learn about the responsibilities of going into business.  
John: Are you going into this business by yourself?  
Carol: Yes. I'd like to have a company with my name on it, where I make the decisions and where I control the profits.  
John: You seem determined, so I'll try to help you. If you go into business alone, it's called a sole proprietorship. In this case, you probably won't even need a lawyer to form the business. You can start or stop the business whenever you like.  
Carol: That's good. What other encouraging things can you tell me?  
John: You don't have to consult partners or board of directors. So you can put your policies into effect quickly. You decide on your vacation, hours, salary, hiring and firing.  
Carol: It sounds good. I feel I have to tell you about some of the risks involved, too.  
Carol: What kind of risks?  
John: The most important risk to remember is that you have unlimited liability . This means that you are responsible for all your business debts.  
Carol: Does that mean that I have to declare personal bankruptcy if the business fails?  
John: Exactly. You could lose personal assets.  
Carol: It sounds frightening. What else should I know?  
John: You won't get some of the tax benefits other types of business get. Do you have financing? That's usually difficult for a small business to get.  
Carol: Yes, I know. Fortunately, that's taken care of. By the way, do you know of a good accountant to do my taxes?  
John: Sure. You'll also have to hire a bookkeeper unless you think you can do your books yourself.  
Carol: I'm not sure about that yet. I have to think about it. What else, John?  
John: Well, before we get into other things, why don't we have a cup of coffee?  
Carol: As usual, you have good advice, John.

**8. Read through the sentences carefully and then write them out putting –ED or –ING on the end of the verbs.**

1. She was wait\_\_\_ for her friend who was arriv\_\_\_ from London.

2. He was just finish\_\_\_ his article when I arriv\_\_\_.
3. I was very interest\_\_\_ in the game but my brother was just wait\_\_\_ for it to finish.
4. The film was very interest\_\_\_.
5. He said, "I can go out. My work is all finish\_\_\_."
6. I'm interest\_\_\_ in this book.

**9. Change these statements from the Active to the Passive.**

1. The man over there buys second-hand bicycles.
2. He was repairing the car.
3. She can own this business privately.
4. When will you open the boutique?
5. She formed the company a year ago.
6. My secretary has done this work.
7. Personal bankruptcy could frighten Carol.
8. They knew her to be a good decorator.

**10. Put the verbs in brackets into a suitable Passive Tense.**

1. These automobiles are very reliable. They (make )\_\_\_\_\_ in Japan.
2. I can't give you a lift to work. My car (damage) \_\_\_\_\_ last night.
3. We needn't stay late at work. The meeting (cancel) \_\_\_\_\_ by the managing director.
4. The conference will have (postpone) \_\_\_\_\_ .
5. Dr. Grey isn't available at the moment. He (interview) \_\_\_\_\_.
6. When I got back to the car park, my car wasn't there. It (steal) \_\_\_\_\_.
7. The news is going (announce) \_\_\_\_\_ tomorrow.
8. I couldn't use the photocopier this morning. It (repair) \_\_\_\_\_.
9. Tomorrow the ship will arrive at the next port of call. Don't worry, all the letters (send) \_\_\_\_\_ then.
10. All travel expenses for the training course must (pay) \_\_\_\_\_ by employers.

**11. Rewrite these sentences. Begin with the words provided.**

1. Nobody checks the water level every day. The water level\_\_\_\_\_.
2. The police aren't questioning James. James\_\_\_\_\_.
3. We didn't invite the Browns to the wedding. The Browns\_\_\_\_\_.
4. You mustn't keep documents in this place. Documents\_\_\_\_\_.

5. I haven't told the children about the party. The children \_\_\_\_\_.
6. They weren't painting the house when it began to rain. The house \_\_\_\_\_.
7. The bank isn't going to change the design of bank notes. The design of bank notes \_\_\_\_\_.
8. The watchman won't blow a whistle if there's no emergency. A whistle \_\_\_\_\_.
9. Fortunately, by the time Sam and Pamela arrived at the concert hall, there were still some tickets left. The tickets \_\_\_\_\_.
10. You can't see his birthplace because they haven't preserved it. His birthplace \_\_\_\_\_.

**12. Supply the missing forms of adjectives.**

Happy	_____	_____
_____	better	_____
_____	_____	smallest
_____	_____	most important
Common	_____	_____
_____	greater	_____
Bad	_____	_____

**13. Insert the prepositions.**

1. Is he going \_\_\_\_ business \_\_\_\_ himself?
2. They managed to put their policies \_\_\_\_ effect quickly.
3. Sole proprietorships account \_\_\_\_ 16 percent \_\_\_\_ all business receipts.
4. A business may be privately owned \_\_\_\_ three important forms.
5. I'm interested \_\_\_\_ computers.
6. His mother takes care \_\_\_\_ our children.
7. Jack is responsible \_\_\_\_ financing.
8. You will decide \_\_\_\_ hiring and firing.

***14. Replace the Russian words by English equivalents.***

1. You will have unlimited (ответственность).
2. Who controls (прибыли).
3. Do you know of a good (бухгалтер)?
4. Is he responsible for all (долги) of his business?
5. There are many advantages to having (единоличная собственность).

## **UNIT 3**

*Partnership*

*Grammar:*

*Degrees of comparison of adverbs*

*Conditional sentences*

*Gerund*

*Past Tenses*

## *Vocabulary*

1. Partnership	партнерство, товарищество	
2. Joint venture	совместное предприятие	
3. Distribution	распределение	
4. Liable	ответственный, обязанный	
5. Stock	акция, запас, фонд	
6. Capital	капитал	
7. Diversified	разнообразный	
8. Management	менеджмент, управление	
9. General partnership	компания с неограниченной	ответственностью
10. Legal	законный	
11. Stock holder	акционер	
12. To associate	связывать, ассоциировать, объединять	
13. To invest	вкладывать	
14. To sell	продавать	
15. To operate	заведовать, управлять	

### **1. Read and translate the text.**

A partnership.

