

Англійська мова: Метод. вказівки до вивч. дисц. та викон. контрольних робіт для студ. I курсу спец, напряму 6050106 “Облік та аудит” заоч. форми навчання/Уклад. О.В. Березовська, М.М. Джабара - К.: НУХТ, 2007, — 51с.

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Відповідальний за випуск Л.Ю. Шапран, доц.

Методичні вказівки до вивчення дисципліни англійська мова Загальні відомості:

Розвиток та поліпшення заочної освіти має важливе значення в сучасних умовах для забезпечення держави висококваліфікованими спеціалістами. Поглиблення та поширення міжнародного співробітництва в різних галузях вимагає від сучасного випускника вищої школи практичного володіння іноземною мовою, що дозволяє своєчасно ознайомитись з новими технологіями та відкриттями в науці і техніці, сприяє встановленню контактів із зарубіжними фірмами та підприємствами. Мета і завдання дисципліни:

Основною метою вивчення студентами іноземної мови в немовному вузі є досягнення ними практичного володіння цією мовою, що передбачає при заочній формі навчання формування вміння самостійно читати літературу за фахом з метою добування інформації з іноземних джерел.

Студент повинен знати мовний та граматичний матеріал, необхідний для:

- 1) читання літератури за фахом;
- 2) набуття професійних комунікативних навичок.

Студент повинен вміти:

- 1) працювати з текстами за фахом;
- 2) вміти перекласти текст рідною мовою, користуючись словником;
- 3) брати участь в усному спілкуванні іноземною мовою в обсязі матеріалу, передбаченого програмою.

II Робоча програма

1 фонетика

Особливості вимови; відкритий і закритий склади, наголос, розходження між написом і вимовою; особливості інтонації.

2 лексичний мінімум

За повний курс навчання студент повинен здобути лексичний запас:

- 4) в 1000 лексичних одиниць (слів і словосполучень) за фахом;
- 5) 500 лексичних одиниць на основі наступної тематики:

III семестр: 1. My Biography

3 My Native City

4 Our University

5 Kyiv

IV семестри. Why I Study English

2. Higher Education

3. The United Kingdom of Great Britain and Northern Ireland

- II семестри. Food Industry
- 2. Ecology
- 3. Holidays and Traditions in Ukraine, Great Britain and the USA

- III семестр: My future Speciality
- 2. Presenting a Company
- 3. Development of Science and Technology

3. Граматичний мінімум:

I семестр: 1. часи групи Simple. Активний стан.

2. Особові та присвійні займенники.

3. Типи запитань.

4. Модальні дієслова must, can, may, should, have to.

II семестри. Часи групи Continuous.

2. Інфінітив, герундій, дієприкметник.

3. Неозначені та заперечні займенники.

III семестр: Часи Perfect.

2. Пасивний стан.

3. Ступені порівняння прикметників та прислівників.

IV семестр: Умовні речення.

2. Непряма мова.

В кожному семестрі студенти виконують одну контрольну роботу. Кожен семестр містить десять варіантів завдань контрольних робіт. Студенти, чий номер студентського квитка закінчується цифрою:

1-виконують	варіант	№1
2-виконують	варіант	№2
3-виконують	варіант	№3
4-виконують	варіант	№4
5-виконують	варіант	№5
6-виконують	варіант	№6
7-виконують	варіант	№7
8-виконують	варіант	№8
9-виконують	варіант	№9
10 - виконують	варіант	№10

I семестр
I варіант

1. Read the text and give its written translation.

History.

Bookkeeping and record-keeping methods, created in response to the development of trade and commerce, are preserved from ancient and medieval sources. Double-entry bookkeeping began in the commercial city-states of medieval Italy and was well developed by the time of the earliest preserved double-entry books, from 1340 in Genoa.

The first published accounting work was written in 1494 by the Venetian monk Luca Pacioli. Although it disseminated rather than created knowledge about double-entry bookkeeping, Pacioli's work summarized principles that have remained essentially unchanged. Additional accounting works were published during the 16th century in Italian, German, Dutch, French, and English, and these works included early formulations of the concepts of assets, liabilities, and income.

The Industrial Revolution created a need for accounting techniques that were adequate to handle mechanization, factory-manufacturing operations, and the mass production of goods and services. With the emergence in the mid-19th century of large, publicly held business corporations, owned by absentee stockholders and administered by professional managers, the role of accounting was further redefined.

Bookkeeping, which is a vital part of all accounting systems, was in the mid-20th century increasingly carried out by machines. The widespread use of computers broadened the scope of bookkeeping, and the term *data processing* now frequently encompasses bookkeeping.

2. Доберіть до слів з тексту антоніми:

development, ancient, begin, revolution, create, mass production, widespread, frequently, asset, publicly.

3. Доповніть речення словами з тексту:

- *Double-entry bookkeeping began in the commercial city-states of medieval*
- *Pacioli's work summarized principles that have remained essentially*
- *The created a need for accounting techniques that were adequate to handle*
- *..., which is a vital part of all accounting systems, was in the mid-20th century increasingly carried out by machines.*
- *The widespread use of ... broadened the scope of bookkeeping.*

4. Поставте 10 питань до тексту.

5. Replace the words in brackets by the pronouns.

1. *(This table) is black.*
2. *(The girls) are playing tennis.*
3. *(The books) are on the shelf.*
4. *(The films) is very interesting.*
5. *(My sister) went to the post-office.*

I семестр
II варіант

1. Read the text and give its written translation.

Accounting information.

Accounting information can be classified into two categories: financial accounting or public information and managerial accounting or private information. Financial accounting includes information disseminated to parties that are not part of the enterprise proper—stockholders, creditors, customers, suppliers, regulatory commissions, financial analysts, and trade associations—although the information is also of interest to the company's officers and managers. Such information relates to the financial position, liquidity (that is, ability to convert to cash), and profitability of an enterprise.

Managerial accounting deals with cost-profit-volume relationships, efficiency and productivity, planning and control, pricing decisions, capital budgeting, and similar matters. This information is not generally disseminated outside the company. Whereas the general-purpose financial statements of financial accounting are assumed to meet basic information needs of most external users, managerial accounting provides a wide variety of specialized reports for division managers, department heads, project directors, section supervisors, and other managers.

2. Чи є вірними наступні твердження:

- *Accounting information can not be classified into categories.*
- *Financial accounting includes information disseminated to parties that are not part of enterprise proper.*
- *Managerial accounting deals with financial analysts and trade associations.*
- *Managerial accounting information is not generally disseminated outside the company.*
- *Managerial accounting provides basic information needs of most external users.*
- *Financial accounting is the same that is public information.*

3. Поясніть англійською мовою значення слів з тексту:

Category, include, creditor, cash, company (organization).

4. Поставте 10 питань до тексту.

