Министерство науки и высшего образования Российской Федерации

Федеральное государственное бюджетное образовательное учреждение высшего образования
«Сибирский государственный индустриальный университет»

Университетский колледж

УТВЕРЖДАЮ
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подпись
«____» _____ 20___ г.

РАБОЧАЯ ПРОГРАММА ДИСЦИПЛИНЫ

Иностранный язык в профессиональной деятельности

38.02.01 «Экономика и бухгалтерский учет (по отраслям)»
(направленность (профиль): «Экономика, бухгалтерский учет и налогообложение»)

Квалификация выпускника
Бухгалтер

Форма обучения
Очная форма

Срок обучения: 1 год 10 месяцев

Год начала подготовки 2026

Новокузнецк
2026

СибГИУ
Подлинник электронного документа хранится в системе электронного согласования документов СибГИУ
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Владелец: Директор ИЭиМ Феоктистов Андрей Владимирович
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1 Цели и задачи освоения учебной дисциплины

Целями учебной дисциплины являются:

– формирование навыка общения на профессиональные темы на иностранном языке;
– формирование компетенции пользоваться профессиональной документацией на иностранном языке.

Задачами учебной дисциплины являются:

– освоение правил употребления базовых грамматических конструкций и лексических единиц общесоциального и профильного характера;
– овладение лексическим и грамматическим минимумом, необходимым для общения, чтения и перевода (со словарем) иностранных текстов профессиональной направленности.

2 Место учебной дисциплины в структуре ООП по специальности

Учебная дисциплина относится к учебным дисциплинам социально-гуманитарного цикла ООП по специальности 38.02.01 «Экономика и бухгалтерский учет (по отраслям)».

Учебная дисциплина опирается на базовые знания и компетенции, полученные в процессе получения предыдущего образования.

Учебная дисциплина дополняет умения и знания, получаемые по одновременно изучаемым и последующим учебным дисциплинам:

– Защита дипломного проекта (работы).

3 Планируемые результаты обучения по учебной дисциплине

Процесс изучения учебной дисциплины направлен на формирование следующих компетенций:

Общие компетенции

– ОК 02.: Использовать современные средства поиска, анализа и интерпретации информации и информационные технологии для выполнения задач профессиональной деятельности

– ОК 03.: Планировать и реализовывать собственное профессиональное и личностное развитие, предпринимательскую деятельность в профессиональной сфере, использовать знания по правовой и финансовой грамотности в различных жизненных ситуациях

– ОК 04.: Эффективно взаимодействовать и работать в коллективе и команде

– ОК 05.: Осуществлять устную и письменную коммуникацию на государственном языке Российской Федерации с учетом особенностей социального и культурного контекста

– ОК 09.: Пользоваться профессиональной документацией на государственном и иностранном языках

В результате освоения учебной дисциплины обучающийся должен уметь, знать:

Код ОК, ПК	Уметь	Знать
ОК 02. ОК 03. ОК 04. ОК 05. ОК 09.	-использовать языковые средства для общения (устного и письменного) на иностранном языке на профессиональные и повседневные темы; -владеть техникой перевода (со словарем) профессионально-ориентированных текстов; самостоятельно совершенствовать устную и письменную речь, пополнять словарный запас лексикой профессиональной направленности, а также лексическими единицами, необходимыми для разговорно-бытового общения. Диалогическая речь: участвовать в дискуссии/беседе на знакомую тему; осуществлять запрос и обобщение информации; обращаться за разъяснениями; выражать свое отношение (согласие, несогласие) к высказыванию собеседника, свое мнение по обсуждаемой теме; вступать в общение (порождение инициативных реплик для начала разговора, при переходе к новым темам); поддерживать общение или переходить к новой теме (порождение реактивных реплик – ответы на вопросы собеседника), делать комментарии, замечания; завершать общение; Монологическая речь: делать сообщения, содержащие наиболее важную информацию по	профессиональную терминология сферы экономики и финансов, социально-культурные и ситуационно обусловленные правила общения на иностранном языке; лексический и грамматический минимум, необходимый для чтения и перевода (со словарем) иностранных текстов профессиональной направленности; структуру простых и сложных предложений, предложений утвердительных, вопросительных, отрицательных, побудительных, безличных; имя существительное: основные функции в предложении; образование множественного числа и притяжательного падежа. артикль: определенный, неопределенный, нулевой; основные случаи употребления. имена прилагательные в положительной, сравнительной и превосходной степенях. наречия простые, составные, производные; степени сравнения наречий. местоимения (личные,

	теме, проблеме; кратко передавать содержание полученной информации; в содержательном плане совершенствовать смысловую завершенность, логичность, целостность, выразительность и уместность. Письменная речь: создавать эссе, небольшие рассказы; заполнять анкеты, бланки; писать тезисы, делать конспекты сообщений, в том числе на основе работы с текстом. Аудирование: понимать основное содержание текстов монологического и диалогического характера в рамках изучаемых тем; высказывания собеседника в наиболее распространенных стандартных ситуациях повседневного общения; отделять главную информацию от второстепенной; выявлять наиболее значимые факты; определять свое отношение к ним. Чтение: извлекать необходимую информацию; отделять главную информацию от второстепенной; использовать приобретенные знания и умения в практической деятельности и повседневной жизни	объектные, притяжательные, указательные, вопросительные, возвратные, неопределенные, в том числе составные, количественные - much, many, few, afew, little, alittle). глагол, понятие глагола-связки, модальные глаголы (в том числе модальные вероятности). Образование и употребление глаголов в Present, Past, Future Simple/Indefinite; Present, Past, Future Continuous/Progressive; Present,Past, Future Perfect; Present, Past, Future Perfect Continuous/Progressive; Passive Voice; неличные формы глагола; глагольные комплексы; сослагательное наклонение, косвенная речь

4 Объем и содержание учебной дисциплины

Учебная деятельность обучающихся предусматривает учебные занятия (практическое занятие), самостоятельную работу, а также другие виды учебной деятельности, определенные учебным планом и календарным планом воспитательной работы.

Объем учебной дисциплины

Семестр / курс	***ИТОГО***	***1 семестр***	***2 семестр***
Форма промежуточной аттестации			*зачет*
Трудоёмкость, *академ. час.*	***84***	*42*	*42*
Лекции, *академ. час.*	***0***	*0*	*0*
в форме практической подготовки	***0***	*0*	*0*
Лабораторные работы, *академ. час.*	***0***	*0*	*0*
в форме практической подготовки	***0***	*0*	*0*
Практические занятия, *академ. час.*	***36***	*16*	*20*
в форме практической подготовки	***0***	*0*	*0*
Курсовая работа / проект, *академ. час.*	***0***	*0*	*0*
в форме практической подготовки	***0***	*0*	*0*
Консультации, *академ. час.*	***0***	*0*	*0*
в форме практической подготовки	***0***	*0*	*0*
Самостоятельная работа, *академ. час.*	***48***	*26*	*22*
в форме практической подготовки	***0***	*0*	*0*
Контроль, *академ. час.*	***0***	*0*	*0*
в форме практической подготовки	***0***	*0*	*0*

Содержание учебной дисциплины

Раздел 1 Вводно-коррективный курс;

Тема 1.1 Речевой этикет. Мой рабочий день (Корректировка фонетических навыков. Фонетическая транскрипция. Гласные.
Модели приветствий, обращений, выражения согласия/несогласия, оценки высказывания собеседника, мнения по обсуждаемой теме, замечаний, комментариев; модели завершения общения.
Грамматический материал: временные категории будущего времени: Future Simple, Present Progressive. Степени сравнения прилагательных. Модальные глаголы.
Говорение: диалог на тему "Знакомство", презентация "Рабочий день предпринимателя");

Раздел 2 Деловая коммуникация в профессиональной деятельности
(официально-деловой стиль);

Тема 2.1 Речевой этикет при написании писем и почтовых сообщений (Обороты приветствия и заключения, реквизиты деловой документации. Лексика по теме. Составление деловых писем.);

Тема 2.2 Запросы и предложения (гарантийный период, вопросы тестирования и упаковки оборудования) (Корректировка фонетических навыков. Фонетическая транскрипция. Дифтонги и трифтонги. Лексика по темам.
Клише официально-делового стиля. Грамматический материал: модальные глаголы, Participle 2, времена группы Perfect.
Чтение текстов профессиональной направленности);

Тема 2.3 Контракты (основные разделы: качество, экспертиза, время поставки, условия платежа, гарантия, упаковка, маркировка продукции, страхование) (Ударение. Ударение в сложных словах.
Лексика по темам.
Грамматический материал: герундий, инфинитив, Passive Voice, вопросительные конструкции, условные предложения (Zero conditional, First conditional). Чтение текстов профессиональной направленности.
Говорение: диалог га тему "Переговоры");

Тема 2.4 Претензии, иски, урегулирование споров, арбитраж, форс-мажор (Интонационные паттерны.
Лексика по темам.
Грамматический материал: условные предложения (Second and Third conditional). Чтение текстов профессиональной направленности.);

Тема 2.5 Перевозка товаров, транспортные, основные условия поставки. Контролирующие службы. Посредники и доверенные лица (Правила чтения в английском языке. Согласные.
Лексика по темам.
Грамматический материал: фразовые глаголы (phrasal verbs).
Чтение текстов профессиональной направленности.
Говорение: диалог по указанной теме.);

Раздел 3 Экономический иностранный язык (научно-популярный стиль);

Тема 3.1 Рынок труда. Трудоустройство (резюме, интервью с работодателем) (Фонетика. Правила чтения в английском языке. Гласные.
Лексика по теме.
Грамматический материал: определенный артикль.
Говорение: диалог-интервью при устройстве на работу.);

Тема 3.2 Международные стандарты финансовой отчетности (Фонетика. Правила чтения в английском языке. Сочетания гласных.
Лексика по теме.
Грамматический материал: word order.
Чтение текстов профессиональной направленности.);

Тема 3.3 Основы бухгалтерского учета. (Фонетика. Правила чтения в английском языке. Особые случаи.
Лексика по теме.
Грамматический материал: few-a few; little-a little.
Чтение текстов профессиональной направленности.);

Тема 3.4 Бухгалтерский учет в коммерческих организациях. (Фонетика. Работа над связностью речи.
Лексика по теме.
Грамматический материал: much-many.
Чтение текстов профессиональной направленности.);

Тема 3.5 Налогообложение. (Фонетика.
Лексика по теме.
Грамматический материал: Косвенная речь.
Чтение текстов профессиональной направленности.).

5 Перечень тем лекций

№ раздела / темы дисциплины	Темы лекций	Трудоемкость, *академ.час*	
		всего	**в форме практической подготовки**
	Отсутствуют		
Итого:		**0**	**0**

6 Перечень тем практических занятий (семинаров)

№ раздела / темы дисциплины	Темы практических занятий (семинаров)	Трудоемкость, *академ.час*	
		всего	**в форме практической подготовки**
Раздел 1; Тема 1.1.	Речевой этикет. Мой рабочий день	2	
Раздел 2; Тема 2.1.	Речевой этикет при написании писем и почтовых сообщений	2	
Раздел 2;	Запросы и предложения	3	

Тема 2.2.	(гарантийный период, вопросы тестирования и упаковки оборудования)		
Раздел 2; Тема 2.3.	Контракты (основные разделы: качество, экспертиза, время поставки, условия платежа, гарантия, упаковка, маркировка продукции, страхование)	3	
Раздел 2; Тема 2.4.	Претензии, иски, урегулирование споров, арбитраж, форс-мажор	3	
Раздел 2; Тема 2.5.	Перевозка товаров, транспортные, основные условия поставки. Контролирующие службы. Посредники и доверенные лица	3	
Раздел 3; Тема 3.1.	Рынок труда. Трудоустройство (резюме, интервью с работодателем)	3	
Раздел 3; Тема 3.2.	Международные стандарты финансовой отчетности	3	
Раздел 3; Тема 3.3.	Основы бухгалтерского учета.	6	
Раздел 3; Тема 3.4.	Бухгалтерский учет в коммерческих организациях.	4	
Раздел 3; Тема 3.5.	Налогообложение.	4	
Итого:		**36**	**0**

7 Перечень тем лабораторных работ

№ раздела / темы дисциплины	**Темы лабораторных работ**	**Трудоемкость, *академ.час***	
		всего	**в форме практической подготовки**
	Отсутствуют		
Итого:		**0**	**0**

8 Перечень тем курсовых работ (проектов)

№ раздела / темы дисциплины	**Темы курсовых работ (проектов)**	**Трудоемкость, *академ.час***	
		всего	**в форме практической подготовки**
	Отсутствуют		
Итого:		**0**	**0**

9 Виды самостоятельной работы

№ раздела / темы дисциплины	Виды самостоятельной работы	Трудоемкость, *академ.час*	
		всего	в форме практической подготовки
Раздел 1; Тема 1.1.	1. Выполнение контрольно-тренировочных упражнений; 2. Подготовка диалога; 3. Подготовка к практическому занятию; 4. Подготовка презентации.	6	
Раздел 2; Тема 2.1.	1. Выполнение контрольно-тренировочных упражнений; 2. Подготовка к практическому занятию.	2	
Раздел 2; Тема 2.2.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом; 3. Подготовка к практическому занятию.	4	
Раздел 2; Тема 2.3.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом; 3. Подготовка диалога; 4. Подготовка к практическому занятию.	4	
Раздел 2; Тема 2.4.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом; 3. Подготовка к практическому занятию.	4	
Раздел 2; Тема 2.5.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом;	6	

	3. Подготовка диалога; 4. Подготовка к практическому занятию; 5. Прохождение тестирования.		
Раздел 3; Тема 3.1.	1. Выполнение контрольно-тренировочных упражнений; 2. Подготовка диалога; 3. Подготовка к практическому занятию.	4	
Раздел 3; Тема 3.2.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом; 3. Подготовка к практическому занятию.	4	
Раздел 3; Тема 3.3.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом; 3. Подготовка к практическому занятию.	4	
Раздел 3; Тема 3.4.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом; 3. Подготовка к практическому занятию.	4	
Раздел 3; Тема 3.5.	1. Выполнение контрольно-тренировочных упражнений; 2. Выполнение перевода и работа с текстом; 3. Подготовка к практическому занятию; 4. Прохождение тестирования.	6	
Итого:		**48**	**0**