A partnership is an association of two or more persons to carry on a business for profit. When the owners of a partnership have unlimited liability, they are called general partners. If one or more partners have limited liability, they are called limited partners. There may be a silent partner as well – a person who is known to the public as a member of the firm but without authority in management. The reverse of the silent partner is the secret partner – a person who takes part in management but who is not known to the public.

Any business may be operated as a partnership. There are partnerships in professional fields such as medicine, law, accounting, insurance and stockbrokerage. Limited partnerships are a common form of ownership in real estate, oil prospecting, and the mining and quarrying industries, to name a few.

Partnerships are more advantageous than sole proprietorships if one needs multiple sources of capital or diversified management. Like sole proprietorships, they are easy to form, and often receive favored treatment by the government as well as tax benefits.

There are a number of disadvantages to partnerships. One is unlimited liability. This means that each partner is responsible for all debts and legal responsibilities in connection with the business. Another disadvantage is that partners may disagree with each other. Complications can also arise with the death of a partner. For example, a share of the business could come into the hands of a less desirable associate.

### **2. Answer the questions.**

1. What is an important difference between a general partnership and a limited partnership?
2. What is the difference between a silent partner and a secret partner?
3. What are some professional fields in which partnerships are found?
4. What are some businesses in which limited partnership is a common form?

5. Discuss the advantages of partnerships.
6. What are the disadvantages of a partnership?
7. Which would you prefer for your own business, a partnership or a sole proprietorship? Why? If neither form would be suitable, explain why not.

**3. Find the definition for each term.**

- |                  |   |
|------------------|---|
| 1. Associate     | a) wealth; the total amount of money or property owned or used by a corporation or individual   |
| 2. Association   | b) the act or practice of management; the person or persons who manage  |
| 3. Joint venture | c) the process or system by which goods are sent from those who produce them to those who use them  |
| 4. Distribution  | d) varied; of different kinds   |
| 5. Resources     | e) a person who is connected with another or others in some business or action; partner or colleague  |
| 6. Liable        | f) to put money to use for the purpose of getting a profit or income  |
| 7. Stock         | g) a partnership formed for a particular project  |
| 8. Capital       | h) an organized group of people with common interests   |
| 9. Diversified   | i) legally responsible; obliged by law  |
| 10. Invest       | j) source of information or expertise; also refers to a country's natural wealth  |
| 11. Management   | k) the total number of shares that a company or a corporation is authorized to issue, the number of shares held by an individual stock holder |

**4. Put the verbs in brackets into the correct forms (Past Indefinite, Past Progressive, Past Perfect, Past Perfect Progressive).**

1. John (buy) that shop two years ago.
2. He said that he (send) them the letter the previous Monday.
3. She (talk) over the phone when I came in.
4. She wondered how long he (stand) in the doorway and how much he (hear).
5. He (work) from 8 in the morning till 5 in the afternoon yesterday.
6. An older brother (lend) him the money to start off the business ten years ago.
7. We (walk) for about two hours when at last we (see) the lake.
8. Yesterday, as I (walk) down the street, I (meet) George an old friend of mine.
9. He (graduate from) Queen's College before he (take) his Master's degree at Oxford in 2000.
10. It was 6 p. m. Jack was tired because he (work) hard all day.

**5. Put in the prepositions.**

1. They invested the same amount ... money ... the business.
2. What kind ... arrangement do you have ... distribution ... profits and losses?
3. It's a good deal ... both ... them.

4. Jane is good ... ordering stock and I'm good ... customers.
5. I went ... business ... my friend.
6. They are responsible ... all debts.
7. Martin had Barbara ... a restaurant.
8. They hope to be ... business ... a long time.
9. What is an important difference ... a general partnership and a limited partnership?
10. Sole proprietorships do not have the greatest volume ... business.

**6. *Change these sentences from Active to the Passive.***

1. The shop is attracting more customers.
2. We have combined our resources very well.
3. A partner can contribute important services.
4. Will he sell all the personal possessions?
5. The public knew him as the member of the firm.

**7. *Change the following into***

- a) a question with a tag
- b) a general question
- c) a negative sentence

1. The owner usually works in the firm.
2. We will run a shop together.
3. Jane knew what to do.
4. She is still learning.
5. You've become very knowledgeable about business.

**8. *Complete these sentences by adding a gerund and any other words which are necessary.***

1. He didn't object my ... .
2. She suggested ... .
3. ... is something he dislikes intensely.
4. ... takes up a lot of his time.
5. She was worried about ... .
6. I saw them ... .
7. I can hear somebody ... .
8. Did you notice anybody ... ?
9. Have you finished ... ?
10. ... was not easy for him.

**9. *Read, translate and analyze the -ING forms.***

1. Being partners, we have to trust each other.
2. They had great difficulty in obtaining finance.
3. Putting the check into my pocket I started to the door.
4. Extending our cooperation will be of great importance.
5. Selling cars is not an easy task but Mr. Lee likes doing it.
6. People going into business often choose sole proprietorships.
7. He enjoys dancing waltz.
8. Having succeeded twice she wanted to try again.

**10. *Read and translate the dialogue.***



(Two friends Martin and Barbara are having lunch together in a restaurant.)

Martin: Well, it's been a long time, Barbara. What have you been doing?

Barbara: I've been pretty busy. You know, I went into business with my friend Jean.

Martin: Oh, yes. How's it doing?

Barbara: Pretty well. We get along quite well and the shop is beginning to attract more customers.

Martin: Good. Are you two in a partnership?

Barbara: Yes. I'm very pleased about it. We seem to have the right combination. Jean's background is in accounting. She's the one who's good at the books and ordering stock.

Martin: And you?

Barbara: Well, you know, I'm always liked talking a lot – I guess I'm rather good with customers. I enjoy selling.

Martin: Sounds interesting. I guess it's not too risky a business.

Barbara: We haven't had any problems, although I suppose all business can be risky. Being partners, we've both liable.

Martin: Did you both put the same amount of money into the business? Or do you mind my asking?