5. Insert the appropriate pronouns.

- 1.... *has a son.*
2. *saw the girls in the park.*
3. ... *sister went to the post-office.*
- 4.... *am waiting for ... sister.*
5. ... *listened to the teacher with great interest.*

I семестр

III варіант

1. Read the text and give its written translation.

The Income Statement.

The traditional activity-oriented financial statement issued by business enterprises is the income statement. Prepared for a well-defined time interval, such as three months or one year, this statement summarizes the enterprise's revenues, expenses, gains, and losses. Revenues are transactions that represent the inflow of assets as a result of operations—that is, assets received from selling goods and rendering services. Expenses are transactions involving the outflow of assets in order to generate revenue, such as wages, rent, interest, and taxes.

A revenue transaction is recorded during the fiscal period in which it occurs. An expense appears in the income statement of the period in which revenues presumably resulted from the particular expense. To illustrate, wages paid by a merchandising or service company are recognized as an immediate expense because they are presumed to generate revenue during the same period in which they occurred. If, however, the wages are paid to process merchandise that will not be sold until a later fiscal period, they would not be considered an immediate expense. Instead, the cost of these wages will be treated as part of the cost of the resulting inventory asset; the effect of this cost on income is thus deferred until the asset is sold and revenue is realized.

In addition to disclosing revenues and expenses (the principal components of income), the income statement also lists gains and losses from other kinds of transactions, such as the sale of plant assets (for example, a factory building) or the early repayment of long-term debt. Extraordinary—that is, unusual and infrequent—developments are also specifically disclosed.

2. Поясніть англійською мовою значення слів з тексту:

Good, transaction, tax, rent, asset.

3. Доповніть речення словами з тексту:

- *The traditional activity-oriented financial statement issued by business enterprises is the*
- *... are transactions that represent the inflow of assets as a result of operations.*
- *Expenses are transactions ... the outflow of assets in order to generate revenue, such as wages, rent, interest, and taxes.*
- *In addition to disclosing revenues and expenses, the income statement also lists ... and ... from other kinds of transactions.*

4. Поставте 10 питань до тексту.

5. Insert the appropriate pronouns.

1. *We open books.*

2. *They see friends.*

3. *Little kitten plays with tail.*

4. *We ask teacher to repeat question.*

5. *Peter and Jane tell the receptionist in the hotel names.*

I семестр

IV варіант

1. Read the text and give its written translation.

The traditional definition...

Number the following words or expressions with their underlined equivalents in the text:

accuracy (1)
Annual General Meeting
board of directors
checking
deficiencies
determine
deviations
directives
external
implemented
ratified
shareholders (GB) or stockholders(US)
standard operating procedures
subsidiaries
a synonym
transnational corporations

The traditional definition of auditing is a review and an evaluation of financial records by a second set of accountants. An internal audit is a control by a company's own accountants, checking for completeness, (1) exactness and reliability. Among other things, internal auditors are looking for (2) departures from (3) a firm's established methods for recording business transactions. In most countries, the law requires all firms to have their accounts audited by an outside company. An (4) independent audit is thus a review of financial statements and accounting records by an accountant not belonging to the firm. The auditors have to (5) judge whether the accounts give what in Britain is known as a "true and fair view" and in the US as a "fair presentation" of the company's [corporation's] financial position. Auditors are appointed by a company's (6) most senior executives and advisors, whose choice has to be (7) approved by the (8) owners of the company's equity at the (9) company's yearly assembly. Auditors write an official audit report. They may also address a "management letter" to the directors, outlining (10) inadequacies and recommending improved operating procedures. This leads to the more recent use of the word "audit" as (11) an equivalent term for "control": (12) multinational companies, for example, might undertake inventory, marketing and technical audits. Auditing in this sense means (13) verifying that general management (14) instructions are being (15) executed in branches, (16) companies which they control, etc.

2. Доберіть до слів з тексту синоніми:

Traditional, record, control, departure, law, independent, auditor, senior, assembly, equivalent.

3. Поясніть англійською мовою значення слів з тексту:

Review, financial, internal, accountant, auditor, position, advisors, report, sense, branch.

4. Поставте 10 питань до тексту.

5. Choose the appropriate possessive pronouns.

1. *They know our / ours address but we don't know thejr_ / theirs.*

2. *They've got two children but I don't know their / theirs names.*

3. *My / Mine room is bigger than her / hers, but her / hers is nicer.*

4. *This dictionary isn't my / mine. It's her / hers.*

5. *Our / ours rooms is not very large but light. It / its walls are papered light-blue.*

I семестр

V варіант

1. Read the text and give its written translation.

Accounting and bookkeeping.

accounting – бухгалтерський облік

bookkeeping -

judgment – вирок

encompass – здійснювати

single-entry system – проста система (бухгалтерії)

double-entry system – система подвійної бухгалтерії

impact – вплив

disclosure – викриття

income – дохід

liquidity – ліквідність

Accounting and Bookkeeping is the process of identifying, measuring, recording, and communicating economic information about an organization or other entity, in order to permit informed judgments by users of the information. Bookkeeping encompasses the record-keeping aspect of accounting and therefore provides much of the data to which accounting principles are applied in the preparation of financial statements and other financial information.

Personal record keeping often uses a simple single-entry system, in which amounts are recorded in column form. Such entries include the date of the transaction, its nature, and the amount of money involved. Record keeping of organizations, however, is based on a double-entry system, whereby each transaction is recorded on the basis of its dual impact on the organization's financial position or operating results or both. Information relating to the financial position of an enterprise is presented in a balance sheet, while disclosures about operating results are displayed in an income statement. Data relating to an organization's liquidity and changes in its financial structure are shown in a statement of changes in financial position. Such financial statements are prepared to provide information about past

performance, which in turn becomes a basis for readers to try to project what might happen in the future.

2. Поясніть англійською мовою значення слів з тексту:

Accounting, income, single-entry system, double-entry system, liquidity.

3. Доберіть до слів з тексту синоніми:

Bookkeeping, impact, disclosure, encompass, judgment, transaction, user, impact, provide, project.

4. Поставте 10 питань до тексту.

5. Insert the appropriate reflexive pronouns.

1. When people are alone, they often talk to

2. The police say that the woman shot . with a gun.

3. Don't pay for me. I want to pay for

4. He fell off the ladder but he didn't hurt

5. I'd like to know more about you. Tell me about

I семестр

VI варіант

1. Read the text and give its written translation.

Specialized accounting.

Of the various specialized areas of accounting that exist, the three most important are auditing, income taxation, and nonbusiness organizations. Auditing is the examination, by an independent accountant, of the financial data, accounting records, business documents, and other pertinent documents of an organization in order to attest to the accuracy of its financial statements. Businesses and not-for-profit organizations in the United States engage certified public accountants (CPAs) to perform audit examinations. Large private and public enterprises sometimes also maintain an internal audit staff to conduct auditlike examinations, including some that are more concerned with operating efficiency and managerial effectiveness than with the accuracy of the accounting data.