10 Матрица компетентностных задач по учебной дисциплине

Контролируемые разделы (темы)	Контролируемые компетенции	Оценочные средства

дисциплины		
Раздел 1; Тема 1.1.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Диалог; 2. Контрольно-тренировочные упражнения; 3. Наблюдение за работой на практическом занятии; 4. Презентация
Раздел 2; Тема 2.1.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Контрольно-тренировочные упражнения; 2. Наблюдение за работой на практическом занятии; 3. Учебные задания
Раздел 2; Тема 2.2.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Контрольно-тренировочные упражнения; 2. Наблюдение за работой на практическом занятии; 3. Перевод и работа с текстом
Раздел 2; Тема 2.3.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Диалог; 2. Контрольно-тренировочные упражнения; 3. Наблюдение за работой на практическом занятии; 4. Перевод и работа с текстом
Раздел 2; Тема 2.4.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Контрольно-тренировочные упражнения; 2. Наблюдение за работой на практическом занятии; 3. Перевод и работа с текстом
Раздел 2; Тема 2.5.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Диалог; 2. Контрольно-тренировочные упражнения; 3. Наблюдение за работой на практическом занятии; 4. Перевод и работа с текстом; 5. Тестовые задания
Раздел 3; Тема 3.1.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Диалог; 2. Контрольно-тренировочные упражнения; 3. Наблюдение за работой на практическом занятии
Раздел 3; Тема 3.2.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Контрольно-тренировочные упражнения; 2. Наблюдение за работой на практическом занятии; 3. Перевод и работа с текстом
Раздел 3; Тема 3.3.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Контрольно-тренировочные упражнения; 2. Наблюдение за работой на практическом занятии; 3. Перевод и работа с текстом
Раздел 3; Тема 3.4.	ОК 02.; ОК 03.;	1. Контрольно-тренировочные упражнения;

	ОК 04.; ОК 05.; ОК 09.	2. Наблюдение за работой на практическом занятии; 3. Перевод и работа с текстом
Раздел 3; Тема 3.5.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Контрольно-тренировочные упражнения; 2. Наблюдение за работой на практическом занятии; 3. Перевод и работа с текстом; 4. Тестовые задания
Зачет.	ОК 02.; ОК 03.; ОК 04.; ОК 05.; ОК 09.	1. Зачет на основе результатов текущего контроля

11 Входной контроль

11.1 Цель входного контроля − определить начальный уровень подготовленности обучающихся и выстроить индивидуальную траекторию обучения. В условиях личностно-ориентированной образовательной среды результаты входного оценивания обучающегося используются как начальные значения в индивидуальном профиле академической успешности обучающегося.

11.2 Описание оценочных средств

Форма проведения входного контроля – тестирование.

Длительность тестирования – 20 минут.

Для проведения тестирования используются тестовые задания для входного контроля (для ответа на 1 вопрос, как правило, выделяется 1 минута).

Шкала оценивания результатов тестирования

За каждый правильный ответ выставляется 1 балл. Оценка выставляется в зависимости от процента правильных ответов:

Оценка формируется в соответствии с критериями таблицы:

Процент результативности (правильных ответов)	Оценка
86 до 100	«отлично»
от 67до 85	«хорошо»
от 50 до 66	«удовлетворительно»
менее 50	«неудовлетворительно»

Основываясь на результатах тестирования, формируется индивидуальная траектория обучающегося (группы обучающихся), исходя из следующих соображений:

– 86 – 100 % – обучающийся готов к изучению учебной дисциплины без дополнительного повторения изученного ранее материала;

– 50 – 67 % – обучающийся в целом готов к изучению учебной дисциплины, требуется повторение отдельных вопросов(тем) изученного ранее материала, необходимого для успешного освоения учебной дисциплины;

– 49% и менее – обучающийся имеет слабую подготовку к изучению учебной дисциплины, необходимы корректирующие занятия и консультации.

Тестовые задания для входного контроля знаний обучающихся приведены в приложении.

12 Текущий контроль

12.1 Текущий контроль знаний используется для оперативного и регулярного управления учебной деятельностью (в том числе самостоятельной) обучающихся. Данный вид контроля стимулирует у обучающихся стремление к систематической самостоятельной работе по изучению учебной дисциплины и позволяет оценить степень освоения изученного материала.

Текущий контроль успеваемости осуществляется в течение семестра, в ходе повседневной учебной работы по индивидуальной инициативе педагогического работника, в том числе посредством использования СУО СибГИУ.

Формы проведения текущего контроля – диалог; контрольно-тренировочные упражнения; наблюдение за работой на практическом занятии; перевод и работа с текстом; презентация; тестовые задания; учебные задания.

12.2 Описание оценочных средств

Шкалы оценивания (методики оценки)

12.2.1 Рекомендации по оцениванию результатов тестирования обучающихся

Тестирование проводится по изученным разделам (темам) учебной дисциплины для выявления уровня умений и знаний обучающегося, мотивирования обучающегося к активизации самостоятельной работы по усвоению учебного материала, выявления и устранения пробелов в знаниях, повышения дисциплины и организации учебной деятельности обучающегося.

Тестирование проводится в СУО СибГИУ в рамках часов, отведенных на самостоятельную работу обучающихся. Для тестирования используется не менее 20 вопросов из базы типовых тестовых заданий по изученным разделам (темам) учебной дисциплины.

В случае выбора неправильного ответа обучающийся получает за данный вопрос 0 баллов; в случае правильного ответа – 1 балл; в заданиях на соответствие за каждый правильный ответ – 0,5 баллов.

Оценка формируется в соответствии с критериями таблицы:

Максимальный балл	Проходной балл	Оценка
20	не менее 18	отлично
17	не менее 14	хорошо
13	не менее 10	удовлетворительно
9	–	неудовлетворительно

12.2.2 Рекомендации по оцениванию в процессе наблюдения за работой на практическом занятии

Наблюдение за работой на практическом занятии – важнейший компонент контроля деятельности обучающихся и качества их обучения.

Критерии оценки в процессе наблюдения за работой на практическом занятии:

– самостоятельность выполнения задания и работы с методическими указаниями (учитывается работа в течение занятия, быстрота и способность нахождения в методических указаниях нужной информации);

– правильность выполнения работы (учитывается последовательность выполняемых действий, умение работать с инструментами и/или средствами вычислительной техники);

– рациональность использования времени, отведенного на задание (не одобряется затянутость выполнения работы с учетом индивидуальных особенностей обучающихся);

– активность обучающегося при выполнении практической работы (учитывается индивидуальная работа и работа в группе).

Критерии оценки по результатам наблюдения за работой на практическом занятии

Наименование параметра оценки	Максимальное количество баллов
Самостоятельно выполняет задания; умеет работать с методическими указаниями.	2,5
Указанные в методических указаниях действия выполняет в правильной последовательности; умеет работать с инструментами и/или средствами вычислительной техники.	1,25
Рационально использует время, отведенное на задание; проявляет активность при выполнении практической работы.	1,25
Итого	**5**

Максимальное количество – 5 баллов соответствует оценке «отлично», 4 балла – «хорошо», 3 балла – «удовлетворительно», 2 балла – «неудовлетворительно».

12.2.3 Рекомендации по оцениванию выполнения контрольно-тренировочных упражнений

Контрольно-тренировочные упражнения – упражнения / задания по грамматике и лексике, а также по развитию речевой деятельности, выполняемые студентами самостоятельно с использованием справочников, словарей и методических указаний.

Критерии оценки грамматических/лексических упражнений

Процент выполнения	Баллы	Оценка
100-80%	50-40	отлично
79-65%	39-32	хорошо
64-45%	31-22	удовлетворительно
менее 45%	менее 22	неудовлетворительно

12.2.4 Рекомендации по оцениванию выполнения презентации

Презентация – средство или метод, который используют в обучении (особенно иностранным языка) и подготовке работников и специалистов для представления информации.

Рекомендации по оцениванию

Оценка	Критерии оценки
отлично	Цель коммуникации достигнута, ситуация раскрыта, условия коммуникации соблюдены, ответная коммуникация адекватна, выбор форм обращения, терминологии и клише соответствует цели коммуникации, отсутствуют грубые языковые ошибки, допускаются незначительные стилистические погрешности, ошибки не влияют на понимание высказывания.
хорошо	Условия коммуникации соблюдены, ответная коммуникация адекватна, выбор форм обращения, терминологии и клише соответствует цели коммуникации, имеются незначительные языковые ошибки, допускаются стилистические погрешности, ошибки не существенно влияют на понимание высказывания.

удовлетворительно	Цель коммуникации достигнута частично, ситуация не полностью раскрыта, условия коммуникации нарушены, ответная коммуникация не вполне адекватна, выбор форм обращения, терминологии и клише не полностью соответствует цели коммуникации или эти единицы недостаточны, присутствуют грубые языковые ошибки, ошибки влияют на понимание высказывания.
неудовлетворительно	Цель коммуникации не достигнута, ситуация не раскрыта, условия коммуникации нарушены, ответная коммуникация неадекватна, выбор форм обращения, терминологии и клише не соответствует цели коммуникации или эти единицы отсутствуют, присутствуют грубые языковые ошибки, ошибки влияют на понимание высказывания.

12.2.5 Рекомендации по оцениванию учебных заданий

Учебные задания – это форма учебной деятельности обучающегося, которая осуществляется под руководством и контролем со стороны преподавателя с целью формирования знаний и умений. Одним из видов учебного задания является электронное письмо.

Рекомендации по оцениванию электронного письма

Критерии оценки	Баллы	
Решение коммуникативной задачи	2	- правильно выбрано стилевое оформление речи с учетом цели высказывания и адресата (обращение, завершающая фраза, подпись); - соблюдены принятые в языке нормы вежливости (в частности, есть благодарность за полученное письмо, упоминание о предыдущих и будущих контактах).
	1	- есть 1-2 нарушения в стилевом оформлении (например, в выборе обращения) И/ИЛИ отсутствует благодарность за полученное письмо, упоминание о предыдущих или будущих контактах.
	0	- коммуникативная задача не решена: отсутствуют ответы на два/три заданных в письме-стимуле вопроса) - ИЛИ объем письма менее 90 слов.

Организация текста	2	- текст письма логично выстроен и правильно разделен на абзацы; - правильно использованы языковые средства для передачи логической связи; - оформление письма соответствует нормам письменного этикета, принятого в англоязычных странах.
	1	- текст письма в целом выстроен логично, но допущены ошибки в выделении абзацев; -И/ИЛИ имеются 1–2 ошибки при использовании средств логической связи; - имеются отдельные нарушения в оформлении письма: отсутствуют 1-2 элемента, характерных для оформления личного письма, например, отсутствует дата или неправильно написан адрес.
	0	- допущены многочисленные нарушения в логике письма; - И/ИЛИ оформление письма не соответствует нормам письменного этикета, принятого в англоязычных странах.
Лексико-грамматическое оформление высказывания	2	- использованная лексика и грамматические структуры соответствуют поставленной коммуникативной задаче; - употреблена разнообразная лексика, - используются простые и сложные грамматические структуры; -используются простые и сложные предложения; - допущено не более 4 языковых ошибок, не затрудняющих понимание; -ИЛИ языковые ошибки отсутствуют, но используется лексические единицы и простые грамматические структуры только элементарного уровня.
	1	- использованная лексика и грамматические структуры в целом соответствуют поставленной коммуникативной задаче;

		- употреблена лексика в основном элементарного уровня; - используются в основном простые грамматические структуры; - допущено не более 5 языковых ошибок, не затрудняющих понимание текста; -И/ИЛИ допущены языковые ошибки, которые затрудняют понимание текста письма (не более 1-2 ошибок)
	0	В письме допущены многочисленные языковые ошибки, затрудняющие понимание текста письма.
Орфография и пунктуация	2	- орфографические и пунктуационные ошибки отсутствуют; - ИЛИ допущены отдельные орфографические и пунктуационные ошибки (не более 2), которые не затрудняют понимание текста.
	1	- допущены орфографические и пунктуационные ошибки (не более 3-4), которые не затрудняют понимание текста.
	0	допущены многочисленные языковые ошибки, затрудняющие понимание текста письма (например, отсутствие точек в конце некоторых утвердительных предложений).

Шкала оценивания:
2 – критерий представлен в полном объеме
1 – критерий представлен частично
0 – критерий не представлен (отсутствует)

Процент выполнения	Баллы	Оценка
100-80%	12-9	отлично
79-65%	8-7	хорошо
64-45%	6-5	удовлетворительно
менее 45%	менее 5	неудовлетворительно

12.2.6 Рекомендации по оцениванию перевода текста и работы с текстом

Перевод текста – очень краткое, сжатое изложение иноязычного текста, иноязычной статьи и т.д. или текстов, статей близкого содержания по специальности студента на родном языке.

Критерии оценки	Оценка
В переводе полностью отсутствуют смысловые искажения, неточности, неясности и вольности, нормативно-языковые (неграмотность) и узуальные ошибки. Перевод отражает основные мысли автора и стиль текста оригинала.	отлично
В переводе отсутствуют смысловые искажения, неточности, неясности и вольности. Перевод отражает основные мысли автора и стиль текста оригинала, но в нем присутствуют незначительные нормативно-языковые (неграмотность) и узуальные ошибки.	хорошо
Перевод отражает основные мысли автора, но в нем имеются незначительные смысловые искажения, неточности, неясности, вольности и стиль текста оригинала не сохранен.	удовлетворительно
В переводе имеются существенные смысловые искажения, нормативно-языковые ошибки, стиль текста оригинала нарушен.	неудовлетворительно

12.2.7 Рекомендации по оцениванию диалога

Критерии оценки диалога – устной разговорной речи (максимальное количество баллов 10)

Баллы / Критерии	2	1	0
1.Содержание	Соблюден объем высказывания. Высказывание соответствует теме; отражены все аспекты, указанные в задании, стилевое оформление речи соответствует типу задания, аргументация на уровне, нормы вежливости соблюдены.	Не полный объем высказывания. Высказывание соответствует теме; не отражены некоторые аспекты, указанные в задании, стилевое оформление речи соответствует типу задания, аргументация не всегда на соответствующем уровне, но нормы вежливости соблюдены.	Незначительный объем высказывания, которое не в полной мере соответствует теме; не отражены некоторые аспекты, указанные в задании, стилевое оформление речи не в полной мере соответствует типу задания, аргументация не на соответствующем уровне, нормы вежливости не

			соблюдены.
2.Организация	Адекватная естественная реакция на реплики собеседника. Проявляется речевая инициатива для решения поставленных коммуникативных задач.	Коммуникация немного затруднена.	Коммуникация существенно затруднена, обучающийся не проявляет речевой инициативы.
3.Лексика	Лексика адекватна поставленной задаче и требованиям данного года обучения языку.	Лексические ошибки незначительно влияют на восприятие речи обучающегося.	Лексические ошибки значительно влияют на восприятие речи обучающегося.
4.Грамматика	Использованы разные грамматические конструкций в соответствии с задачей и требованиям данного года обучения языку. Редкие грамматические ошибки не мешают коммуникации.	Грамматические незначительно влияют на восприятие речи обучающегося.	Количество грамматических конструкций крайне ограниченно; значительное количество грамматических ошибок, в том числе грубых.
5.Произношение	Артикуляцию говорящего легко понять; темп речи нормальный; звучание достаточно громкое; интонирование верно; речь звучит в естественном темпе, нет грубых фонетических ошибок.	Говорящего иногда сложно понять из-за неправильного произношения и/ли тихого голоса; речь иногда неоправданно паузирована; в отдельных словах допускаются фонетические ошибки (замена, английских фонем сходными русскими); общая интонация обусловлена	Говорящего очень сложно понять; речь воспринимается с трудом из-за большого количества фонетических ошибок; интонация обусловлена влиянием родного языка.