Barbara: To tell you the truth, we didn't invest the same amount of capital. But we've combined our resources very well, I think. It seems to be a good deal for both of us.

Martin: It sounds like it. That is one advantage of a general partnership. One partner can invest less capital than the other – in fact, no money at all – but a partner can contribute important services or skills, sometimes just a name or reputation.

Barbara: Exactly.

Martin: What kind of arrangement do you have for distribution of profits and losses?

Barbara: They're equally shared. We hope to be in business for a long time.

Martin: Good of you. You've really become very knowledgeable about business.

Barbara: Believe me, I'm still learning. The subject becomes quite technical.

Martin: But I'm glad to hear you're doing so well. Next time, you'll take me to lunch.

### ***11. Translate the sentences.***

1. If the weather is good on Sunday, I always go for a walk in the park.
2. I often visit Martin when I go to London.
3. I'll visit Martin when I go to London.
4. If I find a better job, I will take it.
5. If you are free, I'll come to see you.
6. If the weather were nice, I would go to the beach.
7. If I had studied hard, I would have passed the exam.
8. If it hadn't been raining, I would have gone to the game.
9. If I had eaten breakfast several hours ago, I wouldn't be hungry now.
10. I wish I knew her phone number.
11. If I were a good student my Mom wouldn't be so anxious about my future.
12. It will be cheaper if you go back by train.
13. I'll leave the door ajar in case you call.
14. If I should see him, I'll ask him about it.
15. If you had worked harder last year, you would know English well now.

### ***12. Translate, using the verbs in brackets.***

1. (would) Я надеялся, что он скоро придет.

2. (should) Они договорились, чтобы переговоры состоялись в октябре.
3. (should) Если вы хотите добиться успеха, вам следует иметь больше терпения.
4. (should) Если письмо придет в мое отсутствие, сразу же позвоните мне по телефону.
5. (would) Прошлой весной я обычно рано вставал и совершал длинные прогулки.
6. (should) Вам не следует лежать долго на солнце.
7. (should) Если он придет до того, как я приду, проведите его в мой кабинет.
8. (would) Он бы написал диктант лучше, если бы он был внимательнее.
9. (would) Вы бы добились цели, если бы больше старались.
10. (should) Я дал ему зонтик, чтобы он не промок.

**13. Make comparative and superlative forms of adverbs.**

1. I like this novel (well) than that.
2. He visits them (frequently) than us.
3. Which of these sportsmen ran (fast) at the competition?
4. Which of these two performances did you enjoy (much)?
5. Which of all these plays did you enjoy (much)?
6. Now I can see the ship (clearly) than before.
7. You ought to have told me (early).
8. Whose singing did you like (well), Mary's, Natta's or Helen's?
9. The fire was put out (quickly) than we expected.
10. He speaks French (correctly) of all in my class.

**14. Unscramble the following words.**

italcap, fitneseb, atesocias, somercut, vestin, nerpart, sockt, priseteren, gemenatman.

**15. Replace the Russian words by the English equivalents.**

1. (Пассивный партнер) is the reverse of the secret partner.
2. (Клиент) is always right.
3. Any business may be operated as (партнерство).
4. Shall I have any (льготы)?
5. (Единоличная собственность) are common in many service industries.
6. Partners who do not work in the business can have (ограниченная ответственность).
7. Has he any authority in (управление)?
8. Do you know that I (вложила) some amount of money in that business?
9. My (компаньон) is very knowledgeable about marketing.
10. We have combined our (денежные средства) very well.

**16. Join these sentences by using WHO, WHOM, WHOSE, WHICH or THAT.**

1. That is the woman. Her son opened the repair shop.
2. I borrowed money from a man. His name is Harry.
3. A secretary sits in this desk. Where is she?
4. This is the train. It goes to Paris.
5. She went into business with her friend Jane. Her friend financed the business.
6. She bought a dress. It was very expensive.
7. I must speak to the man. His car was damaged.
8. I have a problem. I want to discuss it with you.
9. Tom's mother is French. Tom speaks that language well.
10. Your father was a great friend of mine. You look like him.

***17. Arrange the following words into sentences.***

1. the, we, have, combination, to, seem, right.
2. at, be, to, selling, she, seems, good.
3. risky, seems, be, business, to, this.
4. quite, along, get, to, seem, well, they.
5. customers, shop, attract, their, seems, many, to.

***18. Guess the riddles.***

1. Two ducks in front of two ducks,  
Two ducks behind two ducks,  
Two ducks between two ducks,  
How many ducks are there?
2. Two hookers, two snookers,  
Two lookers,  
Four dilly-danders,  
Four stiff-standers,  
Two flip-flops,  
One flying-by.
3. Thirty white horses  
On a red hill.  
Now they tramp, how they romp,  
Now they stand still.
4. Round as a dollar,  
Busy as a bee,  
In the middle  
Go tick, tack, tee!

## **UNIT 4**

*Corporation*

*Grammar*

*Modal verbs*

*Gerund*

*Interrogative pronouns*

*Future Tenses*

## ***Vocabulary***

1.	Corporation	объединение	
2.	Legal procedure	судопроизводство	
3.	Charter	устав	
4.	Application	применение, заявление, ходатайство	
5.	Stock	запас, фонд	
6.	Exchange	обмен	
7.	Investment capital	инвестиционный капитал	
8.	Bylaw	постановление	
9.	Authority	власть	
10.	Annual meeting	ежегодное собрание	
11.	Property	собственность, имущество	
12.	Utility	польза, выгода	
13.	Charitable	благотворительный	
14.	To apply	применять, обращаться	
15.	To issue	выдавать	
16.	To obtain	приобретать, достигать	
17.	To supervise	наблюдать, надзирать	
18.	To vote	голосовать	19. To sue
	подавать иск		
20.	To distribute	распределять	

### ***1. Read and translate the text.***

#### **Corporation.**

The privately owned business corporation is an institution established for the purpose of making a profit. It is operated by individuals whose shares of ownership are represented by stock certificates. Persons owning stock certificates are called stockholders.