The second specialized area of accounting is income taxation. Preparing an income-tax form entails collecting information and presenting data in a coherent manner; therefore, both individuals and businesses frequently hire accountants to determine their taxes. Tax rules, however, are not identical with accounting theory and practices. Tax regulations are based on laws that are enacted by legislative bodies, interpreted by the courts, and enforced by designated administrative bodies. Much of the information required in figuring taxes, however, is also needed in accounting, and many techniques of computing are common to both areas.

A third area of specialization is accounting for nonbusiness organizations, such as universities, hospitals, churches, trade and professional associations, and government agencies. These organizations differ from business enterprises in that they receive resources on some nonreciprocating basis (that is, without paying for such resources),

they do not have a profit orientation, and they have no defined ownership interests as such. As a result, these organizations call for differences in record keeping, in accounting measurements, and in the format of their financial statements.

2. Доповніть речення словами з тексту:

- The three most important areas of accounting are...
- Tax rules are not identical with...
- Tax regulations are based on... that enacted by..., interpreted by the..., and enforced by...
- Large private and public ... sometimes also maintain an ... to conduct audit like examinations.

3. Поясніть англійською мовою значення слів з тексту:
stockholder, creditor, customer, profitability, supplier.

4. Поставте 10 питань до тексту.

5. Insert the appropriate pronouns.

1. Hello, I'm Mrs Brown. Nick is _____ son.
2. Hi, Anna! Is this _____ cassette?
3. Mr and Mrs Carter live with _____ two children.
4. Peter washes _____ face and hands.
5. We open _____ books.

I семестр VII варіант

1. Read the text and give its written translation.

Cost Accounting.

The following sentences make up a short text about cost accounting. Decide which order they should go in:

- a. But to this have to be added all the factory's overheads - rent or property taxes, electricity for lighting and heating, the price of the machine used, the maintenance department, the stores, the canteen, and so on.
- b. Finally, where a company does not want to calculate the price of specific orders or processes, it can use full costing or absorption costing, which allocates all fixed and variable costs to the company's products.

- c. For example, if you produce 500 wooden door-knobs, each one requiring 100 grams of wood and taking the machine operator two minutes to make, you can easily calculate the direct cost.
- d. It is fairly easy to calculate the prime cost or direct cost of a manufactured article.
- e. One of these is job-order cost accounting, which involves establishing a price for an individual item or a particular batch (a quantity of goods assembled or manufactured together).
- f. There are also lots of other expenses of running a business that cannot be charged to any one product, process or department, and companies have to price their products in such a way as to cover their administration and selling expenses, the finance department, the research and development department, and so on.
- g. This is the sum of the direct costs of the raw materials or components that make up the product and the labour required to produce it, which, of course, vary directly with production.
- h. This is impossible where production involves a continuous process as with steel, flour, or cement. In this case companies often use process cost accounting, which determines costs over a given period of time.
Various methods can be used to allocate all these expenses to the selling price of different products.

2. Доберіть до слів з тексту синоніми:

overhead, price, a particular batch, expense, charge, sum, vary, determine, allocate, product.

3. Доповніть речення словами з тексту:

- Manufactures have to find a way of...all fixed and...costs to their various products.
- They have to cover the factory's..., and things like administration and selling....
- The direct cost of... and labor is easy to calculate.

4. Поставте 10 питань до тексту.

5. Insert the appropriate pronouns.

1. If you give me ... addres, ... shall write to
2. I know this woman. ... works at the factory with my mother.
3. If I see Helen, I'll ask ... to ring ... up tomorrow.
4. I like this radio set very much. Where did you buy ...?
5. You are to be here at 7. We'll be waiting for

I семестр VIII варіант

1. Read the text and give its written translation.

Other Financial Statements.

The income statement excludes the amount of assets withdrawn by the owners; in a corporation such withdrawn assets are called dividends. A separate activity-oriented statement, the statement of retained earnings, discloses income and redistribution to owners.

A third important activity-oriented financial statement is the statement of cash flows. This statement provides information not otherwise available in either an income statement or a balance sheet; it presents the sources and the uses of the enterprise's funds by operating activities, investing activities, and financing activities. The statement identifies the cash generated or used by operations; the cash exchanged to buy and sell plant and equipment; the cash proceeds from stock issuances and long-term borrowings; and the cash used to pay dividends, to purchase the company's outstanding shares of its own stock, and to pay off debts.

2. Поясніть англійською мовою значення слів з тексту:

Income, dividends, balance sheet, investing activities, stock issuances.

3. Доберіть до слів з тексту синоніми:

exclude, cash, assets, stock, dividend, balance sheet, income, activity, corporation, share.

4. Поставте 10 питань до тексту.

5. Insert the appropriate pronouns.

1. You are to be here at 7. We'll be waiting for

2. If I see Helen, I'll ask ... to ring ... up tomorrow.

3. I like this radio set very much. Where did you buy ...?

4. They see ... friends.

5. We open ... books.

I семестр

IX варіант

1. Read the text and give its written translation.

Cash flow is essentially...

Insert the following words in the gaps in the text:

insolvent	liquidity	net	positive
reputation	reserves	suppliers	working

Cash flow is essentially a company's ability to earn cash. It is the amount of cash made during a specified period that a business can use for investment. (More technically, it is (1).....profit plus depreciation plus variations in (2).....) The flow of funds is cash received and payments made by a company during a specific period — except that many people also use the term cash flow to describe this! New companies generally begin with adequate funds or

(3).....capital for the introductory stage during which they make contacts, find customers and build up sales and a (4)..... But when sales begin to rise, companies often run out of working capital: their cash is all tied up in work-in-progress, stocks and credit to customers. It is an unfortunate fact of business life that while (5).....tend to demand quick payment, customers usually insist on extended credit, so the more you sell, the more cash you need. This provokes a typical (6).....crisis: the business does not have enough cash to pay short-term expenses. A (7).....cash flow will only reappear when sales growth slows down and the company stops "overtrading". But companies that have not arranged sufficient credit will not get this far: they will find themselves (8).....- unable to meet their liabilities.

2.Поясніть англійською мовою значення слів з тексту:
insolvent, net, liquidity, payment, extended credit.

3.Доберіть до слів з тексту синоніми:
crisis, tied up, depreciation, run out, insist, short- term expenses, reappear, liabilities, reputation, net.

4.Поставте 10 питань до тексту.

5. Insert the appropriate pronouns.

1. Little kitten plays with tail.
2. I'm talking to you. Please listen to
3. These photographs are nice. Do you want to look at ?
4. We ask teacher to repeat question.
5. Peter and Jane tell the receptionist in the hotel names.

I семестр **X варіант**

1. Read the text and give its written translation.

Bankruptcy.