		влиянием родного языка.	

В зависимости от количества набранных обучающимися баллов за диалог оценка ставится по следующей градационной сетке:

Количество набранных баллов	Оценка
9-10	отлично
7-8	хорошо
5-6	удовлетворительно
0-4	неудовлетворительно

Задания и вопросы для текущего контроля знаний обучающихся по разделам (темам) учебной дисциплины приведены в приложении.

13 Промежуточная аттестация

13.1 Оценочные материалы для промежуточной аттестации обучающихся по учебной дисциплине предназначены для оценки степени достижения запланированных результатов обучения по завершению изучения учебной дисциплины в установленной учебным планом форме и позволяют определить качество усвоения изученного материала.

Итоговой формой контроля сформированности компетенций у обучающихся по учебной дисциплине является: зачет.

Оценочные материалы для промежуточной аттестации обучающихся включают: зачет на основе результатов текущего контроля.

13.2 Оценивание обучающегося на зачете

Оценка	Требования к знаниям
зачтено	Оценка «зачтено» выставляется обучающемуся при условии выполнения всех заданий в семестре, предусмотренных фондом оценочных средств по дисциплине в полном объеме.
не зачтено	Оценка «не зачтено» выставляется обучающемуся, если задания, предусмотренные фондом оценочных средств по дисциплине, выполнены не в полном объеме.

Задания и вопросы для промежуточной аттестации обучающихся приведены в приложении.

14 Учебно-методическое и информационное обеспечение учебной дисциплины

а) основная литература:

1 Невзорова, Г. Д. Английский язык. Грамматика : учебное пособие для среднего профессионального образования / Г. Д. Невзорова, Г. И. Никитушкина. — 2-е изд., испр. и доп. — Москва : Издательство Юрайт, 2024. — 213 с. — (Профессиональное образование). — ISBN 978-5-534-09886-0. – URL: https://urait.ru/book/angliyskiy-yazyk-grammatika-538160 (дата обращения: 14.03.2026);

2 Кузьменкова, Ю. Б. Английский язык для технических колледжей (A1) : учебное пособие для среднего профессионального образования / Ю. Б. Кузьменкова. — Москва : Издательство Юрайт, 2024. — 195 с. — (Профессиональное образование). — ISBN 978-5-534-17397-0. – URL: https://urait.ru/book/angliyskiy-yazyk-dlya-tehnicheskih-kolledzhey-a1-533005 (дата обращения: 14.03.2026).

б) дополнительная литература:

1 Коваленко, И. Ю. Английский язык для инженеров : учебник и практикум для среднего профессионального образования / И. Ю. Коваленко. — Москва : Издательство Юрайт, 2024. — 275 с. — (Профессиональное образование). — ISBN 978-5-534-18940-7. – URL: https://urait.ru/book/angliyskiy-yazyk-dlya-inzhenerov-555482 (дата обращения: 14.03.2026);

2 Першина, Е. Ю. Английский язык для металлургов и машиностроителей : учебник и практикум для среднего профессионального образования / Е. Ю. Першина. — 2-е изд., испр. и доп. — Москва : Издательство Юрайт, 2024. — 179 с. — (Профессиональное образование). — ISBN 978-5-534-08134-3. – URL: https://urait.ru/book/angliyskiy-yazyk-dlya-metallurgov-i-mashinostroiteley-541359 (дата обращения: 14.03.2026).

в) ресурсы информационно-телекоммуникационной сети «Интернет»:

1 Электронный каталог : сайт / Научно-техническая библиотека СибГИУ. – Новокузнецк, [199 –]. – URL: http://libr.sibsiu.ru. – URL: https://libr.sibsiu.ru;

2 Электронная библиотека // Научно-техническая библиотека СибГИУ : сайт. – Новокузнецк, [200 –]. – URL: http://library.sibsiu.ru/LibrELibraryFullText.asp. – Режим доступа: для авторизир. пользователей. – URL: https://library.sibsiu.ru/LibrELibraryFullText.asp;

3 Консультант студента : электронно-библиотечная система / ООО «КОНСУЛЬТАНТ СТУДЕНТА». – Москва, [200 –]. – URL: http://www.studentlibrary.ru. – Режим доступа: для авторизир. пользователей;

4 ЛАНЬ : электронно-библиотечная система : [Единая профессиональная база знаний издательства Лань для СПО - Издательство Лань (СПО)] / ООО «Издательство ЛАНЬ». – Санкт-Петербург, [200 –]. – URL: http://e.lanbook.com. – Режим доступа: для авторизир. пользователей;

5 Образовательная платформа ЮРАЙТ / ООО «Электронное издательство ЮРАЙТ». – Москва, [200 –]. – URL: https://urait.ru. – Режим доступа: для авторизир. пользователей;

6 Университетская библиотека онлайн : электронно-библиотечная система / ООО «Директ-Медиа». – Москва, [200 –]. – URL: https://biblioclub.ru. – Режим доступа: для авторизир. пользователей;

7 НАУЧНАЯ ЭЛЕКТРОННАЯ БИБЛИОТЕКА eLIBRARY.RU : база данных / ООО «НЭБ». – Москва, [200 –]. – URL: http://elibrary.ru. – Режим доступа: по подписке;

8 Электронные периодические издания ИВИС : универсальная база данных / ООО «ИВИС». – Москва, [200 –]. – URL: http://eivis.ru. – Режим доступа: по подписке.

г) лицензионное и свободно распространяемое программное обеспечение:

– 7-Zip;
– Adobe Acrobat Reader;
– Astra Linux Special Edition;
– Kaspersky Endpoint Security;
– LibreOffice;
– Microsoft Office;
– Microsoft Windows;
– OnlyOffice;
– Р7-Офис.

д) базы данных и информационно-справочные системы:

1 ГАРАНТ : справочно-правовая система / ООО «Правовой центр «Гарант». – Кемерово, [200 –]. – Режим доступа: компьютерная сеть Сиб. гос. индустр. ун-та.;

2 КонсультантПлюс : справочно-правовая система / ООО «Информационный центр АНВИК». – Новокузнецк, [199 –]. – Режим доступа: компьютерная сеть библиотеки Сиб. гос. индустр. ун-та.;

3 Техэксперт : информационно-справочная система / ООО «Группа компаний «Кодекс». – Кемерово, [200 –]. – Режим доступа: компьютерная сеть Сиб. гос. индустр. ун-та.

15 Материально-техническое обеспечение учебной дисциплины

Материально-техническое обеспечение учебной дисциплины включает учебные аудитории для проведения занятий всех видов, предусмотренных учебным планом, в том числе групповых и индивидуальных консультаций, текущего контроля и промежуточной аттестации, а также помещения для самостоятельной работы.

кабинет «Иностранного языка» для проведения практических занятий, оснащенный средствами обучения.
Демонстрационные учебно-наглядные пособия:
1) демонстрационные материалы;
2) словари.

Помещения для самостоятельной работы обучающихся оснащены компьютерной техникой с возможностью подключения к информационно-телекоммуникационной сети «Интернет» и обеспечением доступа в электронную информационно-образовательную среду.

Рабочая программа дисциплины составлена в соответствии с требованиями ФГОС СПО по направлению подготовки (специальности) 38.02.01 «Экономика и бухгалтерский учет (по отраслям)».

Составитель(и):

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Фонд оценочных средств по дисциплине одобрен на Педагогическом совете Университетского колледжа.

Согласована:
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преподавания НФИ КемГУ,
к.ф.н., доцент



Н.Ю. Киселёва

Приложение

Тестовые задания для входного контроля знаний обучающихся

Выберите один правильный ответ.

Вопрос №1 (один ответ)
I _____Michael for ages.
Ответ №1 didn't see
Ответ №2 don't see
Ответ №3 haven't seen
Ответ №4 saw not

Вопрос №2 (один ответ)
I _____get up very early now.
Ответ №1 must to
Ответ №2 have to
Ответ №3 should to
Ответ №4 ought

Вопрос №3 (один ответ)
How much_____ to fly to New York?
Ответ №1 costs it
Ответ №2 it costs
Ответ №3 does cost
Ответ №4 does it cost

Вопрос №4 (один ответ)
My brother Nick is very good_____moths.
Ответ №1 for
Ответ №2 at
Ответ №3 about
Ответ №4 In

Вопрос №5 (один ответ)
When did you discover that your car_____ ?
Ответ №1 was disappeared
Ответ №2 had been disappeared
Ответ №3 had disappeared
Ответ №4 disappearing

Вопрос №6 (один ответ)
If he_____ hard, he'll fail his final exams.
Ответ №1 doesn't work
Ответ №2 won't work

Ответ №3 hadn’t worked
Ответ №4 wouldn’t work

Вопрос №7 (один ответ)
Have you heard the _____news?
Ответ №1 last
Ответ №2 previous
Ответ №3 latest
Ответ №4 do want

Вопрос №8 (один ответ)
Which of you_____ to go on an excursion?
Ответ №1 wants
Ответ №2 want
Ответ №3 does want
Ответ №4 do want

Вопрос №9 (один ответ)
I’d like to know_____ .
Ответ №1 where is my diary
Ответ №2 where it is my diary
Ответ №3 where my diary is
Ответ №4 my diary is where

Вопрос №10 (один ответ)
I’m very busy at the moment. I_____for my English exam.
Ответ №1 am preparing
Ответ №2 prepare
Ответ №3 have been preparing
Ответ №4 Am gong prepare

Вопрос №11 (один ответ)
_____you’ve given me!
Ответ №1 What a good advice
Ответ №2 What good advices
Ответ №3 What the good advice
Ответ №4 What good advice

Вопрос №12 (один ответ)
Ann said that she _____a new dress.
Ответ №1 had bought
Ответ №2 bought
Ответ №3 will buy
Ответ №4 buy

Вопрос №13 (один ответ)
Christmas is____ popular and colourful holiday in Great Britain.
Ответ №1 most
Ответ №2 the most
Ответ №3 most of all
Ответ №4 Very

Вопрос №14 (один ответ)
There is _____noise in Moscow.
Ответ №1 so many
Ответ №2 so much
Ответ №3 such much
Ответ №4 a lot

Вопрос №15 (один ответ)
Have you read any books _____Oscar Wilde?
Ответ №1 from
Ответ №2 since
Ответ №3 by
Ответ №4 For

Вопрос №16 (один ответ)
Are you_____ angry with me?
Ответ №1 yet
Ответ №2 else
Ответ №3 still
Ответ №4 While

Вопрос №17 (один ответ)
This time tomorrow_____ in the Black Sea.
Ответ №1 I'll be swimming
Ответ №2 I swim
Ответ №3 I'll swim
Ответ №4 I'll swimming

Вопрос №18 (один ответ)
I have known Dr Simon_____ 1982.
Ответ №1 since
Ответ №2 for
Ответ №3 about
Ответ №4 From

Вопрос №19 (один ответ)
Do you know_____ foreign languages?

Ответ №1 some
Ответ №2 some of
Ответ №3 any
Ответ №4 The

Вопрос №20 (один ответ)
This book_____ into 14 languages.
Ответ №1 translated
Ответ №2 has translated
Ответ №3 being translated much
Ответ №4 has been translated

Задания и вопросы для текущего контроля знаний обучающихся по разделам учебной дисциплины

1. Задания для выполнения на практических занятиях и для самостоятельной работы

1.1 Контрольно-тренировочные упражнения

Контрольно-тренировочные упражнения – *упражнения / задания по грамматике и лексике, а также по развитию речевой деятельности, выполняемые студентами самостоятельно с использованием справочников, словарей и методических указаний.*

1 семестр

(Раздел 1 Тема 1.1)

Exercise 1. Use the verb in Future Simple.
1. I (to be) very busy at the beginning of January. We (to have) our exams.
2. This day (to come) soon.
3. Who (to join) me? Perhaps I (to drive) to Moscow this weekend.
4. You (to help) me or not?
5. He (to come) to see me next year.
6. How long you (to be) away? We (to miss) you.
7. She (to have) lunch in fifteen minutes.
8. I think I (to get up) earlier tomorrow.
9. Alex (to help) Maria to pass her exam, I'm sure.
10. They (to write) a test tomorrow at their English lesson.

Exercise 2. Use the verb in Present Simple or Future Simple.
1. Before you (to cross) the park, you (to come) to a square.
2. If I (to stay) some more days in your city, I (to call) on you and we (to have) a good talk.
3. After I (to finish) school, I (to enter) the University.
4. When he (to return) to Samara, he (to call) on us.

5. If I (to see) him, I (to tell) him about her letter.
6. The child (not to be) healthy, if you (not to give) him much vitamins.
7. I (to sing) you this song, if you (to tell) me the words.
8. If it (to be) very cold tonight, our car (not to start) in the morning.
9. I hope you (to join) us when we (to gather) in our country house the next time.
10. If the weather (to be) nice, we (to go) to the beach.

Exercise 3. Use the verb in Future Simple or Present Progressive.
1. Do you think it (rain) tomorrow?
2. I can't visit you tomorrow. I (work).
3. I'm sure you (win) this match.
4. What time he (leave) tomorrow?
5. Perhaps, she (visit) London one day.
6. I think, I (buy) this dress.
7. Look at the clouds! It (go) to rain!
8. Our neighbours (have) a party next week. They invite us.