The corporate form of ownership has several advantages. The first is its ability to attract financial resources. A second is that if the corporation attracts a large amount of capital, it can make large investments in plants, equipment and research. A third advantage is that a corporation can offer high salaries and thus attract talented managers.

The privately owned business corporation is not the only type of corporation that exists. Educational, religious and charitable institutions are also permitted to incorporate. Usually this type of corporation does not issue stock and is a nonprofit institution. If there is a profit, it is generally reinvested in the institution rather than distributed to private stockholders.

In addition, there are governmental corporations in the United States which may be established by cities, states, the federal government and special agencies. Some examples of these governmental corporations are state universities, state hospitals and city-owned utilities. Governmental corporations are always nonprofit and usually do not issue stock certificates.

### ***2. Comprehension questions.***

1. Who are the owners of a corporation?

2. Is a corporation necessarily larger than a sole proprietorship or a partnership?
3. List at least three advantages of the corporate form of ownership.
4. What do you think the disadvantages of the corporate form of ownership might be?
5. The business corporation generally issues stock to stockholders. What types of corporations usually do not issue stock?

**3. Find the definition for each term.**

- |                      |  |
|----------------------|--|
| 1. Research (n)      | a) an administrative department of government or a legal relationship to represent a person or business                        |
| 2. Receptionist (n)  | b) of or for charity; giving help to the poor or needy   |
| 3. Sue (v)           | c) a formal written document issued by the government, granting the right to organize for some activity                        |
| 4. Institution (n)   | d) to divide and give out in shares; to scatter, spread over an area   |
| 5. Vote (v)          | e) an organization devoted to a particular purpose   |
| 6. Distribute (v)    | f) relating to or concerned with the law   |
| 7. Agency (n)        | g) the manner of acting or doing something   |
| 8. Utility (n)       | h) person employed in an office to receive callers, make appointments and give information                                     |
| 9. Procedure (n)     | i) a study or investigation in a particular field, usually for the purpose of learning new facts and making new interpretation |
| 10. Legal (adj)      | j) to take legal action  |
| 11. Charitable (adj) | k) a company that provides an important service to the public, such as gas, electricity, water                                 |
| 12. Charter (n)      | l) to choose or decide formally, usually by ballot or show of hands  |

**4. Make up five sentences using WOULD LIKE TO.**

**5. Put the verbs in brackets in the correct forms (Future Indefinite, Future Progressive, Future Perfect).**

1. He (wait) for you at his office at 5 o'clock tomorrow.
2. I hope by the end of the month we (obtain) the charter.
3. They (open) the restaurant next week.
4. He (lose) the money if he is not careful.
5. I (give) them the call at 2 o'clock.
- No, don't. They (vote) company officers then.
6. By the end of the week we (elect) our Board of Directors.
7. I'll come at two o'clock. – Good, I (expect) you.
8. ... they (finish) discussing the problem before lunch?

9. The stockholders (hold) a meeting on Monday.
10. I (get) you an application by 5 o'clock.

**6. *Translate the dialogue.***

Secretary: Good morning. May I help you?

Robert: Good morning. I'm here to see Mr. Ames. My name is Mr. Holmes.

Secretary: Just a moment, please. I'll let him know you're here.

Robert: Thank you.

Secretary: Mr. Ames can see you. Do you know where his office is?

Robert: Yes, thank you.

(He goes down the hall).

Ames: Hello, Bob. Come in. have a seat.

Robert: Thanks, Burt. How are you?

Ames: Fine, just fine. And how are things with you?

Robert: Things are going very well. In fact, that's what I want to talk to you about.

Ames: Oh? What can I do for you?

Robert: Well, Burt, I'd like some legal advice. John and I are thinking of incorporating.

Ames: Expanding? It sounds as if your partnership has been doing very well.

Robert: Oh, yes. We've been doing well since we started. Now certain individuals are interested in investing with us, so I'd like to find out what sort of legal procedure one follows in forming a corporation.

Ames: You begin by applying for a corporate charter. I can get you an application.

Robert: Good.

Ames: We can discuss details as we go along. But let me get this straight. You want to be able to issue and sell stock in exchange for investment capital?

Robert: That's right.

Ames: Then after you obtain the charter, the stockholders, as owners, hold a meeting to organize the corporation.

Robert: You mean we elect our Board of Directors, adopt bylaws, and choose the company's officers?

Ames: Exactly. The stockholders always have final authority, you know, even though the officers of the company supervise daily management. The stockholders vote at annual meetings.

Robert: I understand. By the way, am I correct in assuming that a corporation has limited liability?

Ames: That's right. It also has the right to own property, to buy and sell and the right to sue and be sued. In other words, a corporation acts like a person. It has the rights of an individual.

Robert: This is very interesting, Burt. Say why don't we get together for a game of golf one day next week and discuss this some more?

Ames: Good idea.

Robert: I'll give you a call.

**7. Put the prepositions.**

1. They are thinking ... incorporating.
2. We are interested ... investing ... you.
3. Will you sell stock ... exchange ... investment capital?
4. The stockholders vote ... annual meetings.
5. The profit ... the firm is distributed ... private stockholders.

**8. Fill in the blank space with WHO, WHOM, WHEN, WHERE, WHAT and then answer the questions.**

1. ... did Robert come?
2. ... does he want to see?
3. ... is thinking of incorporating?
4. ... should Robert apply for?
5. ... are they going to play golf?

**9. Change the following into**

- a) **a question with a tag,**
- b) **a general question,**
- c) **a negative question**

1. Mr. Ames can see him now.
2. Things are going very well.
3. She wanted to talk to you.
4. Your partnership has been doing very well.
5. He will take me to lunch.

**10. Put the pronouns in the correct form.**

1. Let (I) get this straight.
2. Let (she) do it.
3. Let (they) apply for a corporate charter.
4. I'll let (he) know you are here.
5. He let (we) take the applications.

**11. Insert CAN or MAY.**

1. ... I help you?
2. I ... get you an application.