Choose the correct alternative to complete each sentence:

If a person or business has more debts than money to pay them, this means they have more (1).....than assets, and they are (2)..... If a (3).....takes the matter to court, the person or company is declared bankrupt. A bankrupt company goes into liquidation or receivership or is wound up. The court appoints a liquidator (or receiver, or administrator) who realizes (ie sells) the company's (4).....in order to repay creditors. A failing business can choose voluntary winding up, in which case it appoints its own liquidator. In America a (5).....in difficulty can 'file for Chapter Eleven' and propose a recovery plan; it is then temporarily protected from its creditors, and given some time to attempt to solve its problems. A failing business that knows it has no reasonable chance of avoiding bankruptcy should stop trading. Continuing to (6).....and building up debts with creditors that

will never be paid, is called wrongful trading and is illegal. There are limits to limited liability?

- | | | |
|-------------------|----------------|------------------|
| 1. a. equity | b. liability | c. liabilities |
| 2. a. illegal | b. illiquid | c. insolvent |
| 3. a. borrower | b. creditor | c. debtor |
| 4. a. assets | b. debts | c. liabilities |
| 5. a. corporation | b. partnership | c. proprietor |
| 6. a. do business | b. earn | c. make business |

NOTE In speech there are other more colourful, but less polite, ways of saying that a company has gone bankrupt:

They've gone bust.	They've gone broke.	They've gone under.
They've gone to the wall.	They've gone belly up.	They've gone down the tubes.

2.Доповніть речення словами з тексту:

- If a person or business has more debts than money to pay them, this means they have more... than assets, and they are....
- If a ... takes the matter to court, the person or company is declared bankrupt.
- In America a ... in difficulty can 'file for Chapter Eleven' and propose a recovery plan.
- Continuing to ... and building up debts with creditors that will never be paid.

3.Поясніть англійською мовою значення слів з тексту:
trade, creditor, receivership, bankruptcy, liability.

4.Поставте 10 питань до тексту.

5. Choose the right variant.

1. This calculator is my / mine.
2. Helen, Mind your / yours pronunciation.
3. Could you tell me their / theirs address?
4. This dictionary isn't my / mine. It's her / hers.
5. Our / ours room is not very large but light. It / its walls are papered light – blue.

II семестр

I варіант

1. Read the text and give its written translation.

Bookkeepers record every...

Complete the text using these words:

credits	debits	double-entry	invoice
journals	ledger	posted	receipt
transactions	transferred	trial balance	vouchers

Bookkeepers record every purchase and sale that a business makes, in the other that they take place, in (1)..... At a later date, these temporary records are entered in or (2)..... To the relevant account book or (3)..... Of course the "books" these days are likely to be computer files. At the end of an accounting period, all the relevant totals are (4)..... to the profit and loss account. (5).....bookkeeping records the dual effect of every transaction - a value both received and parted with. Payments made or (6)..... are entered on the left-hand (debtor) side of an account, and payments received or (7).....on the right-hand side. Bookkeepers will periodically do a (8).....to test whether both sides of an account book match. In most business (9)....., the seller of goods or services sends the buyer a bill or (10)....., and later a (11).....acknowledging payment. Businesses are obliged to retain the documents - known as (12).....- that support or prove an item in an account, and make them available to the internal and external auditors who check the accounts. Bookkeepers are not to be confused with librarians, who also keep books, or with bookmakers, who "make books" in the sense that they accept bets (on horse races, etc.) and traditionally wrote them down in a book like a bookkeeper's journal. Accountants, unlike bookkeepers, analyse financial records, and decide how to present them.

2. Доповніть речення словами з тексту:

- Companies have to ... invoices and receipts.
- Debits are ... on the left-hand side.
- Bookkeepers ... business transactions.
- The auditors ... the accounts.
- A debit is a payment... .
- A credit is a payment... .

3. Поясніть англійською мовою значення слів з тексту:

ledger, voucher, trial balance, transaction, double-entry.

4.Поставте 10 питань до тексту.

5. Insert the appropriate pronouns.

1. Have you got brothers or sisters?
2. There are beautiful flowers in the garden.
3. Are there letters for me this morning?
4. I haven't got..... stamps but Ann's got
5. Do you know good hotels in London?

II семестр
II вариант

1. Read the text and give its written translation.

THE MANAGER'S ROLE

Our society is made up of all kinds of organizations, such as companies, governments, departments, unions, hospitals, schools, libraries, and the like. They are essential to our existence, helping to create our standard of living and our quality of life. In all these organizations, there are people carrying out the work of a manager although they do not have that title. The vice-chancellor of a University, the president of a student's union or a chief librarian are all managers. They have a responsibility to use the resources of their organization effectively and economically to achieve its objectives.

*Are these certain activities common to all managers? Can we define the task of a manager? A French industrialist, Henri Fayol, wrote in 1916 a classic definition of the manager's role. He said that **to manage is "to forecast and plan, to organize, to command, to coordinate and to control"**.*

*An interesting modern view of managers is supplied by an American writer, Mr. Peter Drucker. He has spelled out what managers do. In his opinion, managers perform **five basic functions**. Firstly, managers **set objectives**. They decide what these should be and how the organization can achieve them. For this task, they need analytical ability. Secondly, managers **organize**. They must decide how the resources of the company are to be used, how the work is to be classified and divided. Furthermore, they must select people for the jobs to be done. For this, they not only need analytical ability but also understanding of human beings. Their third task is to **motivate and communicate effectively**. They must be able to get people to work as a team, and to be as productive as possible. To do this, they will be communicating effectively with all levels of the organization – their supervisors, colleagues, and subordinates. The fourth activity is **measurement**. Having set targets and standards, managers have to measure the performance of the organization, and of its staff, in relation to those targets. Measuring requires analytical ability. Finally, Peter Drucker says that managers **develop people**, including themselves. They help to make people more productive, and to grow as human beings. They make them bigger and richer persons.*

In Peter Drucker's view, successful managers are not necessarily people who are liked or who get on well with others. They are people who command the respect of workers, and who set high standards. Good managers need not be geniuses but must bring character to the job. They are people of integrity, who will look for the quality in others.

2. Explain the following words and phrases in your own words:

- 1) basic functions

- 2) to set objectives
- 3) to work as a team
- 4) subordinates
- 5) a man of integrity

3. Are the following statements true or false? Explain your answers.

1. Manager should to give orders.
2. Manager should welcome new ideas.
3. Manager's subordinates will not take a good example from manager.
4. Manager's subordinates should know that the manager support them.
5. Managers develop people, but not themselves.

3. Make up as many questions as possible to the first sentence from the text.

5. Insert the appropriate pronouns.

1. 'Would you like..... tea?' 'Yes, please.'
2. Don't buy.....rice. We don't need
3. We haven't got bread, so I'm going out to buy
4. When we were on holiday, we visited..... very interesting places.
- 5 I went out to buy .. milk but they didn't have ...in the shop.

II семестр

III вариант

1. Read the text and give its written translation.

CROSS-CULTURAL MANAGEMENT

Managing a truly global multinational company would obviously be much simpler if it required only one set of corporate objectives, goals, policies, practices, products and services. But local differences often make this impossible. The conflict between globalization and localization has led to the invention of the word glocalization. Companies that want to be successful in foreign markets have to be aware of the local cultural characteristics that affect the way business is done.