Exercise 4. Use the correct form of the adjective.
1.This text is the _____ of all.
2. I was ill last week but today I am_____
3. Park Street is _____ than Market Street.
4. This jacket is small for me. Show me a _____ one.
5. What is the _____ thing in life?
6. A crocodile is _____ than a water snake.
7. Helen is the _____ girl in our class.

Exercise 5. Use the correct form of the adjective.
1.Jill's a far_____ (intelligent) person than my brother.
2. Kate was the_____ (practical) of the family.
3. Greg felt _____ (bad) yesterday than the day before.
4. This wine is the _____ (good) I've ever tasted.
5. Jack was the_____ (tall) of the two.
6. Jack is the_____ (clever) of the three brothers.
7. If you need any _____ (far) information, please contact our head office.
8. The sinking of Titanic is one of _____ (famous) shipwreck stories of all time.
9. Please, send the books back without_____ (far) delay.
10. The deposits of oil in Russia are by far the _____ (rich) in the world.
11. Could you come a bit _____ (early) tomorrow?
12. I like this song _____ (well) than the previous one.
13. Which of these two performances did you enjoy _____ (much)?
14. The fire was put out_____ (quickly) than we expected.

Exercise 6. Use *more* or *less.*
1.People are_____ intelligent than monkeys.
2. Summer holidays are ____ splendid than winter holidays.
3. Maths is _____ important than English.
4. Books are _____ interesting than films.
5. Writing in English is_____ difficult than speaking.
6. Parents are_____ helpful than teachers.
7. Reading is_____ useful than watching TV.
8. Food is _____ expensive than clothes.

Exercise 7. Read the sentences and choose the correct answer.
1. Mike found himself a _____ job somewhere out of town.
a) safer
b) more safe
c) more safer
d) safest
2. We prefer the Palm Beach though it is_____ from the center.
a) the farther
b) farthest
c) the farthest
d) furthest
3. This detailed map is _____ the atlas.
a) more useful as
b) more useful like
c) more useful than
d) usefuller as
4. Safari parks are _____ places of all to keep animals.
a) better
b) the best
c) most better
d) more better
5. This computer is _____ advanced than the old model.
a) farther
b) far most
c) far
d) far more
6. They talked about _____ developments in agriculture.
a) the least
b) the latter
c) the latest
d) the late
7. The situation is_____ now and there isn't an easy solution.
a) less more complicated
b) many more complicate
c) much more complicated

d) farther more complicated
8. People stay indoors during the _____ part of the day.
a) most hottest
b) more hotter
c) most hotter
d) hottest

Exercise 8. Choose *must, can, need*.
1. I ... not believe. I failed another test. — But you ... go to more classes and fewer parties. 2. Perhaps we ... meet next week. 3. ... he speak English in childhood? 4. My neighbours ... grow their own vegetables. 5. ... you turn the music down, please. 6. I ... not believe. I am already out of money. — You ... learn not to spend so much. — But I ... not help it, there are just things that I ... to buy. 7. If you want to improve your English, you ... work very hard. 8. ... I take this book? — Certainly, but you ... not give it to anybody. 9. Mother, ... I go to the country tomorrow? — No, you ... not. The doctor says you ... stay at home for a day or two. 10. There is something wrong with your television set. You ... call a repairman. — Oh, we ... not do, it! My brother ... fix it himself. 11. ... we bring these textbooks every day? — No, you ... not: you ... take them from the library. 12. ... you go to the country with us? — No, I am afraid I ... not: I ... go to the library.

Exercise 9. Complete the following sentences using the most appropriate forms of the verbs.
1. Jack has got a headache. He … sleep well recently.
a) can't
b) couldn't have
c) hasn't been able to
2. I … sleep for hours when I was a little girls.
a) could
b) am able to
c) can
3. Tom … play tennis well but he … play a game yesterday because he was ill.
a) couldn't, could
b) can, was able
c) can, couldn't
4. I didn't want to be late for the meeting. We … meet at 5 sharp.
a) were to
b) had to
c) could
5. Where are my gloves? — I … put them on because it's cold today.
a) can't
b) have to
c) needn't

6. You … take an umbrella today. The Sun is shining.
a) needn't
b) mustn't
c) can't
7. I'm sorry, you didn't invite me to your birthday party. You … invite me next time.
a) must
b) should
c) need to
8. Well, it's 10 o'clock. I … go now.
a) can
b) has to
c) must
9. You … smoke so much.
a) would
b) can't
c) shouldn't
10. We have got plenty of time. We … hurry.
a) must
b) needn't
c) should

(Раздел 2 Тема 2.1)

Exercise 1. Translate the sentences into Russian paying attention to the Participle II.

1. He doesn't like boiled milk.
2. I remember well his words said at the meeting.
3. We don't like the book bought last week.
4. The stolen things were returned to the owner.
5. Asked about this event, he replied nothing.
6. The explanation given was not complete.
7. When burnt, coal produces heat.
8. The results received were of great importance for the further work.
9. When reconstructed the theatre looked more beautiful than before.
10. She showed us a list of the newly published books.

Exercise 2**.** Use the Participle II in the sentences and translate them.

1. The letter (to write) by him was very long.
2. We are interested in the goods (to produce) by this factory.
3. She didn't understand the word (to say) by him.
4. He didn't see the things (to keep) in her box.
5. I don't like the video (to buy) yesterday.

6. This is the house (to build) many years ago.
7. The question (to put) to the professor was important.
8. When (to offer) to work abroad, he refused.
9. The article on agriculture (to publish) in this magazine was written by Smith.
10. You can get the book (to recommend) by our teacher in the library.
11. When (to use) for building purposes, concrete is very important.
12. When (to complete) the new building will accommodate 3000 students.

(Раздел 2 Тема 2.2)

Exercise 1. Complete the pairs of sentences. Use the Present Perfect or the Past Simple.

1. I (know) _____ her for six years.
   I (know) _____ him when I was at school.
2. He (live) _____ in Paris from 1997 to 2000.
   He (live) _____ in New York since 2001.
3. Where's Pete? I (not see) _____ him for ages.
   I (not see) _____ Pete last night.
4. We (be) _____ at primary school from 1993 to 1998.
   We (be) _____ in this class since September.
5. I (not watch) _____ this video yet.
   I (not watch) _____ a video at the weekend.

Exercise 2. Put the verbs in brackets in the Past Simple or in the Present Perfect.

1. I _____ (never/ be) to the USA. I _____ (want) to go there last summer but I couldn’t.
2. He _____ (live) in this street all his life.
3. His father _____ (come back) to London last Sunday.
4. Yan _____ (write) a letter to Nick two days ago.
5. He _____ (send) his letter yesterday.
6. They _____ (just/ buy) some postcards.

Exercise 3. Correct the mistakes in these sentences.

1. We lived here since 1997.
2. I've been ill since two days.
3. How long do you know him?
4. Susie has seen a good film last night.
5. We've finished our homework just.
6. I've already wrote three letters.

Exercise 4. Choose the correct option.

1.She has /‘s had a moped since she was 15.
2. We took /‘ve taken a taxi to town that morning.
3. We played /'ve played volleyball last night
4. I'm really hungry. I didn’t eat / haven’t eaten since last night.
5. They visited/ ‘ve visited Colorado last summer.

Exercise 5. Put the verbs in brackets in the Past Simple or in the Present Perfect.

1. Maria (get) _____ some bad news last week. She (be) _____ sad since she (get) _____ the bad news.
2. I (start) _____ school when I was five years old. I (be) _____ at school since I (be) _____ five years old.
3. I (change) _____ my job three times this year.
4. I (change) _____ my job three times last year.
5. The weather was hot and dry for many weeks. But two days ago it (rain) _____.
6. Tom (break) _____ his leg five days ago. He’s in hospital. He (be) _____ in hospital since he (break) _____ his leg.
7. Are you going to finish your work before you go to bed? — I (finish) _____ it (already). I (finish) _____ my work two hours ago.

Exercise 6. Put the verbs in brackets in the Past Simple or in the Present Perfect.

1. I (have, just) _____ a nice pot of coffee. Would you like a cup?
2. I (see, not) _____ Steve this morning yet.
3. Carol and I are old friends. I (know) _____ her since I (be) _____ a freshman in high school.
4. Maria (have) _____ a lot of problems since she (come) _____ to this country.
5. I (go) _____ to Paris in 2003 and 2006.
6. A car came round the corner and I (jump) _____ out of the way.
7. Don’t throw the paper away because I (not to read) _____ it yet.
8. Is Jim going to eat lunch with us today? — No. He (eat) _____ (already).He (eat) _____ lunch an hour ago.
9. Since we (start) _____ doing this exercise, we (complete) _____ some sentences.
10. I (be) _____ never to Italy.
11. You (ever work) _____ in a shop?
12. I (work) _____ at my uncle’s shop when I was younger.
13. It’s the first time I (be) _____ on a ship.
14. Ann is looking for her key. She can’t find it. She (lose) _____ her key.

15. How many symphonies Beethoven (compose) _____?
16. Look! Somebody (spill) _____ ink on the notebook.
17. You (have) _____ a holiday this year yet?
18. You (see) _____ any good films recently?
19. He (have, not) _____ any problems since he (come) _____ here.

Exercise 7. Read the text and complete the sentences. Use the Present Perfect or the Past Simple.
My family and I (move) from London to Cardiff last summer, so we (live) in Cardiff for seven months now. I miss my friends in London. My best friend is called Megan. We (meet) at primary school, so I (know) her for nine years. Unfortunately, I (not see) her since last summer.
I go to Greystone Secondary School in Cardiff. I (be) at the school since last September. At first I (not like) it because I (not have) any friends here. But the students in my class are really nice and I'm happy here now.

Exercise 8*.* Complete the dialogue using the Present Perfect or the Past Simple.
Helen: That's a nice tennis racket. Is it new?
Andy: No, (I/have) _____ it for about a year, but (I/not play) _____ with it very much. (I/buy) _____ it in Florida.
Helen: When (you/go) _____ to America?
Andy: (I/go) _____ there with my family in the spring.
Helen: What was it like?
Andy: Great! (I/stay) _____ with my pen-friend.
Helen: Is your pen-friend American?
Andy: Yes. (I/have) _____ an American pen-friend for two years. (he/come) _____ to England last summer.
Helen: (I/not meet) _____ him.
Andy: No, (you/be) _____ on holiday in Turkey.

(Раздел 2. Тема 2.3)

Exercise 1. Put the infinitive or the gerund of the verbs in brackets to make the following sentences.

1.When I’m tired, I enjoy ... television. It’s relaxing. (watch)
2. It was a nice day, so we decided ... for a walk. (go)
3. It’s a nice day. Does anyone fancy ... for a walk? (go)
4. I’m not in a hurry. I don’t mind ... (wait)
5. They don’t have much money. They can’t afford ... out very often. (go)
6. I wish that dog would stop ... It’s driving me mad. (bark)
7. Our neighbour threatened ... the police if we didn’t stop the noise. (call)
8. We were hungry, so I suggested ... dinner early. (have)

9. Hurry up! I don't want to risk ... the train. (miss)
10. I'm still looking for a job but I hope ... something soon. (find)

Exercise 2. Put the infinitive or the gerund to complete the following sentences.

1. He tried to avoid ... my question.
2. Could you please stop ... so much noise?
3. I enjoy ... to music.
4. I considered ... for the job but in the end I decided against it.
5. Have you finished ... your hair yet?
6. If you walk into the road without looking, you risk ... knocked down.
7. Jim is 65 but he isn't going to retire yet. He wants to carry on ....
8. I don't mind you ... the phone as long as you pay for all your calls.
9. Hello! Fancy ... you here! What a surprise!
10. I've put off ... the letter so many times. I really must do it today.
11. What a stupid thing to do! Can you imagine anybody ... so stupid?
12. Sarah gave up ... to find a job in this country and decided to go abroad.

Exercise 3. Put the infinitive or the gerund of the verbs in brackets to make the following sentences.

1. I am planning … (to visit/visiting) my granny next week.
2. When they finish … (to eat/eating) their lunch, they'll go to the office.
3. He suggested … (to buy/buying) some food.
4. Does Sally enjoy … (to go/going) to the gym?
5. Don't put off … (to write/writing) a report till the end of the month.
6. John refused … (to answer/answering) my question.
7. My brother intends … (to get/getting) married soon.
8. I think she didn't mean … (to hurt/hurting) you.
9. Keep … (to beat/beating) the eggs.
10. Fred can't afford … (to travel/travelling) this year.
11. We expect … (to leave/leaving) tomorrow.
12. Mary decided … (to fly/flying) to Venice.
13. The sportsmen hope … (to get/getting) the best results.
14. Are you going to give up … (to smoke/smoking)?
15. I don't mind … (to wash up/washing up).
16. Girls, stop … (to giggle/giggling).
17. Ben likes … (to play/playing) chess.
18. Lara goes … (to dance/dancing) every weekend.
19. Harry can't stand … (to work/working) on Saturdays.

Exercise 4. Use the infinitive with or without *to.*

1. We can … (speak/to speak) Spanish.
2. He often makes me … (feel/to feel) guilty.
3. You have … (be/to be) friendly and polite.
4. She must … (stay/to stay).
5. The lawyer will … (call/to call) you later.
6. I'd like … (send/to send) him a present.
7. You'd better … (move/to move) faster.
8. We heard somebody … (enter/to enter) the apartment.
9. Mother wants … (paint/to paint) the walls in the kitchen.
10. We decided … (sell/to sell) the car.
11. He always fails … (keep/to keep) his word.
12. I am trying … (lift/to lift) this heavy stone.
13. Let me … (give/to give) you some advice.
14. It may … (cost/to cost) too much.
15. She saw him … (cross/to cross) the street.
16. I've decided ... (start) a new project.
17. She is trying ... (learn) Italian.
18. Can you ... (lend) me your dictionary, please?
19. Mother forgot ... (book) the tickets.
20. You shouldn't ... (argue) with your father.
21. Henry promised ... (help) her.
22. really hope ... (get) an interesting job soon.
23. You must ... (pay) for the service.
24. Let me ... (introduce) myself.

Exercise 5. Find mistakes in the sentences.

1. His teacher made John to apologize.
2. What are you planning to eat for lunch?
3. That old car may not to cost much.
4. I don't want wait any longer.
5. My father promised buy new shoes for me.
6. I would like to try this shirt on.
7. We must to hurry up.
8. Mark was unable to do anything else.
9. They couldn't to fall asleep till midnight.

Exercise 6. Open the brackets and use the verbs in Passive Voice.

