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Областное государственное бюджетное профессиональное образовательное учреждение

«Старомайнский технологический техникум»

**Методические указания по организации практических занятий**

**по дисциплине «Иностранный язык» для студентов 2-4 курсов**

**Специальность** 35.02.07 «Механизация сельского хозяйства»

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**Введение**

Цель методических указаний - оказание помощи студентам и преподавателям учреждений среднего профессионального образования по данной специальности в организации как аудиторной, так и самостоятельной работы по дисциплине «Иностранный язык». Настоящие методические указания содержат темы практических занятий, цели, а также разноплановые задания, которые позволят студентам самостоятельно получить и закрепить знания и умения по всем разделам курса и направлены на формирование общих компетенций.

**1. Пояснительная записка.**

Учебная дисциплина «Иностранный язык» относится к общему гуманитарному и социально-экономическому циклу основной профессиональной образовательной программы.

Изучение иностранного языка на базовом уровне среднего (полного) общего образования направлено на достижение следующих целей:

 -дальнейшее развитие иноязычной коммуникативной компетенции (речевой, языковой, социокультурной, компенсаторной, учебно-познавательной):

речевая компетенция - совершенствование коммуникативных умений в четырех основных видах речевой деятельности (говорении, аудировании, чтении и письме); умений планировать свое речевое и неречевое поведение;

языковая компетенция - овладение новыми языковыми средствами в соответствии с отобранными темами и сферами общения: увеличение объема используемых лексических единиц; развитие навыков оперирования языковыми единицами в коммуникативных целях;

социокультурная компетенция - увеличение объема знаний о социокультурной специфике страны/стран изучаемого языка, совершенствование умений строить свое речевое и неречевое поведение адекватно этой специфике, формирование умений выделять общее и специфическое в культуре родной страны и страны изучаемого языка;

компенсаторная компетенция - дальнейшее развитие умений выходить из положения в условиях дефицита языковых средств при получении и передаче иноязычной информации;

учебно-познавательная компетенция - развитие общих и специальных учебных умений, позволяющих совершенствовать учебную деятельность по овладению иностранным языком, удовлетворять с его помощью познавательные интересы в других областях знания;

- развитие и воспитание способности и готовности к самостоятельному и непрерывному изучению иностранного языка, дальнейшему самообразованию с его помощью, использованию иностранного языка в других областях знаний; способности к самооценке через наблюдение за собственной речью на родном и иностранном языках; личностному самоопределению в отношении их будущей профессии; социальная адаптация; формирование качеств гражданина и патриота.

В результате изучения иностранного языка студент должен:

знать/понимать:

- значения новых лексических единиц, связанных с тематикой данного этапа обучения и соответствующими ситуациями общения, в том числе оценочной лексики, реплик-клише речевого этикета, отражающих особенности культуры страны/стран изучаемого языка;

- значение изученных грамматических явлений в расширенном объеме (видо-временные, неличные и неопределенно-личные формы глагола, формы условного наклонения, косвенная речь/косвенный вопрос, побуждение и др., согласование времен);

- страноведческую информацию из аутентичных источников, обогащающую социальный опыт школьников: сведения о стране/странах изучаемого языка, их науке и культуре, исторических и современных реалиях, общественных деятелях, месте в мировом сообществе и мировой культуре, взаимоотношениях с нашей страной, языковые средства и правила речевого и неречевого поведения в соответствии со сферой общения и социальным статусом партнера;

уметь:

говорение:

- вести диалог, используя оценочные суждения, в ситуациях официального и неофициального общения (в рамках изученной тематики); беседовать о себе, своих планах; участвовать в обсуждении проблем в связи с прочитанным/прослушанным иноязычным текстом, соблюдая правила речевого этикета;

- рассказывать о своем окружении, рассуждать в рамках изученной тематики и проблематики; представлять социокультурный портрет своей страны и страны/стран изучаемого языка;

аудирование:

- относительно полно и точно понимать высказывания собеседника в распространенных стандартных ситуациях повседневного общения, понимать основное содержание и извлекать необходимую информацию из различных аудио- и видеотекстов: прагматических (объявления, прогноз погоды), публицистических (интервью, репортаж), соответствующих тематике данной ступени обучения;

чтение:

- читать аутентичные тексты различных стилей: публицистические, художественные, научно-популярные, прагматические, - используя основные виды чтения (ознакомительное, изучающее, поисковое/просмотровое) в зависимости от коммуникативной задачи;

письменная речь:

- писать личное письмо, заполнять анкету, письменно излагать сведения о себе в форме, принятой в стране/странах изучаемого языка, делать выписки из иноязычного текста;

использовать приобретенные знания и умения в практической деятельности и повседневной жизни для:

- общения с представителями других стран, ориентации в современном поликультурном мире;

- получения сведений из иноязычных источников информации (в том числе через Интернет), необходимых в образовательных и самообразовательных целях;

- расширения возможностей в выборе будущей профессиональной деятельности;

- изучения ценностей мировой культуры, культурного наследия и достижений других стран; ознакомления представителей зарубежных стран с культурой и достижениями России;

- понимания взаимосвязи учебного предмета с особенностями профессий и профессиональной деятельности, в основе которых лежат знания по данному учебному предмету.

При освоении дисциплины «Иностранный язык» студент должен обладать общими компетенциями (ОК),включающими в себя способность:

* ОК 1. Понимать сущность и социальную значимость своей будущей профессии, проявлять к ней устойчивый интерес.
* ОК 2. Организовывать собственную деятельность, выбирать типовые методы и способы выполнения профессиональных задач, оценивать их эффективность и качество.
* ОК 3. Принимать решения в стандартных и нестандартных ситуациях и нести за них ответственность.
* ОК 4. Осуществлять поиск и использование информации, необходимой для эффективного выполнения профессиональных задач, профессионального и личностного развития.
* ОК 5. Использовать информационно-коммуникационные технологии в профессиональной деятельности.
* ОК 6. Работать в коллективе и команде, эффективно общаться с коллегами, руководством, потребителями.
* ОК 7. Брать на себя ответственность за работу членов команды (подчиненных), результат выполнения заданий.
* ОК 8. Самостоятельно определять задачи профессионального и личностного развития, заниматься самообразованием, осознанно планировать повышение квалификации.
* ОК 9. Ориентироваться в условиях частой смены технологий в профессиональной деятельности.

**2. Методические указания для практических занятий № 1- 3.**

**Тема:**Деловой разговор о встрече. Причастные обороты.

**Цели:** получение и закрепление практических умений обучающихся;углубление и расширение теоретических знаний;

развития познавательных способностей и активности обучающихся: творческой инициативы, ответственности и организованности;

формирования самостоятельности мышления, способностей к саморазвитию, самосовершенствованию и самореализации.

**Содержание занятия:**

**1. Лексический материал:**

Eight - восемь

toenter -входить

to enter the room входитьвкомнату

to enter the hotel - входитьвгостиницу

to exchange greetings - обменивать (ся)приветствиями

to greet - приветствовать

afew minutes later - несколькоминутспусти, черезнесколькоминут

He had a good sleep - Онхорошопоспал

Have a good sleep - Спокойнойночи

last night - вчеравечером

to get down to business - перейтикделу

Shall wc get down to business? - Переходимкделу?

 Certainly - конечно

There arc a few points to discuss – Нужно обсудить несколь­ко вопросов

to start- начинать

 What would you like to start with? С чего вы хотели бы на­чать?

tosend - отправлять

group - группа

person - человек

onthetenthof ... - десятого*(числ.)*

howlong-скольковремени

How long will they stay?-Сколько времени они пробудут (здесь)?

onthewhole - вцелом

to be satisfied with ... – быть удовлетворенным чем-либо

choice –выбор

to add-добавлять

If you could add .. - Если бы вы могли доба­вить ...

Company- компания

Bank – банк

Problem – проблема

Noproblem. – нетпроблем

Lecturer – лектор

Where -где

to read – читать

Where will the lectures be read? – Гдебудутлекции?

Conference – конференция

conference room - конференц-зал

tomean - иметьввиду

close to – близкоот

museum – музей

break – перерыв

to make a break сделатьперерыв

lunch – ланч

for lunch – наланч

Not a bad idea! – Неплохаяидея

**Прочитайте и переведите диалоги:**

**№1 Abusinesstalk**

At exactly ten to ten Nick enters the Russia hotel and sees David in the lounge. They exchange greetings and go to the car. A few minutes later they come to Pete's office. Now they are entering the office:

*Pete:* Good morning, David. I hope you had a good sleep and liked the hotel.

*David:* Thank you. The hotel and the restaurant are all right. We had a very nice evening at the restaurant. Everything was fine.

*Pete:* 1 also enjoyed last night. Now, shall we get down to

business?

*David:*Yes, certainly. There are a few points to discuss. What would you like to start with?

*Pete:* If you don't mind, let's start with the time of the Pro­gramme. We are planning to send a group of ten per­sons not later than on the tenth of November.

*David:* How long will they stay?

*Pete:* They prefer to be in London for eight days or seven nights.

*David:* Good. Have you got any comments on the topics of the lectures?

*Pete:* On the whole the participants are quite satisfied with your choice. But if you could add "Accounting in com­panies and banks" it will be very good.

*David:* No problem. I'm making a note of that. We have got a very good lecturer.

*Pete:* And where will the lectures be read?

*David:*In one of the conference rooms of the hotel, where they will stay. I mean the Sherlock Holmes Hotel in Baker Street.

*Pete:* I hope it is in the center of London.

*David:* Oh yes. It is very close to Oxford Street and Madam

Tussaud's.

*Pete:* Very good. Then let's make a break for lunch.

*David:* Not a bad idea!

**Выполните упражнения:**

**Underline the sentences true to the text:**

- Nick is ten minutes late for the meeting.

-David is ten minutes late for the meeting.

-The businessmen meet on time.

-Pete joins the businessmen in the lounge at 10 sharp.

-Nick takes David to Pete’s office.

-David goes to Pete’s office

* *by himself* — *сам, самостоятельно.*

 -Before the businessmen get down to business they speak about the *weather.*

-Before the businessmen get down to business they speak about their families.

-Before the businessmen get down to business they speak about the hotel and the dinner at the restaurant.

* *weather* — *погода.*

 - During their business talk the businessmen discuss only one point.

-They discuss two points.

 -They discuss a few points.

-They start their talk with discussing the hotel accommodation.

 -They start their talk with discussing the topics of the lectures.

-They start their talk with discussing the time of the Programme.

They make a break for dinner.

They make a break for lunch.

They make a break for having a small talk.

**№2 Business contacts**

with whom - скем

He had been doing busi­ness with... - Онработал (имелдело)с...

tobother -беспокоить

while - пока

wrong - неправильный

todial - набирать (номер)

tobeinconference - быть на конференции (переговорах и т.д.)

tosuit - устраивать

Itsuitsmeallright - Меня это очень устраивает

Enquiry - запрос

I’llbegratefulifyoucould...- Буду вам благодарен, ес­ли вы...

**Businesscontacts**

Оn a certain day Ivan, one of the participants of the group decided to telephone the English businessman with whom he had been doing business for some time. Before he left Moscow he had contacted the English businessman and told him he would be in London soon. And they decided to meet in the London office of the Englishman. *Thus he tele­phoned the Englishman to make an appointment for the next day.*

*Ivan:*My name is Smirnov. I’d like to speak to Mr. Frieserplease.

*Voice:*There is no one by name of Freiser. I’m afraid you have the wrong number. What number were you calling?

*Ivan:*I was dialing 7—2992.

*Voice:*Oh, but this is 7—2993.

*Ivan:*I’m sorry to have bothered you.

*Voice:*That's quite all right.

*Secretary:*Mr. Freiser's office here.

*Ivan:*May I speak to Mr. Freiser, please?

*Secretary:*Who is that calling, please?

*Ivan:*My name is Smirnov. I came from Moscow a few days ago and I wanted to meet Mr. Freiser. We spoke about our meeting while I was still in Moscow.

*Secretary:*I'm sorry Mr. Freiser is busy now. He is in conference. How could he contact you later?

*Ivan:*I'm staying at the Sherlock Holmes Hotel. My room number is 346. I'll be in at about six in the evening.

*Secretary:*Very good. He will contact you then.

*Mr. Freiser:* Ivan, is that you? Good evening.

*Smirnov:* Good evening, Frank. I’m very glad to hear you.

*Mr. Freiser:* So am I. When shall we meet?

*Smirnov:* I have some free time tomorrow morning.

*Mr. Freiser:* Splendid. Let's make an appointment for ten. Smir­nov: It suits me all right.

*Mr. Freiser:*Thenthedriver will pick you up at the hotel at a quarter to ten. Our office is not far away.

*Smirnov:* I'll be happy to see you and discuss our enquiry then.

*Mr. Freiser:* Likewise. I'll be grateful if you could join me for lunch.

*Smirnov:* Thank you. I’ll be glad to. Seeyoutomorrow.

**Выполните упражнения:**

**1. Match English and Russian equivalents:**

|  |  |
| --- | --- |
| on a certain dayHe telephoned an English­man with whom he had been doing business for some timeBefore he left Moscow he had contacted the EnglishmanHe told the Englishman he would be in London soon | До того как уехать из Моск­вы, он связался с этим англичанином.Он сказал англичанину, что скоро будет в Лондоне.Он позвонил англичанину, чтобы договориться с ним о встрече на следующий день.водинопределенныйдень |

1. **Sum up whom Ivan wanted to telephone that day.**
2. **Choose the correct variant:**

– My name *(is, are)* Smirnov. I’d like *(speak, to speak)* to Mr. Freiser, please.

– There *(is, are)* no one by name of Freiser. I *(am, is)* afraid you *(have, has)* the wrong number. What number *(was, were)* you calling.

– I*(was, were)* calling 7—2992.

– Oh, but this *(is, are)* 7—2993.

– I’m sorry *(to have, have)* bothered you.