A fairly obvious cultural divide that has been much studied is the one between, on the one hand, the countries of North America and North-west Europe, where management is largely based on analysis, rationality, logic and systems, and, on the other, the Latin cultures of southern Europe and South America, where personal relations, intuition, emotion and sensitivity are of much greater importance.

The largely Protestant cultures on both sides of the North Atlantic (Canada, the USA, Britain, the Netherlands, Germany, Scandinavia) are essentially individualist. In such cultures, status has to be achieved. You don't automatically respect people just because they've been in a company for 30 years. A young, dynamic, aggressive manager with an MBA (a Master in Business Administration

degree) can quickly rise in the hierarchy. In most Latin and Asian cultures, on the contrary, status is automatically accorded to the boss, who is more likely to be in his fifties or sixties than in his thirties. This is particularly true in Japan, where companies traditionally have a policy of promotion by seniority. A 50-year-old Japanese manager, or a Greek or Italian or Chilean one, would quite simply be offended by having to negotiate with an aggressive, well-educated, but inexperienced American or German 20 years his junior. A Japanese would also want to take the time to get to know the person with whom he was negotiating, and would not appreciate an assertive American who wanted to sign a deal immediately and take the next plane home.

In northern cultures, the principle of pay-for-performance often successfully motivates sales people. The more you sell, the more you get paid. But the principle might well be resisted in more collectivist cultures, and in countries where rewards and promotion are expected to come with age and experience. Trompenaars gives the example of a sales rep in an Italian subsidiary of a US multinational company who was given a huge quarterly bonus under a new policy imposed by head office. His sales—which had been high for years—declined dramatically during the following three months. It was later discovered that he was deliberately trying not to sell more than any of his colleagues, so as not to reveal their inadequacies. He was also desperate not to earn more than his boss, which he thought would be an unthinkable humiliation that would force the boss to resign immediately.

Trompenaars also reports that Singaporean and Indonesian managers objected that pay-for-performance caused salesmen to pressure customers into buying products they didn't really need, which was not only bad for long term business relations, but quite simply unfair and ethically wrong.

Another example of an American idea that doesn't work well in Latin countries is matrix management. The task-oriented logic of matrix management conflicts with the principle of loyalty to the all-important line superior, the functional boss. You can't have two bosses any more than you can have two fathers. Andre Laurent, a French researcher, has said that in his experience, French managers would rather see an organization die than tolerate a system in which a few subordinates have to report to two bosses.

In discussing people's relationships with their boss and their colleagues and friends, Trompenaars distinguishes between universalists and particularists. The former believe that rules are extremely important; the latter believe that personal relationships and friendship should take precedence. Consequently, each group thinks that the other is corrupt. Universalists say that particularists cannot be trusted because they will always help their friends, while the second group says of the first you cannot trust them; they would not even help a friend. According to Trompenaars data, there are many more particularists in Latin and Asian countries than in Australia, the USA, Canada, or north-west Europe.

2. Explain in your own words.

- 1) glocalization

- 2) aggressive manager
- 3) subsidiary
- 4) the principle of pay for performance
- 5) sales representative

3. Match the words 1-10 with their definitions.

- | | |
|---------------------------|---|
| 1) goal | 6) company |
| 2) products | 7) to sign a deal |
| 3) invention | 8) salesman |
| 4) to achieve | 9) customer |
| 5) personal relations | 10) boss |
| a) firm | f) one whose poffessen or speciality is selling |
| b) that which is produced | g) an ordinal creation |
| c) consumer | h) relationship between two persons |
| d) to sign a contract | i) superintendent |
| e) aim | j) accomplish |

4. Make up 10 questions to the first sentenc of the text.

5. Insert the appropriate pronouns.

1. She said but I didn't understand it.
2. 'What's wrong?' There's in my eye.'
3. Do you know about politics?
4. I went to the shop but I didn't buy
- 5 has broken the window. I don't know who.

II семестр

IV вариант

1. Read the text and give its written translation.

SOME ECONOMIC LAWS

2. Say whether the statement true or false and if it is false say why:

1. Switzerland is a maritime nation, and places a high priority on submarines
2. *If the current price of cigaretts remains the same, consumers continue to buy more, even when their satisfaction is less than their financial loss*
3. *Because a consumer's desire for a commodity tends to diminish as he buys more units of that commodity, economists talk of a law of diminishing utility*

4. Because the supply of furniture and household goods can be adjusted to suit market conditions, we say that their supply is elastic
5. Because elasticity of demand refers to things high on our scale of preferences, we can say that the demand for essentials like food and shelter is very elastic
6. If the prices of a particular commodity don't rise in the economy, the rise will not naturally encourage producers to make more of that commodity

3. Explain the following words:

- 1) basic human needs
- 2) utility
- 3) consumer
- 4) commodity
- 5) preferences

4. Insert a suitable preposition in each of the blanks in these sentences.

1. He is interested — economics.
2. He is not concerned — non-essential commodities.
3. The demand — bananas will probably increase.
4. The consumer's need — such commodities is well-known.
5. There was a change — the quantity of material supplied.

5. Insert the appropriate pronouns.

1. I went out of the house saw me.
2. Jack has a bad memory. He can't remember.
3. Be quiet Don't say
4. I didn't know about the meeting told me.
5. What did you have to eat?' ' I wasn't hungry.'

II семестр

V вариант

1. Read the text and give its written translation.

THE OPEN MARKET

In addition to being a means of exchange, money is also a means of measuring the value of men's labour. Labour, in economic theory, is any work undertaken in return for a fixed payment. A mother may work very hard in caring for her children, but she receives no fixed wages for this work. It is not therefore labour in the strict economic sense. Economists are interested in measuring the services which people render to each other. Although aware of the services which people provide for nothing, they are not concerned with such services. In economics, money is the standard by which the value of things is judged to standards of a religious, ethical or subjective nature.

Human labour produces both goods and services. The activities of a farmworker and a nurse are very different, but each is measurable in terms of payment received. If however a farmer is self-employed and does not receive a fixed wage from anyone else, he is in a different category from the nurse and from his own farmworkers. His activities whatever surplus (large or small) emerges from his farming. This surplus, like any surplus in industry or commerce, is what we usually call 'profit'.

Employers obtain their net profits only after they have paid all expenses arising out of their business activities: interest, rentals, payments for machinery, wages and overheads generally. The surplus is not usually available only for employers and their families. Normally part of it goes to those who have provided the initial capital needed to start a business. There is always an element of risk in providing capital for new businesses. Such businesses may fail. Both those who provide the capital and those who run the businesses agree to bear the risk, but employees of such businesses are not expected to bear any risk. If the business is successful, the risk-taking has been justified, and invested capital earns part of the profits as a return on the investment and the period during which the capital was at risk.

