

Приложение 1
к рабочей программе дисциплины
ОГСЭ. 03 Иностранный язык в профессиональной деятельности

**ОЦЕНОЧНЫЕ МАТЕРИАЛЫ ДЛЯ ПРОВЕДЕНИЯ
ТЕКУЩЕГО КОНТРОЛЯ ПО ДИСЦИПЛИНЕ**

**ОГСЭ. 03 ИНОСТРАННЫЙ ЯЗЫК В ПРОФЕССИОНАЛЬНОЙ
ДЕЯТЕЛЬНОСТИ**
по специальности
38.02.01 Экономика и бухгалтерский учет (по отраслям)

Периодический устный опрос

My future profession

1. What is the central economic problem of society?
2. What is the market?
3. What is the function of the market in an industrial country?
4. How economy is related to agriculture?
5. Why is agriculture important in the economy?
6. What is the difference between Micro and Macroeconomics?
7. What do bookkeepers deal in?
8. What does cash flow include?
9. What can you say about books of original entry?
10. What is a Ledger? What does it show?
11. What is a Trial basis? On the basis of what is it prepared
12. What is the accountant's responsibility? Do accountants analyze and interpret the date in the Ledger and the Trial Balance?
13. Do accountants determine the ways in which the business may grow in the future? Do accountants help in expansion or reorganization of the company?
14. Is the work of the accountant sophisticated?
15. In what cases do accountants have special certificates?
16. How are certified accountants called in England, in the USA?
17. Is it necessary to have a certificate to practice accounting? Can junior employees practice accounting if they don't have a certificate?
18. How do we call a chief accounting officer of a large company? What are the controller's duties? To what is the position, close?
19. How is government spending financed?
20. What do governments pay for?
21. Which share of national income comes from taxes?
22. What may be the result of very high tax rates?
23. What will you do if you have financial difficulties?
24. What are the auditor's duties?
25. How often are audits performed?
26. What transactions does the auditor check?
27. What if the final purpose of the auditor's work?
28. Do auditors propose any solutions to the management of the company?
29. Does the management of the company request the auditor?

30. Why do companies maintain a continuous internal audit?

Money and banks

1. What are the main functions of money?
2. What banks are included in the clearing system?
3. Do commercial banks borrow money from the public?
4. What does a balance sheet include?
5. What are bills?
6. What do securities show?
7. What are the two most important kinds of deposits?
8. On what kinds of deposits do most banks don't pay interest?
9. What is a major sector of any monetary system?
10. What are central banks responsible for?
11. What functions do central banks perform?
12. What is done to ensure the safety of a banking system?
13. What are the central banks responsible for?
14. What is a major sector of any modern monetary system?
15. What do central banks also impose?
16. What do central banks of different countries function for?

Business organization

1. What is the simplest form of business?
2. Does the owner have sole managerial and financial control?
3. Are profits shared?
4. To what limit does the responsibility of a sole trader extend?
5. What is a partnership?
6. What is a legal requirement for the number of partners?
7. Is unlimited liability of partners an advantage or disadvantage of a partnership?
8. What is the main difference between a sole trader and a partnership?
9. How do sole traders and partnerships differ?

Business communication

1. What are some situations in which you have to introduce people? What are the differences between good and bad introductions?
2. What do you talk about with someone you don't know well?
3. What do you do when a conversation is going poorly?
4. When might you have to end a conversation before someone has finished talking?
5. What are some phrases people can use to end a conversation politely?

6. What are some phrases used to mark time? How can they be confusing?
7. What are your impressions of people who are early or late meetings?
8. How can email be useful in business?
9. What problems can be caused by email?
10. When is a letter an appropriate method of communication? When is it not?
11. In what ways do business letters differ from personal letters?
12. How can a fax machine save business time and money?
13. Do you think the fax machine will be replaced by online technology? Why or why not?
14. How has technology changed the way businesses have meetings?
15. What can make a meeting successful or unsuccessful?
16. What are the challenges and responsibilities of running a meeting?
17. What are some behaviors that would be considered rude at a meeting?
18. What do you think is the most difficult part of giving a presentation?
19. What makes a presentation great? /bad?
20. How can negotiations help or harm a business?
21. What are some qualities of a good negotiator?

Критерии оценки устных ответов

Критерии	Качественная оценка образовательных результатов
а) обучающийся использует широкий словарный состав и разнообразные структуры, включая идиомы и стиль речи; б) обучающийся использует грамматические структуры практически без ошибок; (начинает беседу, поддерживает её, соблюдая очередность, проявляет инициативу); в) обучающийся демонстрирует способность логично и связно вести беседу (начинает беседу, поддерживает её, соблюдая очередность, проявляет инициативу); г) ясное произношение и интонация содержат редкие ошибки, которые не влияют на понимание.	Отлично
а) обучающийся использует базовый словарный состав и структуры правильно, но редкие ошибки мешают пониманию; б) обучающийся использует базовые грамматические структуры с небольшим количеством ошибок; в) обучающийся в целом демонстрирует способность логично и связно вести беседу (не всегда понимает собеседника, не всегда проявляет инициативу); г) ясное произношение и интонация содержат редкие ошибки, которые в редких случаях влияют на понимание.	Хорошо
а) обучающийся использует словарный запас и структуры ограниченно и/или неправильно, а частые ошибки мешают пониманию общего содержания.	

