МИНИСТЕРСТВО НАУКИ И ВЫСШЕГО ОБРАЗОВАНИЯ

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Г.Е.Колган

**ИНОСТРАННЫЙ ЯЗЫК в профессиональной деятельности**

Практикум для обучающихся 3 курсов по специальности

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 Настоящий практикум составлен в соответствии с требованиями рабочей программы по дисциплине «Иностранный язык в профессиональной деятельности».

 Целью практических работ является выработка умений и навыков рациональной работы с текстом, а также формирование умения пользоваться словарями и грамматическими справочниками/ дальнейшее развитие лингвистических, компетенций посредством реализации различных видов речевой деятельности.

 Для этого надо знать основные формы обработки учебного материала, грамматические формы, типичные для языка данного типа материалов.

**УДК 811.111**

**ББК81.2**

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**ВВЕДЕНИЕ**

Практикум разработан на основе требований Федерального государственного образовательного стандарта среднего (полного) общего образования (ФГОС).

Учебно-методический комплект обеспечивает достижение образовательной, воспитательной, развивающей и практической целей обучения, последняя из которых является ведущей и непосредственно направлена на овладение обучающимися иноязычной коммуникативной компетенцией.

Чтобы успешно усвоить материал практической работы студент должен изучить грамматические правила, выполнить тренировочные лексико-грамматические упражнения, проверить себя, ответив на вопросы для самоконтроля и после этого выполнить тестовые задания. Тетрадь с выполнениями упражнениями и тестами сдается преподавателю для проверки.

**МУ для самостоятельного изучения грамматики:**

1. Внимательно изучите грамматическое правило, рассмотрите примеры.
2. Выполните рекомендуемые упражнения.
3. Выпишите из упражнения все предложения, содержащие новую грамматическую структуру.
4. Внимательно изучите способ трансформации утвердительного предложения в вопросительное и отрицательное.
5. Проконтролируйте с помощью словаря правильность произношения данной структуры.
6. Придумайте несколько предложений, содержащих новую грамматическую структуру.

**Практическая работа 7.1**

**Тема: «Еconomy»**

 **Цель:** ознакомиться с новой лексикой, уметь переводить профессионально направленные тексты.

 **Задание: читать, переводитьтекст**

**The economy — is the science, studying regularities of our life.**

Economists study the system in which we live and the conditions that influence on it.

They describe the economic events and deduce the economic laws and formulas.

The science called «the Economy» is connected with the material needs and requirements of the humanity.

The subject “Economy” is not separated from the other disciplines.

On the contrary, it is closely connected with its.

So, you cannot learn the Economy without studying Economy statistics, Mathematics, Marketing, and History.

Besides the science “Economy” is enough comprehensive and includes some other disciplines: Finance and Credit, Accounting, Trading business, Economic management and so on.

The economic professions vary according the world progress.

For example, a specialist in the sphere of economy should also be well qualified user of the computer and know the foreign languages.

The economy as the concept has been included into the everyday life of people long ago.

Every business develops according with the economic laws and requires a basic knowledge of the discipline.

As for me, the study of economy attracts me, and I’m going to enter the Faculty of Economics.

I hope that I will make the right choice, starting my own business and will be able to earn good money.

**Теоретический материал**

 **Вставьте артикль, где необходимо**.

1. My friends live in ... small town. It is ... new town. ... streets in ... town are broad and straight. There are ... beautiful buildings in them. ... town is very green, and so ... air is fresh. There are ... beautiful parks and gardens in ... town. ... people like to go there after ... work. In ... evening you can hear ... sounds of ... music from ... parks. There are ... schools, ... libraries, ... hospital, ... theatre, ... cinemas, ... polyclinics and ... kindergartens in ... town. 2. This is ... classroom. ... classroom is large and light. 3. There is ... picture on ... wall. 4. What is ... date today? It is ... seventh of ... December. 5. ... third lesson today is ... lesson of English. 6. Pete, go to ... blackboard. 7. After school I usually go ... home. 8. My father always comes from ... work late: at eight o'clock or at ... half past eight. But on ... Friday he comes ... home early: at half past four or at ... quarter to five. On ... Satur­day and on ... Sunday he does not go to ... work.

*Запомнитеследующиезастывшиесловосочета­ния:*

*to have (cook, make, prepare) S\_ breakfast*

*S\_ lunch.~S\_ tea S\_ dinner S\_ supper*

**2 .Вставьтеартикль, гденеобходимо.**

I go to ... school in ... morning, so I get up early. I usually get up at ... quarter past seven. I go to ... bathroom, turn on ... water and wash my face and hands. My father and mother also get up early in ... morning. My mother works at ... of­fice. She is ... typist. My father is ... doctor. He works at ... polyclinic. We have ... breakfast in ... kitchen. We eat... porridge and ... eggs. We drink ... tea. My father and mother leave ... home for ... work at ... half past eight. My father goes to *..\* polyclinic, and my mother goes to ... office. I don't leave ... home with my parents: ... school where I learn is near our house. I leave ... home for ... school at ... quarter to nine. My granny stays at ... home and cooks ... dinner. I have ... lunch at ... school after ... third lesson. My father and mother have ... lunch at ... work. When we come ... home, we have ... dinner.

**3. Вставьтеартикль, гденеобходимо.**

1. Every day my husband goes to ... work, my son goes to ... school and I go to ... institute.

2. There is ... new school at... corner of our street.

3. My daughter came ... home from ... school on ... Monday and said to me: "There will be ... parents' meeting on ... tenth of February at six o'clock in ... evening." 4. ... teacher told us ... very interest­ing story at ... lesson. 5. When ... bell rang, ... pupils went into ... classroom. 6. We are usually at ... school from nine o'clock in ... morning till two o'clock in ... afternoon. 7. Wedon'tgoto ... schoolon ... Sunda.

**Практическая работа 7.2**

**Тема: «TheEconomyofEngland»**

**Цель:** ознакомиться с новой лексикой, уметь переводить профессионально направленные тексты.

**Задание:** читать, переводить текст

**Until the 18th century the economy of England was mainly agricultural.**

With the advent of the Industrial Revolution, however, England gradually evolved into industrial region.

During the late 18th and the 19th centuries, the growth of heavy industries (iron and steel, textiles and shipbuilding) in the northeastern counties was based on the proximity of coal and iron-ore deposits.

During the 1930s the Depression and foreign competition contributed to a decrease in the production of manufactured goods and an increase in unemployment in the factories of Lancashire, Cheshire and Staffordshire.

The unemployed from these northern counties moved to London and the surrounding counties.

The southeast became urbanized and industrialized, with automotive, chemical, electrical and machine tool manufactures as the leading industries.

An increase in population and urban growth during the 20th century caused a significant drop in the acreage of farms in England, but the counties of Cornwall, Devon, Kent, Lincolnshire, Somerset and North Yorkshire have remained agricultural.

**Теоретический материал**

**1. Вставьте артикль, где необходимо.**

1. Let's go to ... shop. I must buy ... bread and ... milk. 2. I was at ... cinema yesterday. — What ... film did you see? — Oh, I saw ... very good film. I think it is ... best film of ... year. 3. Do you often go to ... theatre? — No, I don't. I like to go to ... theatre, but I am very busy. I work from ... morn­ing till ... night. I even have no ... time to play ... piano. 4. Oleg has ... lot of ... interesting books at ... home. 5. ... lot of ... tourists from ... different countries come to ... St. Petersburg. They want to see one of ... most beautiful cities in ... world. 6. My new friend said to me: "I am ... student of ... first course." 7. We went to ... cinema in ... evening. 8. What ... foreign languages does your father speak? — He speaks\_\_English. He studied ... Eng­lish at ... school. 9. I am interested in ... history.

10. We played ... tennis at ... lesson of ... physical training yesterday. We had ... good time. 11. Did you go for ... walk yesterday? — No, we didn't. ... weather was bad, and we went to ... cinema. 12. What are your friends doing? — Mary is play­ing ... piano. Tom and Nick are playing ... chess.

**2. Вставьте артикль, где необходимо.**

Oncetherelived ... king. His name was Midas. He had ... little daughter. They lived in ... beauti­ful palace with ... wonderful garden around it. Now ... king was very fond of ... gold. He loved ... gold more than anything else in ... world. One day, when ... king was looking at his gold, ... young man appeared before him. "You are ... very rich man, Midas," said ... young man. "Yes," said ... king, "but I would like to be richer. I would like to have ... golden touch. I want everything that I touch to turn into ... gold." ... young man was ... magician, and he gave ... king ... golden touch which he want­ed to have. ... king was very happy. He touched ... table, and ... table became gold. He went into ... garden. There were ... beautiful roses in ... gar­den. He touched ... roses, and they also became gold. ... king's daughter, who loved ... roses very much, saw it and began to cry. "Don't cry, ... dear daughter," said ... king and touched his daugh­ter's head. ... next moment ... girl turned into ... beautiful gold statue.