Capital in this instance is simply the accumulation of previous surpluses on previous business activities. In this way the past is used to finance the future. The accumulation of capital is almost always deliberate, either on the part of individual citizens or on the part of the state. Even in non-capitalistic societies a certain part of the surplus achieved in any enterprise is ploughed back into the system in order to promote further growth.

When capital, labour and enterprise combine to make a new business successful, the business must still continue to compete on the market with other companies producing the same type of commodity. The term 'market', as used by economists, is a logical extension from the idea of a place set aside for buying and selling. Formerly, part of a town was kept as a marketplace, and country people would come in on market-days to buy and sell. Markets today need not however be located in any fixed place: the sugar market and the cotton market are not geographical locations, but simply sets of conditions which permit buyers and sellers to work together.

In a free market, competition takes place among sellers in order to sell their commodities at the best possible price, and among buyers in order to obtain what they want at a price which suits them. Such competition influences prices. Changes in supply and demand have their effects, and it is not surprising that considerable fluctuations in price can take place over periods of weeks and months.

Since these modern markets are not normally located in any special place, buyers and sellers do not always have to meet face-to-face. They may communicate by letter, by cable, by telephone or through their agents. In a perfect market, such communications are easy, buyers and sellers are numerous, and competition is completely unimpeded. In a perfect market there can be only one price for any given commodity: the lowest price which sellers will accept. There are, however, no really perfect markets, because each market is subject to its own peculiar conditions. It can be said however that the price ruling in a market indicates the point where supply and demand meet.

Monopoly is one of the peculiar factors which can affect the sale and purchase of certain commodities. In some markets, there may be only one seller or a cartel of sellers working very closely together to control prices. The result of such monopolistic activity is to fix prices at a level suitable to the seller, a level which may bring him artificially high profits. Many governments dislike this procedure and have taken legal action to restrict or halt any business activities directed towards 'cornering the market'. In the US, anti-trust laws operate to limit cartels and mergers, while in Britain the Monopolies Commission examines all special arrangements and mergers referred to them by the Board of Trade which appear to operate against the public interest.

This type of monopoly is not the only possibility, however. There are three other forms: state, legal and natural. State monopolies are quite common nowadays, where the authorities in a particular country control industries like steel and transport or important and prestigious services like national airlines. Legal monopolies are rather different, because the law permits certain individuals to benefit solely from their special inventions, discoveries or processes. No other person may infringe their rights in respect to such monopolies. Finally, natural monopoly arises where a nation or individual possesses most of a particular mineral for reasons of geography and geology. Canadian nickel and South African gold are two well-known examples of this kind of monopoly.

2. Say whether the statements are true or false and if they are false say why:

1. The money standard used by economists is essentially an ethical standard.
2. Employees enjoy the surplus in industry that we usually call "profits".
3. The future is often financed by the past.
4. Although the term "market" originally referred to a fixed locality, today it need not do so.
5. The four types of monopoly are not possible in a perfect market.

3. Complete the sentences, using the words from the text:

1. Economics is a (1)_____.
2. Most new business need (2)_____ in order to obtain accommodation, machinery and materials.
3. Coal-mining is a major (3)_____.
4. The government has a (4) _____ of the sale of sugar, because no one else is permitted to sell it.
5. The new (5) _____ is a special kind of soap powder.

4. Make up 10 questions to the first sentence of the text.

5. Insert the appropriate pronouns.

1. She was sitting alone. She wasn't with
2. I heard a knock on the door but when I opened it there was _____ outside.
3. It's dark. I can't see*anything*.

4. Tom lives.....*somewhere* near London.
5. Do you know.....about computers?

II семестр

VI вариант

1. Read the text and give its written translation.

MONEY AND BANKING

All values in the economic system are measured in terms of money. Our goods and services are sold for money, and that money is in turn exchanged for other goods and services. Coins are adequate for small transactions, while paper notes are used for general business. There is additionally a wider sense of the word 'money', covering anything which is used as a means of exchange, whatever form it may take. Originally, a valuable metal (gold, silver or copper) served as a constant store of value, and even today the American dollar is technically 'backed' by the store of gold which the US government maintains. Because gold has been universally regarded as a very valuable metal, national currencies were for many years judged in terms of the so-called gold standard'. Nowadays however national currencies are considered to be as strong as the national economies which support them.

Valuable metal has generally been replaced by paper notes. These notes are issued by governments and authorized banks, and are known as 'legal tender'. Other arrangements such as cheques and money orders are not legal tender. They perform the function of substitute money and are known as 'instruments of credit'. Credit is offered only when creditors believe that they have a good chance of obtaining legal tender when they present such instruments at a bank or other authorized institution. If a man's assets are known to be considerable, then his credit will be good. If his assets are in doubt then it may be difficult for him to obtain large sums of credit or even to pay for goods with a cheque.

The value of money is basically its value as a medium of exchange, or, as economists put it, its 'purchasing power'. This purchasing power is dependent on supply and demand. The demand for money is reckonable as the quantity needed to effect business transactions. An increase in business requires an increase in the amount of money coming into general circulation. But the demand for money is related not only to the quantity of business but also to the rapidity with which the business is done. The supply of money, on the other hand, is the actual amount in notes and coins available for business purposes. If too much money is available, its value decreases, and it does not buy as much as it did, say, five years earlier. This condition is known as 'inflation'.

Banks are closely concerned with the flow of money into and out of the economy. They often co-operate with governments in efforts to stabilize economies and to prevent inflation. They are specialists in the business of providing capital, and in allocating funds on credit. Banks originated as places to which people took their valuables for safe-keeping, but today the great banks of the world have many functions in addition to acting as guardians of valuable private possessions.

Banks normally receive money from their customers in two distinct forms: on current account, and on deposit account. With a current account, a customer can issue personal cheques. No interest is paid by the bank on this type of account. With a deposit account, however, the customer undertakes to leave his money in the bank for a mini- 50 mum specified period of time. Interest is paid on this money.

The bank in turn lends the deposited money to customers who need capital. This activity earns interest for the bank, and this interest is almost always at a higher rate than any interest which the bank pays to its depositors. In this way the bank makes its main profits.

We can say that the primary function of a bank today is to act as an intermediary between depositors who wish to make interest on their savings, and borrowers who wish to obtain capital. The bank is a reservoir of loanable money, with streams of money flowing in and out. For this reason, economists and financiers often talk of money being 'liquid', or of the 'liquidity' of money. Many small sums which might not otherwise be used as capital are rendered useful simply because the bank acts as a reservoir.

The system of banking rests upon a basis of trust. Innumerable acts of trust build up the system of which bankers, depositors and borrowers are part. They all agree to behave in certain predictable ways in relation to each other, and in relation to the rapid fluctuations of credit and debit. Consequently, business can be done and cheques can be written without any legal tender visibly changing hands.