Model**:** The term work (to finish) in time. –*The term work was finished in time.*

1. I (to give) an interesting book yesterday.
2. The flowers (to water) in the evening by my groupmate.
3. His new book (to write) next year.

4. A diploma of higher education (not to get) by Ben next month.
5. Glasgow university (to found) in 1450.
6. The last dictation (to write) without mistakes.
7. Computers (to sell) in shops all the year round.
8. My room (not to clean) every day.
9. Anew text (to translate) at the previous lesson.
10.Tea and coffee (to drink) by a lot of students every day.
11. Special meal (to cook) for his next birthday.
12. Presents (to buy) for all teachers annually.
13. 7,000 students (to train) for different specialities at CambridgUniversity.
14. This problem (to study) by two laboratories.

Exercise 7. Transfer the sentences in Active Voice into Passive Voice.

Model: Shakespeare wrote “Romeo and Juliet” – “Romeo and Juliet” was written by Shakespeare.

1.Popov invented radio in Russia.
2. Every four years people elect a new president in the USA.
3. The police caught a bank robber last night.
4. Sorry, we don’t allow dogs in our safari park.
5. The postman will leave my letter by the door.
6. My mum has made a delicious cherry pie for dinner.
7. George didn’t repair my clock.
8. Wait a little, my neighbor is telling an interesting story.
9. My son can write some more articles about football.
10. You must clean your bedroom tonight.

Exerise 8. Put the verb in the correct form (Conditional 0).
1. If you ____(to drive) along the river bank it ____ (to be) twenty miles out of your way.
2. If you ____(to take) your mobile phone into class, it ____ (must) be turned off.
3. We ____(not use) calculators when we____(write) tests.
4. If you ____ (to push) this button, the volume ____ (to increase).
5. If you____ (to close) the door, it _____ (to lock) automatically.
6. I____ (to wear) my old boots when I ____(to work).
7. When I_____(to cook) salads, I _____(to use) only olive oil.
8. When I ____ (to concentrate), please ____ (not to make) so much noise.
9. Unless prices _____ (to rise), it_____ (not to be) a good investment.
10. Unless someone_____(to ask) you politely, ____(to refuse) to do anything.

Exercise 9. Put the verb in the correct form (Conditional 1).
1. If he … (practice) every day, he … (become) a champion.

2. She … (help) us if we … (ask)
3. If they … (have) enough money, they … (open) a restaurant next year. 4. I … (not talk) to you anymore if you … (insult) me
5. If Bob … (not keep) his word, Anna … (be angry) with him.
6. If you … (not help) me, I … (not pass) the exam tomorrow.
7. We … (buy) this car if you … (give) us a discount.
8. If my dad … (find) his tools, he … (be able) to repair my bike.
9. If David … (not give up) smoking, Liza … (not marry) him.
10. Mary … (meet) her friends from Italy if she … (come) to the party.

(Раздел 2. Тема 2.4)

Exercise 1. Put the verb in the correct form (Conditional 2).

1. If my mother came at seven, we (have) supper together.
2. They would stay indoors if the weather (be) sunny.
3. Where you would go if your mother (ask) you to buy some sugar and bread?
4. If my friend asked me, I (help) him.
5. He (write) a letter today if he had free time.
6. If they (take) a taxi, they would not miss the train.
7. If I (get) money, I (buy) this watch.
8. I (start) crying if you (leave) me along.
9. You (call) me up if you (come) back early.
10. I (finish) the work in time if you (stop) interrupting me.
11. If it (rain), we (stay) at home.
12. I (go) to Spain for two weeks if I (have) holidays.

Exercise 2. Put the verb in the correct form (Conditional 3).

1. If you had had toothache, you (go) to the dentist.
2. Tom would have seen the Bolshoi Theatre if he (go) to Moscow.
3. If my sister had cleaned her room, I (take) her to the party.
4. Kate would have met you at the station if she (have) free time.
5. If James had washed the floor, he (play) computer games all evening.
6. My granny (visit) us if she had not been ill.
7. Harry (take) part in the concert if he (sing) well.
8. Children (play) football if they (do) their homework early.
9. If the weather (be) fine, we (go) camping.
10. If John (come) here, he (work) with us in the garden.
11. Susan (enjoy) music if she (go) to the concert.
12. I (buy) a new car, if I (earn) a lot of money.

(Раздел 2. Тема 2.5)

1.Match the verbs (in the left column) with the nouns(in the right column) and make your own sentences.

Verbs	Nouns
1 .go to/enter/be enrolled into/graduate from	a) a course in/notes
2. read for/take/pass	b) good at Maths
3. do/study	c) research into/on
4. take/make	d) university
5. get/receive	e) a subject/course
6. make	f) in discussion
7. be	g) grant/degree
8. take part	h) exams
9. do/conduct/carry out	i) progress
10. give/do	j) a lecture

2. Complete the sentences with the words from the box

practice, take, head, academic, general, lasts, departments, universities, students, interesting

1. There are many___ in Moscow.
2. The ___ of a university is Rector.
3. Each faculty has a number of specialized___ .
4. The course of studies ___ 4-6 years.
5. The___ year begins on the 1-st of September.
6. Students___ exams at the end of each semester.
7. Only good___ get grants.
8. The first- and second-year students study___ engineering subjects.
9. Theory is accompanied by___.
10. It is___ but difficult to study at the university.

3. Match the words:

a) antonyms

1. to begin a. to graduate from
2. to enter b. slow
3. young c. little
4. large d. few
5. to open e. short
6. to take f. to finish
7. quick g. old
8. much h. small
9. many i. to close
10. long j. to give

b) synonyms

1. new a. to construct
2. large b. to make
3. to begin c. to start

4. to take d. major
5. to speak e. to talk
6. to enter f. big
7. to build g. many
8. much h. to get
9. to do i. modern
10. main j. to come into

2 семестр

(Раздел 3. Тема 3.1)

1. Put the article if it is necessary.

1. ... butter is made of ... milk.
2. I am studying ... English. I am studying ... grammar.
3. We have … dog and … cat.
4. I seldom drink ... water.
5. I had ... tea and ... sandwich for breakfast.
6. ... history is my favourite subject.
7. There was ... kindness in her eyes.
8. I bought ... bottle of ... milk.
9. He has a lot of ... work today.
10. This vase is made of ... glass.

2. Put the article if it is necessary.

(1)…Ted Shell is (2) ... worker. He works at (3)... factory. It's not in (4) ... centre of the city. Every morning he has (5)... breakfast and (6) ... cup of tea. Then he goes to (7)... work by (8)... bus. He works till five o'clock in (9)... afternoon. He has (10)... son. His name is Fred. Fred goes to (11)... school. He likes (12) ... literature. Fred is (13)... good pupil. He also likes (14) ... sports.

(Раздел 3. Тема 3.2)

Exercise 1. Make up sentences minding the word order.
1. usually / at 10 o'clock / out of the garage / in the morning / drives / his bike / Fred
2. a shower / after dinner / often / Mrs Lewis / takes
3. a parking place / near the library / we / find / seldom
4. to / I / on / a / night-club / sometimes / Saturdays / go
5. fly / my parents / to Australia / sometimes / I / in winter / and
6. enjoys / very much / swimming / in the pool / always / Mary
7. hardly / last year / could / skate / I
8. is / near / house / there / new / a / our / cinema

9. got / my / problems / I / with / have / home-task / some
10. well / think / your / very / I / don't / sister / drives
11. to / parents / once / the theatre / month / my / a / go
12. his / car / two / ago / Jim / sold / years
13. necklace / can't / anywhere / Cindy / her / find
14. been / to / India / Mike / has / year / already / this
15. lunch / never / weekdays / she / has / on

(Раздел 3. Тема 3.3)

1. Choose the correct variant.

1. *A few/few* people swim in the sea in the winter.

2. He went out *a few/few* minutes ago.
3. Can I speak to you for *a few/few* minutes?
4. There were *a few/few* guests at the party. The hosts were unhappy.
5. I'm going shopping. I need to buy *a few/few* things for tonight's party.
6. I need *a little/little* Can you lend me some?
7. I can't wait for you. I've got *a little/little.*
8. You have *a little/little* time to finish the test. You must write faster.
9. I have *a little/little* free time for hobbies because I work a lot.
10. You don't have to hurry. There is *a little/little* traffic at this time of the day.
11. There is *a little/little* snow on the ground. The children can't make a snowman.

2. Put in *few* or *a few.*

1. Susan has _____ friends. She doesn't feel lonely.

2. You have _____ mistakes in the test. Correct them!
3. There are _____ puddles on the road. Let's put on rubber boots.
_____ apples are enough for me not to feel hungry.
4. We will come back in _____ days.
5. The weather was bad, but _____people came.
6. I really need to see him. I've got …… questions to ask him.

3. Put in *little* or *a little.*

1. There is _____ bread in the cupboard. It's enough for dinner.
2. The bottle was not empty. _____ water was left.
3. Would you like _____ water?
4. There is still _____ bread left.
5. Can I have _____ milk in my coffee? I like white.
6. There is still _____ work to do.

(Раздел 3. Тема 3.4)

Exercise 1. Put in much or many.
1. Do you drink coffee?
2. I like reading. I read .
3. We have _____ lessons of English this year.
4. I like this new teacher very _____
5. I can't remember _____ from this text.
6. Do you learn _____ new English words every day?
7. We haven't got _____ bread.
8. There isn't_____ salad in the fridge.
9. She hasn't got _____ cassettes.
10. I can't spend _____ money on toys

Exercise 2. Choose the appropriate answer.
1. They have too (many/much) furniture in the room.
2. There are too (many/much) books on your desk.
3. You have too (many/much) mistakes in the test.
4. You must drink (many/much) coffee.
5. You put too (many/much) vegetables in the soup.
6. You put too (many/much) fruit in the salad.
7. Must we learn (many /much) words for today?
8. We have got (many /much) sandwiches.

Exercise 3. Find and correct mistakes if any.
1. We didn't take many food with us.
2. There aren't much new subjects this year.
3. I haven't much free time today.
4. He doesn't do much written exercises every day.
5. We don't drink many coffee in our family.
6. There isn't much furniture in my room 79
7. There wasn't many happiness in his face.
8. Not many new ideas were discussed.
9. We shan't have much lessons tomorrow.
10. I won't have much mistakes in this exercise.

(Раздел 3. Тема 3.5)

1. Transfer the sentences from direct speech into indirect speech.

Model: She said to me, “Open the window!” – She told me to open the window.
1. My mother said to me, “Put on your coat!”
2. My friend said to us, “Don’t come today.”
3. He said to Mary, “Don’t forget to send me an e-mail.”
4. Karrie said to me, “Call me tomorrow.”

5. She said to me, “Don’t shout at me!”

2. Put *say* or *tell* in the correct form.

1. I……her that she was my only friend.

2. Did he……he would stay in New York?

3. She……that she was going to invite me.

4. They didn’t……us they were ill.

5. She……she didn’t play the piano.

3. Transfer the interrogative sentences from direct speech into indirect speech.

Model: He asked me, “Do you know my sister?” – He asked me if I knew his sister.

1. She asked John, “When are you going to come?”

2. He asked her, “Who is your favourite actor?”

3. A man asked me, “Do you have a car?”

4. My father asked me, “Where were you yesterday?”

5. Helen asked him, “Will you be at home?”

4. Report the questions.

Model: Are you English?— She asked him if he was English.

1. Can Molly speak English?
2. What impressed you most in England?
3. When did Rick come home yesterday?
4. Does Megan like travelling?
5. Will you come to my place on Friday?
6. Is it your second visit to England?
7. Why have you come to scotland?
8. Will Molly stay at the hotel long?

5. Imagine that your mother gave you some instructions. Report them to your partner. Use the sentences below.

Model: Feed the cat. — She told me to feed the cat.

1. Come home straight after school.
2. Warm up your dinner.
3. Wash up the dishes after the dinner.

4. Buy bread, milk and sugar.
5. Start doing your homework before I come.
6. Take the dog for a walk.
7. Clean your room.
8. Wait for me at home.

1.2 Перевод и работа с текстом

Перевод текста – *изложение иноязычного текста, иноязычной статьи и т.д. или текстов, статей близкого содержания по специальности студента на родном языке. (Тексты представлены в методических указаниях к практическим занятиям и самостоятельной работе).*

Работа с текстом включает в себя ответы на вопросы, данные после текста; определение ложных и верных утверждений к тексту; поиск эквивалентов слов и словосочетаний.

1 семестр

(Раздел 2 Тема 2.2)

Прочитайте и переведите на русский язык текст «Inspection and Tests»

Inspection and Tests

Inspection and tests play a very important role in business relations. Before shipment the Sellers are to test the goods and the Buyers have the right to inspect and check the goods. Inspection and tests are carried out at the expense of the Sellers or their subcontractors. The Buyers have the right to send their inspectors to the Seller's premises.

The Seller is to notify the Buyer of the readiness of the goods for the inspection and tests. The Notifications of Readiness is to be sent to the Trade Representation in the Sellers' country. The Seller must do it not later than 15 days before the beginning of the test. The Contract is to stipulate that if the Buyer within 15 days from the date of receipt of the Sellers' notification that the goods are ready for shipment inform the Sellers that the Buyers' inspector cannot be present at the test, or if the Sellers fail to receive any information within the said period, the Sellers are entitled to perform the test without the Buyer's inspector.

If the tests have proved that the equipment meets the requirements specified in the Contract, the Sellers shall present to the Buyers the Test Report. If during the tests and inspection any infringements in the technical conditions of the Contract or poor quality of the goods are found, the Sellers shall eliminate all the defects without delay or replace the defective goods at their expense. When the defects have been eliminated, the equipment shall be tested again if required by the Buyers.

The final tests and acceptance of the goods are to be performed in the Buyer's country after finishing the installation and adjustment of the

equipment and achieving quantity and quality requirements stipulated in the Contract.

The date of signing the “Report on the final test and Putting the Equipment into Operation” is considered to be the date of putting the equipment into operation.

(Раздел 2 Тема 2.3)

Задание 1. Прочитайте и переведите на русский язык текст «Contract in international business transactions»

Contract in international business transactions

Trade is a major factor in economic development of any country including Russia. One of the most important things in foreign trade is drawing up contracts.

A contract is an agreement of buy-back transaction between the Buyer and the Seller. In foreign trade transactions a Contract is drawn up to give the legal expressions to the intention of the partners and to ensure that the obligations contained in the Contract will be fulfilled.

According to the purpose and contents Contracts can cover goods, services, technology and so on.