**3. Вставьте артикль, где необходимо.**

Threemencameto ... New York for ... holiday. They came to ... very large hotel and took ... room there. Their room was on ... forty-fifth floor. In ... evening ... friends went to ... theatre and came back to ... hotel very late. "I am very sorry," said... clerk of ... hotel, "but ... lifts do not work to­night. If you don't want to walk up to your room, we shall make ... beds for you in ... hall." "No, no," said one of ... friends, "no, thank you. We don't want to sleep in ... hall. We shall walk up to our room." Then he turned to his friends and said: "It is not easy to walk up to ... forty-fifth floor, but we shall make it easier. On ... way to ... room I shall tell you some jokes; then you, Andy, will sing us some songs; then you, Peter, will tell us some interesting stories." So they began walking up to their room. Tom told them many jokes; Andy sang some songs. At last they came to ... thirty sixth floor. They were tired and decided to have ... rest. "Well," said Tom, "now it is your turn, Pe­ter. After all ... jokes, I would like to hear ... sad story. Tell us ... long and interesting story with ... sad end." "... story which I am going to tell you," said Peter, "is sad enough. We left ... key to our room in ... hall."

*Запомнитеследующиеконструкции:*

*The famous English writer Dickens lived in the 19th century. Dickens, a famous English writer, lived in the 19th century.*

*Запомните следующие застывшие словосочета­ния:*

***onS\_ horsebackonS\_ board a ship***

**Практическая работа 7.3**

**Тема: «ЭкономикаСША( TheEconomyoftheUSA)»**

**Цель:** ознакомиться с новой лексикой. Уметь переводить профессионально направленные тексты.

**Задание:** читать, переводитьтекст

The USA is composed of 50 states. It occupies the central part of North American continent. It borders on Canada in the north and on Mexico in the south.

The waters of the Atlantic Ocean wash the USA in the east and the waters of the Pacific Ocean wash the country in the west. The Hawaiian Islands are in the Pacific Ocean. They became the 50th state of the USA in 1958. The total area of the country is 9000 square kilometers. The population is more then 200 million people.

Washington is the capital of USA. English is the official language. The flag of the USA known as the “Stars and Stripes”.

The Rocky Mountains extend from Alaska through the USA to Mexico, but greater part of the country is a plain. Where are many rivers in USA and the longest is Mississippi. The country has every variety of climates: from climate of the tropics to that of the Atlantic regions. The USA economy grew greatly during the world wars. When big American monopolists got great profits.

The country is rich in mineral resources, heavy industry prevails in the USA economy, including mining metallurgical, machine building, chemical industries. Light and food industries are wheel developed too.

The USA is the federate republic. The president is the heard of the state. He is also commander –in –chief of army and navy. The highest legislative organ in the country is the congress, which consists of the senate and House of Representatives.

**Теоретический материал**

**1. Вставьте артикль, где необходимо.**

Swift, ... famous English writer, was travelling one day on ... horseback with his servant. ... weath­er was bad, it was raining, and ... roads were mud­dy. In ... evening the two1 men came to ... inn. Before going to ... bed Swift told his servant to clean his boots. But ... servant was lazy and did not do it. In ... morning Swift asked ... servant why he had not cleaned ... boots. "What's ... use cleaning ... boots now?" said ... servant. "... roads are muddy, and ... boots will soon be dirty again." "All right," said ... writer. "Let's go. We must continue ... journey." "But I haven't had ... break­fast," said ... displeased servant." "Well, what's ... use giving you ... breakfast now?" said Swift: •'You will soon be hungry again."

*Запомните следующие застывшие словосочета­ния:*

*inS\_ fact*

*thesame*

*Запомните употребление артикля в восклицатель­ных предложениях, начинающихся со слова "what":*

*What a good boy! What a long story! Whataday!*

***1 Обратите нниманик на употребление определенного артик­ля перед количественным числительным. В этом случае опре­деленный артикль имеет значение "эти": "Эти двое мужчин;" "Эти дна человека".***

**2. Вставьте артикль, где необходимо.**

In ... smalltownin ... East there was once .., man who had ... parrot. ... parrot was taught to say ... words: "There is no doubt about it." It used to repeat these words all ... day long. Every time it was asked ... question, it gave ... same answer, "There is no doubt about it." One day ... man decided to sell ... bird; so he put ... parrot into .., cage and went to ... market with it. "Twenty pounds for ... very clever parrot!" he cried. ... man who was passing by heard this and turned to ... parrot "Are you worth twenty pounds?" he asked. "There is no doubt about it!" answered ... parrot. "What ... clever parrot!" said ... man and bought ... bird, He took ... parrot home and invited his friends to look at ... clever bird. ... friends came and looked at ... parrot and talked to it. Now you must know that ... man was not rich. In ... fact, he was often short of ... money. So ... week or two later, sitting in ... armchair and looking at ... parrot, he said: "What ... fool I was to throw away such ... lot of ... money!" "There is no doubt about it!" cried .., parrot. And this time ... bird was right.

**Теоретический материал**

**1. Вставьте артикль, где необходимо.**

I knew ... man who had travelled very much in his life. He had visited many ... countries in ... east and in ... west. He loved ... children and often told them ... interesting stories. I remember some of... stories which he told me. One of ... stories was about ... adventure he had had in ... London. He was ... young man at that time and was inter­ested in ... history of ... architecture. One day he visited one of ... towers of ... Houses of ... Parlia­ment. He came out on to ... balcony of ... tower and began to look at ... ornaments on ... walls. Then he climbed up on ... roof. Suddenly ... man came running to him and seized him by ... arm. He began shouting something in ... English, but my friend knew only a few words of ... English and did not understand him. ... Englishman called ... policeman. ... fact was that he thought that ... Russian tourist wanted to kill himself by jumping from ... top of ... tower. Later, when everything became clear, they laughed ... lot over it.

**2. Вставьтеартикль, гденеобходимо.**

1. Everyone in our country knows Lomonosov, ,.. founder of ... first Russian university. 2. Nekras-ov. ... famous Russian poet, described ... life of ... Russian peasants. 3. I don't want to miss ... con­cert which will take place at ... Philharmonic on .,. 15th of ... April. 4. He graduated from ... university six years ago. Now he is ... scientist. And though he is ... young scientist, his name is well known. 5. My aunt is ... teacher of ... physics. 6, Yesterday I read ... book by Dickens, ... famous English writer. 7. I am sorry, I don't know ... way to ... nearest cafe: I am ... stranger here myself. 8. ... town I was born in is on ... Volga. 9. Who is ... author of this book? 10. ... quarter of ... hour was left before ... beginning of ... concert. We entered ... hall and saw ... group of ... pupils of our school. We joined them. 11. During ... vaca­tion I attended some interesting lectures. I remem­ber two of ... lectures best of all. They were about ... Russian music. 12. I am sure he won't stay in ... town for ... vacation. 13. Two weeks are left before ... end of ... school year. ... examinations are coming. On ... first of ... June we shall take ... examination in ... literature. 14. Today is my day off. I am going to spend ... day in ... country. 15. My brother brought ... new book yesterday. When I looked at ... title, I was very glad: it was ... book which I had wanted to get for ... long time. 16. My sister is acquainted with ... actor who played ... leading part in ... play you saw yes­terday. 17. "What ... river is ... longest in ... Eu­rope?" "Why, what... strange question to ask! Any schoolboy can tell you that it is ... Volga." 18. I am afraid you will have ... lot of ... trouble with this business. 19. ... day was not bright yesterday. ... sky was covered with ... clouds.

**3. Вставьтеартикль, гденеобходимо.**

...English king Richard the Lion Heart was ... tall, strong man. He was very proud of his strength and liked to show ... people how strong he was. Once, as he was riding on ... horseback in *...* coun try-side, his horse lost ... shoe. Luckily he was not far from ... village and soon he found ... black­smith. "Give me ... good horseshoe," he said to ... man. ... blacksmith gave ... king ... horseshoe. Richard took it in his hand and broke it in two. "This horseshoe is no good," he said, "give me ... better one." ... blacksmith did not say ... word. He gave ... king ... other horseshoe, but Richard broke it, too. The blacksmith gave him a third shoe. This time Richard was satisfied and ordered ... black-*smith* to shoe his horse. When ... work was done, Richard offered ... man ... coin. ... blacksmith took ... coin between his fingers and broke it in two. Now it was Richard's turn to be surprised. He took ... larger coin out of his pocket and handed it to ... blacksmith. ... man broke it, too, saying: "This coin is no good, give me ... better one." Richard smiled and gave ... man ... gold coin.

*Запомнитеследующиезастывшиесловосочета­ния:*

*to go on S\_ strike to be on S\_ strike*

**Практическая работа 7.4**

**Тема: «Экономическая система Великобритании»**

**Цель:** ознакомиться с новой лексикой. Уметь переводить профессионально направленные тексты.

**Задание:** читать, переводить текст. Составить план – пересказ текста

Until the 18th century the economy of England was mainly agricultural.

With the advent of the Industrial Revolution, however, England gradually evolved into industrial region.

During the late 18th and the 19th centuries, the growth of heavy industries (iron and steel, textiles and shipbuilding) in the northeastern counties was based on the proximity of coal and iron-ore deposits.

During the 1930s the Depression and foreign competition contributed to a decrease in the production of manufactured goods and an increase in unemployment in the factories of Lancashire, Cheshire and Staffordshire.

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An increase in population and urban growth during the 20th century caused a significant drop in the acreage of farms in England, but the counties of Cornwall, Devon, Kent, Lincolnshire, Somerset and North Yorkshire have remained agricultural.