2. Say whether the statements are true or false and if they are false say why:

1. The US dollar is a constant store of value.
2. Instruments of credit are accepted because they can be converted easily into substitute money.
3. The purchasing power of money depends upon supply and demand.
4. The demand for money is related to the rapidity with which business is done.
5. You can earn interest on a current account.

3.Explain in your own words the following:

- 1) constant store of value
- 2) paper notes
- 3) credit
- 4) substitute money
- 5) the flow of money

4. Make up 10 questions to the first sentence of the text.

5.Insert the appropriate pronouns.

1. What is going to happen?' 'I don't know, knows.'
2. Doyou knowin London?' 'Yes, I've got a
3. few friends there.'
4. 'What's in that cupboard?' ' It's empty.'

5. I'm looking for my lighter. I can't find it..... *Evejyuody*. needs friends.

II семестр

VII вариант

1. Read the text and give its written translation.

INDUSTRIAL AND BUSINESS MANAGEMENT

The successful conduct of an enterprise is largely dependent on highly qualified management, which involves a complex of managerial abilities, skills and techniques in dealing with economic, technical and human problems.

All over the world there is nowadays a growing awareness of the importance for management as a subject requiring extensive knowledge and experience based on scientific approach and research. This has been reflected in the spread of systematic education and training for management. Post-graduate training courses for higher management are held at universities and technical colleges, special graduate business schools and colleges of management have been established, and larger firms, trade and industrial federations often provide general management courses for the training of senior executives. Management has definitely become a subject of scientific study and research.

It is not easy to put the qualities of a good manager of enterprise into a nutshell. Some of them are inborn, others must be acquired by education and experience. Among the most important managerial qualities are the following: a sound knowledge and a capability to apply its principles in practical life; a broad general outlook and comprehension of economic trend and events; responsibility and reliability; decision making ability; drive; adequate, preferably university education; the knowledge of scientifically based managerial techniques; analytical ability; comprehension of business or production policy and business strategy; thorough professional knowledge; the ability to deal personally at highest managerial levels; the ability to get on with colleagues, personnel and people in general, etc.

Correct decision-making in business requires accurate and up-to-date information. The quality of this information depends on the careful design of systems of data collection and data processing. The efficiency of such systems depends not only on the organization of the business as a whole, but largely on the organization of work in the office, and on up-to-date office equipment.

From the various systems of data collection the accounting system is the most important, and book-keeping forms an essential part of it.

A book-keeping system consists, essentially, of a set of ledger accounts in which transaction are recorded according to a laid-down procedure. Bound ledgers have largely given way to loose leaves. By using special typewriters, or other fairly simple devices, a summary of the entries can be kept and periodical totals produced. The combination of the typewriter with the adding machine has produced the keyboard accounting machine, which permits the necessary arithmetic to be carried out mechanically as the entry is being made.

The collection of data through the accounting system culminates in the production of the profit and loss account and the balance sheet. The profit and loss account shows the totals of expenses and receipts over the period under consideration. The balance sheet does not record the totals which have accumulated over a period but is a snapshot showing the assets and liabilities at certain moment.

Data processing has been improved by the introduction of punched cards and punched tapes. Coded references, quantities or values are represented on the cards by holes punched in appropriate positions.

A great stir was caused by electronic computers when they were first put to commercial use in the early 1950s. The superiority of the computer lies not only in its ability to carry out calculations or other operations at great speed, but also in the fact that it has a store or memory and the instructions as well as facts can be stored in its memory.

Instructions must be fed into the computer in a form which it can understand, and this means breaking down every command into its simplest parts. A sequence of detailed instructions is called a program.

Programming has been facilitated by considerably the introduction of various computer languages (e.g. COBOL or FORTRAN) in which instructions are given to the machine. Unfortunately, standardization of computer languages has not yet been achieved.

2. Explain in your own words the meaning of the following words and expressions:

- 1) the spread of systematic education
- 2) comprehension
- 3) personnel
- 4) up-to-date information
- 5) data

3. Complete the following sentences using the words from the text.

1. (1) _____ has definitely become a subject of scientific study language (2) _____.
2. From the various system of (3) _____ collection the accounting system is the most important.
3. Book-keeping form an essential part of the (4) _____ (5) _____.
4. Data processing has been improved by the introduction of (6) cards and panned (7) _____.
5. Standartisation of computer (8) _____ languages has not yet been achieved.

4. Make up 10 questions to the first sentence of the text.

5. Insert the appropriate pronouns.

1. Their house is full of books. There are books
2. You're right..... you say is true.
3. I'm going to buy? ?... eggs.
4. They didn't make mistakes.
5. I can pay. I've got money.

II семестр VIII вариант

1. Read the text and give its written translation.

INVESTING IN A LIMITED COMPANY

When a limited company has started trading, you do not invest in shares by giving more capital to the company. You buy them from one of the shareholders. If it is a private limited company, a shareholder can only sell shares if all the other shareholders agree. If it is a public limited company, a shareholder can only sell shares if all the other shareholders agree. If it is a public limited company, shares can be bought and sold freely, usually at a Stock Exchange. If the company is doing well and paying high dividends, then you might pay more than the face value of the shares. If it is doing badly, you might pay less than the face value of the shares. The price you pay at the Stock Exchange (or to a shareholder) for your shares is their market value.

If the company fails, it will stop trading and go into liquidation. This means that all the company's property and equipment (its assets) must be sold and the money from the sale will be used to pay its debts to its creditor. The shareholders may lose the money they paid for the shares. If the company still does not have enough money to pay all its debts, the shareholders do to pay any more money. In other words, the shareholders- liability for debts is limited to the value of their shares.

On the other hand, if you are an owner of a business which is not limited, for example a sole proprietorship (owned by one person) or a partnership (owned by between 2 and 20 people) and your business fails, you will go bankrupt. In this case you might have to sell your own private possessions (your house, car, furniture etc) to pay all your creditors. In other words, sole proprietors and partners have unlimited liability for their firm's debts.

2. Say in one word:

1. The money shareholders put into a company to buy property and equipment so it can start trading.
2. One of the owners of a partnership.
3. To put money into a business or a bank account so that it will make a profit.
4. The sole (only) owner of a business which can be sold.

3. Is it true or false? Explain your answers:

1. You can buy shares from enterprise.
2. In private limited company a shareholder can only sell shares if all the other shareholders agree.
3. In public limited company shares can be bought and sold if all the other shareholders agree.
4. The price you pay for your shares in their market value.
5. If the company fails it will continue trading.

4. Make up 10 questions to the first sentence of the text.

5. Insert the appropriate pronouns. + one of these words:

batteries chairs cheese friends languages milk
 photographs problems shampoo stamps

1. Want to wash my hair. Is there ; ?
2. I'm going to the post office to get
3. Can you speak foreign ?
4. I haven't got my camera, so I can't take
5. Sorry we're late. We had with the car.