In accordance with a Contract the Seller has sold and the Buyer has bought on some kinds of terms from the post agreed upon at the Seller or the Buyer’s option. The price for goods is understood to be per meter, metric ton etc.

As a rule, a Contract is drown up in two languages: in the languages of the Seller and of the Buyer. If their languages are “rare” the Contract is signed in English. Usually a Contract is drawn up and signed in duplicate for each partner.

Contracts usually cover different forms of foreign trade which comprises 3 main activities: importing, exporting and re-exporting. All activities may be divided into basic ones associated with the conclusion of foreign trade contracts for the exchange of goods and auxiliary ones ensuring their successful performance, associated with the carriage of goods, their insurance, banking operations, as well as Customs and other activities.

In accordance with commercial usage contracts of sale and other agreements may be concluded either verbally or in writing. According to Russian laws contracts must always be made in the form of duely signed documents containing the terms of an agreement between two firms called parties to supply goods or services as a rule at a fixed price. Agreements and contracts made in our country are to be signed by General Director of a foreign trade association and by directors of firms or their deputies. Sometimes the contract may be signed by authorized senior engineers.

In international trade contracts of sale include turnkey contracts and large-scale contracts on a compensation basis. There may also be barter

deals and compensatory deals. Foreign trade activities comprise several stages:

1. market research work;
2. choosing proper methods of trade on this particular market;
3. planning foreign trade operation;
4. carrying out a publicity campaign;
5. preparations and conclusion of a Contract of sale with a foreign counterpart;
6. fulfillment of contractual obligations.

Russian associations use standard forms of contract containing:

1. naming of the Parties;
2. subject of the Contract and volume of delivery;
3. prices and the total value of the Contract;
4. time of delivery;
5. terms of payment;
6. transportation of goods;
7. the Sellers' guarantees;
8. sanctions and compensation for damage;
9. insurance;
10. force majeure circumstances;
11. arbitration;
12. general provisions.

In the case of a Contract for sophisticated machinery and equipment there may be other clauses: technical conditions, test, inspections and so on.

When detailed special terms and conditions are introduced into the Contract, it's customary to draw up an individual Contract in each particular case.

Usually some organizations use standard forms contract worked out by the biggest federations and associations of merchants and importers abroad, by Exchanges, Chambers of Commerce and the like for use in particular trade.

Clauses of a contract

As a rule the Contract contains a number of clauses, such as:

Subject of the contract

Things, which the Buyers buy and the Sellers sell.

Price and Total Value of the contract

As a rule the Buyers ask the Seller to give them a discount on the price, as they have been partners for a long time or it's a trial order or some another situation. The total value includes the cost of the complete equipment as well as technical documentation, knowledge and experience, engineering etc.

Terms of payment

Payment in foreign trade may be made in cash and on credit, e.g. by a Letter of Credit or payment for collection. The Letter of Credit is the most

frequently used method of cash payment, because it is advantageous and secure both for the exporter and for the importer though it is more expensive.

Terms of delivery

Most frequently used terms of delivery in international trade are CIF (cost, insurance, freight) and FOB (free on board).

A CIF price includes apart from the value of the goods the sums paid for insurance and freight, which an FOB price doesn't, that means that it only includes the value of the goods, transportation and other expenses until the goods are on board the vessel.

Inspection and Test

Inspection and test of equipment shall be carried out at the Seller and his sub-contractors' works at the expense of the Seller in the presence of the Buyer's inspectors.

Guarantee

The Seller guarantees that the supplied equipment and technological process as well as the automation and mechanization of the process of production are in conformity with the latest technical achievements which will be known and available to the Seller on the date of acceptance of the Preliminary Project.

Packing and Marking

The equipment shall be shipped in export seaworthy packing in accordance with the requirements of each particular type of equipment. The Seller is responsible for any damage or breakage of the goods that may be caused by improper or faulty packing. The equipment shall be marked with indelible paint in English on 3 sides: on the top of the case and on two opposite sides.

Insurance

The Buyer will insure at his expense all the equipment for its full value against all usual marine risks from the moment the goods are put on board at the port of loading.

Arbitration

It's very important clause because unfortunately in trade errors may occur and the goods may be mishandled.

Amendments to the Contract

It is common for Buyer's representatives to visit Seller's premises for technical or commercial discussions. Pretty often the engineering department of the Seller finds it necessary to improve the model, which the Buyer ordered under the Contract, by making a few modifications. The modifications can be very slight or considerable, but as a rule they are very effective and improve performance.

Any alterations to the Contract become valid if they are made in writing and signed by authorized representatives of both parties as per appropriate Clause of the Contract.

Therefore in order to finalize the matter the Seller invites the Buyer to visit his premises. And if the customer approves of the modifications, the Seller makes an appropriate amendment to the Contract.

If the Buyer has to go abroad, the Seller usually assures him that there will be no difficulties in issuing a visa through providing an official invitation in support of the Customer's application for a visa.

The Seller reequips his workshop form time to time. As a matter of fact it is the latest word in technology. The level of automation is usually increased and the output becomes considerably higher.

So the procedure of making amendments to the Contract contains 5 points:

1. Amendments to the Contract are necessary if any modifications were made after signing the Contract;
2. The seller invites the Buyer or his authorized representatives to his premises to make sure these modifications are necessary, effective and improve performance or design;
3. If the Buyer gives his approval for these modifications and finds them reasonable, both parties draw up a draft amendment;
4. This draft should be coordinated and agreed on;
5. Appendices, addenda and amendments to the Contract are only valid and shall make an integral part of the Contract if issued in a written form and signed by authorized representatives of both parties.

Задание 2. Прочитайте и переведите на русский язык текст «Insurance of goods»

Insurance of goods

The export trade is subject to many risks. Ships may sink; consignments may be lost or damaged. All businessmen now insure goods for the full value. The idea of insurance is to obtain indemnity in case of damage or loss. While the goods are in a warehouse, the insurance covers the risk of, e.g. fire. As soon as the goods are in transit they are insured against damage by water, breakage or leakage.

The insured is better protected if his goods are insured against all risks. The goods may also be covered against general and particular average. Particular average refers to risks affecting only one shipper's consignment. General average refers to a loss incurred by ony consignor but shared by all the other consignors who use the same vessel on the same voyage.

To insure the fulfillment of the basic contracts successfully and profitably a number of auxiliary agreements are to be concluded:

1. Marine Insurance Policies and Certificates;
2. Charter Parties;
3. Agency and Distributorship Agreement.

Marine Insurance Policy is a document, which contains the terms of insurance and can be given for such a durable period of time and for a big quantity of the goods. Marine Insurance Certificate is given for each

consignment of goods. Charter Parties is a treaty on chartering the vessel. It can be concluded for one voyage and it's named "Voyage Charter Party"/ a treaty on a certain period is named "Time Charter Party".

Goods can be insured with one of the insurance companies.

Задание 3. Прочитайте и переведите на русский язык текст «Packing and marking»

Packing and marking

Packing and marking are important clauses of the Contract. Packing is a means, which helps to keep goods safe during transportation and storaging. There are a lot of kinds of packing. For example some goods have inside and outside packing: perfume has inside packing (a bottle) and outside packing (a box). Packing can also be made of different materials: paper, glass, plastic, cardboard, iron and so on. Goods must be packed in full conformity with the specifications of each particular type. You can not transport glass in paper, it needs firm kind of packing, or packing of goods must keep it dry.

All the above characteristics of packing should be stated in the Contract. Improper or faulty packing may cause damages and breakages of goods.

Marking is usually made on packing. It must include the name and address of the Buyer, the Seller and the manufacturer of the goods, number of standards or technical documentation, numbers of roads, kids of transport and same other details concerning this particular consignment of goods: weight, quantity and others. There are also various kinds of marking for the goods that need careful handling, for example, WIYH CARE, TOP, DO NOT TURN OVER, USE NO HOOKS and so on. There may me also pictures in marking. Some of them require careful handling too: "fragile", "avoid head", "open here", etc.

If goods are transported by sea, their packing must be seaworthy and marking should be made with indelible paint.

It is also very important that marking should be made right. Wrong marking can lead the short-shipment and short-delivery, improper handling, misdirection of the goods and many other unpleasant problems.

(Раздел 2 Тема 2.4)

Задание 1. Прочитайте и переведите на русский язык текст «Claims»

Claims

Unfortunately, as in other walks of life, too, error may occur and the goods may be mishandled. Accidents may usually happen because of hurry and lack of sufficient supervision and mistakes in carrying out orders may creep in.

These may be caused by mistyping of figures, misreading of numbers or for more serious reasons.

One of the parties to the Contract may consider that the other party has infringed the terms of the Contract and may write a letter of complaint containing the claim for damages, for a reduction in the price, etc.

There are various reasons for complaints. The following kinds of claims are often made by the Buyer:

1.claims arising from delivery of wrong goods, damaged or substandard goods;

2.claims connected with delays of one kind or another;

3.claims owing to goods missing from delivery (short-shipment or short-delivery)

4.Claims that concern errors in carrying out an order, etc.

If the Buyer has to face a claim, he must write a statement and mail it to the Seller together with the supporting documents. Bills of Lading. Airway and Railway Bill, Survey Report, Quality Certificate may serve as documentary evidence. If necessary, drawings, photos, samples are enclosed as proofs of claims. The date of a complaint is the date on which it is mailed.

Claims can be lodged during a certain period of time, which is usually fixed in the Contract.

During the claim period the Seller is to enquire into the case and communicate his reply. He either meets the claim of declines it. The Seller declines the liability if the shipping company has not made any remarks about the quantity or condition of the consignment shipped. The Seller has also a full right to decline a claim if the goods are substandard stored, mishandled of misused by the Buyer.

The parties do their best to settle their differences and claims amicably, but if they fail the agree, in accordance with the corresponding clause of the Contract, claim is submitted for arbitration in Russia to the Arbitration Commission at the Russian Chamber of Commerce and Industry.

Then the case is heard before a tribunal comprising 3 arbitrators. The award of the Arbitration Court is final and binding upon both parties. It is not the subject to appeal.

Задание 2. Прочитайте и переведите на русский язык текст «Settling commercial disputes»

Settling commercial disputes

A Contract defines the rights and obligations of the parties involved. In case of breach of the Contract the suffer makes a claim on the party, which fails to meet its contractual obligations, it is more often the case that it is the Buyer who makes the claim on the Seller.

Most often the Buyer makes quality and quantity claims on the Seller. The reasons for complaints may be poor quality, breakage, damage, short weight, leakage, etc.

In case of short-weight it is recompensed by a load sent separately or at the time of follow-up shipments. In case of damage or faults, the goods at the Buyer”s option can be repaired all at the Seller”s expense.

Sometimes if the quality of the goods is substandard the goods can be retained but with an allowance proportionate to the discrepancy in quality. This is usually the case with raw materials, foodstuff or any other goods sent in bulk.

If the goods are missing, the Seller must necessarily locate them. Sometimes is it quite a problem as consignments may be lost when transshipped at some intermediate port or if sent to wrong address. If the goods are not recovered, compensation must be paid by the party directly responsible for it.

If the delay is longer than 2 months, the Buyer has the option of canceling the Contract altogether but the Seller is to compensate for the loss incurred.

The Seller in his turn is entitled to make a claim on his counterpart if the Buyer fails to meet his contractual obligations.

The Seller may inflict penalties on the Buyer if there is a default in payment.

In a FOB transaction the Seller is entitled to compensate for extra storage expenses if the Buyer”s vessel bound to pick up the goods fails to call at the port in time.

In a CIF transaction the Seller may claim the demurrage if his own vessel stays idle at the port awaiting unloading.

The demurrage claims may emerge from the Buyer as well if a Contract is signed on FOB terms of delivery. If it is a CIF contract, the Buyer is liable to extra storage expenses when through the Seller”s fault he cannot clear the goods from the customs within the allowable period.

Financially, legitimate claims are in large part settled by debit or credit notes.

Settling commercial disputes by arbitration is practiced if the parties cannot reach mutual understanding. In this case in accordance with the corresponding clause of the Contract the claim is submitted for arbitration, in Russia to the Arbitration Commission at the Russian Chamber of Commerce and Industry. Its Statute says that it is a standing arbitration tribunal, which shall settle disputes resulting from contractual and other international economic and scientific-technological contracts.

If the parties do not agree upon a single arbitration, each of them appoints their own. In this case the latter should elect the chairman from the same list.

The three of them form the arbitration tribunal, which considers the case and make an award by a majority vote. The award of the Arbitration Court is final and binding upon both parties. The award is not a subject to appeal.

Arbitration expenses, which are sometimes very high, are usually paid by the loser unless otherwise agreed upon.

For the details see the rules of the Arbitration Commission at the Russian Chamber of Commerce and Industry.

Задание 3. Прочитайте и переведите на русский язык текст «The arbitration clause»

The arbitration clause

The arbitration clause is an obligatory clause of every contract in international business transactions. It includes the terms of settling commercial disputes, which may arise out of making the Contract. This clause also contains indications about the proper law of the Contract applied.

The Arbitration Clause is drawn up most frequently in the following way: “Should the Sellers or the Buyers fail to settle in an amicable way any dispute or difference, which may arise out of or in connection with the present Contract the same shall be referred, without recourse to law courts, to arbitration in Stockholm ” (for example). That may be the Seller or the Buyer”s country; the parties may also apply to arbitration in third countries. The choice depends on the amount of the arbitration expenses. Then the clause usually stipulates that the arbitration tribunal shall consist of 2 arbitrators and an umpire. The party, which to refer the dispute fro arbitration, shall notify the other party about it by a registered letter starting the name and the seat of the appointed arbitrator who may be the citizen of any country, as well as the subject of the dispute, date and number of the Contract. The other party within 30 days of the date of the said letter shall appoint the second arbitrator who may also be the citizen of any country and shall notify the first party by a registered letter of the name and the seat of the arbitrator appointed by it.

Should the party, which has received the notification of the dispute being submitted for arbitration, fail to appoint the second arbitrator, within the period indicated, the letter at the request of the umpire, the President of the Chamber of Commerce. The arbitrators shall appoint an umpire.

If the arbitrators within 30 days after their appointment fail to come to an agreement in respect of the umpire, the President of the Chamber of Commerce shall appoint the letter at the request of either party.

If the arbitrators of the umpire appointed are not able or refuse to fulfill their duties, a new arbitrator of an umpire should be appointed instead within 30 days in the same way as the other replaced.