– That *(is, are)* quite all right.

**4.Insert articles, if necessary:**

I came from Moscow... few days ago.

He is in... conference.

I’m staying at... Sherlock Holmes Hotel. My room number is... 346. I’ll be in at about six in... evening.

Let’s make... appointment then.

Our driver will pick you up at... hotel at... quarter to ten.

I’ll be grateful if you could join me for... lunch.

1. **Insert prepositions:**

I’d like to speak... Mr. Freiser, please.

There is no one... name of Freiser.

I came... Moscow.

We spoke... our meeting while I was still... Moscow.

I’m staying... the Sherlock Holmes Hotel.

I’ll be in... about six.... the evening.

Let’s make an appointment... ten.

Our driver will pick you up... the hotel... a quarter... ten.

 I’ll be grateful if you could join me... lunch.

1. **Find the English equivalents in the text:**

|  |  |
| --- | --- |
| * Вы набрали неправильный номер.

Какой номер вы набирали? Извините за беспокойство. Кто звонит?Г-н Фрейзер занят. Он на заседании.Как с вами связаться позже? Я буду в гостинице около шести. | * Когда мы встретимся?

 Давайте встретимся в де­сять. Меня это устраивает. Наш шофер заедет за вами.  Наш офис совсем недалеко.  Буду рад встретиться с вами и обсудить наш запрос. И я тоже. Буду благодарен, если вы согласитесь на ланч. |

1. **Complete the dialogues and act out similar ones:**
* My name is Smirnov. I’d like...
* There is no one... I’m afraid you have... What... calling?
* I... 7-2992.
* Oh... 7-2993.
* I... to have bothered you.
* That’s...
* Mr. Freiser’s office...
* May I...
* Who... calling...
* My name is Smirnov. I came... ago and I wanted... We spoke about our meeting...
* I’m sorry... busy... conference. How... contact you...
* I’m staying... My... 346. I’ll be in...
* Very... He will...
* Ivan, is evening.
* Good evening, Frank. I’m very...
* So am... When... meet?
* I have.... tomorrow morning.
* Splendid. Let’s... for ten.
* It suits...
* Then our driver... Our office... away.
* I’ll be happy...
* Likewise. I’ll... lunch.
* Thank you. I’ll be glad to. See...

**№3 Making an appointment**

|  |  |
| --- | --- |
| Sixto make an appointmentmakinganappointmentTheyhaveenjoyedtheirDinnertoprepareTheyarepreparingtoleavetherestaurant.LikewiseOrchestraI liked the orchestraMusicImmenselyOftento playsongtoplay a songtosoundsuperbTheysoundsuperb.tobeluckyI was luckyto listento listen to a songmoremorethanbeautiful | Договориться о встречеДоговоренность о встречеОни с удовольствием поужиналиГотовить(ся)Они готовятся уходить из ресторанаИ я благодарю васОркестрМне понравился оркестрМузыкаОчень чрезвычайноЧастоИгратьПесняИсполнять песнюЗвучатьВеликолепноОни исполняли этовеликолепноИметь удачуМне повезлоСлушатьСлушать песнюБольшеБолеечемКрасивый |
| Teno’clockconvenientWill ten o’clock be con­venient to you?to pick upHe will pick you up at ten.See you tomorrowto promisecitherI won't be late either.1 won't come either.I am not a teacher either.I didn't see him either, SleepHave a good sleep. | десять (*числ*.)часовудобный10 часов вас устраивает?заезжать за...Он заедет за вами на ма­шине завтра в 10 часов.До завтра, обещатьтоже (в отрицат. предло­жениях)Я тоже не опоздаю.Я тоже не приеду.Я тоже не преподаватель. Я тоже не видел его. сонСпокойной ночи. |

**Exercises**

1. **Read the following:**

|  |  |
| --- | --- |
| * evening

everything preparing working meeting* either

three gentlemen the three gentlemen their dinner  They have enjoyed their din­ner. | • skiing Going Inviting Shaking• I liked the orchestra.Thank you for the nice evening. I won’t be late either.They sound superb. |
| * to leave the restaurant

They are preparing to leave the restaurant.They have enjoyed their dinner.We enjoyed everything very much.He hands the bill over to Pete.1. **TranslateintoRussian:**

The three businessmen have enjoyed their dinner and now they are preparing to leave the restaurant.Pete thanks David for the nice evening.David thanks him too.He liked the Russian music at the restaurant.Then David pays the bill.Then they discuss when they will meet tomorrow.They will meet at ten.Nick will pick up David in the lounge at 10 to 10.1. **Match English and Russian equivalents:**

|  |  |
| --- | --- |
| Likewise.I like Russian music im­mensely.They sound superb.**I** was lucky to listen to Rus­sian songs.They are more than beautiful. | Они звучат прекрасно. Они более чем красивые.Мне посчастливилось послушать русские песни.И мне тоже (И я тоже).Я очень люблю русскую музыку |

1. **Complete the dialogue and act out a similar one:**

*P.:* Thank you for ...*D.:* L ... I enjoyed ... the orchestra. I... immensely. *P.:* Very often... songs. They sound ...*D:.* Then I was lucky ... tonight. They ... beautiful. |

1. **Translate into English the *short* dialogues:**
* *short — короткий*

— Разрешите, я заплачу по счету.

 — Нет, что вы. Я сам заплачу с удовольствием.

* — Когда вы завтра сможете приехать к нам в офис?

 — Вам удобно в 10 часов?

 — Да, прекрасно.

1. **Complete the dialogue and act out a similar one:**

*P.:* Then Nick will pick ... lounge.

*D.:* OK. See ... then.

*N.:* Good-bye. See ... I won’t...

*D.:* I hope I won’t... either.

*P.:* Have a good ... tomorrow.

**№ 4 Making an Appointment**

i

Victor Pavlov is a representative of a Russian company which is interested in buying Japanese equipment. The company has done business with Japanese firms before.

Victor has just come to Tokyo. He wants to make an appointment with his Japanese counterpart Victor is learning Japanese, but he is afraid it will be difficult for him to speak Japanese on the phone. He knows that his counterpart's secretary speaks fluent Eng­lish. so the whole conversation is in English:

Pavlov; Good morning! Is that Mr. Fukuda's office?

Secretary: Good morning. Yes. What can I do for you?

P. Victor Pavlov from Moscow here. Can I speak to Mr. Fukuda, please?

S. I'm sorry, not just now. Mr. Fukuda's in conference.

P. Oh. is he? When will he be free?

S. In an hour and a half. I think Will you leave a message?

P. No. I’ll call back later.

Two hours later Pavlov calls back and makes an appointment with

Fukuda for eleven o'clock the next day.

**№ 5 Arranging another meeting**

*Mr. Wenzel:* 480-70-55. Wenzel speaking.

*Susan Shields:* Morning, Mr. Wenzel. Susan Shields here.

*Mr. Wenzel:* Ah, Miss Shields. This is an unexpected pleasure. Can I help you in any way ? We’re seeing each other tomorrow, aren’t we?

*Susan S.:* That’s just what I’m phoning about. I’ve got fluit seems, so I can’t attend the board meeting after all.

*Mr.Wenzel :* Oh, isn’t that too bad! We’ve got some important things to discuss, too. About the pension plan, and those other points..

*Susan S.*: Exactly. Now this is what I’d like to suggest...just

an idea it is, but I’d like you to tell me what you think of it. Oh, just a moment... Excuse me.

*Mr.Wenzel :*Bless you!

*Susan S.:*Thanks. My assistant - that’sMartinClose - he’sverywell informed on this subject. I thought of asking him to go to the meeting in my place. You know, he and I drafted thesenew pension planregulationsfor ouremployees, so he really knows what they’re all about.

*Mr.Wenzel :* Have you asked Harold Foster? He is chairing the meeting, of course.

*Susan S. :* No, I thought I’d check with you first. If you think it’s an acceptable solution, I’ll get on to Mr. Foster. You see the other alternative would be to send you my notes, perhaps, and you could put forward my ideas.

*Mr.Wenzel :* No, no, I don’t think so. I mean of course I’d be quite glad to do so, but if there were any questions involved I would hardly be in a position to answer them, whereas your Mr. Martin could...

*Susan S. :* Yes, that was what I thought. Er... Mr. Close, it is... Martin’s his first name.

*Mr.Wenzel :* Ah yes, Martin Close. Well, I think that's the best

thing. Let him come to the meeting in your place. I’m sure the chairman will agree to that.

*Susan S. :* Right, I’ll contact him. But I’m glad I’ve spoken to you about it.

*Mr.Wenzel :* So am I. I hope you get well soon. Goodbye.

*Susan S. :* Goodbye, Mr.Wenzel.

**№6 Telephoning.Calling to the office.**

*Sheila Clark:* 278 0040

*George Wenzel:* Hello, is Susan Shields there?

*Sheila:* I’ll see if she’s in the office. Who’s calling?

*George:* Wenzel,GeorgeWenzel.

*Sheila:* Hold the line, please...She’s in a meeting with the Managing Director at the moment, I’m afraid.Can I help you ?

*George:* Well, I met Mrs.Sheilds when we were both at theSingapore trade fair.She suggested I should call her when 1 got back to Europe.When could I reach her ?

*Sheila:* I don’t think the meetings will gо on much longer.Shall I ask her to call you when she is free?

*Georgе:* Yes, that would be easiest.

*Sheila:* Could I have your name again, please?

*George:* Ah yes, it’s Georgе Wenzel.I’11 spell: W-E-N-Z-E-l,

*Sheila:* And the number ?

*Georg:* I’m in Hamburg.From English it’sО104940807055

*Sheila:* Right, you’ll be hearing from Mrs. Sheila later in the morning then.Goodbye.

*George:* Thank you for your help.Bye bye.

**№ 7 Making an Appointment**

**Assistant:** Good morning.

**Miss Martell:** Good morning. Is this Mr. Howard's office?

**Assistant:** Mr. John Howard?

**Miss Martell:** Yes. I was wondering whether Mr. Howard could see me. My name is Martell.

**Assistant:** Oh. yes, Miss Martell, Mr. Howard has a letter from your manager. He said you'd be writing to make an appointment.

**Miss Martell:** I decided to come in instead. **I** was rather

hoping that perhaps Mr. Howard would be able to see me this morning.

**Assistant:** Oh, I'm very sorry, but **I'm** afraid Mr. Howard has several

engagements today. He's at a meeting this morning and he has several other

appointments this afternoon.

**Miss Martell:** Then would you kindly make an appointment for me?

**Assistant:** Yes, certainly. I'll just look in his diary. Now, would Friday at three- fifteen suit you?

**Miss Martell:** No, I'm afraid I shan't be in town on Friday.

**Assistant: Oh.** Then would you be able to come on Monday at eleven o'clock? Miss Martell: Yes, that-would be quite, all right.

**Assistant:** Good. I'll make it for eleven o'clock on Monday, then.

**Miss Martell:** Thank you very much. Good morning.

**Assistant:** Good morning, Miss Martell.

**2. Грамматический материал.**

**TheParticiple**

 **(Причастие1)**

**Причастие**- неличная форма глагола, обладающая свойствами глагола, прилагательного и наречия.

В английском языке 2 вида причастий: причастие настоящего времени ( Participle1) и причастие прошедшего времени ( Participle1 и Participle2 образуется с помощью окончания - ing, добавляемого к инфинитиву без частицы to:

to operate - operating

to begin - beginning

tocopy-copying

Participle 1 выражает действие, являющееся признаком предмета

(peopleenteringthisroomлюди, входящие в эту комнату) или

сопутствующим действием (Enteringtheroom, hesaid...Входя в

комнату, он сказал ...)В предложении Participle1 может выполнять следующие функции:

- частисказуемого The prices are increasing.

- определения ;

They spoke about increasing prices.

- обстоятельства времени (часто с союзами when, while);

The company made a few contracts when visiting this African country. На русский язык Participle 1 переводится как глагол,

прилагательное, деепричастие, существительное (с предлогом).

Формы Participle 1

|  |  |  |
| --- | --- | --- |
|  | Active | Passive i. |
| Non-perfect | sending | being sent ? |
| Perfect | having sent | having been sent ***\*** |

**Упражнения на практику лексического и грамматического материала.**

**I. Переведите следующие предложения на русский язык:**

1. Most of the scientists invited to the conference were lead­ing specialists in various branches of economics. 2. Science is knowledge arranged in an orderly manner. 3. Experiment is a test carried out to gain new knowledge. 4. The number of computers used in any given field of .human activity is an indication of the degree of its modernity. Many superstitions have been built round the supposed power of dreams to foretell the future. 6. These measures implemented by the government raised the" standard of living. 7. Thinking expresses itself in words spoken or written/8. In some countries there is tax on things sold in the shops.

**II. Переведите следующие предложения на русский язык, обращая внимание на употребление Participle II с союзами if и when:**

1. If asked to assess the chances of victory in a war, the computer will analyze facts quite differently from a military expert. 2. Told well, a good story is always a pleasure. 3. Con­sidered as a means of storing buying power, money has good and bad points. 4. Used economically, these food supplies could last for a month. 5. When presented historically, the subject seemed more interesting. 6. When informed of new repressions, the workers went on strike. 7. When asked about the latest developments in this African country, the UN spokesman gave a full account of the situation. 8. Asked to justify his' belief, he said that science is becoming an essential part of our everyday life.

**III. Соедините два предложения в одно, употребляя ParticipleII. Следуйтеобразцу:**

Образец: The speaker refused to continue. He was infuriated by the interruptions. - Infuriated by the interruptions, the speaker refused to continue.

1. He decided to have some rest. He was exhausted by hard work. 2. We decided to go home. We were depressed by the news. 3. Jack gave up his research. He was denied an opportunity to carry out experiments. 4. Art students fail to understand the importance of science. They are inclined to regard science only as the power behind mass produc­tion. 5. We changed the lines of our research. We were disap­pointed by the results.