3. ... you play golf?
4. Why ... not businessmen afford wasting time?
5. He ... ring me up in the evening.
6. ... I see your tickets? – Yes, you ... .
7. I ... go to Moscow tomorrow evening.
8. You ... stay here for a couple of days.
9. A corporation ... make large investments in plants and research.
10. Educational, religious and charitable institutions ... also incorporate.

**12. Translate the sentences.**

1. I must go there immediately.
2. I had to stay at home yesterday.
3. We will have to go there tomorrow.
4. Must I go there at once? – Yes, you must.
5. She must be about twenty.
6. He must be waiting for you now.
7. The weather will probably be very bad tomorrow.
8. She must have lost your telephone number.
9. They must already have come back to Moscow.
10. He probably doesn't remember me.
11. They probably haven't got your letter yet.

**13. Change the subordinate clauses to infinitive phrases.**

1. They insisted that we reinvested the profit in the institution.
2. A solution that will please everyone is impossible.
3. The big question is how one can double his profits.
4. Can you promise that you will do it?
5. He was sorry when he heard of your bankruptcy.
6. It seems that it is correct.

**14. Change the gerund phrases to infinitive phrases.**

1. His sole ambition is making money quickly.
2. A wise man is ever seeking learning by experience.
3. Investigating the cause of anything requires experiment plus intuition.
4. Acquiring knowledge is the first duty of any specialist.
5. The minister says he is for prices being kept down.

**15. Translate the sentences with gerund.**

1. I have no hope of seeing him soon.
2. The idea of spending our holidays on the Volga belongs to my father.
3. You can improve your pronunciation by reading aloud every day.
4. I will not be able to translate this article without looking up a few words in the dictionary.
5. I think of going there in the summer.

6. I will write down your telephone number, as I am afraid of forgetting it.
7. On coming home I began to work at once.
8. I thanked him for buying me such interesting books.
9. He understands the importance of learning foreign languages.
10. He is used to getting up early.
11. The rain prevented me from calling on you yesterday.
12. He came into the room without knocking.
13. On receiving the telegram I rang the director up immediately.
14. He was given an award for saving the life of his comrade.
15. In planning your work for next month you should take this into consideration.

**16. Arrange the following words into sentences.**

1. legal, like, advice, would, some, I.
2. called, stockholders, persons, are, certificates, owning, stock.
3. individual, the, corporation, an, a, rights, has, of.
4. stock, going, I, buy, to, am, some.
5. two, received, ago, months, charter, we, the, corporate.

**17. Change the following sentences into Active.**

1. Daily management will be supervised by the officers of the company.
2. A large amount of capital will have been attracted by the corporation by the end of the year.
3. Stock is generally issued by the business corporation.
4. Our firm was established for the purpose of making profit.
5. High salaries can be offered by a corporation.

**18. Translate the dialogue.**

(Susan Adams has just accepted a position as an Administrative Assistant. Her boss is an executive with a firm that manufactures heavy machinery used in construction. Susan is having lunch with her sister, Ruth.)

Ruth: Congratulations on your new job, Susan.

Susan: Thanks, Ruth.

Ruth: Tell me something about your boss. What does he do?

Susan: He's one of the vice presidents of the company, so he's pretty important. An executive, you know.

Ruth: What's the difference between an executive, a manager and an administrator?

Susan: To tell you the truth, I don't really know. I think these words are used interchangeably so often that they really aren't different in many companies.

Ruth: How about in your company?

Susan: In my company, the top officers are called administrators. The next highest group – the vice presidents, major department heads and branch plant managers – are executives, like my boss.

Ruth: And below that?

Susan: The group below – general managers, office managers and foremen – are called managers.

Ruth: The important thing to remember is that an organization has a number of positions and some people have more authority than others.

Susan: That's right.

Ruth: But I'd like to know more about what an executive like your boss does.

Susan: I would say that he makes a lot of important decisions – setting objectives, coordinating work, delegating authority, hiring and firing, evaluating and just generally leading.

Ruth: It sounds important.

Susan: It is important. It seems to me that making careful decisions is the basis of good management.

Ruth: But, do you work under much pressure?

Susan: Ruth, you know I'm used to working under pressure from my last job. And I'm also used to lots of paper work and red tape.

Ruth: That's true.

Susan: But more importantly, I think my boss here is very competent. I feel I can learn a lot.

Ruth: Good. And we should finish lunch so neither one of us late getting back to work.

### ***19. Put in the missing words.***

1. apply is to applicant as ... is to employer
2. they is to theirs as we is to ...
3. administrator is to administrative as competence is to ...
4. person is to personal as prospect is to ...
5. us is to ours as ... is to mine
6. there is to they as ... is to you
7. three is to fourth as seven is to ...

### ***20. Put the verbs in brackets in the correct forms (Future Indefinite in the Past, Future Continuous in the Past, Future Perfect in the Past).***

1. The manager said I (hand) the application tomorrow.
2. If we had concentrated on better methods we (produce) more and (improve) our production in every way.
3. I didn't expect that he (adapt) himself to our firm for months.
4. If I had known where I should fall, I (put) some hay in advance.
5. He thought the manager (interview) candidates the whole afternoon.
6. It was suggested that we (send) in resumes.
7. I hoped I (win) a car in the lottery, but I won an electric iron instead.
8. We were sure that by the end of the year we (pay) all the installments on the TV set.
9. I didn't believe that he (scrap) for years to buy a car.

**21. Change each of the following sentences from the Active to the Passive Voice.**

1. Someone will write the report tomorrow.
2. Someone advertised the vacancies in the paper last week.
3. Someone is ordering the office supplies.
4. Someone has sent all the letters.
5. Someone was typing the memos for me during my meeting.

**22. Indicate by the initial P (Participle) or G (Gerund) whether the underlined phrases in the following sentences are participial or gerund phrases.**

1. Making careful decisions like a professional manager he won the time.
2. Making careful decisions is the basis of good management.
3. Managers are accustomed to hiring and firing.
4. The foreman requested his being fired at once.
5. Coordinating work is one of his functions.
6. Being coordinated in their actions they managed to do the work in time.
7. Advertising the vacancies in paper we hope to attract qualified applicants.
8. After advertising in the paper we received resumes from many candidates.