**Теоретический материал**

**1. Вставьте артикль, где необходимо.**

Many years ago ... London theatre performed ... play in which there was ... great storm on the sea. In those days ... theatres had no ... machines. That is why ... manager engaged ... several boys to make ... waves of ... sea. They jumped up and down un­der ... big piece of ... sea-green cloth. ... boys re­ceived ... shilling ... night for their work. They worked for ... several weeks. But then ... manager decided to pay them less ... money — only six pence ... night. So ... boys decided to go on .., strike. During ... performance, when ... storm be gan, when ... wind blew and it was raining, ... sea remained calm — there was not ... single wave on it. ... angry manager lifted one corner of ... "sea" and said to ... boys: "Make ... waves, ... boys, make ... waves!" "Do you want ... waves for ... shilling or for sixpence?" asked ... boy in ... loud voice, "Oh, for ... shilling," answered ... manager. ... boys began to jump up and down, and did it so well, that ... storm looked quite real

Запомните следующее застывшее словосочета­ние:

**2. Вставьте артикль, где необходимо.**

During ... American War of ... Independence, ... commander of ... small unit of soldiers was giv­ing ... orders to his men about ... heavy cannon that they were trying to lift to its place at ... top of some fortifications. It was almost beyond their power to lift ... weight, and ... commander kept shouting ... encouraging words. ... officer, not in uniform, was passing by, and he asked ... com­mander why he did not help ... soldiers. Greatly surprised, ... man turned round and said proudly: "Sir, I am ... corporal!" "Oh, you are, are you?" replied ... officer: "I did not know that. I beg your pardon, Mr. Corporal." Then he got off ... horse he was riding and, taking hold of ... rope that ... men were pulling at, he pulled with all his strength. And when ... cannon was in its place, he turned to ... little great man and said: "Mr. Corporal, when you have ... other job like this and have not enough ... men, send for your commander-in-chief, and I shall gladly come and help you." ... corporal was struck with ... astonishment. ... man who had helped his soldiers was George Washington.

**Практическая работа 7.5**

**Тема: «Экономика США»**

**Цель:** знакомство с экономикой США

**Задание:** прочесть, перевести текст, ответить на вопросы по тексту, составить план - пересказ

The USA is composed of 50 states. It occupies the central part of North American continent. It borders on Canada in the north and on Mexico in the south.

The waters of the Atlantic Ocean wash the USA in the east and the waters of the Pacific Ocean wash the country in the west. The Hawaiian Islands are in the Pacific Ocean. They became the 50th state of the USA in 1958. The total area of the country is 9000 square kilometers. The population is more then 200 million people.

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The USA is the federate republic. The president is the heard of the state. He is also commander –in –chief of army and navy. The highest legislative organ in the country is the congress, which consists of the senate and House of Representatives.

**Теоретический материал**

**1. Поставьте следующие предложения во множественное число.**

1. This is a star. 2. This is a boy. 3. This is a baby. 4. That is a plate. 5. That is a flower, j 6. That is a bookshelf. 7. Is this a sofa? 8. Is this a bookcase? 9. Is this a man? 10. Is that a ball? 11. Is that a train? 12. Is that a plane? 13. Is the window open? 14. Is the door closed? 15. Is the boy near the window? 16. That is not a king, 17. That is not a queen. 18. That is not a bus. 19. This isn't a mountain. 20. That isn't a goose. 21. This isn't a mouse. 22. It is a sheep. 23. It is a cigarette. 24. It is a cat. 25. It is not a girl. 26. It isn't a bag. 27. It isn't a tree. 28. It is not a bad egg. 29. Itisagoodegg. 30. Isthataflower?

**2. Поставьте следующие предложения во множественное число.**

1. These man are engineers. 2, That woman is my sister. 3. This child is my son, 4. That goose is big. 5. This mouse is white. 6. This man is a doc­tor. 7. That woman is my cousin. She is a teacher 8. That girl is my niece. She is a pupil. 9. This girl has a blue sweater. 10. This boy has a good coat. 11. My uncle has a large flat. 12. There is a table in the room. 13. I have a good pen. My pen is in my pocket. 14. There is a flower in the vase. 15. Thischild'sfootissore.

**3. Поставьте следующие предложения во множественное число.**

1. This room is very large. 2. There is a match in the box. 3. Has this lady a knife? 4. There is a man and a woman in the street. 5. This lady is that gen­tleman's wife. 6. This shoe is too large for my foot. 7. The child is sitting on a bench. 8. My tooth is white. 9. This key is made of steel. 10. A potato is a vegetable and a cherry is a fruit. 11. This.ismyfriend'sstudy.

**Практическая работа 8.1**

**Тема: «Банки в рыночной экономике»**

**Цель:** уметь переводить профессионально-направленный текст

**Задание**: прочестьиперевеститекст

Banks are different in different countries. In the USA the commercial banks are classified into two main groups. First, they are national banks. They are charted and supervised by the Federal Government.

Secondly, there are State banks. They are charted and supervised by the state in which they are operated. All commercial banks can make loans to borrowers.

Major commercial banks cooperate with each other. In this way they finance import and exports between countries.

The currency of any country can be exchanged in banks.

**Active Vocabulary**

Commercial banks коммерческийбанк

Nationalbanks национальный банк

Tocharter учреждать, создавать

Statebank государственный банк

Merchandise товары

Currency валюта

To exchange currency обмениватьвалюту

Bankservices банковские услуги

**Ответить на вопросы:**

1. What do all commercial banks do?
2. Who supervises the operations of national banks?
3. What do you know about the “international exchange”?
4. Do you know how to exchange the currency?

**Теоретический материал**

**Грамматический материал (Simple, Perfect, Continuous)**

**Упражнение 1. Раскройте скобки, употребляя гла­голы в требующемся времени.**

1.When I (to come) to Pete's house last Sunday, he (to read) a new book. He (to say) he (to give) it to me soon.Today I (to take) it from him.Now I (to read) it.I (to finish) it by Friday. If you like, I (to give) it to you on Saturday when you (to come) to see me. 2. When will he come? We (to wait) for him for already half an hour. 3. On leav­ing the hall the students (to thank) the professor who (to deliver) the lecture. 4. We already (to cov­er) about ten miles when Peter, who (to look) out of the window for the last five or ten minutes, suddenly exclaimed: "Here is the station!" 5. When morning came, the storm already (to stop), but the snow still (to fall). 6. Yesterday by eight o'clock he (to finish) all his homework, and when I (to come) to his place at nine, he (to read). 7. I (to wait) for permission to go abroad for already three weeks, but I (not to receive) the visa yet. 8. Every­body (to be) at the door of the museum, but my friend (not yet to come).

**Упражнение 2. Раскройте скобки, употребляя гла­голы в требующемся времени.**

1.Peter (to read) by the fireplace when the door (to open) and the maid (to enter). The cook (to follow) her. 2. When the mother (to satisfy) her­self that the children (to sleep) peacefully in their beds, she (to take) out the Christmas presents and carefully (to put) them into the stockings which (to hang) at the beds. 3. If you (to ring) me up tomorrow, I (to tell) you all about it. 4. The lesson (not yet to begin), and the children (to talk) loudly in the corridor. 5. I (to live) in St. Petersburg since 1991. 6. By the fifteenth of January the students (to pass) all the examinations. 7. The students (to write) the paper by dinner-time. 8. They (to sail) down the river for many hours before they (to come) to the village. 9. I (not to be) to my home town for five years. 10. The rain (to stop) by the time we (to reach) home. 11. The message (to arrive) five min­utes after he (to leave) the house. 12. It (to be) nearly eleven o'clock when we (to begin) doing this work. 13. At last the reply from my grandmother (to come), and my mother (to tell) me that she (to come) soon. 14. Here you (to be) at last! I (to wait) for you for twenty minutes.You (nottobe) ashamed?

**Практическая работа 8.2**

**Тема: «Банки в рыночной экономике»**

**Цель:** уметь переводить профессионально-направленный текст

**Задание**: прочестьиперевеститекст

The banking system in Russia, as in most developed countries, has a two-tier structure. At the first level is the Central Bank of Russia, at the second is a network of commercial banks, divided into universal and specialized banks (investment, savings, mortgage, consumer credit banks, industry banks, intra-production banks), and non-bank financial institutions (investment companies, investment funds, insurance companies, pension funds, pawnshops, trust companies, etc.

The Central Bank of the Russian Federation (Bank of Russia) is the main bank of the Russian Federation. The Bank of Russia was created and operates on the basis of the Federal Law “On the Central Bank of the Russian Federation (Bank of Russia)” (as amended on April 26, 1995) 1. In accordance with this law, the authorized capital (in the amount of 3 billion rubles) and other property of the Bank of Russia are federal property. Bank of Russia are federal property. The Bank of Russia exercises authority over the possession, use and disposal of the property of the Bank of Russia.