**IV Преобразуйте следующие предложения, используя Participle II. Следуйтеобразцу:**

Образец: Though he was defeated, he remained a popular leader. Though defeated, he remained a popular leader.

1. Though he was offered a large reward, he would not disclose the truth.

2. Though he was well-educated, he lacked any coherent philosophical background.

3. Although these publica­tions remained unconfirmed, they stirred considerable unrest.

4. Though the explorers were exhausted by heat and privations, they would not give in.

**VРаскройте скобки, употребив ParticipleI. Пользуйтесь образцом:**

Образец: (to be a good teacher) he could explain everything simply and clearly.

- ***Being a good teacher,*** he could explain everything simply and cleаrly.

(to be a man of flexible views) he appreciated the new theory. 2. (to be tired) she went to her room. 3. (to be a for­eigner) the man coudn’t understand what we were talking about. 4. (not to know the answer) he decided not to say any­thing. 5. (to have his term paper to write) the student couldn’t go to the movies.

**VIНайдите в следующих предложениях Participle 1. Переведите предложения на русский язык:**

1. They spent the whole day packing the equipment. 2. They experimented with the device, not knowing that it was out of order. 3. Since 1956 he has lived quietly in Brit­ain, lecturing and writing for newspapers. 4. He wasted a whole day, looking for his missing glasses. 5. It is known that Leonardo da Vinci sang to the lute most beautifully, improvising at the same time both verses and musicj6.Un- fortunately, Leonardo da Vinci kept his ideas to himself, writing them in code in his notebooks.(7'i They walked across the University grounds, talking about the coming confer­ence. 8. Using this new method, he solved a number of prob­lems. 9. Seeing nothing there that could interest us, we left the exhibition. 10. She rushed back home, suddenly remem­bering that she had not locked the door. 11. Coming from Latin, this word has undergone many changes in the Eng­lish language.

**VII Раскройте скобки, используя подходящую по смыслу форму ParticipleI:**

1. (to comment) on the recent developments in the Middle East, the correspondent presented a number of interesting facts.

2. (to obtain) new results, they decided to publish them.

3. (to have) several essays to write, John decided not to go to the party.

 4. (to approach) the house we saw a car parked in front of it.

5. (to hear) something about some man of science, the student will probably get interested in the discovery he made.

1. (to leave) for Africa, he gave all his books to his friends.
2. (never to visit) the place before, she got lost.

**VIII Замените придаточные предложения ParticipleI. Следуйтеoбразцу:**

Образец: As ***he was very clever,*** he realized his mistake at once. ->***Being very clever,*** he realized his mistake at once.

1. *As he was very busy all the week,* he could not an­swer the letters. 2. He fell silent and *thus showed that the interview was over.* 3. *As he was working for the local news­paper,* he knew a lot about the town’s problems. 4. *When he discussed his research with his colleagues,* he saw some of its weak points. 5. They applied his method to concrete problems and *thus provided a valuable test for it.* 6. *When they finally arrived at a decision,* they felt relieved. 7. *When you exchange opinions with other people,* you en­rich your mind.

**IXПереведите следующие предложения на русский язык. Следуйте образцу:**

Образец:***WhiledoingтуEnglishexercises,***Icameacrossanewterm. — ***Выполняяанглийскиеупражнения,***янаткнулсянановыйтермин. ***When speaking English,*** I often make mistakes.—***Говоряпо-английски, я***частоделаюошибки.

1. When dreaming, one tends to believe in the reality of the dream world. 2. When giving advice to others, think whether you would follow it yourself. 3. When introducing a new method of research, you must consider its practicability. 4. He wrote his greatest novel while working as a journalist. 5. Skimming is appropriate when trying to decide if careful reading would be desirable.

**3. Методические указания для практических занятий№ 4-6**

**Тема:**В аэропорту. Инфинитив.

**Цели:**ознакомление с новой грамматической темой: «Инфинитив»,развитие у студентов умения практически владеть английским языком по теме «В аэропорту»; развитие познавательных способностей и активности обучающихся: творческой инициативы, ответственности и организованности; формирование самостоятельности мышления, способностей к саморазвитию, самосовершенствованию и самореализации.

**Содержание занятий:**

**1. Лексическийматериал:**

**Topicalwords**

|  |  |
| --- | --- |
| Airportairline jet planepilotstewardess to fly by planeflying weathernon-stop flight to cancel the flightto announce the flighttake off to landboarding passaisle | аэропортавиалинияреактивный самолетлетчикстюардессалетать на самолетелетная погодабеспосадочный рейсотменить рейсобъявить рейсвзлетприземлятьсяпосадочный талонпроход |

**Topical phrases**

to fasten seat belts —»*пристегнутьремни*

The plane takes off at... —» *Самолетвылетаетв...*

The plane arrives at... —»*Самолетприбываетв...*

Haveyouenjoyedtheflight?...—»*Вы хорошо перенесли полет?*  .

No. definitelynot.*–*»*Нет.определенно нет.*

Iwasairsick: —»*Менятошнило.*

Iwanttomakeareservation.—» *Яхочузаказатьбилет.*

When is the next flight to...?—» *Когдаследующийрейсдо...?*

At what time should I check in?–» *Когданачнетсярегистрация?*

Anhourbeforetakeoff.–»*Зачасдовылета.*

From which gate does my flight leave?–»*Гдепосадканамойсамолет?*

**TEXT**

Read the text and the dialogue that follows it, act it out, making some changes.

Mr. Jordan is going to London. He prefers to travel by air.

Mr. Jordan is a businessman so he tries to save his time. He can’t afford to waste time. Certainly, it is much more expensive than travelling by train, but it is less i time consuming. So he asks his secretary, Miss Pane, to | make a reservation for him.

Miss Pane *(speaking over the telephone):* Good morning. I want to make a reservation for a non-stop flight to London. Are there any seats available on Monday? Travel agent: Just a minute... Let me check. What time of day do you want to go?

**Miss Pane:** In the afternoon.

**Travel agent:** All right. Flight number 2500 is full but there is a space on Pan Am’s flight at 3:00. Does that suit you?

**Miss Pane:** The Pan Am suits me perfectly. What time does it get in?

**Travel agent:** At 5:40 p.m.

**Miss Pane:** That’s very convenient. And what’s the number of the flight?

**Travel agent:** 147. May I have your name, please?

**Miss Pane:** I’m making reservation for my chief, Mr.

Thomas Jordan.

**Travel agent:** Thank you.

**Miss Pane:** Thank you. You were most helpful.

**Ex. 1.Check yourself and see if you understood everything correctly by answering the following questions.**

1. Who is going to London?
2. Why is travelling by air more preferable than trav­elling by train?
3. Who is making the reservation?
4. What time does the plane take off?
5. When does it arrive in London?
6. Is it non-stop flight and does it land in some air­port on its way to London?

**Ex. 2. What would you say answering the following?**

1. You prefer travelling by air, don’t you?

–––––––––––––––––––––––––––––––––––––––––––––––––––––––––––

1. How do you usually buy tickets?

––––––––––––––––––––––––––––––––––––––––––––––––––––––––––

1. You get to London at 5:40. It’s rather quick.

––––––––––––––––––––––––––––––––––––––––––––––––––––––––––

1. Where do you prefer to sit? In an aisle or window- seat?

––––––––––––––––––––––––––––––––––––––––––––––––––––––––––

1. Have you enjoyed the flight?

––––––––––––––––––––––––––––––––––––––––––––––––––––––––––

1. I was airsick.

**Ex. 3. Ask questions to which the following are the answers.**

1. –––––––––––––––––––––––––––––––––––––––––––––––––––––––––– ?

I prefer travelling by air. That’s for sure.

1. **––––––––––––––––––––––––––––––––––––––––––––––––––––––––––?**

My secretary usually makes reservations for me.

1. ––––––––––––––––––––––––––––––––––––––––––––––––––––––––––?

Definitely a non-stop flight. Those taking off and

landing make me airsick.

1. –––––––––––––––––––––––––––––––––––––––––––––––––––––––––– ?

Because it is less time-consuming.

1. ––––––––––––––––––––––––––––––––––––––––––––––––––––––––––?

If it is your first flight, you must know the procedure.

First, you should have your luggage registered, then go through customs, and then you’ll be taken to the plane.

1. **––––––––––––––––––––––––––––––––––––––––––––––––––––––––––**?

You are a heavy smoker, aren’t you? You must refrain from smoking when the plane is taking off or landing.

**Ex. 4. Render into English.**

1. Я хочу заказать билет до Лондона/Москвы/Нью- Йорка/Варшавы/Мехико.
2. Я отдаю предпочтение беспосадочному дневно-му/утреннему/вечернему рейсу.
3. Когда прибывает/вылетает самолет из/до Мо­сквы?
4. Когда я должен быть в аэропорту?
5. Вы хорошо долетели? — Нет, очень плохо. Меня тошнило.
6. Когда следующий рейс до...?
7. Ваш рейс объявят.

**TEXT 2.**

**Read the dialogues and act them out.**

**Mr. Jordan:** Good afternoon. I have a ticket for flight 147.

**Receptionist:** May I have your name, please?

**Mr. Jordan:** Thomas Jordan.

**Receptionist:** Let me see. Oh, yes. Here we are. You should have your luggage registered.

**Mr. Jordan:** I have just a small suitcase.

**Receptionist:** I see. I’ll give you your seat allocation now and you’ll hear the loudspeaker call your flight. Lis­ten. That must be it now.

**Announcer:** Will passengers on flight 147 please take leave of their friends and follow the blue light through immigration and customs. Have your passports ready, please.

\*\*\*

A: Can I check in here for flight 179 to Houston?

B: Do you already have your ticket?

A: Yes, here you are.

B: Thank you. Can you put your luggage up here, please?

A: Sure. I have four suitcases.

B: We allow only three pieces. I’m afraid you’ll have to pay an extra charge.

A: Oh! Can I just carry this one with me?

B: No, I’m sorry. It won’t fit under your seat. That’s 8 dollars. Thank you. You can choose your seat at Gate 4 Enjoy your flight.

**Ex. 5. Give the English equivalents for the following.**

Билет на рейс, зарегистрироваться, три места бага­жа, дополнительная плата, вам бы лучше, поставить

багаж, брать с собой, иметь билет, извините, отменить

рейс, летная погода, разрешать, сумка.

**Ex. 6.Translate into English.**

А: Доброеутро. У меня билет на рейс 679.

В: Ваше имя, пожалуйста.

А: Андрей Кравцов.

В: Все в порядке. А теперь вам необходимо зарегист­рировать ваш багаж.

А: Носильщик сказал, что отнесет его взвесить.

В: Тогда все в порядке. Его зарегистрируют и доставят. Вам сейчас лучше сесть и слушать объявление по громкоговорителю. Слушайте. Это, кажется, объ­являютвашрейс.

**TEXT 3.Read and act the following dialogues out.**

A: Hello. Are you going to London?

B: Yes, I am. I’d like a window seat, please.

A: May I see your ticket?

B: Oh, sure. Here it is.

A: You want a window seat. Smoking or non-smoking?

B: Non-smoking.

A: Fine. Seat 12A. Here is your ticket and your boarding pass. Enjoy your flight!

\*\*\*

**Stewardess:** Ladies and gentlemen! Welcome aboard the British Airship flight to London. The plane is go­ing to take off. Please fasten your belts and kindly refrain from smoking. We hope you’ll have a pleas­ant flight.

**Passenger:** Excuse me, miss. When do we land in London and at what altitude shall we fly?

**Stewardess:** The plane lands in London at 11 a.m. The altitude of the flight will be about 27 thousand feet or 9 thousand meters.

**Passenger:** Thank you. And what’s the weather like in London?

**Stewardess:** It was warm and fine yesterday. Passenger: Thank you. I still have one more question.

Will any meals be served on the plane?

**Stewardess:** Yes, of course. You’ll have lunch in half an hour.

**Ex. 7. Translate into English.**

1. Ваш билет, пожалуйста.
2. Я хотел бы место возле окна.
3. На какой высоте мы летим?
4. Будут ли нас кормить в самолете?
5. Какая погода в Лондоне?
6. Покажите мне мое место, пожалуйста.
7. Я плохо себя чувствую.
8. Позвоните стюардессе, пожалуйста.
9. Когда мы прилетаем в Лондон?

**TEXT 4.Read and discuss the text.**

**Important Travel Information**

***Baggage***

**Cabin baggage:** One piece of cabin baggage is allowed per passenger, maximum dimensions: 55 x 35 x 25 cm, maximum weight: 10 kgs.

World Business Class passengers are allowed to car­ry on additional garment (folded, a maximum depth of 20 cm and a maximum weight of 8 kg’s), or a briefcase (maximum depth of 20 cm and a maximum weight of 8 kg’s).

**Checked baggage:** You may take 20 kgs baggage free of charge if you have a Tourist class ticket and 30 kgs if you travel World Business Class or Business Class. For flights to the USA and Canada, two suitcases are allowed with a maximum weight of 32 kgs and a maximum size of (L + W + H) 158 cm per suitcase. Excess luggage can also be shipped as airfreight.

***Special Services***

On request, KLM offers you special services on board where possible, including special meals, baby care and pet travel. These must be requested at least 36 hours be­fore departure. Passengers in World Business Class and Business Class can also reserve the seat of their choice at time of booking their trip.

***For More Information...***

Please call the KLM 24-hour-a-day information line on \*31-20-4 747 747.

**Dialogue “Luggage and customs”**

After undergoing formalities at Immigration the group goes to the

Luggage Reclaim point. They find the monitor showing their Flight Number and see their suitcases and bags on the belt. But one of the participants of the group does not see his suitcase and asks Andrew Lvov, the Group Leader, for help. Andrew comes up to an official:

*Andrew:* Excuse me, one of our suitcases is missing. Where can it be?

*Official:* What’s your flight number, sir?

*Andrew:* It's SU 241 from Moscow.