**23. Complete each of the following sentences with the Gerund or Infinitive form of one of the verbs below.**

After the verbs ENJOY, KEEP, SUGGEST use an –ING verb form (a gerund)

After the verbs HOPE, WANT, NEED use TO + a simple verb form (an infinitive)

learn    get    eat    rain    work    go

1. Susan and Ruth hope ... good positions.
2. Ruth doesn't enjoy ... under pressure.
3. It keeps ... all night long.
4. Susan wants ... a lot.
5. Ruth suggests ... to the coffee shop.
6. They need ... lunch.

**24. Translate the text.**

What does an executive do?

An employer has several options he can consider when he wants to hire a new employee. First, he may look within his own company. But if none of the present employees are suitable for the position, he will have to look outside the company. If his company has a personnel office, he can ask them to help him find qualified applicants.

There are other valuable sources the employer can use, such as employment agencies, consulting firms, placement offices and professional societies. He can also advertise in the classified section of newspapers and magazines and request prospective candidates to send in resume.

The employer has two sets of qualifications to consider when he wants to choose from among prospective candidates. He must consider both professional qualifications and personal characteristics. A candidate's professional qualifications include his education, experience and skills. These can be listed on a resume. Personal characteristics or personality traits must be evaluated through interviews.

**25. Answer the questions.**

1. What option can an employer first consider when he wants to hire a new employee?
2. What service can a personnel department provide for a company executive?
3. What are some recruitment services outside one's own company?
4. What qualifications are important to consider in choosing an employee?
5. What is meant by "professional qualifications" for a job?
6. What are some personal characteristics that you would consider choosing an employee?

**26. Fill in the space in each sentence with the correct form of the pronoun that is given in the brackets.**

1. ... (who) do they think will be elected?
2. Between you and ... (I) there can be no friction.
3. The chairman appointed Paul and ... (he) to serve as tellers.
4. You may choose ... (who) ever you please to serve with you.
5. The foreman permitted ... (we) to leave early.
6. The personnel manager requested ... (we) home addresses.
7. It is ... (I) who must decide what to do.
8. The manager said, "Is this resume ... (you)?"
9. Those ... (who) have completed the test may leave.
10. The beret that you found must be (she).

**27. Insert the necessary prepositions.**

1. He's one ... the presidents ... the company.
2. What's the difference ... an executive, a manager and an administrator?
3. The group ... is called managers.
4. It seems ... me that he is very competent.
5. She is suitable ... the position.

6. He may look ... the company.
7. Congratulations ... your new job.
8. Tell me something ... your boss.

**28. Replace the Russian words and word combinations by the English equivalents.**

1. This firm (производит) heavy machinery used in (строительство).
2. In my company the top officers (называются) administrators.
3. An organization has a number of (должности).
4. Some people have more (власть) than others.
5. Making careful (решения) is the basis of good (управление).

**29. Arrange the following words in the sentences.**

1. a, manager, a, position, he, accepted, just, has, as.
2. a lot, of decisions, makes, an executive.
3. consider, an, employer, options, several, can.
4. being, a, foreman, am, I, to, used.
5. objectives, to, plan, we, ought.

**30. What would you do?**

Imagine that you are employed as a trainee executive in a business firm. Say what you would do in each of the following situations. Give your reasons for your answer.

1. Your superior asks you to work all night, together with others in your department, for one night only. He gives you several days' notice of this and explains that it has been caused by sudden and unexpected pressure of business which cannot be effectively dealt with in any other way.
2. In addition to your work, you are asked to do the work of a person junior to you while he is on holiday.
3. Before it is sent out of the office, you notice a grammatical error in a letter written by your superior.
4. The managing director casually asks you what you think of your immediate superior.
5. You are asked whether you would be willing to act as head of your department for two weeks in the absence of the usual person who is ill. Other people who are in the same department and have been there longer than you are not given the same invitation.
6. A rival firm offers you a similar job at 10 per cent more salary. You know that one reason why the offer has been made is to obtain information about the firm you are working for. You are asked to bring with you lists of the firm's present customers.

**31. Translate the text.**

Line and staff positions.

In business organization structure means the relationship that exists between positions and the people who hold the positions. Organization structure is very important as it provides an efficient work system as well as a system of communication.

Historically, line structure is the oldest type of organization structure. It is based on the idea of direct vertical relationships between the positions and tasks of each level, and the positions and tasks above and below each level. For example, a sales manager may be in a line position between the vice president of marketing and the salesman. This means that the vice president of marketing has direct authority over the sales manager, who in turn has direct authority over the salesmen. This establishes a chain of command which can simplify problems of giving and taking orders.

When a business grows in size and complexity, there is a need for specialists. At this point, executives may add staff departments and staff specialists do specific work. These people deal in services: they are not necessarily tied in with the company product. These people are staff structure and include such special activities as accounting, personnel, credit and advertising. In general, they do not give orders to other departments.

**32. *Comprehension questions.***

1. What does organization structure mean?
2. What are the two functions of organization structure?
3. Which type of structure is historically the oldest?
4. What is an example of a job that is below certain other jobs and above certain other jobs in terms of line structure?
5. How do line and staff structure differ in relation to the exercise of authority?

**33. *Read the definitions and name the terms.***

1. a series of executive positions in order of authority;
2. a balance in one's favor; an entry of an amount in an account as payment of an existing or future debt;
3. a diagram showing the relationships of the various people within a group;
4. amount or extent of power or authority; the number of people that someone manages directly;
5. a person, who devotes himself to a particular field or study;
6. an organization member who manages those aspects of a firm's activities directly related to accomplishment of its objectives.
7. an organization member whose role is to provide counsel, advise and expertise to help line managers and their units achieve enterprise objectives.

(staff manager, organizational chart, specialist, span of control, chain of commands, credit, line manager.)