**Теоретическийматериал**

**1.** *Раскройтескобки, употребляяглаголыводномизследующихвремен: Present, Past, FutureSimple; Present, PastContinuous; Present, PastPerfect.*

1. Mike (to eat) ice-cream every day. Look, he (to eat) ice-cream now. When I (to see) him in the morning, he (to eat) ice-cream, too. He (to say) he (to eat) one ice-cream already by that time. I think he (to fall) ill if he (to eat) so much ice-cream. 2. They (to walk) along the street and (to talk). Suddenly Nick (to stop) and (to say): "Oh, what shall we do? I (to lose) the key to the door." "If you (not to find) it," said Pete, "we (to have) to wait for mother in the street." 3. When I (to come) to the station yesterday, I (to learn) that my train already (to leave). 4. What he (to do) when you (to see) him yesterday? 5. I (to give) you this book as soon as I (to finish) reading it. 6. When the ship (to cross) the ocean, a great storm (to break) out.

**2.** *Раскройте скобки, употребляя гла­голы в одном из следующих времен: Present. Past, Future Simple; Present, Past Continuous, Present, Past Perfect.*

1. You (to go) to the library tomorrow? — No, I already (to be) to the library this week. I (to be) there on Monday.As a rule, I (to go) to the library every Wednesday. But yesterday I (not to go) there, because I (not to read) the book. I (to read) it now. I (to go) to the library on Saturday if I (to finish) the book by that time. 2. As soon as I (to receive) a letter, I shall go to Moscow. 3. Yesterday I (to put) five apples into the vase. Where they (to be) now? — I (to eat) them. You (to bring) some more tomorrow? — Yes, if you (not to make) noise when granny (to sleep). 4. You ever (to be) to the Her­mitage? 5. What Nick (to do) when you (to ring) him up yesterday? — He (to play) the piano. He (to tell) me that he already (to write) his composi­tion.6. Whyshe

## ****Практическая работа 7.6****

## ****Тема: «Выдающиеся люди. Простое совершенное время»****

##  ****Цель:** прочитать и перевести текст, уметь отвечать на вопросы по содержанию текста**

## Bill Gates

William Henry Gates, also known as «Bill», has established himself as the richest man in the world.

He is the youngest self made billionaire, and perhaps the best businessman in the world. Bill Gates is important because he did not only change the computer technology in America, but also created the biggest, strongest, richest and the most powerful company in the world.

Bill was born on October 28, 1955, his parents, Mary and Bill, had one other daughter Kristi.

Gates began his career in PC software, programming computers at age 13.

As to his education, he attended a well-known private school in Seattle, Washington called Lakeside. At Lakeside, he met his future business partner Paul Allen. Bill Gates entered Harvard in 1973.

He created the programming language BASIC. Gates attended Harvard University and after a few years Gates and his business collaborator, Paul Allen, dropped ou t of Harvard to begin the Microsoft Corporation in 1975.

Throughout his life, Gates had many experiences with business. Allen and Gates started a small company called Traf-O-Data. They sold a small computer outfitted with their program that could count traffic for the city.

Gates also worked at a programming company called 'TRW. After all his minor jobs, Gates and Allen founded Microsoft in 1975, the largest computer based company in the world. Gates is the Chief Executive officer and Paul Allen is VP. They are both very wealthy due to this business.

Gates believes that if you are intelligent and know how to apply your intelligence you can accomplish anything.

Bill works very hard to carry out his vision. His belief in high intelligence and hard work is what put him where he is today, as well as being in the right place at the right time. He doesn't believe in luck or any sort of god, just hard work and competitiveness.

«Trey» as he is called at home is a remarkable man who has been able to go into the world spotlight as a genius at what he does. His welfare until today is worth about 92,000,000,000 dollars.

**Questions:**

1. Why is Bill Gates important?
2. How did Gates begin his career?
3. Where did Bill Gates study?
4. When was the Microsoft Corporation begun?
5. What are Gates' beliefs?
6. How much is Gates' welfare worth?

**Vocabulary:**

software — программноеобеспечение
to create — создавать
collaborator — сотрудник
to found — основать
due to — благодарячему-либо
to apply — применять, прилагать
to accomplish — достигать
to carry out — выполнять, осуществлять
belief — убеждение
competitiveness — конкурентоспособность
remarkable — замечательный
spotlight — центрвнимания
welfare — благосостояние
to be worth — стоить

## Conan Doyle

Many years ago a young doctor began to write stories about a man who was a detective. Readers liked his stories because they were very interesting and the doctor decided to become a writer. The doctor was Conan Doyle and he wrote about Sherlock Holmes.

Conan Doyle wrote his first story about Sherlock Holmes in 1887. In this story the detective meets his friend Dr. Watson. Holmes and Watson lived at 221 В Baker Street in London.

Many discussions take place about where 221 В was. There is no house there now. But a large company has its office near the place. This company answers twenty or so letters which still come every week to Sherlock Holmes, 221В Baker Street.

Most come from the United States and many people ask if Mr. Holmes can help them with some problem.

The company answers saying that, «Mr. Sherlock Holmes is no longer working as a detective».

There is a pub in London called Sherlock Holmes. One of the rooms in the pub is Sherlock Holmes' room. It has many things the room in Conan Doyle's stories had — Holmes' hat, some letters written to Sherlock Holmes, chairs and tables like those described in the stories. Besides, there are some pictures of Holmes and Conan Doyle, of actors who played Holmes and Watson in films, on television and radio.

In 1961 lovers of Sherlock Holmes formed the Sherlock Holmes Society. They meet three or four times a year to talk about Sherlock Holmes. The members of the Society know the stories about Sherlock Holmes very well, and they discuss these stories at their meetings.

**Questions:**

1. Why did readers like Conan Doyle's stories?
2. When did Conan Doyle first write about Sherlock Holmes?
3. What did lovers of Sherlock Holmes form?
4. What do the lovers of Sherlock Holmes do at their meetings?

**Vocabulary:**

discussions — обсуждения
to take place — происходить

## William Shakespeare

William Shakespeare was born on April 23, 1564, in the town of Strat-ford-upon-Avon. His father, John Shakespeare, was a glove-maker and wool-dealer.

William went to the local free grammar school where he studied Latin. At the age of 18 Shakespeare married a local girl, Anne Hathaway.

We don't know exactly when Shakespeare went to London, maybe in 1584-1589. Probably his first play was "Titus Andronicus"( 1589/1590).

Shakespeare wrote history plays such as "Henry IV" and "Richard III", comedies such as "A Midsummer Night's Dream" and "A Comedy of Errors". Shakespeare's early tragedy is "Romeo and Juliet".

Between 1600 and 1608 Shakespeare wrote his four great tragedies, "Hamlet" "Othello" "Macbeth" and "King Lear". It is the summit of Shakespeare's art.

"Hamlet" is probably the most popular, the best-known of all Shakespeare's plays. It is a very philosophical play. Hamlet, Prince of Denmark, is a highly intelligent person.

Hamlet's soliloquy is very famous: "To be, or not to be; that is the question..."

Queen Elizabeth I died in 1603 and was succeeded by James VI of Scotland, son of Mary Stuart. James, who became James I of England and Scotland, was a lover of the theatre.

Shakespeare wrote a tragedy "Macbeth" in which action passes in Scotland. In 1606 Shakespeare was a very mature and successful playwright. He had become a wealthy man.

In "King Lear" we see evil defeated. "King Lear" is the greatest of all Shakespeare's tragedies.

The story of an old king of England and his three daughters was not invented by Shakespeare. Shakespeare hardly ever invented the plot of his plays.

Between 1608 and 1613, Shakespeare wrote five plays: "Pericles" "Cymbeline" "The Winter's Tale" "The Tempest" and "Henry VIII" In "The Tempest" Shakespeare says farewell to the theatre, to his friends.

On June 29, 1613, the Globe theatre was destroyed in a fire. For Shakespeare and his colleagues it must have been a terrible time. The Globe was the greatest theatre in England.

   Shakespeare died on April 23, 1616.

   Hewrote 38 playsandmanypoems.

## ****Практическая работа 8.2****

## ****Тема: «Банковская система»****

##  ****Цель:** прочитать и перевести текст, уметь отвечать на вопросы по содержанию текста**

 **Задание:** читать, переводитьтекст

## Banking

What am I going to do after school or university? Maybe I should consider a job in the world of banking. There's a surprisingly wide range to choose from — for example, I could work for a high-street bank. Let us see what's what and who's who. If to take the roof off a high-street bank, one can reveal that lots of people work behind the scenes in banks. There's the clerical staff (sometimes called bank clerks), and their job includes sorting cheques, making sure that each customer receives a statement of his/ her account each month, keeping detailed up-to-date records of all bank's business.

The Enquiries, Desk. This is where you go if you need advice about the bank's services.

The Manager. This is the person in charge of the bank. She or he: (a) gives customers advice about their finances, (b) makes sure that the bank and its staff are working properly.

The Small-Business Adviser. Banks provide a wide range of services to their customers. This includes advice for people with small businesses. "How do I start a business?" "How much money can I afford to borrow?" "How do I plan ahead to make my business successful?" These are questions like these, which the small-business adviser is there to answer.

The Bank's Computer System. Modem Banks keep all their financial data in computers. This makes it possible to check and provide information at the touch of button.

The Foreign Exchange Desk. This is where you go to buy or sell foreign currency.

The Vault. Money, important documents and valuable objects (e.g. paintings, jewellery) are kept here. Vaults have very thick walls and strong, steel doors with complex locks.