*Official:* Some luggage is over there. I hope you'll find yours there. There wasn't enough space on the belt. We had to remove some and put it on the floor.

*Andrew:* Thank you.

Andrew and the gentleman who did not find his suitcase go to the place shown by the official and see the suitcase. The gentleman picks up the suitcase, puts it on the trolley and joins the group. So all the participants have collected their luggage.

Now they are moving to the Customs point/By the way, it is not necessary to fill in any declaration forms. They see the sign "Nothing to declare" and the green walls of the passage. They all have nothing to declare and pass through this corridor. They see a few Customs officials standing behind the rack. The officials say nothing to them and they safely pass.

Some other passengers pass through the red wall corridor since they have something to declare and probably they have to fill in some forms and pay customs duty. Usually every country has a list of the things liable to duty " in addition to the duty free allowance”.

In asecond or two our group gets out into the hall of the airport and sees the crowd of people meeting passengers who have just arrived.

**Learn these words and word combinations**

Passport - паспорт

Passportcontrol - паспортныйконтроль

Passportcontrolofficer - паспортныйконтролёр

Customs - таможенныепошлины

To pass (to get) through the customs - пройтитаможенныйосмотр

Customs declaration - таможеннаядекларация

Customhouse - таможня

Luggage - багаж

Declare - предъявлять вещи, облагаемые пошлиной (на таможне)

Haveyougotanythingtodeclare? - есть ли у вас вещи, подлежащие обложению пошлиной?

Duty- пошлина, налог, гербовый сбор

Customsduties- таможенные пошлины

Duty-free- не подлежащий обложению пошлиной

Key- ключ

Examine- обследовать, проверять, исследовать, изучать

**Dialogues:**

**A. At the Passport Control**

Passport control officer: Your passport, please.

Mr. Bobrоv: Here you are;

P o.: Where are you going?

B: To London

P.о.: How long are you going to stay in this country?

B: Abouttwomonths.

P.о.; Here’s your passport, Mr.Bobrov. Thank you.

**B. Passing through the Customs**

Customs officer: Is this your luggage; sir?

Mr.Bobrov: That’s right.

C.o.: Have you anything to declare?

B: No. I’ve got nothing liable to duty.

C.o.: Will you open your grey suitcase?

B: Just a minute. (He takes out the key and opens the suitcase.)

C.o.(examines the contents): All right, Mr.Bobrov. Everything is OK. Have a pleasant stay in this country.

B:Thank you.

**C. Immigration**

Inspector: May I see your passport please?

Passenger: Yes, here it is.

Inspector: Did you arrive on Japan Airlines?

Passenger: No, I arrived on Air France, Flight 365.

Inspector: And are you here on vacation?

Passenger: No, I m on a business trip.

Inspector: And how long do you plan to be here?

Passenger: For about 2 weeks.

Inspector: Could I see your ticket, please

Passenger: Here you are.

Inspector: You realize that you are not entitled to work while you are here.

Passenger: Yes: I realize that.

Inspector: Now your visa is valid for a month. If you decide to stay longer, have it renewed at the immigration department.

Passenger: I see, thank you very much.

Yourealize - вы понимаете; arenotentitledtoworkwhileyouarehere - вы не имеете права работать, пока вы находитесь здесь.

**Learn these words and word combinations**

Booking – office– билетная касса

Cabin - каюта, салон самолета

Departuregate – выходксамолету

Onboardtheplane – набортусамолета

Singleticket– билетводнусторону

Returnticket - обратныйбилет

travelbytrain /byair- путешествие, путешествоватьпоездом /самолетом.

Trip – путешествие, поездка, экскурсия.

Flight – полет, рейс

Non – stopflight беспосадочный рейс

Case - чемодан

Brief – case - портфель

Weighluggage – взвешиватьбагаж

Weight - вес

Beoverweight – весить слишкоммного

Beunderweight- веситьслишкоммало

Yourluggageiswellunderweight – вашбагажвеситзначительноменьшеположенноговеса

Ticketdesk– регистрация (билетов и багажа)

label- бирка

Disembark– высаживать, выгружать

Destination – место назначения

Departure– отправление

Channel– посадочный тоннель

Passengersshouldproceedtochannel 3 – Пассажирамследуетпройтивпосадочныйтоннель №3

Lounge – заложидания

**Dialogue.At the Airport.**

Porter: Any Luggage, madam?

Mrs. Jones: Yes, the four cases here. I’ll keep this briefcase. What’s the fare, please?

Taxi driver: Two, pounds, fifty, madam.

Mrs. Jones: Here’s three pounds. Keep the change.

Taxi driver: Thank you.

Porter: I’ll take you luggage to be weighed, madam. You’ll find the ticket desk straight across the hall.

Mrs. Jones: Thank you very much.

Reception: Good morning.

Mrs. Jones: Good morning. I have a ticket for flight B.E 987.

Reception: May I see your ticket, please?

Mrs. Jones: Here it is.

Reception: Is this your luggage?

Mrs. Jones: That’s right. The porter said he would bring it here.

Reception: Your luggage is well underweight. Here is your ticket and this is your luggage label, which you must show when you disembark at your destination.

Mrs. Jones:Thank you. Shall I have to wait?

Reception: Only a few minutes. Will you go upstairs to Channel 3 and wait for the loudspeaker to call you flight.

Loudspeaker: British European Airways announcer the departure of their flight B. E. 987. Passengers travelling on this flight should be proceed to Channel 3 for customs and immigration formalities.

Reception (At Channel 3) : Have your passport ready, please. I’m sorry – only passengers are allowed beyond this lounge. This way, please.

Mrs. Jones: This is my flight, isn’t it?

Reception: Yes. Please follow me, madam.

**Дополнитедиалог:**

Mr. Brown: … Porter

Porter: Is this your luggage, sir?

 Mr. Brown: …

Ticket deck Receptionist: Good evening. Can I help you?

Mr. Brown: …

Receptionist: May I see ticket, please?

Mr. Brown: …

Receptionist: Here is your ticket and your luggage label. You plane takes off in hour. The loudspeaker will call.

Mr. Brown: …

**Dialogue.At the Customs**

Customs official: Are there two bags all you have, sir?

Paul Version: Yes, there’re all I have.

Official: Well, would you please read this notice carefully.

Paul: Thank you.

Official: Do you understand the notice?

Paul: No, not very well.

Official: What it means is this. You must declare anything you have with you which is new, or which you got only recently. Also you must declare anything whether it’s new or not, which is in your luggage and isn’t for you own use – any presents for example.

Paul: I see. Yes, I have got some presents. I’ve got a bottle of brandy and some cigarettes.

Official: Would you show there to me, please?

Paul: Yes, here they are.

Official: Oh, yes, only half a bottle of brandy. You’re allowed that. Now, these boxes of cigarettes. That’s more that I can allow you free. I’m afraid we’ll have to charge you some duty on those. I’ll tell you how much in a moment. But first let me see inside your bag.

**TranslateintoEnglish.**

- Мне нужно два билета на поезд 10.20 до Ливерпуля. Спальный вагон , пожалуйста

- Вам билеты туда и обратно, сер?

 - Нет, только в один конец.

- верхние или нижние места?

- Два нижних, пожалуйста.

- Это будет пять фунтов.

- Пожалуйста.

- Вот сдача.

-Спасибо.

-У меня билет на рейс 103.

- Покажите свой билет, пожалуйста.

- Вот мой билет.

- К сожалению, ваш багаж превышает положенный вес, вам придется заплатить пять фунтов.

- Пожалуйста.

- Возьмите, пожалуйста, свой билет и бирку на багаж.

- Спасибо. Скажите, мне долго придется ждать отправления самолета?

- Скоро объявят о вашем рейсе по радио. Пройдите наверх в зал ожидания.

 -Это ваши вещи?

- Да это чемодан мой.

- Разрешите посмотреть ваши вещи? У вас есть, что -либо подлежащее обложению пошлиной?

- Мне кажется, что нет.

- Подарки, спиртные напитки, шелк, сигареты?

- Только для личного пользования.

- Да, это разрешается. У вас все в порядке. Спасибо.

**Прочитайте и переведите:**

**I. AirTravel**

Nowadays people mostly travel by air. Here are a few hints on air travel that may be helpful:

1. Passengers are requested to arrive at the airport (air terminal) one hour before departure time on international flights and half an hour on domestic flights.

2. Passengers must register their tickets, weigh in and register the luggage (baggage). The economy class limitation is 20 kg. First-class passengers are allowed 30 kg. Excess luggage must be paid for.

3. Passengers are permitted to take only some personal belongings with them into the cabin. These items include handbags, brief-cases or attaché cases, umbrellas, coats and souvenirs bought at the tax-free shops at the airport.

4. Each passenger is given a boarding pass to be shown at the departure gate and again to the stewardess when boarding the plane.

5. Watch the electric sign flashes in the plane. When the "Fasten Seat Belts" sign goes on, do it promptly, and also obey the "No Smoking" signal.

6. Listen to the announcements on the public address system. The captain will welcome you on board, tell you all about the flight and the interesting places you are flying over.

7. Do not forget your personal belongings when leaving the plane.

**II. Passport Regulations and Customs**

Landing formalities and customs regulations are about the same in all countries.

1. While still on board the plane the passenger is given an arrival card to fill in, he fills in (in block letters) his name in full, country of residence, permanent address, purpose and length of visit, and address in the country he is visiting.

2. After the passenger has disembarked, officials will examine (check) his passport and visa (to see if they are in order).

3. In some countries they’ll check the passenger’s certificate of vaccination.

4. When these formalities have been completed the passenger goes to the Customs for an examination of his luggage.

5. The passenger is required to fill in a customs declaration form. He must list all dutiable articles. (Personal belongings may be brought in duty-free.)

Here is a partial list of prohibited articles (items): firearms, in some countries – meat products, fresh fruit and vegetables.

6. The Customs inspector may ask you to open your bags for inspection. After you are through with all customs formalities he will put a stamp on each piece of luggage.

**Answer the following questions.**

I. 1.When are the passengers requested to arrive at the airport? 2. What is the weight limitation in the economy class (first class)? 3. What personal belongings are permitted into the cabin? 4. What does the passenger receive after registering his air ticket? 5. Where must he show his boarding pass? 6. What electric signs should the passenger obey? 7. Who speaks over the public address system on board the plane? 8. What does the captain say to the passengers?

II. 1.What does the passenger fill in while he is still on board the plane? 2. What questions does he have to answer? 3. Does he state the purpose and length of his visit? 4. When do officials check the passenger’s passport and visa? 5. Where is the passenger’s luggage examined? 6. What does the passenger list in the customs declaration form? 7. What articles are usually brought in duty-free? 8. Which articles are dutiable in our country (in the country you’ve visited)?

**2.Грамматический материал.**

**Инфинитив (THEINFINITIVE).**

**Инфинитив** – неличная форма глагола, которая только называет действие и выполняет функции, как глагола, так и существительного.

*He liked to spend his holidays by the riverside*. Он любил проводить свой ​​отпуск на берегу реки.

*I’m very glad to see you.*Яоченьрадвасвидеть.

Инфинитив обычно употребляется с частицей **to**, стоящей перед ним.

He wants **to be** a doctor. Он хочет быть врачом.

Однако частица **to** иногда опускается, и инфинитив употребляется без нее. Этовстречается:

А) Послемодальныхивспомогательныхглаголов**must, can (could), may (might), shall (should), will (would), do (did), need:**

Shallwe**go** together? Пойдемвместе?
What**do**you**mean**?Что ты имеешь в виду?

He **must be** at the entrance at 5 minutes to seven. Он должен быть у входа на 5 минут до семи.

Б) После глаголов to**let, tomake, tosee, tohear, tonotice, towatch, tofeel,** а иногда также после глагола **tohelp** (в разговорном стиле речи в американском варианте английского языка):

Let**me**see! Даймнепосмотреть!

What makes you **think** so? Почемувытакдумаете?

I noticed him **pass** a note to his neighbor.

She helped him **do** it (She helped him to do it) Онапомоглаемусделатьэто.

Чтобы избежать повторения ранее упомянутого глагола, в конце предложения может употребляться лишь частица **to**, если это не затрудняет понимания.

He wants me to go there but I don’t want **to** (go).
I did what you had asked me **to** (do).

Отрицательная форма инфинитива образуется при помощи частицы **not**, которая стоит перед ним.

To be or **not to be.Быть или не быть.**

Инфинитив может иметь дополнение и может определяться наречием.

I like **to read books** about travels. Я люблю читать книги о путешествиях.

He asked me **to go quicker**. Он попросил меня пойти быстрее.

**Таблицаформинфинитива**

|  |  |  |
| --- | --- | --- |
| **Tense****Voice** | **Not - Perfect** | **Perfect** |
| **Indefinite** | **Continious** | **Perfect** |
| **Active** | To ask | To be asking | To have asked |
| **Passive** | To be asked | **--------------** | To have been asked |

**Функции инфинитива в предложении**

Инфинитив может выполнять в предложении следующие функции:

|  |  |
| --- | --- |
| 1. **Подлежащего**

**To read** the text is our home task.  | **Инфинитив переводится** |
| **Существительным инфинитивом**. *Чтение* (*Читать*) текст(а) наше домашнее задание. |
| 1. **Дополнения**

I want **to read** this text. | **Инфинитивом**. Я хочу *прочитать* этот текст. |
| 1. **Обстоятельства**

I went to the library **to read** the article.  | **Инфинитивом**. Я пошла в библиотеку для того, чтобы *прочитать* статью. |
| 1. **Части составного сказуемого**

Our task is **to study**. | **Инфинитивом**. Наша задача – *учиться*. |
| 1. **Определения**

A thermometer is an instrument to show the temperature.  | **Сказуемым определительного придаточного предложения.**Термометр – это прибор, который *показывает* температуру. |

**Упражнения.**

**1. Поставьте инфинитивы в следующих предложениях в подходящую по смыслу форму. Поставьтечастицуtoтам, гденеобходимо.**

1 .James Smith decided (to dedicate) his book to his friend. 2. Some important decisions must (to make ) soon. 3. Let me (to defend) my point of view. 4. There was one more announcement (to make). 5. Let us (to get in touch) with linguists in Moscow. 6. Do you want (to make) John (to do it)? 7. You’d better (to translate) this text yourself.