The arbitrator award shall be adopted in accordance with the conditions of the present contract by a majority of votes within 3 moths of the date of the appointment of the umpire. The award should be made out in written form, state its reasons, the distribution of the arbitration costs and be signed by all the members of the arbitration tribunal. The award of the Arbitration Court is final and binding upon both parties. The award is not a subject to appeal. The parties undertake to fulfill the award in time and without enforcement.

Задание 4. Прочитайте и переведите на русский язык текст «Force Majeure»

Force Majeure

Force majeure is a force against which you cannot act. Every contract has a force majeure clause, which usually includes natural disasters,

contingencies and some other circumstances beyond the Seller's control. The Seller may find himself in a situation when he can't fulfill his obligation under the contract. It may happen if there is a general strike in the country, a strike of coal-miners, transport workers, etc.

When a manager makes up a contract he must think in terms of common interest with his counterpart. Only then will he prove loyal to his partner.

In case of a contingency the Seller must notify the Buyers of a force majeure. The Clause of the Contract to this affect may run:

"Should the Seller fail to notify of a contingency the Seller is denied a right to refer to these circumstances". The Buyer may take immediate action to protect his interest. He may sign a contract with another supplier on similar terms or if it's impossible, he will secure the best possible terms he can have at the moment. If prices are rising, he will be quick to act and will do everything possible to negotiate the best price obtainable at the moment.

A force majeure must be a proven fact and the Seller is to submit to the Buyer a written confirmation issued by the Chamber of Commerce to this effect. In a dispute between the Buyer and the Seller not only the fact of a contingency is to be ascertained. The Seller must have evidence that non-execution of a Contract or its partial fulfillment is a direct result of a contingency. The duration of a force majeure is, as a rule, 4 or 6 months. After that the Buyer has the right to cancel the contract. The Seller in this case has no right to claim any compensation for his losses.

(Раздел 2 Тема 2.5)

Задание 1. Прочитайте и переведите на русский язык текст «Terms of Delivery»

Terms of Delivery

The Contract of sale stipulates the price and the terms of delivery, which constitute the framework of the following agreements on financing, insurance and transportation. In accordance with responsibilities of the parties in respect of the delivery expenses and risks of probably damage to or loss of the goods there may be various terms of delivery. Most frequently used terms of delivery in international trade are CIF (cost, insurance, freight) and FOB (free on board). A CIF price includes apart from the value of the goods the sums paid for insurance and freight (and all other transportation expenses up to the place of destination). An FOB price only includes the value of the goods, transportation and other expenses until the goods are on board the vessel. On CIF and FOB terms the Seller bear the risk of accidental loss of or damage to the goods until the goods pass the ship's rail. Other terms of delivery that may be used in foreign trade are:

1.**FAS** = free alongside ship, which means that the Sellers pay for all the changes up to and including the placing of goods alongside ship but do not pay for loading.

2. **CAF=** cost and freight, which means means that the Sellers undertakes to pay for the cost of the goods transportation to a specified destination. The risk passes when the goods have crossed the ship's rail.

3. **Ex ship** with port of destination indicated which means that the Sellers pay for all changes up t o and including the placing of the goods at the disposal of the Buyers on board the vessel at the port of destination. The risk passes accordingly.

4. **Ex quay** with port of destination indicated which means that the Sellers pay for unloading the goods and the risk does not pass until the goods are placed on the quay in the port of destination.

The choice of the delivery terms and the terms of payment as a rule remains with the Buyers, so they can insist on the most suitable terms for them.

2 семестр

(Раздел 3 Тема 3.2)

Задание 1. Прочитайте и переведите на русский язык текст «Financial Statements»

Financial Statements

Financial assets — Recognition and derecognition

All purchases and sales of financial assets that require delivery within the time frame established by regulation or market convention («regular way» purchases and sales) are recorded at trade date, which is the date when the Company commits to deliver a financial instrument. All other purchases and sales are recognised when the entity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all the risks and rewards of ownership.

Financial assets — Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss. Fair value at initial recognition is best evidenced by the transaction price. A gain or loss on initial recognition is only recorded if there is a difference between fair value and transaction price which can be evidenced by other observable current market transactions in the same instrument or by a valuation technique whose inputs include only data from observable markets.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

(Раздел 3 Тема 3.3)

Задание 1. Прочитайте и переведите на русский язык текст «Accountancy or accounting»

Accountancy or accounting

Accountancy (British English) or accounting (American English) 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).

Accountancy 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.

Задание 2. Answer the questions:

1. What is accountancy or accounting?
2. What is auditing?
3. What is the essence of the double-entry book-keeping system?

(Раздел 3 Тема 3.4)

Задание 1. Прочитайте и переведите на русский язык текст «General definition of accounting»

General definition of accounting

Today, it is impossible to manage a business operation without accurate and timely accounting information. Managers and employees, lenders, suppliers, stockholders, and government agencies all rely on the information contained in two financial statements. These two reports - the balance sheet and the income statement - are summaries of a firm's activities during a specific time period. They represent the results of perhaps tens of thousands of transactions that have occurred during the accounting period.

Accounting is the process of systematically collecting, analyzing, and reporting financial information. The basic product that an accounting firm sells is information needed for the clients.

Many people confuse accounting with *bookkeeping*. Book keeping is a necessary part of accounting. Bock keepers are responsible for recording (or keeping) the financial data that the accounting system processes.

The primary users of accounting information are managers. The firm's accounting system provides the information dealing with revenues, costs, accounts receivables, amounts borrowed and owed profits, return on investment, and the like. This information can be compiled for the entire firm; for each product; for each sales territory, store, or individual salesperson; for each division or department; and generally in any way that will help those who manage the organization. Accounting information helps managers plan and set goals, organize, motivate, and control. Lenders and suppliers need this accounting information to evaluate credit risks. Stockholders and potential investors need the information to evaluate soundness of investments, and government agencies need it to confirm tax liabilities, confirm payroll deductions, and approve new issues of stocks and bonds. The firm's accounting system must be able to provide all this information, in the required form.

The basis for the 'accounting process is the accounting equation. It shows the relationship among the firm's assets, liabilities, and owner's equity.

Assets are the items of value that firm owns - cash, inventories, land, equipment, buildings, patents,- and the like.

Liabilities are the firm's debts and obligations - what it owes to others.

Owner's equity is the difference between a firm's assets and its liabilities - what would be left over for the firm's owners if its assets were used to pay off its liabilities.

The relationship among these three terms is the following:

OWNERS' EQUITY = ASSETS - LIABILITIES
(The owners' equity is equal to the assets minus the liabilities)
For a sole proprietorship or partnership, the owners' equity is shown as the difference between assets and liabilities. In a partnership, each partner's share of the ownership is reported separately by each owner's name. For a corporation, the owners' equity is usually referred to as stockholders' equity or shareholders 'equity. It is shown as the total value of its stock, plus retained earnings that have accumulated to date.
By moving the above three terms algebraically, we obtain the standard form of the accounting equation:
ASSETS = LIABILITIES + OWNERS' EQUITY
(The assets are equal to the liabilities plus the owners' equity)

A balance sheet (or statement of financial position), is a summary of a firm's assets, liabilities, and owners' equity accounts at a particular time, showing the various money amounts that enter into the accounting equation. The balance sheet must demonstrate that the accounting equation does indeed balance. That is, it must show that the firm's assets are equal to its liabilities plus its owners' equity. The balance sheet is prepared at least once a year. Most firms also have balance sheets prepared semiannually, quarterly, or monthly.

An income statement is a summary of a firm's revenues and expenses during a specified accounting period. The income statement is sometimes called the statement of income and expenses. It may be prepared monthly, quarterly, semiannually, or annually. An income statement covering the previous year must be included in a corporation's annual report to its stockholders.

The information contained in these two financial statements becomes more important when it is compared with corresponding information for previous years, for competitors, and for the Industry in which the firm operates. A number of financial ratios can also be computed from this information. These ratios provide a picture of the firm's profitability, its short-term financial position, its activity in the area of accounts receivables and inventory, and its long-term debt financing. Like the information on the firm's financial statements, the ratios can and should be compared with those of past accounting periods, those of competitors, and those representing the average of the industry as a whole.

Задание 2. Translate into Russian.

Accounting; bookkeeping; accounting information; lender; stock; stockholder; financial statement; balance sheet; income statement; assets; liabilities; owners' equity; bond; debt; annual report; profitability; accounting period; return on investment; soundness of investment; issue of stocks and bonds; revenue; profit; account receivable; transaction; amount; own; owner; relay on; report; borrow; deal with; confirm; approve; provide; compare.

Задание 3. Find the English equivalents.
Бухгалтерский учет (бухучет); точная и своевременная информации; акционер; кредитор; ведомство (агентство); отчет (доклад); балансовый отчет; отчет о доходах; отчетный период; счетоводство (бухгалтерия); финансовая информация; выгода (прибыль); прибыль на инвестированный капитал; дебиторская задолженность; обязательство; денежное обязательство (пассив); платежная ведомость; акция (ценная бумага); активы; долг; счет прибылей (и убытков); ежегодный отчет; доходность; собственный акционерный капитал; одобрять; сравнивать; подтверждать; занимать (брать взаймы); обрабатывать (информацию).

Задание 4. Fill in the blanks.
1. Managers, lenders, suppliers and government agenc1es relay on the information contained in two
2. These two reports - the balance sheet and ... - are summaries of a firm's activities during a specific time period.
3. The basis for the accounting process is …
4. Assets are the ... that a firm owns.
5. Liabilities are the firm's debts and …
6. Owners' equity is the difference between a firm's … and its liabilities.
7. A balance sheet is … of a firm's assets, liabilities, and owners' equity accounts at a particular time.
8. A balance sheet must demonstrate that the accounting … does indeed balance.
9. An income statement is a summary of a firm's revenues and … during a specific accounting period.
10. The information in these two financial statements becomes more important when it is . . . with corresponding information for prev1ous years or past … periods.

Задание 5. Translate into English.

1. Бухгалтерский учет – это процесс систематического сбора и сообщения финансовой информации
2. Балансовый отчет и отчет о доходах являются (are)основой процесса бухучета
3. Балансовый отчет (или отчет о финансовом положении) – это обобщенный отчет об активах фирмы, пассивах и собственном акционерном капитале.
4. Отчет о доходах - это обобщенный отчет о доходах и расходах за (during) конкретный отчетный период.
5. Основой процесса бухгалтерского учета является бухучетное уравнение.
6. Согласно (according to) бухучетному уравнению активы равны пассивам (денежным обязательствам) плюс собственный акционерный капитал.
7. Собственный акционерный капитал - это разность между активами и пассивами.
8. Балансовый отчет должен показывать, что бухучетное уравнение балансируется.
9. Результаты (results) балансового отчета должны сравниваться (be compared) с результатами за (for) прошлый отчетный период.
10. Эта информация дает картину доходности фирмы, ее финансового положения и ее деятельности в области (area) дебиторской задолженности, товарных запасов и долгового финансирования.

Задание 6. Answer the questions.
1. What is accounting? Give a short definition.
2. Is it possible to manage a business operation without accurate and timely accounting information?
3. Who needs accounting information? Explain why.
4. What is the basis for accounting process?
5. State (изложите) the standard form of the accounting equation.
6. What is a balance sheet? Give a short definition.
7. What must a balance sheet show?
8. What is an income statement?
9. What can be computed from the information contained in balance sheet and an income statement?
10. Do the ratios computed from this information provide a picture of a firm’s profitability and its financial position?
11. Is this information for competitors?

(Раздел 3 Тема 3.5)

Задание 1. Прочитайте и переведите на русский язык текст «Taxation»

Taxation

To tax (from the Latin taxo; "I estimate") is to impose a financial charge or other levy upon a taxpayer by a state or the functional equivalent of a state such that failure to pay is punishable by law. Taxes are also imposed by many subnational entities. Taxes consist of direct tax or indirect tax, and may be paid in money or as its labour equivalent. A tax may be defined as a "pecuniary burden laid upon individuals or property owners to support the government, a payment exacted by legislative authority." The legal definition and the economic definition of taxes differ in that economists do not consider many transfers to governments to be taxes. For example, some transfers to the public sector are comparable to prices. Examples include tuition at public universities and fees for utilities provided by local governments. Governments also obtain resources by creating money (e.g., printing bills and minting coins), through voluntary gifts (e.g., contributions to public universities and museums), by imposing penalties (e.g., traffic fines), by borrowing, and by confiscating wealth. From the view of economists, a tax is a non-penal, yet compulsory transfer of resources from the private to the public sector levied on a basis of predetermined criteria and without reference to specific benefit received. In modern taxation systems, taxes are levied in money; The method of taxation and the government expenditure of taxes raised is often highly debated in politics and economics. Tax collection is performed by a government agency such as Canada Revenue Agency, the Internal Revenue Service (IRS) in the United States, or Her Majesty's Revenue and Customs (HMRC) in the UK. When taxes are not fully paid, civil penalties (such as fines or forfeiture) or criminal penalties (such as incarceration) may be imposed on the non-paying entity or individual. Purposes and effects Money provided by taxation has been used by states and their functional equivalents throughout history to carry out many functions. Some of these include expenditures on war, the enforcement of law and public order, protection of property, economic infrastructure (roads, legal tender, enforcement of contracts, etc.), public works, social engineering, and the operation of government itself. Governments also use taxes to fund welfare and public services. These services can include education systems, health care systems, pensions for the elderly, unemployment benefits, and public transportation. Energy, water and waste management systems are also

common public utilities. Colonial and modernizing states have also used cash taxes to draw or force reluctant subsistence producers into cash economies.