Video Camera. Security is vital in banks. That's why many of them use video cameras these days. They can't stop robberies, but can film the robbers.

The Cash Dispenser Machine. You need money but the bank's closed? No problem — use the cash dispenser machine. All you have to do is: (a) put your cash-card into the machine, (b) tap in your personal identification number and the amount of money you want. A few seconds later the money appears. Thanks to machines like these, many banks are now open 24 hours a day.

The Night-Safe. Shopkeepers and business people often can't get to the bank until it's closed. What do they do with money they've earned that day? They put in the night-safe — a strong metal box in the wall of the bank, which can be unlocked with a special key.

So, money is an important part of everyday life. These days, money is hi-tech (modern, well-designed and sophisticated). We have notes and coins, which are specially made. We use credit cards. Banks and stock-exchanges can move millions at a touch of a button.

So, money is universal — but why? The answer is very simple. Without it trade would be impossible, and people in any society need to exchange goods in order to survive.

**Questions:**

1. What people work in a bank?
2. What does the job of the clerical staff involve?
3. What can you do at inquiries?
4. What does the manager do at the bank?
5. What questions does the small-business adviser answer?
6. Where can you buy or sell foreign currency?
7. Why is money universal?

**Vocabulary:**

cheque — чек
to be in charge of — отвечать
to borrow — братьвзаймы,занимать
vault [vo:lt] — хранилище
security — безопасность
cash dispenser machine — машинапообналичиваниюденег
to survive [sa'vaiv] — выживать.

## ****Практическая работа 8.3****

## ****Тема: «Финансы»****

##  ****Цель:** прочитать и перевести текст, уметь отвечать на вопросы по содержанию текста**

 **Задание: читать, переводитьтекст**

Abank is a financial company that deals with money, securities and precious metals. If you need a certain amount of money, you can come to the bank and apply for a cash loan. After the bank approves your application, a contract is concluded between the client and the bank in which all conditions are stipulated. Loans are short-term or long-term, and are issued at a certain percentage. The client is given a schedule, according to which he must pay a fixed amount of money every month. This amount includes the loan itself, and the interest for using money. The client can also repay the loan in full with a one-time payment, thereby reducing the interest rate. Banks give their customers plastic cards, from which ATMs can always and everywhere withdraw the required amount. Plastic cards can also pay for any purchases or services. Banks can provide money not only to individuals, but also to huge companies, industries.

Also people in banks can store their savings. The bank not only protects other people's money, but also pays interest to its depositors for the right to use this money. When the depositor needs to withdraw the entire amount from his account, he comes to the bank and receives the money deposited.

For any bank it is very important to earn an excellent reputation and try to keep it. The quality of the bank's work will depend on the number of depositors and other customers wishing to avail themselves of banking services.

Without banks, any economy can not develop. Investors will remain without money, and will not be able to implement their projects. Such industries as engineering, agriculture, chemical industry, mining and forestry, will not be able to successfully develop and progress.

**Практическая работа 9.1**

**Тема: «Платежные поручения»**

 **Цель:** ознакомиться с новой лексикой. Уметь переводить профессионально направленные тексты.

**Задание: читать, переводитьтекст**

A payment order is a form of cashless payments in which the depositor of the account (payer) instructs his bank to transfer a specific amount to the account of the payee opened with that bank or another bank.When settling with payment orders, the Bank assumes the obligation, on behalf of the payer, to transfer the indicated amount of money to the account of the person indicated by the payer by means of the funds in its accounts.

***A payment order*** is executed by the bank within the time period established by law, or within the time period stipulated by the banking service agreement.For example, payment orders for transferring funds by a taxpayer to the budget system of the Russian Federation are executed by a bank within one business day.At the same time, the bank can accept the payment order for execution only if there is a sufficient amount of money in the payer's account, unless otherwise specified in the agreement with the bank.

***In what cases is a payment order used***

A payment order is drawn up in order to carry out the following operations:payment of amounts to counterparties for shipped products, services rendered and various works performed;making advance payment of goods, works, services;payment of taxes and contributions to budgets of all levels and extra-budgetary funds, as well as penalties and fines charged by inspection bodies for payment;

***Types of Payment Orders***

Payment orders may be urgent payment orders or early payment orders.

*Urgent payment* orders are applied in the following cases:making an advance payment, that is, payment is made before the shipment of the goods, performance of work, provision of services;payment after shipment of goods, performance of work, provision of services;making partial payments in transactions for large amounts.

**Практическая работа 9.2**

**Тема: «Инкассирование»**

**Цель:** ознакомиться с новой лексикой. Уметь переводить профессионально направленные тексты.

**Задание:**читать, переводитьтекст

Russia for transferring to the appropriate bank accounts, using the services of the collection service of banking institutions or a specialized collection service luzhby having the license of Bank of Russia).

Cash collection is the collection of cash and valuables at the cash desks of enterprises and organizations and their delivery to the cash desks of banks. With the help of collection, the return flow of money into banks is technically ensured, which is important for maintaining the continuity of the cash circulation.

Delivery of cash and other valuables by collectors is carried out in special cash bags, which must be tightly closed and sealed, transmitted along with the transmission sheet.

When receiving bags, collectors check the integrity of the package, the clarity of the prints of the seals and sign on the transmitting sheet. Upon delivery of the collected cash to the evening cashier or the bank, the cashier also checks the integrity of the bags, the conformity of the prints of the seals to the available samples and the correspondence of the numbers of the bags delivered by the collectors to the numbers indicated on the invoice

**Практическая работа 9.3**

**Тема: «Виды платежей»**

**Согласование времен**

**Цель:** ознакомиться с новой лексикой, уметь переводить профессионально направленные тексты.

**Задание:** читать, переводитьтекст.

Transactions performed on the basis of a payment order may be qualified on a number of grounds.

According to the subject composition, payment orders can be divided into client (orders initiated by the client of the paying bank) and inter bank (the bank is the initiator of payment).

According to the method of implementation between banks, those carried out sequentially for each order for transferring funds and carried out using offsetting counter orders for transfer.

By the method of transmitting and processing information - to the postal, telegraph (telex) and committed electronically.

Payment order coverage. The amount of the order accepted for execution is debited by the bank from the account indicated in the order. In the absence of funds on the payer's account, payment orders are placed in the card file of settlement documents unpaid on time. Their payment is made upon receipt of funds taking into account the priority established by law.

Payment orders, as a rule, are executed at the expense of funds in the payer's bank account. But the bank account agreement may provide for the possibility of the bank making a payment in the absence or insufficiency of funds in the account due to the loan provided by the bank. The bank is considered to have provided a loan from the date of payment.

**Практическая работа 10.1**

**Тема: «Менеджмент предприятия»**

**Цель:** ознакомиться с новой лексикой, уметь переводить профессионально направленные тексты.

**Задание:** читать, переводитьтекст

Management” has become a frequent word in business area. It’s a wide notion, but in general, management means organizing and coordinating a group of people for directing them towards accomplishing a goal. This process can include manipulation of various resources: human, financial, natural, technological, etc. Apart from organizing entities, management uses other functions, such as forecasting, planning, staffing, controlling, actuating, commanding. Speaking of its etymology, the word ‘manage’ has Italian roots. It means to handle something. People, who have the responsibility to manage small firms or large companies, are either directors or managers. These people have the authority to make decisions according the enterprise.

One of the most important functions, that management implements, is planning. At this stage managers set objectives and then think of strategies for achieving them. It involves the creation of a plan followed by intelligent behavior. When the objectives are set, managers prepare tasks and proceed to organizing them within various sections or departments. Next stage of management is commanding. At this stage the manager hands out the tasks to employees ad has the right to supervise whether the y are being carried out**.**Controlling is an important stage, when manager can bring some corrections to the individuals’ activities. He or she should make sure that performance is according to the plan. The final stage is coordinating, i.e. bringing together the results of collective work.

Most international companies have a three-leveled management system, which comprises of:

* First-levelmanagers
* Middle-levelmanagers
* Top-levelmanagers.

**First-level managers** focus on controlling and directing on the first place. This group includes supervisors or section leaders. Other than that, they can motivate employees and keep performance feedback. **Middle-level managers** are branch or department leaders, who are responsible for department’s function. They devote more time to organizing than lower management. **Top-level managers** are presented by the board of directors. Their responsibility is to control and oversee the performance of the whole organization. They try to follow the world economies, politics and broad competition.

**Практическая работа10.2**

**Тема: «Инфинитив и герундий»**

**Цель:** ознакомиться с новыми грамматическими правилами и правилами перевода предложений с герундием и инфинитивом.

**Задание:** выполнить упражнения

**ИНФИНИТИВ**

*Запомните случаи, в которых инфинитив упот­ребляется без частицы "to":*

*после модальных глаголов;may – might/ после глаголов tolet и tomake;*

*в сложном дополнении после глаголов восприятия: (tosee, tohear, tofeel, etc.); после выражений: Iwouldrather.... Youhadbetter...*

**Упр. 1. Вставьте частицу "to" перед инфи­нитивом, где необходимо.**

1. I like ... play the guitar. 2. My brother can ... speak French. 3. We had ... put on our overcoats because it was cold. 4. They wanted ... cross the river. 5. It is high time for you ... go to bed. 6. May I ... use your telephone? 7. They heard the girl ... cry out with joy. 8. I would rather ... stay at home today. 9. He did not want ... play in the yard any more. 10. Would you like ... go to England? 11. You look tired. You had better ... go home.