**2. Вставьтеподходящуюпосмыслуформуинфинитива: A. Passive or Active, В. Indefinite or Perfect.**

1. The lecturer wants... The students wants… (to understand, to be understood). 2. We expected the meeting...next month. He expected...the attention of the audience (to hold, to be held). 3.Some changes had.. He wanted ...some changes in the project (to make, to be made) 4. There were a lot of things...He was nowhere...(to see, to be seen). 5.It is good... work for the day (to finish, to have finished).6. She admits... the same mistake in her previous paper (to make, to have made). 7. He was sorry not...the idea earlier (to give up, to have given up).S. Many nations claim...defending democracy (to be, to have been). 9. She confessed ...the man before (to see, to have seen). 10. The negotiations seem ..to an end (to come, to have come). 11. The relations between two countries seem...the lowest point (to reach, to have reached).

**3. Переведите следующие предложения на английский язык:**

1. Сегодня нужно обсудить ряд вопросов. 2. Мне нужно сообщить вам кое-что важное.

3. Трудно избежать ошибок. 4. С ним трудно иметь дело (todealwith), 5. Эта тема слишком скучна, чтобы ее так долго обсуждать. 6. Этот фактор достаточно важен, чтобы принять его во внимание. 7. Первое, что нужно сделать, - это научиться пользоваться словарями и справочниками 8. Будущим ученым нужно развивать привычку быстрого чтения.

**4. Переведите следующие предложения на русский язык, обращая внимание на различные функции инфинитива. Назовитефункцииинфинитива:**

**A**l. It was impossible to explain what he meant. 2. To make a choice between these two proposals was quite difficult. 3. It takes him to nearly an hour to get to work. 4. He advised us not to say anything about the incident. 5. He agreed to follow their example] 6. The young scientist found it difficult to speak in public. 7. He failed to make his point of view clear & the audience was disappointed. 8. They managed to fulfill the task. 9. He needs a place to live in. 10. They were looking for somebody to help them with the experiment. 11. There are some contradictions to be found in this paper. 12. There was no time to spare.13. He was nowhere to be seen. 14. The president was the first to confirm this information.

**B**1. Their intention is to collect funds to fight the disease. 2. The lawyer’s advice was to talk as little as possible. 3. The right solution is to hold. An open discussion between the parties consumed. 4. He was too exited to explain his position clearly. 5. The student was clever enough to solve any mathematical problem. 6.Their mutual respect was deep enough to encourage them for future cooperation.

1. **Переделайте предложения по данным образцам.**

Образец: The text is too long. *It can't be translated quickly.*—The text is too long *to be translated quickly.*

l. The problem is too complicated. It can’t be solved at once. 2. They are too slow. They can’t take part in the contest. 3. The truth is too obvious. It can’t be concealed. 4. The book is too easy. You can read it without a dictionary. 5. This phenomenon is too complex. It can’t be accounted for at once.

Образец: The text is easy. *It can be translated without a dictionary.*The text *is easy enough to be translated without a dictionary.*

l. The student is clever. He can solve the problem quickly. 2. They are careful. They can take part in this dangerous enterprise. 3. He is intelligent. He will understand the implications of this problem. 4. The man is energetic. He will succeed. 5. The subject is fascinating. It must be discussed. 6. He was rich. He could finance various public bodies.7. Professor Jones is experienced. He can surprise the work of the most gifted graduates. 8. This factor is important; it should be taken into consideration.

Образец: This is the thing *which must be done.This is the thing to be done.*

1. The secretary brought the papers that will be looked through. 2. The problem that will be discussed are vital for our work. 3. The decision which must be made is hardly an easy one. 4. This was a lucky chance that couldn’t be missed. 5. These are the measures that must be urgently taken. 6. Here are some new expressions that must be learnt.

**4. Методическиеуказаниядляпрактическихзанятий№ 7-10**.

**Тема:** Бронирование и заказ номеров в гостинице. Сложное дополнение.

**Цели:**ознакомление с новым лексическим материалом по теме «В гостинице», практическое закрепление грамматических тем; систематизация и закрепление полученных теоретических знаний и практических умений обучающихся; углубление и расширения теоретических знаний;развитие познавательных способностей и активности обучающихся: творческой инициативы, ответственности и организованности;

формирование самостоятельности мышления, способностей к саморазвитию, самосовершенствованию и самореализации

**Содержание занятий:**

**1. Лексическийматериал**

**Stayinginahotel**

1. I`d like to book reserved (AmE): Яхотелбызабронировать

a single room одноместныйномер

a double room двухместныйномер

asuite номер-люкс

atwin-beddedroom номер с 2-мя односпальными кроватями

1. I`d like a room with … Мне хотелось бы номер с …

a telephone телефоном

a bathванной

a queen / king-size bed огромнойкроватью

adoublebed двуспальной кроватью

twinbed`s двумя односпальными кроватями

a balcony балконом

a sea view видом на море

1. Do you have any vacancies?Увасестьсвободные?
2. What are your terms / rates for a double room?Сколькостоит 2-хместныйномер.
3. How much is bed and breakfast?Сколько стоит номер и завтрак?
4. Is breakfast included?Завтраквключен?
5. I have a double room booked for me. Дляменязабронирован 2-хместныйномер.
6. I`d like to check in. Я хотел бы зарегистрироваться.
7. I`d like to check out. Я хотел бы расплатиться.
8. How much are my telephone charges? Сколько с меня за телефон?
9. Could I have these clothes… cleaned? Washed? Ironed? Можно мне почистить, выстирать, погладить эту одежду?
10. Where is (the reception desk, the receptionist the lounge,thebookstand (кн. киоск), the door-keeper (швейцар) the porter (носильщик), the floor attendant, the chaim barmaid (горничная)?
11. Callroomservice. Звоните в отдел обслуживания номеров.

**Прочитайтеипереведитедиалоги:**

**№1 Reserving a room on the phone**

-The Rose Hotel. May I help you?

-Hello! I'd like to reserve a single room for six days starting on May sixth.

I'd like to reserve a double room.

I'd like to reserve a small suite.

I'd like a room with a bed for a child.

I'd like a room facing the park / overlooking the river. I'd like a room with a view of the lake.

My name is Anton Ross, with double S.

-Would you like a smoking or non-smoking room, Mr. Ross?

-Non-smoking, please.

-Yes, we'll have a non-smoking single room available on May sixth.

-What is the rate for a single room?

- It's seventy dollars a night plus tax.

-Great. Please reserve a single room for me.

-All right. We'll have the room for you on May sixth.

-Thank you very much.

**№ 2 The Russia hotel**

The car has brought Pete, Nick and David to the Russia hotel. Now they are in the lounge of the hotel.

*Pete:*  Just a minute, David. I’ll speak to the receptionist.

We made a reservation last week... Will you fill in this form, please?

David fills in the form, comes up to the receptionist and hands in the form.

*David:* Here you are. Is everything all right?

*Receptionist*: ... Yes, everything is OK... Your room number isfiveо two. Here is your key.

*David:* Thank you.

*Receptionist:* You are welcome. Have a nice stay.

*David:* Thanks.

*Pete:*  David, will you join us for dinner to-night?

*David:* I'll be glad to.

*Pete:*  Fine. Then we'll meet you here at seven sharp.

And, if you don't mind, we shall have dinner at the hotel restaurant. It's not bad at all.

*David*: Thank you for the invitation. See you later.

**Words and expression**

(Словаивыражения)

|  |  |
| --- | --- |
| three  to check inchecking in to bringThe car has brought them to the hotel now loungeJust a minute! receptionistI'll speak to the receptionist.to make a reservation last weekWe made a reservation last week.to fill in this formWill you fill in this form,please?He fills in the form, to come up to He comes up to the receptionist, to hand in the form He hands in the form.Here you are. everything all rightIs everything all right? yourroomnumberyour room numberfive o twokeyyou are welcomenicestayhave a nice stay!to staythanksto joindinnerwill you join us for dinnerto nightI’ll be glad to finefinethenwe’ll meet yousevensharpat seven sharpto mindifif you don`t mindto have dinnerwe shall have dinnerrestaurantat the restaurant bad at all It's not bad at all. invitation to invite See you later. | три (числ.)регистрироваться при приезде в гостиницурегистрация привозить, доставлять, приноситьАвтомобиль доставил их в гостиницу, сейчас, теперь холлОдну минуту! администратор, реги-стратор (в гостинице)Я поговорю с админи-стратором, Заказать гостиницу последний, прошлый неделяМы заказали гостиницу на прошлой неделе, заполнить этот формаЗаполните, пожалуйста, вот эту форму.Он заполняет форму, подходитьОн подходит к адми-нистратору, сдать форму Он сдает / отдает формуВот, пожалуйста, всёв порядке Всё в порядке? Вашкомната, номер в гос-тиниценомерномер вашей комнаты502ключДобро пожаловать.приятный,пребываниеПриятного пребывания!пребывать, находиться, житьСпасибо.присоединятьсяобед, ужинНе поужинаете вместеснами?сегодня вечеромС удовольствием.прекрасныйПрекрасно.затемМы встретим вас. семь (числ.)острый ровно в 7возражать, иметь что-либо противеслиЕсли вы не возражаете... обедать, ужинать Мы будем ужинать ...РесторанВ ресторане плохойвообще, совсем Он совсем неплох.приглашение приглашать До встречи. |

**№3 Reserving a Room at the Hotel**

Hotel Clerk: Hello. Sunrise Inn. May I help you?

Mr. Jones: Yes, I’d like to reserve a room for two on the 3rt of May. . Hotel Clerk: Oh, yes. We have one suite available.

Mr. Jones: How much is that?

Hotel Clerk: It’s $200.

Mr. Jones: That’s a little too expensive for me. Do you have a cheapen room available either on the 2nd or 3rd?

Hotel Clerk: I’m afraid we’re full on the 2nd but we do have a few rooms'? on the 3"1. All rooms are with air-conditioning, a colour TV-and telephone;' Mr.Jones: Well, how much is that?

Hotel Clerk: $80.

Jones: O.K That’ll be fine.

Hotel Clerk: How long are you going to stay?'

Mr. Jones: Ten days.

Hotel Clerk: So you’re leaving on the IS\* of May? I hope you’ll enjoy the place. Could you tell me your name, please?

Mr. Jones: Yes, Mike Jones.

Hotel Clerk: Excuse me, how do you spell your last name, Mr.' Jones? » Mr. Jones: J-O-N-E-S.

Hotel Clerk: O.K., Mr.Jones, we look forward to seeing you on Ma the 3rd and thank you.

Mr. Jones: O.K. and good bye.

**№4Hotel services**

During their stay at the hotel the participants of the Group Head a few talks with the hotel staff, that is with the receptionist, waiters, chambermaids, operators etc. Here are some of the talks:

|  |  |
| --- | --- |
| Participant:Receptionist:Participant:Receptionist:Participant:Receptionist: | Excuse me, is there any message for me, please? What's your room number, sir?It's four one two.Just a minute... Yes, Mr. Brown of Milton & Co telephoned you at three o'clock. And he will call you at eight this evening.Thank you for the message.Welcome.  |

Waiter: Would you like tea or coffee, madam?

Participant: I don't mind ... Tea, please.

Waiter: Here you are.

Participant: Thank you. May I also have some milk, please?

Waiter: Yes, here you are. And if you wish some sugar it's here on the table. Help yourself, please.

Participant: Thanks a lot.

|  |  |
| --- | --- |
| Participant: Chambermaid (making the room):Participant:Chambermaid: | Excuse me, is this channel paid?What's the number of the channel?It's ten. No, it's not paid. Only Channel Twelve is paid.  |

Participant: Thank you very much. And will you remove these bags, please?

Chambermaid: If you don't need them I'll certainly remove them.

Participant: Excuse me, how can I make a local call from my room, please?

Receptionist: It's very easy. Dial 0 and then the number you want.

But please note that all the calls are paid.

Participant: Do you mean all calls in the London area? Receptionist: Yes, that’s a rule practically with every hotel in

England.

Participant: I see. When should I pay then?

Receptionist: Any time before you leave.

Participant: Thank you. I'll do that by all means.

Participant: Operator? Good morning? How can I call Moscow?

Operator: Do you mean a long distance call?

Participant: Yes, Moscow, Russia.

Operator: Dial 0 then and then your number in Moscow.

Participant: Thank you very much.

Operator: You are welcome.

Participant: Will you call me at 6 o’clock tomorrow morning?

Operator: What's your room number, madame?

Participant: Four three seven.

Operator: Good. Don't worry. Have a good sleep.

 **Words and expressions**

|  |  |
| --- | --- |
| staffhotel staff chambermaid operator tea milk to wish sugarto make a calleasy It's very easy, to dial to notePlease note ... to mean (meant, meant) When should I...? by all means long distance call to worry | штат сотрудников, персоналперсонал гостиницыгорничнаятелефонистчаймолоко желать, хотеть сахар позвонитьлегкийЭто очень легко, набирать (номер) обращать внимание, замечатьОбратите внимание значить, означать Когда я должен ...? обязательно междугородный звонок беспокоиться |

**Exercises**

**1. Underline the articles in the text and explain their usage.**

**2. Underline the nouns in the text with which no articles are used and explain why.**

**3. Complete as in the text:**

**During their stay at the hotel ... had a few talks with ... staff... receptionist, waiters ... etc. The text reproduces some ... talks.**

**4. Read the following:**

Is there any message for me, please?

Is this channel paid?

What's the number of the channel?

That's a rule practically with every hotel in England.