II семестр

IX вариант

1. Read the text and give its written translation.

CONSUMER RIGHTS

In their role as consumers, ordinary EU citizens are key players in the Union's new frontier-free single market. The Union has in fact incorporated as the basis of its consumer policy, the protection of the five fundamental rights which lie at the heart of national policies. These are:

1. *The protection of consumers' health and safety*

Only products which will not endanger health or safety may be put on the market. This means setting safety requirements, providing full information about potential risks, protecting consumers against physical injury.

2. *The protection of consumers' economic interests*

There is for example a general ban on misleading advertising and unfair terms in contracts with consumers.

3. *Consumer rights to information and education*

Consumers need to be put in a position where they can make an informed choice among goods and services offered. This includes objective information on the features and price of the items available. Consumers also require proper information about their efficient and safe use.

4. *The right to redress*

Consumers have the right to receive advice and help when seeking redress for faulty products or for injury or damage resulting from the use of goods and services. There need to be simple, affordable and rapid procedures for settling complaints and claims.

5. *Consumer representation and participation*

Representatives of consumers need to be present in decision-taking procedures on issues of concern to them at local, national or EU level. At Union level, this covers not only specific consumer issues but also other relevant policy areas like food laws, transport, competition policy, financial services, environment and the like.

When the Community (the former name of European Union) adopted its first consumer programme in 1975, it focused on the practical application of the five principles. As a first result, a number of directives were adopted over the next 10 years covering among other things the safety of cosmetic products, the labelling of foodstuff, misleading advertising, consumer rights in door-step selling, product liability and the provision of consumer credit.

In addition to its programme of legislation on consumer protection, the Union took steps to make sure the interests of consumers are taken into account at local and EU level. It has supported the development of national consumer organizations and of five major EU-wide organizations with consumer interests.

These are:

- The European Consumer's Organization (BEUC),
- The Confederation of Family Organizations in the European Union (Coface),
- The European Community of Consumer Cooperatives (Eurocoop),
- The European Trade Union Confederation (ETUC),
- The European Interregional Institute for Consumer Affairs (EIICA)

Internally, the European Commission created an independent Consumer Policy Service in 1989 in order to give more authority and a higher profile to the implementation of consumer policy.

According to the data of 1991, nearly 64 % of Community GDP (внутренний национальный продукт) is devoted to private consumption the highest proportion being 70.3 % in Greece and the lowest 52.5 % in Denmark (63.4 % in UK). The remainder of the GDP is devoted mainly to financing investments and the collective consumption of general government.

On average, Europeans devote 20 % of their 'consumption' budget to food (ranging from 37.8 % in Greece to 16.6 % in Germany, 21.5 % in UK) whereas 17.2% covers housing expenditure (27.8 % in Denmark as against 10.3 % in Portugal, 18.5 % in UK). There are also marked disparities in spending on leisure and education (4.3 % in Luxembourg compared with 10.5 % in Ireland, with a UK average of 9.7 %).

There is plenty to be done, even after the legislative programme set out in the Maastricht Treaty on European Union is completed. The single market, like any other, needs to balance the interests of buyers and sellers if it is to operate efficiently. This means not only fixing additional rules for consumer protection but also ensuring that existing ones are applied correctly (which is not always the case).

2. Explain in your own words.

- 1) consumer
- 2) to receive
- 3) consumption
- 4) the practical application
- 5) major interests

3. Complete the following sentences, using the words from the text.

1. (1) _____ of consumers need to be present in decision-taking procedures.
2. (2) _____ *have the rights to receive advice and help when seeking (3) _____ for faulty products.*
3. The (4) _____ (5) _____ needs to balance the interest of buyers and sellers if it is to operate efficiently.
4. The remainder of the GDP is devoted mainly to financing (6) _____ and the collective (7) _____ general government.
5. Consumers require (8) _____ information about their efficient and safe (9) _____.

4. Make up 10 questions to the first sentence of the text.

5. Insert the appropriate pronouns.

1. She said something but I didn't understand it.
2. What's wrong?' There's in my eye.¹
3. Do you know about politics?
4. I went to the shop but I didn't buy
5. has broken the window. I don't know who.

II семестр
X вариант

1. Read the text and give its written translation.

RELATIONS IN A BUSINESS ORGANISATION

a *Line relationship*

This is a relationship, which exists between a senior and his/her subordinate at any level of the organisation. For example, in Rayco Ltd. such relationship exists between the Production Director and Production Manager, and between the Works Manager and the Assistant Works Manager.

b Functional relationship

This is the relationship which exists between those holding functional (or specialist) posts and those with direct executive responsibilities. For example, in Rayco Ltd the post of Personnel Director is a line management post only in the sense that the holder has authority over the staff in his own department.

His main function is to advise and assist all the other departments on personnel matters. Because he is an expert in his field he is also empowered to make rulings which must be complied with by staff over whom he has no direct line authority. If, for example, the Personnel Director has grounds for refusing to recruit a particular job applicant (because, possibly, of poor references), his authority for recruitment will over-ride the line director's responsibility for selection

c Lateral relationship

This is the relationship between personnel working at the same level - that is; none is superior or subordinate to others. In Rayco Ltd such a relationship exists between the Production Manager and the Works Manager.

d Staff relationship

The word 'staff' here is used in the sense of a support (as in 'wooden staff'). Such a relationship occurs, for example, between a managing director and her personal assistant. The holder of such a post has no formal relationship with other persons within the organisation, nor does she possess authority in her own right. This kind of relationship exists between the MD and the Company Secretary in Rayco Ltd.

e Span of control

The number of people who are directly accountable to the same person constitutes the 'span of control' of that person.

f Informal relations

Although, in theory, communication should pass up and down the line, if this were carried out in practice every supervisor would become a potential bottleneck. To avoid this, a sensible working arrangement may allow, for example, for a Progress Chaser in Rayco Ltd to establish an ad hoc relationship with one or more of the Supervisors. Similarly, the line can be by-passed on occasions: the Sales Director may, for example, find himself in a situation, which would benefit from direct contact with one of the representatives. The modern approach to relationship within an organisation stresses flexibility as far as sub-system boundaries are concerned. It is one of the tasks of management to link the various sub-systems together, to ensure integration and co-operation, and to act as boundary agent between the organisation and the environment. The area of contact between one system and another is called an *interface*.

2. Explain in your own words.

- 1) staff
- 2) subordinate
- 3) span of control
- 4) bottleneck
- 5) flexibility

3. Say whether the statements are true or false and if they are false say why:

1. The number of people who are directly accountable to the same person constitutes the span of control by that person.
2. The modern approach to management stresses flexibility.
3. The area of contact between one system and another is called an interface.
4. Relationship between a managing director and her personal assistant is friendship.
5. Personnel Director should control the process of production.

4. Make up 10 questions to the first sentence of the text.

5. Insert the appropriate pronouns.

1. What did you have to eat?' ' '..... I wasn't hungry.'
2. What did you say?' 'I didn't say
3. Jack has a bad memory. He can't remember ...,
4. Be quiet! Don't say
5. I didn't know about the meeting told me.

