**ГБОУ СПО МО «Электростальский колледж»**

**УТВЕРЖДАЮ**

**Зам.директора по УМР**

**\_\_\_\_\_\_\_\_\_\_\_\_Л.Г.Жепан**

**«\_\_\_\_\_\_»\_\_\_\_\_\_\_\_\_\_\_2015**

**Контрольная работа по изучению дисциплины**

**«Английский язык»**

**для студентов заочного отделения**

 **по специальности**

 **080114** **Экономика и бухгалтерский учёт (базовая подготовка)**

**2 курс**

### Рассмотрены и одобрены на заседании предметно -цикловой комиссии ООГЭС

Протокол №\_\_\_\_\_\_\_\_от \_\_\_\_\_\_\_\_\_\_\_\_ 2015г.

Председатель предметной (цикловой) комиссии \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Е.В.Тихонова

Преподаватель\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Е.И.Миронова

**Электросталь**

 **2015**

 **ВАРИАНТ 1**

1. **Прочитайте и переведите текст в письменном виде.**

 Although accounting is the work of accountants, an ever increasing number and range of non-accountants need to understand what accountants 8 actually do and, more importantly, the contribution their work makes to business success. Different people interested in different aspects of a company’s performance need some accounting knowledge in order that they may understand what the accountant is telling them. Among them are managers, shareholders, owners and investors, lenders, economists, creditors, financial analysts, lawyers, tax authorities, economic planners, government regulatory agencies, labour unions, financial press, consumers’ groups etc. Managers must constantly decide what to do, how to do it, and whether the results match the original plans. Successful managers consistently make the right decisions on the basis of timely and valid information. Many of these decisions are based on the flow of accounting data and their analysis. For this reason, management is one of the most important users of accounting information and a major function of accounting is to provide management with relevant and useful information. For example, some typical questions that a manager might ask include: What was the company’s net income during the past quarter? Is the rate of return to the owners adequate? Does the company have enough cash? What products are most profitable? What is the cost of manufacturing each product? Present or Potential Investors. Those who are thinking of investing in a company and those such as financial analysts who advise investors are interested in the past success of the business and its potential earnings in the future. A thorough study of the company’s financial statements will help potential investors judge the prospects for a profitable investment. After investing in a company, investors must continually review their ownership. Present or Potential Creditors. Most companies must borrow money for both long- and short-term operating needs. The creditors, who lend the money, are interested mainly in whether the company will have the cash to pay the interest charges and repay the debt at the appropriate time. They will study the company’s liquidity and cash flow as well as its profitability. Banks, finance companies, mortgage companies, insurance firms, individuals, and others who send money expect to analyze a company’s financial position before making a loan to that company. The information needs of lenders are, therefore, concerned with the security that the firm can offer and with the firm’s ability to pay a particular cost – their interest. Employees have an obvious interest in a firm’s financial health, perhaps, an even greater interest than the investors. Investors invest their money, but employees invest their livelihoods in a business. If the firm goes bankrupt employees lose their jobs and their wages. Employees should, therefore, require to know about the long-term financial viability of their company as a means of assessing their own personal futures. The employees of some firms may also need information about the profitability of their firm for their wages can be profit-linked or if they want to claim higher wages on the basis of increased profitability (it is debatable that they would want to claim lower wages on the basis of decreased profitability, however).