**5. Insert prepositions:**

Is there any message ... me, please?

Mr. Brown telephoned you ... three o'clock.

He will call you ... eight this evening.

Thank you ... the message.

The sugar is ... the table.

**6. Complete the dialogues and act out similar ones:**

— Excuse me, is there ... message ...?

— What's your ... number, sir?

— It’s ...

— Just... Yes, Mr. Brown ... at three o'clock. And he will

— Thank ...

•

— Would ... tea or ...?

— I don't... Tea ...

— Here ...

— Thank you. May I ... milk ...?

— Yes, here ... And if... sugar... table. Help ...

•

— Excuse me, is ... paid?

— What's the number ...?

— It's ...

— No ... Only channel 10 ...

— Thank you ... And ... remove ...

— If... need ... certainly ...

•

— ... how can I ... call from ...?

— It's very ... Dial 0 and then ... But please note ... paid.

— Do you mean all... area?

— Yes... rule...

— I see. When ... pay ...?

— Any time before ...

— ... I'll... means.

**№5Hotel in London**

In an hour or so the coach brings the group to the hotel. It’s the Sherlock Holmes Hotel in the very heart of London, near Oxford Street. The participants get out of the coach, pick up their suitcases and go inside. Mr. Hill comes up to the Receptionist.

David: Good morning. There is a reservation for a group from Russia.

Receptionist: Good morning; sir. In whose name was the reservation made?

David: It is International Management Group. Mr. Lvov and nine more people.

Receptionist: Just a moment, sir... Yes, here it is. Four singles and three twin rooms. Is that correct?

David: Absolutely.

Receptionist: Are they all staying for seven nights?

David: Yes, that's right.

Receptionist: Will you ask the guests to fill in these forms, please?

David: Andrew, can the participants fill in the forms in English?

Andrew: Almost all of them speak English and there is no problem. As for the others I'll naturally help them.

Andrew returns all the forms filled in to the receptionist and gets the electronic keys to the rooms with the room number and the name of the guest written on the key. Andrew distributes the keys and turns to the receptionist again.

Andrew: May I have the Rooming List, please. It will be easier for me to deal with my people, especially if they have some problems. Sometimes such things occur.

Receptionist: Here is the List for you, sir.

Andrew: Thank you.

Receptionist: You are welcome. Enjoy your stay here.

David: Andrew, will you ask everybody to be here downstairs in an hour, or at twelve o'clock. We shall have lunch at the restaurant. Then let's all meet in the conference room for introductions and some announcements.

**Wordsandexpressions**

|  |  |
| --- | --- |
| seventeen to check into a hotel to check in an hour ... to bring to bring somebody to ... very heartin the very heart of...to go inside to go outside whose in whose name moreand nine more people Just a moment twin twin room correct Is that correct?That's right, guestWill yon ask them to ...?almost almost all of them naturallythe forms filled in key to the room withwith the name written to distribute to turn to turn to somebody easy easier to deal (dealt, dealt) to deal with somebody to deal in something especially such such a thing such things to occur downstairs announcement | семнадцать (числ.) зарегистрироваться в гостиницезарегистрироваться примерно через часприноситьпривезти кого-либо в ...оченьсердцев самом центре ... идти внутрь идти наружу, выходить чьена чьё имя болееи ещё девять человек Одну минуту, двойнойномер на 2 человекаправильныйПравильно?Да, правильно, гостьПожалуйста, попросите их ...почтипочти все они естественно заполненные формы ключ от квартиры сс написанной фамилиейраздатьповернуть (ся)обратиться к кому-либолегкийлегчеиметь делоиметь дело с кем-либо заниматься чем-либо особенно такой такая вещь такие вещислучаться внизу, вниз объявление |

**Exercises**

**1. Underline the answers true to the text:**

|  |  |
| --- | --- |
| When does the group come from the Heathrow airport to the hotel? | In an hour.In two hours.In three hours or so. |
|  |  |
| Where is Sherlock' Holmes located? | In the centre of London. Near London.Near Gatwick. |
|  |  |
| Who speaks with the Receptionist about the reservation? | It’s Andrew Lvov.It’s David.It’s the Group Leader. |
|  |  |
| In whose name was the reservation made? | In the name of Economtraining. In Mr. Lvov’s name.In the name of IMD |
|  |  |
| Were there any problems with checking in? | Yes, there were some.No, there were not. |
|  |  |
| Who helps the participants to fill in the forms? | David does.Andrew does.The Receptionist does. |
|  |  |
| What list does the Receptionist give Andrew? | The list of participants. The list of rooms.The rooming list. |
|  |  |
| When does David offer to meet in the conference room? | In ten minutes.After lunch.After dinner. |

**2. Underline the correct form:**

In an hour or so the coach {bring, brings) the group to the hotel. The participants {get, gets) out of the coach, (pick, picks) up their luggage and (go, goes) inside.

Mr. Hill (come, comes) up to the receptionist.

Andrew (return, returns) all the forms to the receptionist and {get, gets) the electronic keys.

Andrew (distribute, distributes) the keys and (turn, turns) to the receptionist again.

**3. Translate into Russian:**

* There is a reservation for a group from Russia.

There is a serious problem.

There are no problems.

There are a few announcements to make.

* checking into the hotel
* filling in the forms
* distributing keys

asking for a Rooming List

* the forms filled in

the name of the guest written on the key

**4. Read the following:**

morning, good morning, rooming list, thing

Sometimes such things occur.

The coach brings the group to the hotel.

In whose name was the reservation made?

Is that correct?

Here is the list for you.

Andrew distributes the keys.

**5. Insert articles:**

There is ... reservation for ... group from Russia.

In whose name was ... reservation made?

Just... moment, sir.

Will you ask ... guests to fill in these forms, please?

Can ... participants fill in ... forms in English?

For almost all of them there is no problem. As to ... others I’ll naturally help them.

**6. Insert prepositions:**

May I have the rooming list, please? It will be easier ... me to deal... my people.

Here is the List... you, sir.

Will you ask everybody to be here ... an hour?

Let’s meet... twelve o’clock.

We shall have lunch ... the restaurant.

Let’s meet... the conference room ... introductions and some an-nouncements.

**7. Complete the dialogues and act out similar ones:**

•

— Good morning. There is a reservation ...

— Good morning, sir. In whose ...?

— It is ... group. Mr. Lvov and ...

— Just a ... Yes, here ... Four singles and ... Is that...?

— Absolutely.

•

— Are they ... 7 nights?

— Yes, that’s ...

— Will you ... fill in ...

— Andrew, can ... in English?

— Almost all of them ... problem. As for the others...

•

— May I have the Rooming ...? It will be easier for me to deal ... especially ... problems. Sometimes ... occur.

— Here is ...

— Thank you. ‘

— You ... Enjoy...

**№6At the Hotel**

Embassy Hotel l:Good morning. My name is Galina. Can I help you?

Кate: Good morning. I’m calling from New York.I’d like to have a reservation for next Monday. My name is\_\_\_\_\_\_\_\_\_\_

Galina: We have several hotels in Chicago. Which area are you interested in?

|  |
| --- |
| Kate: I prefer downtown.Galina: All right.Do you want a single or a double room?Кate: A single room,please.Galina:Okay.Кate: Is it a front room or back room?Galina:It’s a front room.But our hotel is located on a quite street.Каte: What’s the price of this room per night?Galina:Seventy dollars a night. How long do you expect to stay?Каte: I’ll be staying for a week.Will the room be reserved for me? Okay?Galina:You are all set. Could I have your telephone number?Каte: 431-2211. I’ll pay by credit card.Galina: Thank you for calling us. |

**№7At the Hotel**

In two hours and a half they got to the place and Pete said: Let’s stop and ask somebody the way to the hotel.

Ann: Look, there’s man. Let’s ask him.

Pete: Hello! Could you show me the way to the hotel “Victoria” please.

A stranger: Yes, with pleasure. Go straight to the next corner and will be the hotel “Victoria”

P: Thank you very much. They stopped at the hotel and went into the hall. Pete said to the reception-desk.

P: Good afternoon. Could you give us a double room please?

The Clerk: Did you make a reservation yesterday?

P: Yes, I med a reservation over the telephone.

The Clerk: Very well. Yes, it’s all right. Fill in this form, please and sign here, please.

P: We want a double room and a camp bed for the child. Is there a bath in our room?

The Clerk: Yes, certainly. There is a bath, a telephone and a television set in every room.

P: How much does the room cost a day?

The Clerk: It cost fifteen dollars a day. The beds are very comfortable in our hotel. Your room is on the third floor. Take the key, please.

P: Thank you. Can we have our lunch now?

The Clerk: Ok yes. The lunch time is from twelve to two p.m. The restaurant is on the first floor. After their lunch and a short rest they went sightseeing

**№8 Booking a Hotel Room**

A: Good morning. The Grand Hotel.

B: Good morning. I’d like to reserve a single room for three nights starting with the fourth of August. Do you have any vacancies?

A: I’m afraid our single rooms are fully booked.

Would you take a double room?

B. OK, what are your rates for a double room?

A. Our rate for a double is $ 76 plus VAT (Value added Taxes )

B. OK, then. I’ll take a double room

A. In whose name shall I book it, please?

B. In Holm’s name.

A. Could you spell it for me please?

B. H-O-L-M.

A. How will you be paying?

B. By credit card. The number is 20730905

A. Expiration date?

B. July next year.

A. Thank you, sir. You are welcome to the Grand Hotel.

**№9At the Hotel**

№1

-I'd like to have a double room with bath.

-How long are you planning to stay, Sir?

 -I guess, we’ll stay for three or four days.

-I can give you an outside room on the seventh floor.

-Is it very noisy?

-By no means. The street is very quiet. In front of the hotel you can see a big park.

- How much is the room?

-70 dollars a day. The charge includes breakfast.

- All right. I’ll take it.

№2

- I’m leaving tomorrow. Please, prepare my bill.

- Sure, Sir. The bill will be ready tonight. Shall I send it to your room?

- No, I’ll pay here, at the desk tomorrow.

-OK.

№3

-I know you have just returned from the USA, George. Am I right?

-You are quite right.

-I am going to the USA one of these days. Is it possible to reserve a room by telegram?

-I think so. In the USA you will have to fill in a registration from. That means you will have to put down your name, nationality and home address.

-Anything else?

-Yes, the place and date of birth and some other information should be put down.

-Thank you for the information.

-You should know that the room charge includes breakfast. Make sure that the bill is prepared one day before leaving. The bill includes 13% (per cent) service charge. You won’t have to tip your maid and the waiter.

-I’ll keep it in mind.

**2.Грамматический материал.**

Сложное дополнение(complexobject) состоит из именной части, выраженной существительным в общем падеже или личным местоимением в объектном падеже, и глагольной части — инфинитива.

Complexobjectупотребляется после глаголов:

**а)** физического восприятия: tosee(видеть), tohear(слышать), tofeel(чувствовать) и др.:

I saw **Peter cross** the street.

Я видела, как Петя перешел улицу.

Неheard **the town clock strike** twelve. *(FI.)*

Он услышал, как городские часы пробили полночь.

б) умственной деятельности: toknow(знать), tothink(ду­мать), tobelieve(полагать), tounderstand(понимать) и др.:

**I** know **him to** be a good son.

Я знаю, что он хороший сын.

**I** believed **you to be writing** letters in the morning. *(DuM.)* Я полагал, что вы пишете письма по утрам.

**в)**lo make, to get (заставлять, велеть), to let (разрешать):

**I** made **him repeat** the rule.

Я заставила его повторить правило.

She made too many mistakes, and **I** got **her to write** the exercise again.

Она сделала слишком много ошибок, и я велела ей написать упражнение еще раз.

My mother let me **go** to the cinema.

Моя мама позволила мне пойти в кино.

Conrad pulled out a chair and made **her sit down.** *(Gr.)* Конрад подвинул стул и заставил ее сесть.

Go and get **Bessie to** give you some tea, Tony. *(M.)*

Пойди и вели Бесси дать тебе чаю, Тони.

They let **me take up** educational work. *(Chr.)*

Они позволили мне заняться воспитательной работой.

г) to want (хотеть), to like (нравиться), to dislike (ненравиться): **i**like **him to do** it so well.

Мне приятно (мне нравится), что он это так хорошо делает. **I** don’t like **him to be** so long alone. *(I.)*

Мне не нравится, что он так долго остается один.

**I** just wanted **Fleur to see** where **I** lived. *(Gls.)*

Я только хотел, чтобы Флер посмотрела, где я жил.

**Упражнения.**

**1. Make up suitable sentences from the table be­low.**

*Example:* Steve’s friends persuaded him not to move to the country.

|  |  |  |
| --- | --- | --- |
| Steve’s friends persuadedWe invited | meher | to buy some tea on his way home.move into the hostel. |
| What do you advise | him | to do? |
| Mrs Robinson | Phil | not to move to the coun­ |
| Warned |  | try. |
| I want | her pupils | to accept our offer. |
| The robber told | you | not to touch the hot stove. |
| MrsStringfield | the girl. | to dance with me. |
| Encourages |  |  |
| Our parents helped | us | to give him all of her |
|  |  | money. |
| We couldn’t | her little | to have dinner with us. |
| Convince | son |  |
| Can you remind | Sue | to look up new words in a |
|  |  | dictionary. |

**2. *Join these pairs of sentences. Use the bare in­finitive.***

*Example:* She crossed the road. I saw her.

=> I saw her cross the road.

1. They left at 10 o’clock. I heard them.
2. My neighbor saw a burglar. He broke into my house.
3. A pavement artist drew a portrait of a little girl. I watched him.
4. Chuck looked at another student’s paper during the exam. The teacher noticed him.
5. There was an earthquake in my home town last

month. The ground shook. I felt it.