12. I wanted ... speak to Nick, but could not... find his telephone number. 13. It is time ... get up. 14. Let me ... help you with your homework. 15. I was planning ... do a lot of things yesterday. 16. I'd like ... speak to you.

**Упр. 2. Замените части пред­ложений инфинитивными оборотами.**

*E.g. The boy had many toys which he could play with. The boy had many toys to play with.*

1. I have no books which I can read. 2. Is there anybody who will help you with your spelling? 3. Don't forget that she has a baby which she must take care of. 4. Have you got nothing that you want to say on this subject? 5. There was nothing that he could do except go home. 6. I have only a few minutes in which I can explain these words to you. King Lear decided to have a hundred knights who would serve him after he had divided up his kingdom.

**Упр. 3. Замените придаточные предложе­ния инфинитивными оборотами.**

*E.g. He is so old that he cannot skate. He is too old to skate.*

1. The problem is so difficult that it is impossi­ble to solve it. 2. The box is so heavy that nobody can carry it. 3. The baby is so little that it cannot walk. 4. He is so weak that he cannot lift this weight. 5. She is so busy that she cannot talk with you. 6. She was so inattentive that she did not notice the mistake. 7. The rule was so difficult that they did not understand it. 8. He was so stu­pid that he did not see the joke. 9. She has got so fat that she cannot wear this dress now. 10. The accident was so terrible that I don't want to talk about it.

*Запомните следующие застывшие словосочета­ния с инфинитивом:*

*to cut a long story short — корочеговоря*

*to tell (you) the truth — сказать (вам) поправде*

*to say nothing of — неговоряужео*

*to put it mildly — мягковыражаясь*

*to say the least of it — поменьшеймере*

*tobeginwith— начнем с того что*

*Запомните следующие предложения:*

*The book leaves much to be desired. — Книгаоставляетжелатьлучшего.*

*Неis difficult to deal with. — Снимтрудноиметьдело.*

*Не is hard to please. — Емутрудноугодить.*

*She is pleasant to look at. — Нанееприятносмотреть.*

 **Упр.4. Переведите на английский язык, употребляя застывшие словосочетания с инфи­нитивом.**

1. Мягко выражаясь, она была невежлива.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Ваша работа оставляет желать лучшего. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3. Ска­зать по правде, я не люблю бокс. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4. Вашей сест­ре трудно угодить.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 5. Начнем с того, что я занят \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

.6. На него было приятно смотреть.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 7. Короче го­воря, он не сдал экзамен.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 8. Мы все были рады, не говоря уже о маме: она сказала, что это са­мый счастливый день в ее жизни.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 9. Твое сочи­нение оставляет желать лучшего.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 10. Это очень странно, по меньшей мере\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 11. Для начала, она открыла все окна. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

12. С моим соседом трудно иметь дело. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

13. По правде говоря, я очень устал. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

14. Его поведение оставляет желать лучшего. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

15. Мягко выражаясь, вы меня удивили. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

16. На этих детей приятно посмотреть. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

17. Короче гово­ря, они поженились.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 18. Самая известная книга Джерома — "Трое в лодке, не считая собаки."\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 19. Вам трудно угодить.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 20. По меньшей мере, мы были удивлены.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*Обратите внимание на отсутствие союза «что­бы» перед инфинитивом в роли обстоятельства цели:*

*Тоget this book, you must go the library.*

*Чтобы получить этукнигу, вы должны to пойти в библиотеку.*

|  |  |
| --- | --- |
| Запомните следующие | предложения: |
| I have nothing to read | Мне нечего читать. |
| She has nobody to speak with. | Ей не с кем поговорить. |
| What is to be done? Who is toblame? | Чтоделать? Ктовиноват? |
| I am not to blame. | Яневиноват. |
| To see is to believe. | Видетьзначитверить. |
| He was the first (last) to come. | Онпришелпервым (последним). |
| It is out of the ques­tion to go there. | Не может быть и речи о том, чтобы идти туда. |

**Упр. 5. Переведите на английский язык, употребляя застывшие словосочетания с инфи­нитивом.**

1. Чтобы получить хорошую оценку, вы дол­жны упорно поработать. 2. С ней трудно иметь дело. 3. Что делать? 4. Начнем с того, что он болен. 5. Чтобы читать Диккенса в оригинале, вы должны хорошо знать язык. 6. Мягко выра­жаясь, он не прав. 7. Она была не виновата. 8. Ребенку не с кем играть. 9. Видеть значит ве­рить. 10. Чтобы успеть на этот поезд, вы долж­ны поторопиться. 11. Не может быть и речи о покупке машины в этом году. 12. Книга остав­ляет желать лучшего. 13. Сказать по правде, мне это не нравится. 14. Им было нечего есть. 15. Кто виноват? 16. Короче говоря, он не сде­лал урок. 17. В нашей семье мама всегда встает первая. 18. На нее приятно смотреть.

**Практическая работа 11.1**

**Тема: «Бухгалтерский учет. Accounting»**

**Цель:** уметь переводить текст профессиональной направленности

**Задание:** прочесть и перевести текст, составить план пересказа

Accounting shows a financial picture of the firm. An accounting department records and measures

the activity of a business. It reports on the effects of the transactions on the firm’s financial conditions.

Accounting records give a very important data. It is used by management, stockholders, creditors, independent analysis, banks and government.

Most business prepares the two types of records. That is the income statement and the balance sheet. These statements show how money was received and spent by the company. A ratio analysis is the relationship of two figures. –profitability, assets, liabilities It helps the company to evaluate its current financial position. Overall financial structure of the company analysis the value of the ownership if the firm.

**Active Vocabulary**

Accounting бухгалтерскийучет

To record регистрировать, записывать

To measure измерять

Transaction сделка, банковская операция

Firm’sfinancialcondition финансовое положение фирмы

Independentнезависимый

Income statementотчетодоходах

Balance sheetбалансовыйотчёт

Profitabilityприбыльность

To evaluateоценивать

Value ценность, стоимость

Ownership собственность

Overallfinancialstructure полная финансовая структура

To turn in the report сдатьотчет

Profitandlossstamen отчет по прибыли и убыткам

Assets and liabilities активипассив

Tax- налог

Pay check платежныйчек

Salaryзарплата

**Теоретическая часть**

**Прошедшее завершенное**

 Образуется при помощи вспомогательного глагола **had** и основного глагола в форме прошедшего причастия. В вопросительной форме вспомогательный глагол ставится перед подлежащим. В отрицательной форме частица not ставится после вспомогательного глагола.

|  |  |
| --- | --- |
| Утвердительная форма+ | I (You/ We/They) **hadvisited/seen** by 5 o’clock yesterdayHe (She/It)  |
| Вопросительная формa? | I (you/we/they)**Had** she (he/it) **visited/seen** by 5 o’clock yesterday? |
| Отрицательная форма- | I (You/ We/They) **hadnotvisited/seen** by 5 o’clock yesterdayHe (She/It)  |

**PastPerfec**t (прошедшее завершенное) употребляется:

1. Для выражения прошедшего действия, которое уже совершилось до определенного момента в прошлом. Этот момент может быть указан обстоятельством времени: **by 5 o’clock***к 5 часам,* **bythattime***к тому времени,* **bytheendoftheyear***к концу года* и др., а также перед предлогом **before** и после предлога **after**:*Shehadleftbythe 1stofJune.* *After she had cried, she felt easier.* *He was nervous because he had never flown before.*

2. Для выражения прошедшего действия, которое уже завершилось до другого, более позднего прошедшего действия, выраженного глаголом в PastSimple: *WhenSaraharrivedattheparty, Paul****had****already****gone****home.*

***Примечание:***

Глаголы движения и чувственного восприятия обычно не употребляются в **PastPerfect:***Whenheheardthesong, herecognizeditatonce.*

*When he came home, he found his mother in an evening dres*

**Упражнение *1. Раскройте скобки, употребляя глаголы в PastSimple или PastPerfect.***

1. By two o'clock the teacher (to examine) all the students. 2. On my way to school I (to remember) that I (to leave) my report at home. 3. All my friends (to be) glad to hear that I (to pass) all the examina­tions successfully. 4. Poor Oliver (to lie) unconscious on the spot where Sikes (to leave) him. 5. He (to open) his eyes, (to look) around and (to try) to re­member what (to happen) to him. 6. All the passen­gers (to see) at once that the old man (to travel) a great deal in his life. 7. By the time we (to come) to see him, he (to return) home. 8. During the holi­days my friend (to visit) the village where he (to live) in his childhood. 9. When they (to enter) the hall, the performance already (to begin). 10. When I came home, my mother (to tell) me that she (to receive) a letter from grandfather.