**34. *Could you tell what the duties of these people are?***

President  
Vice president  
Marketing manager  
Production manager  
Finance manager  
Research and Development manager  
First-line manager  
Middle manager  
Top manager

**35. *What qualities are necessary for these people?***

Use MUST, BE TO, HAVE TO, OUGHT TO (SHOULD) in your statements.

A secretary	skilful, patient, sensible, kind
A manager	sympathetic, enthusiastic, brave

A cashier	athletic, able, frank, ambitious
A policeman	competent, self-confident, energetic
A teacher	industrious, authoritative, good-looking
A student	cheerful, modest, polite, courteous
A salesperson	intelligent, smartly dressed, reliable
A dentist	respectful, honest, hard working, clever

**36. Fill in the blanks below, using either *SHOULD* or *WOULD*.**

Note: 1) *WOULD* expresses a wish and is also used if there is some obstacle or condition in the sentence;  
2) *SHOULD* means ought to.

1. It is raining, so I ... go home, although I ... stay if I could.
2. They ... come if they could.
3. He ... eat enough food to keep himself healthy.
4. ... you please lend me your bicycle? I ... like to ride to my friend's house.
5. They ... repair that bad road. I ... do it myself if I could.
6. How do you unfasten this box? ... I push or pull?
7. Motorists ... not drive too quickly.
8. ... you like me to help you? – No, thank you. My father said that I ... do this by myself.

**37. Change these sentences into the negative, making whatever alterations may be necessary. Words must sometimes be added.**

1. He has some money.
2. She bought something at the shop.
3. I saw somebody.
4. I have been somewhere this afternoon.
5. I can open this box somehow.
6. She has a cold.
7. There is someone at the door.
8. I want to see him tomorrow.
9. I can do this by myself.
10. We like some of these pictures.

**38. In each blank space below put the passive form of the verb in brackets.**

1. They ... (involve) with services.
2. He ... (will manage) directly.
3. Those three positions ... (connected) to the presidency.
4. Tom ... (has considered) a line executive.
5. Organization structure ... (is explaining) to the trainees.
6. The employees ... (divide) into groups.
7. The positions ... (will have marked) according to line and staff positions.
8. The work of the credit department ... (was discussing) at the meeting.

**39. Ask the questions.**

1. You want to know whether your friend has already seen the organizational chart.
2. You haven't understood what the span of control is.



3. You want to see the marketing manager.
4. You haven't caught the name of the president.
5. You don't know what the line and staff positions are.
6. You want to know when the comptroller will come.
7. You haven't understood why the head of the credit department is not considered a line executive.
8. You don't know your span of control.
9. You want to know why your immediate subordinate didn't attend the meeting.
10. You don't understand how the work of people in a staff department is different.
11. You haven't caught how many people work in the firm.
12. You don't know who your immediate superior is.

**40. Replace the Russian words or word combinations by the English equivalents.**

1. This chart shows how (служащие) are divided into groups.
2. He has already given (распоряжение).
3. (Диапазон контроля) refers to the number of people that someone (руководит) directly.
4. I'll meet my (подчиненные) tomorrow morning.
5. She talked to the (контролер) yesterday.
6. (Организационная схема) gives you an overview of (цепочка команд) in the company.
7. (Служащий, занимающий линейную должность) receives orders from his immediate (начальник).
8. (Работник на функциональной должности) reports directly to line worker.

**41. Arrange the following words into sentences.**

1. aren't, they, positions, the, marked, and, line, positions, staff, to, are, according?
2. in, a, line, worker, directly, a, position, to, staff, worker, reports, a.
3. receives, line, workers, neither, nor, for, orders, he, gives.
4. straight, connected, are, chart, this, to, the, presidency, three, lines, on, positions, those, by.
5. services, involved, with, are, they.

**42. Translate the dialogue.**

(Susan Adams is talking with Tom Barnes, another administrative assistant in her company).

Tom: Well, how's it going, Susan?

Susan: Oh, just fine, thanks.

Tom: Good. By the way, have you seen the organizational chart for the company yet?

Susan: No. I haven't seen it yet. What is it, actually?

Tom: The chart shows how the employees are divided into groups. It gives you an overview of the chain of command in the company.

Susan: I see. The positions are marked according to line and staff positions, aren't they?

Tom: Yes. I see you're familiar with large companies. What else do you know about it?

Susan: As I understand it, a worker in a line position receives orders from his immediate superior and gives orders to his immediate subordinate.

Tom: Yes, it's a vertical chain of command – a line.

Susan: But a worker in a staff position reports directly to a line worker. He neither gives nor receives orders for line workers, does he?

Tom: That's right. But notice that someone may have line authority over the people in his department and still not be considered a line executive.

Susan: How is that?

Tom: That's when a whole department is a staff department. For example, in our company, it's not likely that the head of the credit department or the personnel department will ever be president of the company.

Susan: How is the work of people in a staff department different?

Tom: These people are involved in staff activities and not line activities. They are involved with services and could be doing the same service for any company. So they are not in the line.

Susan: It sounds complicated.

Tom: I know. But this chart should help.

Susan: Actually, it's already helped. But, Tom, would you explain what span of control is?

Tom: Sure, span of control refers to the number of people that someone manages directly.

Susan: Give me an example.

Tom: All right. In our company, the President directly manages the Vice President of Production, the Vice President of Marketing and the Comptroller. So, his span of control is three people. Those three positions are connected to the Presidency by straight lines on this chart.

Susan: I see. The chart does make that clearer for me.

Tom: Good. Why don't we take a coffee break now?

Susan: Sure!