1. Peter’s plane was delayed. Other planes landed and took off. He watched them.

 **3. *Use the bare infinitive after let, make, have.***

*Example:* That's not what I meant to say. How can I make you *understand!* (understand)

* I’m your friend. Any time, any place, anywhere just let me and I’ll be there, (know)
* “I will not have students on the walls of this

school,’’ the headmaster said, (draw)

* My mother made me the room, (tidy up)

**4.Переведите предложения на русский язык:**

1. Iheardhimmentionmyname. 2. They saw the plane take off. 3. We expect writers to deal with the issues of the modern world. 4. They believed him to be honored by the invitation to the international congress. 6. They expect the President to cut taxes as he has promised. 6. We assume these truths to be self-evident. 7. The local authorities did not want their housing scheme to fail. 8. They find the experience of this conference to have been a remarkable one.

**5.Переведите на английский язык, употребляя сложное дополнение с причастием или инфинити­вом, в зависимости от смысла.**

1. Она видела, что Нина примеряет шляпу. 2. Алиса видела, что ее сестра взяла книгу. 3. Он видел, что его ученики стоят около школы. 4. Том видел, что она вышла из комнаты. 5. Мать виде­ла, что ее дети делают домашнее задание. 6. Она видела, что Андрей сидит на диване. 7. Николай видел, что Анна что-то пишет. 8. Она не слыша­ла, как я вошел в комнату. 9. Я не слышал, как они разговаривали. 10. Вы когда-нибудь слыша­ли, как она поет? 11. Вы когда-нибудь слышали, как он говорит по-испански? 12. Я видел, что Коля пришел. 13. Я видела, что Джордж идет по ули­це. 14. Я видел, что Нелли читает. 15. Мы виде­ли, как студенты танцуют. 16. Мы видели, как разговаривали их родители. 17. Учитель заметил, что ученики разговаривают. 18. Она заметила, как отец вышел из комнаты. 19. Вы заметили, что они смеются? 20. Вы заметили, что он ушел? 21. Мы смотрели, как дети играют. 22. В зоопарке мы ча сто следили за тем, как обезьяны играют в клет­ке. 23. Я часто слышу, как он играет у себя в комнате. 24. Вы видели, как бежали эти два мальчика? 25. Он услышал, как на улице плачет какой-то ребенок. 26. Дети стояли и смотрели, как плавают медведи. 27. Мальчик следил за тем, как кошка пытается открыть дверь. 28. Он заме­тил, что они переходят улицу с двумя большими чемоданами в руках.

**6. Переведите на русский язык, обращая внимание на сложное дополнение.**

1. Не wanted his letters posted at once. 2. I don't want my papers looked through. 3. She did not want her child taken to hospital. 4. She gave him some papers and said that the client wanted them sighed. 5. The teacher wants our homework to be prepared well. 6. Would you like your luggage carried up­stairs? 7. I want a bedroom prepared for my guest. 8. If you want things done well, do them yourself.9. I should very much like it to be made clear to me.

**7. Переведите на английский язык, употребляя сложное дополнение.**

1. Я хочу, чтобы эту статью напечатали в завтрашней газете. 2. Она хочет, чтобы эту песню пели как можно чаще. 3. Он хотел, чтобы его картины видели во всех странах. 4. Ребенок хотел, чтобы его мишку положили к нему в постель. 5. Она хо­тела, чтобы ее сочинение проверили сейчас же. 6. Я не хочу, чтобы это платье порвали. 7. Он не хотел, чтобы ему стригли волосы. 8. Я хочу, что­бы мой велосипед привезли с дачи. 9. Я хочу, чтобы этот ковер расстелили на полу в гостиной. 10. Он не хотел, чтобы трогали его вещи. 11. Вы хотите, чтобы эту картину повесили над камином? 12. Он хотел, чтобы траву на лужайке подстригли.

**8.Произнесите вслух все возможные предложения, используя приведенные ниже подстановочные таб­лицы. (Упражнениенавыработкуавтоматизмаречи)**

• E.g. 1 musthavemyhaircut.

I must have my watch repaired.

I must have my photo taken.

I must have a new dress made.

I want to have my hair cut.

I want to have my watch repaired, etc.

**9. Переведите на русский язык, обращая внимание на сложное дополнение.**

1. I must have my hair cut tomorrow. 2. I have just had my photograph taken and thought you might like to get one. 3. They had some dinner brought. 4. She had the children looked after in the evening when she went out. 5. Ellen had her nee­dle threaded for her as her eyesight was getting worse and worse. 6. I must have these shoes mended. 7. I shall have my son taught music. 8. The planters had the trees in the jungle cut down. 9. I shall have your taxi kept at the door. 10. I shall have your things brought up and unpacked at once. 11. I meant to have this dress altered but I never did. 12. She has had no photographs of herself taken since her childhood. 13. Havethiscarpetspreadonthefloor.

**5. Методические указания для практического занятия№ 11**

**Тема:** Что такое бухгалтерское дело и товароведение?

**Цели:** ознакомление с новым лексическим материалом по теме занятия, развитие умения читать и переводить англоязычные экономические тексты, углубление и расширение теоретических знаний, развитие навыков профессиональной речи

**Содержание занятия:**

**1. Прочитайте и запомните слова и выражения к тексту №1:**

accounting - бухгалтерскийучет

record - документ, запись, протокол

torecord - записывать, регистрировать

tomeasure - измерять

transaction - сделка, банковская операция

firm'sfinancialcondition - финансовое положение фирмы

toprovidedata - обеспечивать данными

creditor - кредитор

independent - независимый

incomestatement - отчетодоходах

balanceshet - балансовыйотчет

to receive - получать

to spend - тратить

ratio analysis - анализкоэффициентов

profitability - прибыльность

Return oninvestmentRatio -коэффициентвозвращенияинвестиций

efficiency -эффективность, производительность

toevaluate - оценивать

value - ценность, стоимость

ownership - собственность

overallfinancialstructure - полная финансовая структура

**2. Прочитайтеипереведитетекст №1:**

**ACCOUNTING**

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 condition. Accounting records give a very important data. It is used by management, stockholders, creditors, independent analysts, banks and government. Most businesses prepare regularly the two types of records. That is the income statement and balance sheet. These statements show how money was received and spent by the company.

One major tool for the analysis of accounting records is ratio analysis. A ratio analysis is the relationship of two figures. In finance we operate with three main categories of ratio. One ratio deals with profitability, for example, the Return on Investment Ratio. It is used as a measure of a firm's operating efficiency.

The second set of ratios deals with assets and liabilities. It helps a company to evaluate its current financial position? The third set of ratios deals with the overall financial structure of the company. It analyses the value of the ownership of the firm.

**3. Ответьтенавопросы:**

1.What is the purpose of accounting ?

2.Who uses the data provided by accounting, firms ?

3.What are the two types of records which most businesses prepare?

4 .What can you know arialysmg the income statement and balance sheet of a company ?

5. What is the purpose of the ratio analysis ?

6. What categories of ratios in finance do you know ?

**4. Выполнитеупражнения:**

4.1 Choоse the necessary word and put it in the sentences:

An accounting helps... the 1.to profit

activity of a business. 2.profit

Do you know the effect of your last.. .on 3 efficiency

financial condition of the firm ? 4. ownership

3.Accounting records provide... 5. to evaluate for

stock - holders, independent analysts. 6. transaction

4. The second type of ratio helps 7. data

the company .... its current financial-position. 8.income statement

5... Is one of the two mam records which 9.to measure

most of the businesses prepare regularly.

6.The..., of the company includes real estate

in California.

7.I am sure of the .... of this transaction.

3.Our company's current.... is very high.

9. They ... from the association with that corporation.

**5. Прочитайте и запомните слова и выражения к тексту №2:**

accounting - бухгалтерскоедело

identify- определять

measure - измерять

record - записывать

communicate - передавать (информацию)

economicevents - экономические события

saleofgoods - продажа товаров

paymentofwages - выплата зарплаты

evidence - доказательство; признаки

relevant (to) - соответствующий ч-л.

transaction - сделка,операция

inmonetaryterms - в денежном выражении

diary- дневник

order-порядок;ордер

financialstatement - финансовый отчет

intheaggregate - в совокупности

treasurer - кассир; управляющий финансами (корпорации)

cash-наличные деньги

ratio относительный показатель

chart– диаграмма.

 **6. Прочитайте и переведите текст:**

**WhatIsAccounting?**

As a financial information system, accounting is the process of identifying, measuring, recording, and communicating the economic events of an organization (business or nonbusiness) to interested users of the information. The sale of goods, the rendering of services, the payment of wages are examples of economic events. The first part of the process - identifying - involves selecting those events that are considered evidence of economic activity relevant to a particular organization.

Once identified, the economic events (called transactions by accountants) must be measured in financial terms, that is quantified in dollars and cents.

If the event cannot be quantified in monetary terms, it is not considered part of the company's financial information system. The measurement function thereby eliminates some significant events (such as an appointment of a new company president) because they lack measurability in financial terms.

Once measured in dollars and conts, thoeventsare recorded to provide аpermanent history of the financial activities of the organization. Recording consists of keeping a chronological diary of measured events in an orderly and systematic order. In recording, the accountant also classifies and summarizes these events.

**7.Ответьтенавопросы:**

1. Is accounting part of a financial information system?

2. What parts does the process of accounting consist of?

3. What examples of economic events can you give?

4. Identifying involves selecting of economic events relevant to a particular organization, doesn't it?

5. Can all the events be quantified in monetary terms?

6. What events are not considered part of the company's financial information system?

7. Does the accountant only record the measured events in a systematic manner? What else does he do with the measured economic events?

**8.Выполнитеупражнения:**

8.1 Say whether the following statements are true or false:

Accounting is the process of measuring the economic events.

The rendering of services is not an economic event.

Selecting economic events relevant to a particular organization is identifying.

Any event is considered part of the company’s financial information system. Economic events are called transactions by accountants.

Some significant events in the company lack measurability in financial terms.

The events, measured in monetary terms, are not necessarily recorded by the organization.

In recording, the accountant only keeps a diary of measured events.

8.2 Give the English equivalents of the following:

- заинтересованные пользователи информации;

 - оказание услуг;

 - выплата зарплаты;

 - отбор экономических явлений, составляющих экономическую деятельность данной организации;

 - их нельзя просчитать с точки зрения финансов;

- чтобыобеспечитьпостояннуюхронологию.

**6. Методические указания для практических занятий№ 12**

**Тема:**Основы товароведения.

**Цели:** ознакомление с новым лексическим материалом по теме занятия, развитие умения читать и переводить англоязычные экономические тексты, углубление и расширение теоретических знаний, развитие навыков профессиональной речи

**Содержание занятия:**

**1. Прочитайте и запомните слова и выражения:**

Accountrecords- бухгалтерские записи

costoflaborandmaterials- стоимость труда и материалов

needsofmerchants- потребности торговцев

greatpyramids- великие пирамиды

double-entry –двойнаявходящая

developedcountries-развивающиесястраны

merchandise-торговля

toadopt-внедрять

rail­roadandsteelindustries-железнодорожнаяистальная промышленности

thestockholders-акционеры

Corporationowners- владельцыкорпораций

toreport- передавать

theincometax- налог на доход

economicplanning- экономическое планирование

Toensure- обогащать

busi­nesscommunity-деловоесообщество

tomakedecisions-приниматьрешения

 **2. Прочитайтеипереведитетекст:**

**The Development of Accounting**

Accounting has a long history. Some scholars claim that writing arose in order to record accounting information. Account records date back to the ancient civilization of China, Babylonia, Greece, and Egypt. The rulers of these civilization used accounting to keep track of the cost of labor and materials used in building structures like thegreat pyramids.

Accounting developed further as a result of the information needs of merchants in the city-states of Italy during 1400s. In that commercial climate the monk Luca Pacioli, a mathematician and friend of Leonardo da Vinci, published the first known descrip­tion of double-entry bookkeeping in 1494.

The pace of accounting development increased during the Industrial Revolution as the economies of developed countries began to massproduce goods. Until that time, merchandise had been priced based on mariners’ hunches about cost, but increased competition on required merchants to adopt more sophisticated accounting systems.

In the nineteenth century, the growth of corporations, especially those in the rail­road and steel industries, spurred the development of accounting. Corporation owners the stock holders-were no longer necessarily managers of their business. Managers had to create accounting systems to report to the owners how well their businesses were doing.

The role of government has led to still more accounting developments. When the federal government started the income tax, accounting supplied the concept of "In­come". Also, government at all levels has assumed expanded roles in health, educa­tion, labor, and economic planning. To ensure that the information that it uses to make decisions is reliable, the government has required strict accountability in busi­ness community.

**3. Ответьте на вопросы к тексту:**

1. What has accounting been called?

2. What is based on accounting?

3. Where do accounting records date back to?

4. Why did the rulers of ancient civilization of China, Babylonia, Greece and Egypt use accounting?

5. What was Luca Pacioli?

6. What spurred the development of accounting in the nineteenth century?

**4. Выполнитеупражнения:**

* 1. Finish the sentences:

Accounting is...

Accounting has…

Accounting developed…

The monk Luca Pacioli published …

The growth of corporations spurred …

The government has required ...

4.2 Fill in the gaps with one of the following words:

- financial aspects; - called;

 - of living; -accounting system;

 - accounting developments; - accountingability.

Accounting has been ... "the language of business".

The better you understand the language, the better you can manage ....

Managers had to create ... to report to the owners how well their businesses were doing.

The government has required strict... in the business community....

The role of government has led to still more...

**10. Методические указания для практических занятий№ 13-14**

**Тема:**Организация коммерческой деятельности.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятий:**

 **1. Прочитайте и запомните лексику:**

internaluser–внутреннийпользователь

tomanage - управлять

officer - служащий

decision - решение

externaluser - внешний пользователь

taxingauthority - специалист по налогообложению

customer - клиент; покупатель

bill - счет к оплате; торговый контракт

promptly- незамедлительно

toexceed- превышать

costs- затраты

payrise- увеличение заработанной платы

profit- доход, прибыль

toborrow- занимать

income- доход

projection- перспективная оценка; прогноз

forecast- прогноз

to evaluate –оценивать.