Задание 2. Прочитайте и переведите на русский язык текст «Income Tax»

Income Tax

Income tax is unique in that it is one of the few main types of taxes that has philosophical base. Adam Smith (1723 – 1790), an 18th century Scottish economist whose 1776 treatise, “The Wealth of Nations”, has gone down in history as a work of genius, proposed the radical idea that income should be taxed regularly and permanently. Smith was of the opinion that government had to defend liberty and property rights; to Smith, government should be limited to those functions. Moreover, in order for the "wealth of a nation" to increase, government must spend only what it needed to run itself and nothing more. The revenue to run itself should be taken from a tax on income that must be fair and made clear to all well in advance of being levied. Even before Smith's treatise was written, the colony of Massachusetts had been the first in the New World to impose an income tax in 1634, even though the property tax still remained the most important source of revenue. Nevertheless, the idea had evolved (and been taken for granted by Smith's day) that wealth was more than just property consisting of land and buildings. That is, a person had certain skills and knowledge that could produce income, even if he had no concrete property. Hence in addition to the property tax, the colony imposed a tax on the income of artisans, doctors, and other professionals. The difficulty that the colony faced with income tax is an old one: taxpayers concealed their taxable income and paid as little as possible. How to collect income taxes efficiently became the chief problem, one that was not resolved until mandatory payroll deductions were introduced in the 19th century. The concept of an income tax had appeared by the time the United States came into being. In addition, income tax is considered by tax historians and economists as the most advanced form in the long history of taxation. The central government was all but deprived of any power to tax, while state governments taxed as little as possible. Under the Constitution's explicit guarantee of the central government's power to tax in Article I, Section 8, a tax on income was not mandated but was not rejected altogether, either. In fact, the first U.S. treasury secretary, Alexander Hamilton, highly favored the idea. But in matters of taxation, Hamilton is considered by 20th-century historians as ahead of his time. The Revenue Act of 1791, Hamilton's brainchild, did not go down well with the public. What is most noteworthy about this act was its creation of the office of Commissioner of Revenue, forerunner of today's Internal Revenue Service. This, too, was Hamilton's idea. The revenue commissioner and his agents would administer the tax law, which mostly stipulated excise taxes and selected tariffs.

1.3 Тестирование по лексике и грамматике

Тестирование проводится для определения степени усвоения материалов на практических занятиях, а также выполнения самостоятельной работы в рамках часов, отведенных на самостоятельную работу обучающихся, в СУО СибГИУ.

1 семестр

(Раздел 2 Тема 2.5)

1. My cousins are schoolchildren. …….study very well.
Ответ №1 he
Ответ №2 they
Ответ №3 your
Ответ №4 Her

2. Pass ……some bread, please.
Ответ №1 his
Ответ №2 me
Ответ №3 your
Ответ №4 Their

3. We are students of the Siberian State Industrial University. There are 25 students in ……group.
Ответ №1 they
Ответ №2 me
Ответ №3 us
Ответ №4 our

4. «Did you see our boss yesterday?» «No, I didn't. I haven't seen ……for ages».
Ответ №1 he
Ответ №2 she
Ответ №3 him
Ответ №4 his

5. My relatives have three children. ……children are wonderful!
Ответ №1 them
Ответ №2 they
Ответ №3 their
Ответ №4 he

6. I …..at the Art Gallery yesterday.
Ответ №1 is
Ответ №2 are
Ответ №3 was
Ответ №4 am

7. The students are writing a serious test now. Everybody …..very attentive.
Ответ №1 is
Ответ №2 are
Ответ №3 were
Ответ №4 am

8. They say that it……very cold next winter.
Ответ №1 was
Ответ №2 are
Ответ №3 will be
Ответ №4 is

9. ……you ready for the test now?
Ответ №1 are
Ответ №2 is
Ответ №3 were
Ответ №4 am

10. ……..the students…..at the laboratory tomorrow?
Ответ №1 was
Ответ №2 are
Ответ №3 will be
Ответ №4 is

11. Everybody ……the right to get higher education.
Ответ №1 have
Ответ №2 haves
Ответ №3 has
Ответ №4 will has

12. Who …..a pet at home?
Ответ №1 has
Ответ №2 have
Ответ №3 haves
Ответ №4 haven't

13. We cannot go there. We …… free time.
Ответ №1 do not have
Ответ №2 have not
Ответ №3 does not have
Ответ №4 haven't

14. She dreams that she…….a new house next year.
Ответ №1 had

Ответ №2 has
Ответ №3 will have
Ответ №4 haven’t

15. ……..you…… any chance to get that job last year?
Ответ №1 will have
Ответ №2 Did have
Ответ №3 Do have
Ответ №4 Have not

16. Which is ….: the United States or Canada?
Ответ №1 large
Ответ №2 larger
Ответ №3 More larger
Ответ №4 More large

17. What is the name of the …. port in the USA?
Ответ №1 bigger
Ответ №2 biggest
Ответ №3 More big
Ответ №4 Mostbig

18. Moscow is the …. city in Russia.
Ответ №1 largest
Ответ №2 Most large
Ответ №3 More large
Ответ №4 Large

19. The London underground is the …. in the world.
Ответ №1 oldest
Ответ №2 older
Ответ №3 Most old
Ответ №4 Moreold

20. St Petersburg is one of the ….. cities in the world.
Ответ №1 beautiful
Ответ №2 most beautiful
Ответ №3 more beautiful
Ответ №4 beautifilest

2 семестр

(Раздел 3 Тема 3.5)

A. *Which verb forms are used in the following sentences?*

1. Several articles are being translated by the students of our group.
a) Presents Continuous Active
b) Past Continuous Passive
c) Presents Simple Passive
d) Presents Continuous Passive

2. The experiment was completed in our laboratory yesterday.
a) Past Continuous Passive
b) Past Simple Passive
c) Past Simple Active
d) Past Continuous Active

3. The industrial development of any country depends on its energy resource.
a) Past Simple Active
b) Presents Simple Active
c) Past Simple Passive
d) Presents Continuous Passive

4. His lectures are always attended by many students.
a) Presents Continuous Active
b) Past Continuous Passive
c) Presents Perfect Active
d) Presents Simple Passive
5. The secretary was typing the manager's report at 10 o'clock yesterday morning.
a) Past Simple Passive
b) Future Simple Passive
c) Past Continuous Active
d) Future Continuous Passive

B. Which is the best translation?

1. This plant was being built when we came here.
a) Завод был уже построен, когда мы приехали сюда.
b) Завод построили, после того как мы приехали сюда.
c) Когда мы сюда приехали, завод строился.
d) Мы приехали сюда на строительство завода.

2. Our geologists have discovered vast deposits of natural gas in the eastern areas.
a) Наши геологи открывали огромные месторождения природного газа в восточных регионах.
b) Наши геологи открыли огромные запасы природного газа в восточных регионах.

c) Наши геологи откроют огромные запасы природного газа в восточных регионах.
d) Наши геологи открывают огромные запасы природного газа в восточных регионах.

3. The new metallurgical plant will be equipped with up-to-date machinery.
a) Новый металлургический завод был оборудован современными станками.
b) Новый металлургический завод будет оборудован современными станками.
c) Новый металлургический завод оборудовали современными станками.
d) Новый металлургический завод оборудуют современными станками.

4. Our students have practical training at the mines.
a) Наши студенты проходят практику на шахтах.
b) Наши студенты проходили практику на шахтах.
c) Наши студенты прошли практику на шахтах.
d) Наши студенты пройдут практику на шахтах.

5. He has been offered a very interesting job institute.
a) Он предложил очень интересную работу в институте.
b) Он предлагал очень интересную работу в институте.
c) Ему предлагали очень интересную работу в институте.
d) Ему предложили очень интересную работу в институте.
C.Which verb form will you use to translate the following sentences?
1. В различных районах Москвы строятся новые линии метро.
a) have built
b) have been built
c) are being built
d) are building

2. Эксперимент был закончен к концу месяца.
a) had been completed
b) had completed
c) was completed
d) have been completed

3. Первая линия Московского метро вступила в строй в 1935 году.
a) has gone into operation
b) have gone into operation
c) had gone into operation
d) went into operation

4. Инженеры нашей фирмы разработали много новых приборов.

a) developed
b) have developed
c) has developed
d) were developed

5. Наши друзья вернутся из экспедиции на следующей неделе.
a) will be returned
b) are returned
c) is returning
d) will return

D. *Which is the general question to following sentences?*

1. The sentences solve very important questions.
a) Does their scientists solve very important questions?
b) Their scientists very important questions solve?
c) Who did solve very important questions?
d) Do their scientists solve very important questions?

2. The engineer will test his automatic device in the laboratory.
a) Will test the engineer his automatic device in the laboratory?
b) Will do the engineer test his automatic device in the laboratory?
c) Will the engineer test his automatic device in the laboratory?
d) The engineer will test his automatic device in the laboratory?
3. The workers installed the X-rays unit at the plant.
a) Installed the workers the X-rays unit at the plant?
b) Do the workers installed the X-rays unit at the plant?
c) Did the workers install the X-rays unit at the plant?
d) Did the workers installed the X-rays unit at the plant?

4. Ferrous metals are widely used in all branches of machine-building industry.
a) Do ferrous metals are widely used in all branches of machine-building industry?
b) Are ferrous metals widely used in all branches of machine-building industry?
c) Are used ferrous metals widely in all branches of machine-building industry?
d) Are ferrous metals are widely used in all branches of machine-building industry?

5. Tomorrow they are flying to Moscow.
a) Are they flying to Moscow tomorrow?
b) Are tomorrow they flying to Moscow?
c) Are flying they to Moscow tomorrow?

d) Where are they flying?

1.4 Учебные задания

1 семестр

(Раздел 2. Тема 2.1)

Учебные задания выполняются в виде составления электронного письма по примеру:

Mrs Jane Tumin
HR Manager
Sommertim
7834 Irving Street
Denver, Colorado

Mrs Lean
9034 Cody Street
Denver, Colorado
USA, 90345

February 15, 2016

Dear Mrs Lean
With reference to our telephone conversation yesterday I am glad to tell you that we offer you the position of Senior Lawyer in our company. You will be provided with company car according to the corporate policy and full medical insurance. Your salary will be $100 000 per year according to your request. You may learn about job conditions in job offer attached to this letter.
With respect,
Jane Tumin,
HR Manager

1.5 Диалог

(Подготовка диалога в рамках самостоятельной работы с последующим воспроизведением его на практическом занятии. Образцы диалогов представлены в методических указаниях к практическим занятиям и самостоятельной работе)

1 семестр

(Раздел 1. Тема 1.1)

Диалоги на тему «Знакомство»

Диалог 1

John Smith: Hello, I'm John. I don't believe we've met. What's your name?

Megan Green: Nice to meet you, John. I'm Megan.

John Smith: Do you live here in New York?"

Megan Green: No, I'm just visiting. I'm from London. Do you live in New York?

John Smith: No, I'm also here visiting friends. What do you think about New York?

Megan Green: It's amazing.

Диалог 2

John Smith: Pleased to meet you. My name is John Smith. I am a programmer at Google.

Megan Green: Pleased to meet you too. My name is Megan Green. How can I help you today?

John Smith: I'm designing a new app, and I'm looking for people to help with my project.

Megan Green: My specialty is design. I'd be happy to help. Here's my business card. Feel free to email me at the address listed here.

John Smith: Great. Here's my business card. Thank you for your time today, and I appreciate your help.

(Раздел 2. Тема 2.3)

Диалог на тему «Переговоры»

A.– Good morning, Mr. Kelly. I'm glad to see you. Will you sit down?

B.– Thank you. Well, Mr. Sergeev, today I'd like to bring up the matter of the guarantee period. What guarantee period do you offer for your machines?

A. – It is usually 12 months from the date of putting them into operation, and not more than 14 months from the delivery date.

B. – You see, Mr. Sergeev, it is going to be our first experience with your machines. We'll feel much better if the period during which you can help us is longer.

A. – Have your operators much experience with this type of equipment?

B. – We have a very efficient staff and I don't think anything can go wrong through their fault.

A. – I'll have to look into the matter carefully and I'll give you my reply next Monday.

B. – I'm looking forward to our next meeting.

(Раздел 2. Тема 2.5)

Диалог на тему «Перевозка товаров, транспортные, основные условия поставки. Контролирующие службы. Посредники и доверенные лица»

Emily (Logistics Manager): Hey, Mark. I just received the information about our next shipment. We have to transport a batch of automotive parts from the warehouse in Houston to our factory in Detroit. Do you think we should go with trucking or rail transport?

Mark (Transportation Coordinator): Hi, Emily. In this case, I believe trucking would be more appropriate, considering the flexibility and the distance between the locations. Rail transport might be more suitable for larger volumes and longer distances.

Emily (Logistics Manager): Alright. Have you checked if there are any specific regulations for transporting these types of goods?

Mark (Transportation Coordinator): Yes, I've looked into it. Since these are non-hazardous automotive parts, there aren't any specific restrictions. However, we should ensure that the parts are properly packaged and secured to avoid damage during transportation.

Emily (Logistics Manager): Great. I'll make sure to inform our warehouse team about the packaging requirements. Do you need any assistance in finding a reliable trucking company for this shipment?

Mark (Transportation Coordinator): I've already reached out to a couple of companies and should be getting their quotes soon. I'll evaluate them based on their pricing, availability, and reputation, and will let you know my recommendation. Марк (координатор перевозок):

Emily (Logistics Manager): Perfect. Keep me updated, and let me know if you need any further information.

2 семестр

(Раздел 3. Тема 3.1)

Диалог-интервью при устройстве на работу.

Job Interview

- Good morning, Miss Jones. So you applied for a job in our team. Am I right?
- Yes, I did. I sent my resume for a position of a restaurant manager.
- That`s good. I`d like to know a bit more about you. Probably you could tell us about your education first.
- Well, I left school at 17 and then for the next five years I studied at Kazan Federal University. I graduated the Department of economics with high honors and was qualified as a manager of enterprise. And after that I did a one-year computer course.
- Well. Your education sounds great, Miss Jones. And have you got any experience? Have you worked before?
- Certainly. First I worked as a manager at children’s clothes shop. I stayed there for four years and then I moved on to my present company. They offered me a job of a manager in a big cafe.

- That`s very interesting. Why aren't you happy with your present job, Miss Jones? Why are you going to leave them?
- Well. The salary isn't so bad, I must admit. But the work schedule isn't convenient for me. And I often do a lot of overtime there. Besides you have an excellent reputation and I hope to have more opportunity and growth potential in your company.
- I see. Do you mind business trips? And are you fluent in Italian or German?
- Oh, foreign languages are my favorites. We did Italian and German at the University and I use them when I travel.
- Very good. Can you tell me about your good points then?
- Well… I start my work on time. I learn rather quickly. I am friendly and I am able to work under pressure in a busy company.
- OK. That's enough I think. Well, Miss Jones. Thank you very much. I am pleased to talk to you and we shall inform you about the result of our interview in a few days. Good-bye.

1.6 Презентация

Презентация – средство или метод, который используют в обучении (особенно иностранным языка) и подготовке работников и специалистов. Подготовка презентации проходит в рамках самостоятельной работы с последующим представлении ее на практическом занятии.

1 семестр

(Раздел 1. Тема 1.1)

Презентация на тему «Рабочий день предпринимателя»

2. Оценивание обучающегося на зачете

Промежуточная аттестация производится на основе текущего контроля успеваемости при условии выполнения всех заданий в семестре, предусмотренных фондом оценочных средств по дисциплине.