**Упражнение *2. Поставьте глаголы, выделенные курсивом в нужное прошедшее время: PastSimple, PastPerfect или PastContinuous .***

I travel all over the country in my job and wheneverI take the train to Scotland, I remember the story about the man whose wife (1) *have* just a baby. He *work* (2) in London at the time but he *live (3)* in Newcastle, which is in the north-east of England, not far from the Scottish border. As soon as he *hear* (4) the news, he *rush* (5) to King's Cross Station. He bought his ticket and then, just before he *jump* (6) on the first train north, he *ring* (7) his wife to say he would soon be with her. He *be* (8) so excited at the news that he *tell* (9) the woman who *sit* (10) in the same compartment. She *ask* (11) him if he lived in Edinburgh, as that was where the train *go* (12), and was surprised to hear that he lived in Newcastle. 'But this train doesn't stop at Newcastle,' she *rеply* (13). 'It goes straight to Edinburgh.' When the man *hear* (14) this, he *run* (15) to the front of the train to speak to the driver. After telling him his story, he *beg* (16) him to stop the train at Newcastle. He even *offer (17)* him money, but the driver still *refuse* (18). However, he *agree (19)* to slow the train down to 15 m.p.h. so that the man could jump off. An hour later, as the train *approach* (20) Newcastle Station, the ticket-collector *hold* (21) the man out of the window and he *begin* (22) running in mid-air. When they *reach* (23) the station, the ticket-collector gently *drop* (24)the man onto the platform and he *run* (25) very fast along it. The guard, at the back of the train, *see*(26) a man running along the platform. He *put out* (27) his hand and *pull* (28) the man onto the train. 'Lucky I *see* (29) you,' *say* (30) the guard. 'You almost *miss* (31)the train.'

**Практическая работа 11.2**

**Тема: «Финансы. Денежное обращение»**

**Цель:** уметь переводить текст профессиональной направленности

**Задание:** прочесть и перевести текст, составить план пересказа

**FUNCTIONSOFMONEY**

People accept money in exchange for goods and services. But the role of money depends on the state of development of an economy. Money has become an essential element of economies based on the division of labour, in which individuals have specialized in certain activities and enterprises have focused on manufacturing specific goods and rendering specific services. In order to make transactions as simple and efficient as possible, the introduction of a generally accepted medium of exchange suggested itself.

 Money perform the function of a medium of exchange or means of payment with goods being exchanged for money and money for goods. At the same time it also acts as a unit of account.

 Money is a store of value, as part of an individual's income may be set aside for future consumption.

 These three functions of money - medium of exchange, unit of account and store of value - can only be fulfilled if there is great confidence in its stability of value. Safeguarding monetary stability is the primacy task of the central banks all over the world. Moreover, the central bank has the function of regulating the money supply in order to guarantee a smooth functioning of the monetary system.

1.What do people accept as  money?

3. What are three main functions of money?

People often use the proverb “Money talks” to say that money is important in every person’s life. And, indeed, with the help of money we can buy all kinds of things, such as food, clothes, accommodation, cars, mobile phones, computers, make-up, medicines, and many other goods that civilization has to offer. Money doesn’t buy happiness but it helps at some extent. In other words, money is a method of exchange, which is presented by coins and notes.

Almost every country has their currency nowadays. Most European countries use Euros and Dollars. However, the method of exchange was not always operated by money. Primitive societies used a system of barters. Barter is a direct exchange of goods without using money. People used to exchange cattle, grain, salt, tobacco, vegetables and other products to something of an equal value. However, they soon understood that barter wasn’t a perfect way of exchange, as peoples’ needs rarely coincided.

Coins and paper money were invented in ancient China. First coins were made of copper with a hole in the middle, so that they could be put together like a chain. Later examples were made of gold, silver, lead, zinc, aluminum, nickel and other metals. Some ancient Chinese coins were even made of pressed tealeaves. The majority of modern coins contain images of famous people or important symbols of the country they present.

Paper money is obviously easier to handle and much more convenient. Officially, the first paper money was used by the Bank of Sweden in 1661. Today, there are so many other ways to preserve money and to spend them. There are traveler’s cheques, credit cards, deposits, loans, etc. They gradually replace paper notes and coins. Some developed countries even have stores where cash is no longer accepted for security reasons

Монеты и бумажные деньги были изобретены в Древнем Китае. Первые монеты были сделаны из меди с отверстием в середине, для того чтобы их объединить в цепочку. Более поздние примеры были сделаны из золота, серебра, свинца, цинка, алюминия, никеля и других металлов. Некоторые древние китайские монеты были даже изготовлены из прессованных листьев чая. Большинство современных монет содержат изображения известных людей или важных символов страны, которую они представляют.

Бумажные деньги, очевидно, проще в обращении и гораздо удобнее. Официально первые бумажные деньги были использованы Банком Швеции в 1661 году. Сегодня, так много других способов хранить деньги и тратить их. Есть дорожные чеки, кредитные карты, депозиты, кредиты, и т.д. Они постепенно заменяют бумажные купюры и монеты. В некоторых развитых странах даже есть магазины, где из соображений безопасности наличные больше не принимаются.

**Практическая работа 11.3**

**Тема: «Валютные операции»**

**Цель:** уметь переводить текстпрофессиональной направленности

**Задание:** прочесть и перевести текст, составить план пересказа

**Закон о валютных операциях**

The law governing currency transactions in Russia and abroad was adopted in December 2003 under No. 173-FZ. This federal law establishes the legal principles and principles for their implementation in the country, as well as the boundaries of control and the regulatory procedure by the government and the regulator.

Until 2006, there were many restrictions on conducting currency transactions established by the Law on Currency Regulation and Currency Control dated December 10, 2003 No. 173-FZ (hereinafter - Law No. 173-FZ) related to a number of measures aimed at preventing the reduction of foreign exchange reserves in the country. However, in 2006-2007, the expiration of Art.7 and Art. 8 of Law No. 173-FZ, which significantly reduced the list of restrictions imposed on foreign exchange transactions

**Currency operations in the Russian Federation: their list, varieties**

1. In terms of execution, foreign exchange operations are divided into capital, current and cash.

2. Depending on the entities involved, such operations may be performed by residents and non-residents.

3. Foreign exchange operations can have different purposes and be aimed at achieving various goals. In particular, they may be committed in the interests of customers or in their own interests.

4. In accordance with the features of accounting and the nature of foreign exchange transactions, they can be divided into active and passive.

5. Currency transactions can be individualized to the nature of the transaction or to the client of any bank. Based on this classification, we can distinguish:

• operations with currency in a bank account of a client of a bank opened in foreign currency;

• correspondent communication with other banks;

• support of export-import operations;

• foreign currency trading in Russia;

• accumulation of foreign currency in the country's economy;

• lending in the international financial environment.

Also distinguish conversion operations with currency, carried out in order to exchange one foreign currency for another, taking into account the difference in rates. An example of such currency transactions is Forex trading.

**Практическаяработа 11.4**

**Тема: «Налоги и налогообложение»**

**Цель:** уметь переводить текст профессиональной направленности

**Задание:** прочесть и перевести текст, составить план пересказа

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

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

### INCOME TAX

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

Income **tax fraud** is a problem in most, if not all, countries **implementing** an income tax. Either one fails to declare income, or declares nonexistent expenses. Failure to declare income is especially easy for non-salaried work, especially those paid in cash. Tax enforcement authorities fight tax fraud using various methods, nowadays with the help of computer databases. They may, for instance, look for **discrepancies** between declared **revenue** and expenses along time. Tax enforcement authorities then **target** individuals for a tax audit – a more or less detailed review of the income and **tax-deductible** expenses of the individual.

Income tax may be collected from **legal entities** (e.g., companies) as well as **natural persons** (individuals), although, in some cases, the income tax on legal entities is levied on a slightly different basis than the income tax on individuals and may be called, in the case of income tax on companies, a **corporation tax** or a **corporate income tax**.

**Практическая работа 11.5**

**Тема: «Кредит»**

**Цель:** уметь переводить текст профессиональной направленности

**Задание:** прочесть и перевести текст, составить план пересказа

Credit card device used to obtain consumer credit at the time of purchasing an article or service. Credit cards may be issued by a business, such as a department store or an oil company, to make it easier for consumers to buy their products. Alternatively credit cards may be issued by third parties, such as a bank or a financial services company, and used by consumers to purchase goods and services from other companies. There are two types of cards—credit cards and charge cards. Credit cards such as Visa and MasterCard allow the consumer to pay a monthly minimum on their purchases with an interest charge on the unpaid balance. Charge cards, such as American Express, require the consumer to pay for all purchases at the end of the billing period. Consumers may also use bank cards to obtain short-term personal loans (including "cash advances" through automated teller machines). Credit card issuers receive revenue from fees paid by stores that accept their cards and by consumers that use the cards, and from interest charged consumers on unpaid balances.

Diners Club became the first credit card company in 1950, when it issued a card allowing members to charge meals at 27 New York City restaurants. In 1958, Bank of America issued the BankAmericard (now Visa), the first bank credit card. In 1965, only 5 million cards were in circulation; by 1996, U.S. consumers had nearly 1.4 billion cards, which they used to charge $991 billion in goods annually.

The growth of credit cards has had an enormous impact on the economy—changing buying habits by making it much easier for consumers to finance purchases and by lowering savings rates (because consumers do not need to save money for larger purchases). Oil companies, car makers, and retailers have also used the cards to market their goods and services, using credit as a way of encouraging consumers to buy. Concern has been voiced over widespread distribution of bank credit cards to consumers who may not be able to pay their bills; costly losses and theft of cards; inaccurate (and damaging) credit records; high interest rates on unpaid balances; and excessive encouragement of consumer debt that has cut savings in the United States.

