

Практическая работа №3

Задание 1 Read the text

Networking.

Accounting is an old profession. Records of business transactions have been prepared for centuries. However, only during the last half-century accounting has been accepted as a profession with the same importance as the medical or legal profession. Positions in the accounting may be divided into several areas.

Accountants are to determine the ways in which the business may grow in the future. No expansion or reorganization is planned without the help of the accountant. New products and advertising campaigns are also prepared with the help of the accountant.

Chief accountants of the company are involved in the control of the financial or business side. The job isn't the most popular. It's a complicated job and there are no fewer than six divisions in this department to cope with.

So the first is called Credit Control. If someone we don't know orders goods, we have to make sure he can pay before we supply them. And that is the job of Credit Control. Next is Internal Audit. To audit the books means to inspect the financial records to make sure they are in order. We have to do it every year together with the external auditor that is someone from outside the company. It's a big and responsible job and internal checks should be made quite often. The next division is called Costing. The most splendid new ideas very often may let the company in for a great deal of expense and very little return. So absolutely everything has to be forecasted before it can be put into effect. Wages is the name of the fifth division, then goes Financial Accounting and Management Accounting. The job is a bit complicated, unless you have specialized training in accountancy. But all they really mean that every single item of expenditure or income, from huge bank loans to petty cash tea and biscuits had to be properly recorded and accounted for. So that's the job of a Chief Accountant.

Book-keepers deal in taxes, cash flows, which include cash receipts and cash disbursements, sales, purchases and different business transactions of the company. Book-keepers first record all the appropriate figures in the books of original entry or journals. At the end of a period – usually a month – the totals of each book of original entry are posted into the proper page of the ledger. The ledger shows all the expenditures and all the earnings of the company. On the basis of all the total of each account in the Ledger the book-keeper prepares a trial balance. Trial balances are usually drawn up every quarter and interpret the data in the ledger.

The chief accounting officer of a large company is the *Controller*. Controllers are responsible for measuring the company's performance. They interpret the results of the operations, plan and recommend future actions. This position is very close to the top executives of the company.

Auditors are usually independent certified accountants who review the financial records of a company. These reviews are called audits. They are usually performed at fixed intervals – quarterly, semiannually or annually. Auditors are employed either regularly or on part-time basis. Some large companies maintain a continuous internal audit by their own accounting departments. These auditors are called internal auditors.

Auditors see that current transactions are recorded promptly and completely. Their duty is to reduce the possibility of misappropriation, to identify mistakes or detect fraudulent transactions. Then they are usually requested to propose solutions for these problems.

Задание 2 Find English equalents for following words : бухгалтерский учет, деловые переводы, планировать, изменять, компания, подразделение, кредитный контроль, аудитор,

проверять, налоги, финансы, покупки, журнал, регулярно, отчетный период, главная бухгалтерская книга, измерять, расходы, доходы, пробный баланс.

Задание 3 Составьте 10 вопросов к тексту.

Задание 4 Complete the following sentences using a gerund:

1. Go on ... 2. He stopped ... 3. He couldn't help ... 4. We all enjoyed ... 5. Have you finished ...? 6. I don't mind ... 7. Her cousin is fond of ... 8. The child is rather good at ... 9. She goes in for ... 10. The poem is worth ... 11. The boy doesn't read a sentence without ... 12. You won't go there without ...

Задание 5 Translate these sentences into English :

1. Прекратите разговаривать! 2. Мать велела детям закончить игру. 3. Продолжайте работать над этим текстом. 4. Вы не против того, чтобы открыть окно? 5. Я очень люблю читать вслух. 6. Мы получили удовольствие от ее пения. 7. Я не могла не согласиться с ним. 8. Стоит ли посмотреть эту пьесу. 9. Он ушел из комнаты не сказав ни слова. 10. Ее дочери увлекаются вязанием.