 Government. The government requires information about the performance of businesses in two ways. First, it needs to know how firms are doing in total so that it can assess the performance of the total economy and, if necessary, plan its economic policy. Second, the government also requires information about the profitability and level of sales of individual firms in the recent past. This information is required by the Inland Revenue and Excise so that the correct levels of tax and VAT can be collected. It is possible to distinguish between two branches of accounting, which reflect the internal and external users of accounting information: management accounting and financial accounting. Management accounting is concerned with the provision of information to people within the organization to help them make better decisions. It is called management accounting because managers are the people responsible for making the decisions which control what goes on. Financial accounting is concerned with the provision of information to external parties outside the organization to satisfy the law, tax collectors, shareholders and major creditors. It is called financial accounting because it provides information in monetary or financial terms. The major differences are: Management accounting Financial accounting Precision Requires information rapidly, as many decisions cannot be delayed until the information is available. Approximate information is normally sufficient for management decision-making Information must be reasonably accurate otherwise external parties would have little confidence in the content of the published accounts Segments Focuses on small parts of the organization, for example individual products and activities, departments and sales territories Financial account reports describe the whole of the organization Time dimension Is concerned with future information as well as past information Reports what has happened in the past in an organization Report frequency Management requires information quickly if it is to act on it. Management accounting reports on various activities may be prepared at daily, weekly or monthly intervals A detailed set of financial accounts (such as balance sheet, profit and loss account) is published annually and less detailed accounts are published semi-annually. It is possible to distinguish between two branches of accounting, which reflect the internal and external users of accounting information: management accounting and financial accounting. Management accounting is concerned with the provision of information to people within the organization to help them make better decisions. It is called management accounting because managers are the people responsible for making the decisions which control what goes on. Financial accounting is concerned with the provision of information to external parties outside the organization to satisfy the law, tax collectors, shareholders and major creditors. It is called financial accounting because it provides information in monetary or financial terms. The major differences are: Management accounting Financial accounting Precision Requires information rapidly, as many decisions cannot be delayed until the information is available. Approximate information is normally sufficient for management decision-making Information must be reasonably accurate otherwise external parties would have little confidence in the content of the published accounts Segments Focuses on small parts of the organization, for example individual products and activities, departments and sales territories Financial account reports describe the whole of the organization Time dimension Is concerned with future information as well as past information Reports what has happened in the past in an organization Report frequency Management requires information quickly if it is to act on it. Management accounting reports on various activities may be prepared at daily, weekly or monthly intervals A detailed set of financial accounts (such as balance sheet, profit and loss account) is published annually and less detailed accounts are published semi-annually

1. **Найти эквиваленты из текст .**

 1) деятельность компании 2) соответствовать первоначальным планам 3) своевременная и достоверная информация 4) норма доходов 5) стоимость производства единицы товара 6) потенциальная выручка 7) тщательное изучение отчетов 8) оценить перспективы выгодности вложения 9) краткосрочные эксплуатационные нужды 10) поток наличных средств 11) ипотечные компании 12) страховые фирмы 13) предоставить заем 14) долгосрочная финансовая жизнеспособность компании 15) возросшая прибыльность 16) уровень продаж 17) департамент, ведающий внутренними налогами 18) акцизное управление 19) налог на добавочную стоимость 20) оценить работу экономики в целом

**3.Соединить английский вариант с его эквивалентом на русском из предложенных ниже.**

1) liabilities

2) to hold true

3) proprietor

4) enough

5) total

6) to possess

7) permanent

8) value

9) loan

10) to repay

a) to be true or to remain true

b) indebtedness

c) to have

d) sufficient

e) to pay back

f) amount

g) borrowed money

h) worth

i) constant, durable

1) бухгалтерская сбалансированность

2) собственные средства, собственный

капитал

3) стоимость имущества за вычетом обязательств, чистый капитал

4) оборотные средства

5) основные средства

6) краткосрочные обязательства

7) долгосрочные обязательства

8) балансовый отчет

a) balance sheet

b) net worth

c) fixed assets

d) current liabilities

e) accounting equation

f) circulating assets

g) long-term liabilities

h) owner’s equity

**ВАРИАНТ 2**

1. **Прочитайте и переведите текст в письменном виде.**

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**2.Прочитать текст еще раз и ответить по нему на вопросы:**