б) ошибки допускаются в использовании базовых грамматических структур, что мешает пониманию; в) обучающийся демонстрирует неспособность логично и связно вести беседу (стремится поддержать её, но ждет помощи со стороны собеседника). г) много фонематических ошибок, затрудняющих понимание при обмене репликами. Низкая скорость речи.	Удовлетворительно
а) обучающийся использует словарный запас и структуры неправильно, что мешает пониманию. б) обучающийся систематически допускает ошибки в использовании базовых грамматических структур; в) обучающийся демонстрирует неспособность логично и связно вести беседу (не начинает и не стремится поддержать её, зависит от помощи со стороны собеседника). г) фонематические ошибки, затрудняют понимание при обмене репликами. Низкая скорость речи.	Неудовлетворительно

Пример практических занятий

Практическое занятие №1

1. Guess the meaning of the following international words:

Company, efficient, management, cycle, extensive information, data, status, records, funds, in-vest, system, general, identify, business, stage, aspect, systematical, products, services, operations, rent, principles, financial, function, analyses, control, interpretation, journals, planning, balance, structure.

2. Give the Russian equivalents of the following words and word combinations:

Accurate information, status of a company, management, different records, additional funds, accounting system, financial statement, record-keeping, trial balance, cash balance, balance of payment deficit, debit of an account, double-entry bookkeeping, ledger-posting, to bring accounts to a balance, to post the journal into the ledger, balance in hand, balance of trade, favorable balance, credit account, credit balance.

3. Choose the English equivalents to the following Russian words and word combinations:

Бухгалтерская книга, гроссбух; разноска по счетам, проводка; пробный, предварительный бухгалтерский баланс; бухгалтерия, бухгалтерский учёт; финансовая документация; запись в главную бухгалтерскую книгу; составлять сводный баланс; активный, положительный баланс; пассивный, отрицательный баланс; платёжный баланс; кредитовое отрицательное сальдо; вносить в список, составлять список; переносить журнальные записи в главную книгу; данные; точный, правильный;

To post the journal into the ledger; data; accurate; trial balance; to bring accounts to a balance; ledger posting; to list; unfavorable balance; ledger; balance of payments; posting;

bookkeeping; credit balance; financial statements; favorable balance;

4. Read and translate the text

Find answers to the following questions:

1. What kind of information is of great importance for proper company management?
2. What does accounting and bookkeeping mean in general?
3. What is the task of a bookkeeper?
4. What does accounting principles determine?
5. How many cycles is modern accounting system considered to be?

Bookkeeping as Part of Accounting Cycle

For management of any company to be efficient, extensive and accurate information concerning receipts and payments, assets and liabilities, depreciation of assets and other data about company status are required. Such information being obtained mainly from different records, additional funds and time should be invested in bookkeeping and accounting system. In general, accounting and bookkeeping mean identifying, measuring, recording economic information about any business, bookkeeping being considered the preliminary stage and part of the larger field of accounting.

The task of a bookkeeper is to ensure the record-keeping aspect of accounting and therefore to provide the data to which accounting principles are applied in the preparation of financial statements. Bookkeeping provides the basic accounting data by systematical recording such day-to-day financial information as income from the sale of products or services, expenses of business operations such as the cost of the goods sold and overhead expenses such as a rent, wages, salaries.

Accounting principles determine which financial events and transactions should be recorded in the bookkeeper's books. The analysis and interpretation of these records is the primary function of accounting. The various financial statements produced by accountants then provide managers with the basis for future financial planning and control, and provide other interested parties (investors, the government) with useful information about the company.

Modern accounting system is considered to be a seven-step cycle. The first three steps fall under the bookkeeping function, such as:

- 1) the systematic recording of financial transactions;
- 2) the transferring of the amounts from various journals to general ledger (also called "posting step");
- 3) the drawing up of the trial balance.

Record keeping of companies is based on a double-entry system, due to which each transaction is recorded on the basis of its dual impact on the company's financial position. To

make a complete bookkeeping record of every transaction in a journal, one should consider interrelated aspects of every transaction and entries must be made in different accounts to keep the ins (receipts) and outs (payments) balanced.

A typical account is known to have two sides; the items on the left side are called debits, while the items on the right side are credits.