Technology advances have facilitated the use of credit cards. Merchants are now connected to banks by modem , so purchases are approved rapidly; on-line shopping on the Internet is possible with credit card payment. Credit card companies are also experimenting with smart cards that would act like a small computer, storing account and other information necessary for its use. An alternative to credit cards is the debit card , which is used to deduct the price of goods and service directly from customers' bank balances.

**Практическая работа 11.6**

**Тема: «Аудит»**

**Цель:** уметь переводить текст профессиональной направленности

**Задание:** прочесть и перевести текст, составить план пересказа

A financial audit is the examination of financial records and reports of a company or organisation, in order to verify that the figures in the financial reports are relevant, accurate, and complete. The general focus is to ensure the reported financial statements fairly represent a company's stated condition for the firm's stakeholders. These stakeholders will be interested parties, such as stockholders, employees, regulators, and the like.Doing a financial audit is called the "attest" function. The general purpose is for an independent party (the CPA firm) to provide written assurance (the audit report) that financial reports are "fairly presented in conformity with generally accepted accounting principles". Because of major accounting scandals (failure by CPA firms to detect widespread fraud), assessing internal control procedures has increased in magnitude as a part of financial audits.Financial audits are typically done by external auditors (accountancy firms). Many organizations, including most very large organizations, also employ or hire internal auditors, who do not attest to financial reports. Internal auditors often assist external auditors, and, in theory, since both do internal control work, their efforts should be coordinated.

1.What is a financial audit?

2.What is the general purpose of audit?

3.Who typically does financial audits?

**Практическая работа 11.7**

**Тема: «Статистика»**

**Цель:** уметь переводить текст профессиональной направленности

**Задание:** прочесть и перевести текст.

**Стати́стика** — отрасль знаний, наука, в которой излагаются общие вопросы сбора, измерения, мониторинга и анализа массовых статистических (количественных или качественных) [данных](https://ru.wikipedia.org/wiki/%D0%94%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5); изучение количественной стороны массовых общественных явлений в числовой форме[[1]](https://ru.wikipedia.org/wiki/%D0%A1%D1%82%D0%B0%D1%82%D0%B8%D1%81%D1%82%D0%B8%D0%BA%D0%B0#cite_note-1).

Слово «статистика» происходит от латинского *status* — состояние дел[[2]](https://ru.wikipedia.org/wiki/%D0%A1%D1%82%D0%B0%D1%82%D0%B8%D1%81%D1%82%D0%B8%D0%BA%D0%B0#cite_note-2). В науку термин «статистика» ввёл немецкий учёный [Готфрид Ахенвалль](https://ru.wikipedia.org/wiki/%D0%90%D1%85%D0%B5%D0%BD%D0%B2%D0%B0%D0%BB%D0%BB%D1%8C%2C_%D0%93%D0%BE%D1%82%D1%84%D1%80%D0%B8%D0%B4) в 1746 году, предложив заменить название курса «Государствоведение», преподававшегося в университетах Германии, на «Статистику», положив тем самым начало развитию статистики как науки и учебной дисциплины. Несмотря на это, статистический учёт вёлся намного раньше: проводились [переписи населения](https://ru.wikipedia.org/wiki/%D0%9F%D0%B5%D1%80%D0%B5%D0%BF%D0%B8%D1%81%D1%8C) в [Древнем Китае](https://ru.wikipedia.org/wiki/%D0%98%D1%81%D1%82%D0%BE%D1%80%D0%B8%D1%8F_%D0%9A%D0%B8%D1%82%D0%B0%D1%8F), осуществлялось сравнение военного [потенциала государств](https://ru.wikipedia.org/w/index.php?title=%D0%A1%D1%82%D1%80%D0%B0%D1%82%D0%B5%D0%B3%D0%B8%D1%87%D0%B5%D1%81%D0%BA%D0%B8%D0%B9_%D0%BF%D0%BE%D1%82%D0%B5%D0%BD%D1%86%D0%B8%D0%B0%D0%BB&action=edit&redlink=1), вёлся учёт [имущества](https://ru.wikipedia.org/wiki/%D0%98%D0%BC%D1%83%D1%89%D0%B5%D1%81%D1%82%D0%B2%D0%BE) граждан в [Древнем Риме](https://ru.wikipedia.org/wiki/%D0%94%D1%80%D0%B5%D0%B2%D0%BD%D0%B8%D0%B9_%D0%A0%D0%B8%D0%BC) и тому подобное[[3]](https://ru.wikipedia.org/wiki/%D0%A1%D1%82%D0%B0%D1%82%D0%B8%D1%81%D1%82%D0%B8%D0%BA%D0%B0#cite_note-3).

Статистика разрабатывает специальную методологию исследования и обработки материалов: массовые статистические наблюдения, метод группировок, [средних величин](https://ru.wikipedia.org/wiki/%D0%9F%D0%BE%D0%BA%D0%B0%D0%B7%D0%B0%D1%82%D0%B5%D0%BB%D0%B8_%D1%86%D0%B5%D0%BD%D1%82%D1%80%D0%B0_%D1%80%D0%B0%D1%81%D0%BF%D1%80%D0%B5%D0%B4%D0%B5%D0%BB%D0%B5%D0%BD%D0%B8%D1%8F), индексов, балансовый метод, метод графических изображений, [кластерный](https://ru.wikipedia.org/wiki/%D0%9A%D0%BB%D0%B0%D1%81%D1%82%D0%B5%D1%80%D0%BD%D1%8B%D0%B9_%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7), [дискриминантный](https://ru.wikipedia.org/wiki/%D0%94%D0%B8%D1%81%D0%BA%D1%80%D0%B8%D0%BC%D0%B8%D0%BD%D0%B0%D0%BD%D1%82%D0%BD%D1%8B%D0%B9_%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7), [факторный](https://ru.wikipedia.org/wiki/%D0%A4%D0%B0%D0%BA%D1%82%D0%BE%D1%80%D0%BD%D1%8B%D0%B9_%D0%B0%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7) и компонентный анализы, оптимизацию и другие методы анализа статистических данных.

﻿

1) Вид практической деятельности, направленной на собирание, обработку, анализ и публикацию статистической информации, характеризующей количественные закономерности жизни общества во всем ее многообразии (экономики, культуры, морали, политики и др.) и неразрывной связи с их качественным содержанием. В этом смысле под статистикой понимают и совокупность сводных, итоговых показателей, относящихся к какойлибо области общественных явлений.

2) Отрасль знаний, в которой рассматриваются общие вопросы сбора, измерения и анализа массовых количественных знаний. Статистика разрабатывает специальную методологию исследования и обработки материалов: массовые статистические наблюдения, метод группировок, средних величин, индексов, балансовый метод, метод графических изображений. Статистика как наука включает разделы: общая теория статистики, экономическая статистика, отраслевые статистики промышленности, сельского хозяйства, строительства, связи, транспорта, труда и др.; формируется социальная статистика (в узком смысле слова). Для экологии человека чрезвычайно важна информация по демографической, медицинской и социальной статистике. Развитие познавательных функций статистики привело к созданию нового направления статистического моделирования, позволяющего глубже проникать в сущность изучаемых явлений.

**Практическая работа 11.8**

**Тема: «Бухгалтерская отчетность»**

**Цель:** уметь переводить текст профессиональной направленности

**Задание:** прочесть и перевести текст.

## Бухгалтерская отчетность предприятия и внешняя среда

Бухгалтерская отчетность часто вступает связующим звеном предприятия с внешней средой. И основной задачей предоставления данных является привлечение финансовых средств на финансовых рынках. От того, как будет представлена информация, во многом зависит судьба предприятия. Ответственность за это возлагается на финансовых менеджеров высшего звена. Прежде чем передавать информацию внешним пользователям, они обязаны знать, как это повлияет на принимаемые заинтересованными лицами решения.

Поскольку бухгалтерской отчетности на финансовых рынках придается большое внимание, то для удобства разрабатываются стандарты финансового учета, на основе которых происходит регистрация компаний на биржах [ценных бумаг](https://www.e-xecutive.ru/wiki/index.php/%D0%A6%D0%B5%D0%BD%D0%BD%D1%8B%D0%B5_%D0%B1%D1%83%D0%BC%D0%B0%D0%B3%D0%B8). Несмотря на национальные особенности, они призваны обеспечивать полноценный поток информации между предприятием и финансовыми рынками, включая индивидуальных инвесторов.

Учет и отчетность российских предприятий в настоящее время несколько отличается от мировых стандартов. Это обусловлено все еще продолжающимся процессом трансформации от функций, выполнявшихся ими в условиях плановой экономики, к функциям в условиях рыночной экономики. В связи с этим отчетность российских предприятий пока не дает в ряде случаев возможности непосредственно получать всю финансовую информацию без предварительной корректировки для принятия финансовых решений.

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Колган Галина Евгеньевна

**ИНОСТРАННЫЙ ЯЗЫК в профессиональной деятельности**

Практикум для обучающихся 3 курсов по специальности

38.02.01 Экономика и бухгалтерский учет (по отраслям)

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