1. What are two branches of accounting which reflect the internal and external users of accounting data? 2. What is the task of management accounting? Why is it so called? 3. What is the task of financial accounting? Why is it so called? 4. What criteria can be used as a basis for comparative analysis of management and financial accounting? 5. Which of the two branches of accounting provide more accurate information and why? 6. Does management accounting focus on the whole organisation? 7. What is the difference between management and financial accounting from the standpoint of time dimension of the information provided? 8. Which of the two branches provides information more frequently? Why?
2. **Написать перевод данных выражений:**

means of summarising the balances

\_\_\_ circulating assets

\_\_\_ the meanings of the words ‘debit’ and ‘credit’

\_\_\_ the definitions of capital and liabilities

\_\_\_ a financial position statement

\_\_\_ the most important principles of double-entry book-keeping

\_\_\_ double-entry rules for accounts

\_\_\_ fixed assets

\_\_\_ current liabilities

\_\_\_ two perspectives on resources

\_\_\_ accounting equation

\_\_\_ long-term liabilities

\_\_\_ the main book for recording transaction

\_\_\_ the reason for disagreement of credit and debit total

**2.** **Инструкция по выполнению домашней контрольной работы.**

Контрольная работа включает в себя грамматические задания, и задания на перевод, которые охватывают курс дисциплины «Иностранный язык».

Контрольная работа состоит из текста и заданий к нему. Задания включают письменный перевод текста, ответы на вопросы по тексту, а также поиск эквивалентов. Контрольная работа включает в себя 2 варианта. В каждом варианте предложены задания идентичные по сложности. Поэтому студент может выбрать любой понравившийся вариант. Все задания необходимо выполнить в письменном виде.

 При выполнении заданий необходимо грамматически верно расписывать полностью выстроенное предложение (без сокращений и упущений слов или фраз).

Контрольная работа должна быть выполнена в отдельной тетради или в напечатанном виде (формат А4). На обложке тетради или титульном листе следует указать специальность, курс, номер группы, фамилию, имя, отчество, дату и номер варианта.

 Контрольные задания следует выполнять четким почерком или в напечатанном виде с соблюдением полей, оставленных для замечаний, комментария и методических указаний преподавателя.

# 3.Перечень рекомендуемых учебных изданий, Интернет-ресурсов, дополнительной литературы

1. [Самарин А.В.: Из истории американского бизнеса. - Старый Оскол: , 2011](http://2dip.ru/%D1%81%D0%BF%D0%B8%D1%81%D0%BE%D0%BA_%D0%BB%D0%B8%D1%82%D0%B5%D1%80%D0%B0%D1%82%D1%83%D1%80%D1%8B/13803/)
2. [Самарин А.В.: Из истории американского бизнеса. - Старый Оскол: , 2011](http://2dip.ru/%D1%81%D0%BF%D0%B8%D1%81%D0%BE%D0%BA_%D0%BB%D0%B8%D1%82%D0%B5%D1%80%D0%B0%D1%82%D1%83%D1%80%D1%8B/13802/)
3. [Агабекян И.П.: Английский для экономистов. - Ростов н/Д: Феникс, 2007](http://2dip.ru/%D1%81%D0%BF%D0%B8%D1%81%D0%BE%D0%BA_%D0%BB%D0%B8%D1%82%D0%B5%D1%80%D0%B0%D1%82%D1%83%D1%80%D1%8B/96208/)
4. [Шевелева С.А.: English on Economics. - М.: ЮНИТИ, 2005](http://2dip.ru/%D1%81%D0%BF%D0%B8%D1%81%D0%BE%D0%BA_%D0%BB%D0%B8%D1%82%D0%B5%D1%80%D0%B0%D1%82%D1%83%D1%80%D1%8B/4710/)
5. [Любимцева С.Н.: Деловой английский для начинающих. - М.: ГИС, 2002](http://2dip.ru/%D1%81%D0%BF%D0%B8%D1%81%D0%BE%D0%BA_%D0%BB%D0%B8%D1%82%D0%B5%D1%80%D0%B0%D1%82%D1%83%D1%80%D1%8B/27500/)
6. Авт.: Л.В. Романов, О.А. Выставная, Е.В. Гавриленко, Е.П. Косаревская: Английский язык. Практика перевода. - М.