Thus, double-entry bookkeeping doesn't mean that the same transaction is entered twice, it means that the same amount of money is always debited to one account and credited to another account, each record having its own effect on the whole financial structure of the company. Certain accounts are increased with debits and decreased with credits, while other accounts are increased with credits and decreased with debits.

In the second step in the accounting cycle, the amounts from the various journals are usually monthly transferred to the company's general ledger – a procedure called posting. Posting data to the ledgers is followed by listing the balances of all accounts and calculating whether the sum of all debit balances agrees with the sum of all the credit balances. This procedure known as the drawing up of a trial balance and that follow it usually take place at the end of the fiscal year. By making a trial balance, the record-keeping accuracy can be checked. The trial balance having been successfully prepared, the bookkeeping portion of the accounting cycle is completed.

The double-entry system of bookkeeping enables every company to determine at any time the value of each item that is owned, how much of this value belongs to creditors, the total profit and how much belongs to the business clear of debt. Thus, one advantage of the double-entry system is that its information is complete enough to be used as the basis for making business decisions. Another advantage is that errors are readily detected, since the system is based on equations that must always be in balance.

Практическое занятие №2

1. Read and translate the following words and word combinations without a dictionary:

Banking system, inflation, commercial bank, market operations, to guarantee the stability, Central Bank position, international standards, legal base, representation offices, bank deposits, characteristic, dynamic, minimum of capital, national banking system, financial transformation, monetary policy, financial resources.

2. Give the Russian equivalents to the following words and word combinations:

2-tier system, monetary policy, ongoing reforms, money supply, economic and financial transformation, interest rate, system of refinancing, types of operations, tremendous progress, currency, to guarantee, stability, pension fund, to strengthen, bankruptcy, charges, to withdraw, special-purpose credit, Lombard operations, authorized capital, tax treatment.

3. Complete the following sentences with the words given below:

Developing, operations, 2-tier system, commercial banks, dynamic

1. What taxes are paid by.....?
2. The Central Bank is involved in open-market.....
3. The interest rate policy has become more...
4. The banking system in Russia is organized as a.....
5. The banking system in Russia is.....

4. Read the dialogue

Find the answers to the following questions:

1. Has the role of CBR changed over the years of the economic reforms?
2. What measures are being worked out to ensure stability of the Russian banking system?

Foreigner: What is characteristic of the Russian banking system these days?

Russian: The banking system in Russia is organized as a 2-tier system. The first tier is represented by the Central Bank of Russia. The second tier consists of commercial banks as well as branches and representations of foreign banks.

F: Has the CBR supported the economic and financial transformation of the country, the ongoing reforms?

R: Definitely. By implementing monetary policy the CRB has contributed to controlling the money supply and combatting inflation.

F: The interest rate policy has become more dynamic, hasn't it?

R: Yes, the CBR has introduced Lombard and REPO operations, created a new system of refinancing commercial banks and reduced the share of special-purpose credits.

F: So, now your commercial banks get credits through auctions and other market mechanisms. Is the CBR involved in open-market operations?

R: Yes, our Central Bank acts in the primary market, attracting financial resources to cover the state budget deficit by noninflationary means.

F: Since 1993, the financial sector has been developing fast. Have the changes in your banking system affected the position of the Central Bank?

R: The CBR is strengthening its role in regulating banking activities. As elsewhere, the CBR of Russia guarantees the stability of the national currency and banking system. It supervises the activities of commercial banks, issues and withdraws licenses for performing banking operations, etc.

F: Now that you've mentioned stability of the banking system, I think it's the most important function of the CBR, particularly in the light of recent bankruptcies.

R: You are right. To achieve this, some measures are being worked out to make banks increase the minimum size of authorized capital to correspond to the international standards.

F: I'm sure these measures include provisions about reserves for possible losses on loans and securities.

R: They do. The banking system is developing. F: What about the legal base? Is it adequate?

R: More or less. The Law on Banking adopted in 1996 specifies rules for banking activities, for example, types of operations, operations with hard currency, etc.

F: So, foreign banks can be set up and can operate in Russia, can't they? R: They can have branches and representation offices.

F: Your banking system has made tremendous progress. How will it be developing in the future?

R: Our experts have prepared drafts of laws, which must give a further boost to the development of the banking system. I mean laws on hypothecation, on obligatory insurance of bank deposits and bank bankruptcy.

F: Your Central Bank is exempt from taxes. And what tax treatment is applied to your commercial banks? What taxes are paid by commercial banks?

R: Tax on profit, tax on property, tax on income from securities and charges to the Pension Fund, to list the main.

Критерии оценки

Правильный, полный ответ – 5 баллов;

Правильный, не полный ответ – 4 балла;

Не точный, не полный ответ – 3 балла;

Неверный ответ/отсутствие ответа – 2 балла.