## Грамматический справочник.

### *Степени сравнения прилагательных*

	Положительная	Сравнительная	Превосходная
I	dark easy	darker easier	the darkest the easiest
II	Interesting famous	more interesting more famous	the most interesting the most famous
III	good bad much, many little far	better worse more less further	the best the worst the most the least the furthest

### *Таблица модальных глаголов и их эквивалентов*

	Present	Past	Future
Долженствование	<p>I <b>must</b> talk to you.</p> <p>I <b>have to</b> talk to you.</p> <p>I <b>am to</b> talk to you.</p> <p>I <b>should</b> talk to you.</p>	<p>I <b>had to</b> talk to you.</p> <p>I <b>was to</b> talk to you.</p>	<p>I <b>will have to</b> talk to you.</p> <p>I <b>will be to</b> talk to you.</p>
Способность или возможность совершения действия	<p>He <b>can</b> help you.</p> <p>He <b>is able to</b> help you.</p>	<p>He <b>could</b> help you.</p> <p>He <b>was able to</b> help you.</p>	<p>He <b>will be able to</b> help you.</p>
Разрешение или возможность (вероятность)	<p>I <b>may</b> do this work myself.</p> <p>I <b>am allowed to</b> do this work myself.</p>	<p>I <b>might</b> do this work myself.</p> <p>I <b>was allowed to</b> do this work myself.</p>	<p>I <b>will be allowed to</b> do this work myself.</p>

*Таблица времен группы Simple Active*

Форма	Present Simple	Past Simple	Future Simple
Утвердительная	My friends <b>study</b> French.  He <b>speaks</b> English.	My friends <b>studied</b> French at school.  He <b>spoke</b> English at the conference.	My friends <b>will study</b> French at the Institute.  The teacher <b>will speak</b> about our English exam.
Вопросительная	<b>Do</b> your friends <b>study</b> French?  <b>Does</b> he <b>speak</b> English?	<b>Did</b> your friends <b>study</b> French at school?  <b>Did</b> he <b>speak</b> English at the conference?	<b>Will</b> your friends <b>study</b> French at the Institute?  <b>Will</b> the teacher <b>speak</b> about our English exam?
Отрицательная	My friends <b>don't study</b> French.  He <b>doesn't speak</b> English.	My friends <b>did not study</b> French.  He <b>didn't speak</b> English at the conference.	My friends <b>won't study</b> French at the Institute.  The teacher <b>won't speak</b> about our English exam.

*Таблица времен группы Progressive Active*

Форма	Present Progressive	Past Progressive	Future Progressive
Утвердительная	They <b>are having</b> an English class.  He <b>is writing</b> an exercise.	They <b>were having</b> an English class when I came to see them.  He <b>was writing</b> an exercise from 6 till 8 o'clock.	They <b>will be having</b> an English class tomorrow at 9 o'clock.  He <b>will be writing</b> an exercise from 6 till 8 o'clock.

			tomorrow.
Вопросительная	<p><b>Are</b> they <b>having</b> an English class?</p> <p><b>Is</b> he still <b>writing</b> an exercise?</p>	<p><b>Were</b> they <b>having</b> an English class when I came to see them?</p> <p><b>Was</b> he <b>writing</b> an exercise from 6 till 8 o'clock.</p>	<p><b>Will</b> they be <b>having</b> an English class tomorrow at 9 o'clock?</p> <p><b>Will</b> he be <b>writing</b> an exercise from 6 till 8 o'clock tomorrow?</p>
Отрицательная	<p>They <b>aren't having</b> an English class, they are having a Russian class.</p> <p>He <b>isn't writing</b> an exercise, he is reading a book.</p>	<p>They weren't having an English class when I came to see them, they were having a Russian class.</p> <p>He <b>wasn't writing</b> an exercise from 6 till 8 o'clock, he was reading a book.</p>	<p>They will not be having an English class tomorrow at 9 o'clock, they will be having a Russian class.</p> <p>He <b>won't be writing</b> an exercise from 6 till 8 o'clock tomorrow, he'll be reading a book.</p>

*Таблица времен группы Perfect Active*

Форма	Present Perfect	Past Perfect	Future Perfect
Утвердительная	I <b>have sent</b> the letter.	I <b>had</b> already <b>sent</b> the letter by 6 o'clock yesterday.	I <b>shall have sent</b> the letter by tomorrow evening.
Вопросительная	<b>Have</b> you <b>sent</b> the letter?	<b>Had</b> you <b>sent</b> the letter by 6 o'clock yesterday?	<b>Will</b> you <b>have sent</b> the letter by tomorrow evening?
Отрицательная	I <b>have not sent</b> the letter yet.	I <b>had not sent</b> the letter by 6	I <b>shall not have sent</b> the letter by

		o'clock yesterday.	tomorrow evening.
--	--	-----------------------	----------------------

*Таблица времен Simple, Progressive, Perfect in Passive Voice*

	Simple to be + Participle II	Progressive to be + being + Participle II	Perfect to have + been + Participle II
Present	The letter <b>is translated.</b> <b>Is</b> the letter <b>translated?</b> The letter <b>isn't translated.</b>	The letter <b>is being translated</b> <b>Is</b> the letter <b>being translated?</b> The letter <b>isn't being translated.</b>	The letter <b>has been translated</b> <b>Has</b> the letter <b>been translated?</b> The letter <b>hasn't been translated.</b>
Past	The letter <b>was translated.</b> <b>Was</b> the letter <b>translated?</b> The letter <b>wasn't translated.</b>	The letter <b>was being translated.</b> <b>Was</b> the letter <b>being translated?</b> The letter <b>wasn't being translated.</b>	The letter <b>had been translated.</b> <b>Had</b> the letter <b>been translated?</b> The letter <b>hadn't been translated?</b>
Future	The letter <b>will be translated</b> <b>Will</b> the letter <b>be translated?</b> The letter <b>won't be translated.</b>	He употребляются.	The letter <b>will have been.</b> <b>Will</b> the letter <b>have been translated?</b> The letter <b>won't have been translated.</b>

## **Литература**

1.1 Голубев А.П. Английский язык для технических специальностей = English for Technical Colleges : учебник для студ учреждений сред. проф. образования / А.П.Голубев, А.П.Коржавый, И.Б Смирнова. – М.: Издательский центр «Академия», 2016, 208с.

2.1 Жданова И.Ф. Английский язык для бухгалтеров : Manual in Accounting| Жданова И.Ф., Скворцова М.В. – 2-е изд., стер. – М.: Филоматис, 2013, 432с.