**2. Прочитайтеипереведитетекст №1**

**Users and Uses of Accounting Data.**

Accounting should consider the needs of the users of financial information. As a consequence, you should know who these users are and something about their needsfor information.

Because it communicates financial information about a business enterprise, accounting is often called the "language of business". The differences in the decisions the users make divide them into two groups: (1) internal users, those who manage the business (officers and other decision makers), and (2) external users, those outside the business who have either a present or potential direct financial) interest (investors and creditors) or an indirect financial interest (taxing authorities, regulatory agencies, labor unions, customers and economic planners).! The relation of these users to the accounting process and to one another is diagrammed in illustration 2.

Illustration 2

**Internal Users**

Management at all levels uses accounting information in planning, controlling, and evaluating business operations. To perform these functions, managers need debited information on a timely basis for examples, the managers of a company might ask: Is cash sufficient to pay our debts? Are customers paying their bills promptly ?What is the cost of manufacturing each unit of product? What costs exceed budget? Can we afford to give employee pay rise this year? Which product line is the most profitable? How much money must be borrowed to expand the factory? To assist management in answering these questions, accounting provides internal reports. Examples include financial comparisons of operating alternatives, projections of income from new sales campaings, and forecasts of cash needs for the next year. In addition, statements of the financial position and results of operations of the entire business are prepared.

**3. Ответьте на вопросы к тексту:**

1. What needs of users should accounting consider?

2. An accountant should know who the users of financial information are, shouldn't he?

3. Why is accounting often called "the language of business"?

4. Why are the users divided into two groups? What are they?

5. Do customers belong to the group of internal users or the external one? What levels does management use accounting information at?

6. What detailed information might the managers of a company ask for? What information do the internal reports provide?

**4. Выполнитеупражнения:**

4.1 Say whether the following statements are true or false:

Accounting doesn't take into consideration the needs of the users of financial information.

Accounting is a "language of business", because it communicates financial information about a business enterprise.

Internal users have indirect financial interest.

External users are those who manage the business.

Accounting information is used at all levels of management.

Financial comparison of operative alternatives is an example of an external report.

Statements of financial position are prepared to assist management.

4.2 Find English equivalents to the following words and world - combinations**.**

-финансоваяинформация; -a business enterprise;

-вследствие;*………………………………………………………-*to make a decision;

-торгово-промышленное предприятие; -labourunions;

-принятьрешение; -asaconsequence;

-прямая финансовая заинтересованность; -economic - planners;

-трудовыесоюзы; -a financial information;

- экономисты-плановики;- a direct financial interest;

- единицапродукции; - a unit of product.

4.3 One of the following statements about users of accounting information is incorrect.The incorrect statement is:

Management is considered as an internal user.

Taxing authorities are considered external users.

Present creditors are considered external users.

Regulatory authorities are considered external users.

**5. Прочитайтеипереведитетекст №2**

**External Users - Direct Interest**

Investors (owners) judge the wisdom of buying, holding, or selling their financial interests on the basis of accounting data. Creditors (suppliers and bankers) evaluate the risks of granting credit or lending one on the basis of the accounting information obtained about a particular business) Some of the questions asked by investors and creditors about a company might be: Is the company eamig satisfactory income? How does the company compare in size and profitability with competitors? Will the company be able to pay its debts as they come due? Are interest payments and dividends protected by adequate inflow of cash from operations?

**External Users - Indirect Interest**

The information needs and questions of those with indirect financial interests vary considerably. Taxing authorities want to know if the company complies with the tax laws. Regulatory agencies want to know if the company is operating within prescribed rules. Customers are interested in whether a company will continue to honor product warranties (гарантии) and otherwise support its product lines. Labour unions want to know if the company has the ability to pay increased wages and benefits. Economic planners use accounting information to analyze and forecast economic activity.

The many and varied uses of accounting information clearly demonstrate its importance. Without accounting, our existing system of production, investment, credit, and taxation would be seriously impaired (ослаблена).

**6. Методические указания для практического занятия№ 15**

**Тема:**Независимая ревизорская деятельность.

**Цели:** ознакомление с новым лексическим материалом по теме занятия, развитие умения читать и переводить англоязычные экономические тексты, углубление и расширение теоретических знаний, развитие навыков профессиональной речи

**Содержание занятия:**

**1. Прочитайте и запомните лексику:**

publicaccounting - независимая ревизорская деятельность

auditing - проведение ревизии

fairness- честность

unqualified (clean) opinion - безоговорочное (без приложения документов) мнение

securities-ценныебумаги

securitiesexchange- фондоваябиржа

taxation-налогооблажение

taxreturn-налоговаядекларация

acquisition-приобретение (напр.акций)

estatetaxes- налоги на недвижимое имущество

inheritancetaxes- налоги на наследство

expertise- опыт, знание

managementconsulting- консультирование по организации производства

financialforecasting- финансовое прогнозирование

merger- слияние (напр. компаний)

installation- внедрение, установка

high-techresearch- исследование с помощью высоких технологий

employee- сотрудник

controller- главный бухгалтер-аналитик

to be well versed in - бытьсведущимв...

costaccounting - производственныйучет

budgeting - составлениесметы

compliance-соответствие

expenditures– затраты

**2.Прочитайте и переведите текст:**

**PublicAccounting.**

Accountants apply their expertise in three major areas - public accounting, private accounting, and not-for-profit accounting.

In public accounting, the accountant offers expert service to the general public in much the same way that a doctor serves patients and a lawyer serves clients. As a public accountant, an individual may perform one or more of the following services.

**Auditing.**

A major portion of public accounting practice is involved with auditing. In this area a certified public accountant (CPA) examines the financial statements of companies and expresses an opinion as to fairness of presentation. A favorable opinion (called an unqualified or clean opinion) means that financial statements may be relied on by investors, creditors, and other interested parties in making decisions about the company. Audited financial statements are required for all companies whose securities are traded on national securities exchanges.

An auditing firm has many clients.' An audit generally takes anywhere from a few days to several months.

**Taxation.**

Another major area of public accounting is the field of taxation. The work performed by tax specialists includes tax advice and planning, preparing tax returnsandrepresenting clients before governmental agencies. Questions such as the following are often answered by the tax accountant:

1.How will the acquisition af a company affect the client's tax status?

2.How can estate planning minimize estate and inheritance taxes?

3.What are the tax advantages of setting up a company in Switzerland?

**Management Consulting.**

Because public accountants have financial training and expertise, they often are asked for management advice. Financial planning and control and the development of accounting and computer systems are important area of management consulting.Other areas are organizational design, financial forecasting and mergers and qtiisitions.

Management consulting ranges from the installation of basic accounting systems to helping companies determine whether they should use the space shuttle for high- tech research.

**3.Ответьте на вопросы к тексту:**

1. What is the main idea of the text?

2. What is meant by the words "the accountant offers expert service to the general public in much the same way that a doctor serves patients and a lawyer serves clients"?

3. What does clean opinion mean in auditing?

4. How long does an audit generally take?

5. What questions does the work performed by a tax specialist involve?

6. What are the important areas of management consulting?

**4.Выполнитеупражнения:**

4.1Give the Russian translation for the following:

The accountant offers expert service in much the same way that a doctor serves patients.

A certified public accountant expresses an opinion as to fairness of presentation. Auditing takes anywhere from a few days to several months.

Management helps companies determine whether they should use the space shuttle for high-tech research.

4.2 How would you use the following phrases when discussing the text. Make up sentences based on text A:

-to apply expertise;

-in much the same way;;

-the major portion;

-to be involved with auditing;

-may be relied on by the investors;

-other areas are;

-it ranges from.

-securities are traded on national securities exchange;

4.3 Give the English equivalents of the

-применять знание;

-предлагать услуги;

-общественность;

-одна или несколько услуг ;

-организационное построение;

-исследование с помощью высоких технологий;

-выражать мнение;

-принимать решение;

-дипломированный бухгалтер;

-налоговые преимущества;

-варьироваться от ... до;

-представлять клиентов перед государственными органами;

**8. Методические указания для практического занятия№ 16**

**Тема:Финансирование и кредитование.**Частная бухгалтерская деятельность.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальности, углубление и расширение теоретических знаний.

**Содержание занятия:**

**1. Прочитайте и запомните лексику:**

business enterprises- деловыепредприятия

private (or managerial) accountants- частныебухгалтера

perform - выполнять

supervise- наблюдать, руководить

wellversed- хорошо

Costaccounting- ценовойбухучет

Determinе- определять

Budgeting- бюджет

General accounting- общийбухучет

Accounting information systems

Tax accounting –налоговыйбухучет

Internalauditing- внутреннийаудит

**2. Прочитайтеипереведитетекст:**

**PrivateAccounting**

Many accountants are employees of business enterprises. Often referred to as private (or managerial) accountants, they perform many different activities within the company. The controller who supervises the accounting activities is regarded as the principal accounting officer of the company. As indicated earlier, individuals well versed in the accounting discipline are frequently members of the top management team.

The private accountant may be involved in:

**Cost accounting**- determining the cost of producing specific products.

**Budgeting**- assisting management in quantifying goals concerning revenues, costs of goods sold, and operating expenses.

**General accounting**- recording daily transactions and preparing financial

statements and related information.

**Accounting information systems**- designing both manual and computerized data processing systems.

**Tax accounting** - preparing tax returns and engaging in tax planning for the company.

**Internal auditing** - reviewing the company's operations to determine compliance with management policies and evaluating the efficiency of operations. From the above, it can be observed that within a specific company, private accountants perform as wide a variety of duties as the public accountant.

**3. Выполнитеупражнения**

4.1 Compare the translation with the original. Find places where the translator does not strictly follow the original:

1. Often referred to as private accountants, they perform many different activities within a company.(Ихчастосчитаютчастнопрак­тикующимибухгалтерами, ионивыполняютразнуюработувкомпании.)
2. The controller is regarded as the principal accounting officer of the company. (Главный бухгалтер рассматри­вает основные направления бухучета в компании).
3. As indicated earlier, individuals well versed in the accounting discipline are frequently members of the top management team. (Как указывалось ранее, лица, сведущие в бухучете, часто стоят во главе компании).
4. Within a specific company, private accountants perform as wide a variety of duties as the public accountant. (В пределах одной компании частнопрактикующие бухгалтера выполняют те же обязанности, что и государственные служащие).

**9. Методические указания для практического занятия№ 17**

**Тема:**Общие принятые принципы бухучета.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальности, углубление и расширение теоретических знаний.

**Содержание занятия:**

 **1. Прочитайте и запомните лексику**:

anassumption - предложение; допущение

toreport - делать отчет

generallyacceptedconcepts - общепринятыепонятия

costprinciple - принципстоимости

assests - активы; имущество

toacquire - приобретать

marketvalue - рыночная стоимость

fairmarketvalue - стоимость в текущих ценах

costamount - расчетная сумма

advantage- преимущество

toverify - контролировать; проверять ;

torelyon - опиратьсяна...

economicentity - предприятие

monetaryunit - денежнаяединица

transaction - сделка; операция

purchasingpower - покупательская способность

**2. Прочитайтеипереведитетекст:**

Generally Accepted Accounting Principles

1 Every profession develops a body of theory consisting of principles, assumptions, concepts and standards. Accounting is no exception. Just as a doctor follows certain standards in treating a patient's illness, an accountant follows certain standards in reporting financial information.

The accounting profession has attempted to develop a set of standards that is generally accepted and universally practiced. Its efforts have resulted in a common set of standards called GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). These standards indicate how to report economic events.^

One important principle is the COST PRINCIPLE, which states that assets should be recorded at their cost. COST IS THE VALUE EXCHANGED AT THE TIME SOMETHING IS ACQUIRED. If you buy a house today, the cost is the amount you pay for it, say $ 100,000. If you sell the house in two years for S 120,000, the sales price is its MARKET VALUE - the value determined by the market for homes at that time. At the time of acquisition, cost and fair market value are the same. In subsequent periods, cost and fair market value may vary, but the ACCOUNTANT CONTINUES TO USE THE COST AMOUNT.

For example, at one time, Greyhound Corporation had 128 bus stations nationwide that cost approximately $ 200 million. The current market value of the stations is approximately $ 1 billion. Under the cost principle, the bus stations are recorded and reported at $ 200 million, not S 1 billion. Until the bus stations are actually sold, market values are considered too subjective.

Cost has an important advantage over other valuations: it is reliable! "Cost is definite and verifiable. The values exchanged at the time something is acquired generally can be objectively measured. The characteristics of objectivity and verifiability are of great importance to those who use accounting infonnation. To rely on the information supplied, users must know that the information is based on fact. By using cost as the basis for record keeping and reporting, accountants can best provide objective and verifiable data in their reports.

**3.Ответьте на вопросы к тексту:**

Does an accountant follow certain standards in reporting financial infonnation? How are they called?

What do these standards indicate?

What does the cost principle state?

Are cost and fair market value the same at the time of acquisition?

Why does an accountant continue to use the cost amount at any penod of recording information?

What are the important advantages of cost?

In what case can users rely on the supplied information?

**4.Выполнитеупражнения:**

4.1State whether the following statements are true or false:

It is necessary to have principles and concepts for every profession.

In reporting financial information an accountant uses assumptions and standards developed for other professions.

The attempts to develop a common set of standards resulted in generally accepted accounting principles.

The cost principle is the most important one in accounting.

Cost and fair market value are always the same for the accountant.

Until a thing is actually sold, it's market value is considered to be subjective.

There is no advantage of cost over other valuations.

By using fair market value, accountants can provide objective data in their reports.

4.2 How would you use the following phrases when discussing the text? Make up sentences based on text

- a body of theory;

- to follow certain standards;

- to develop a set of standards;

- to result in;

- to report economic events;

- the amount one pay for a thing;

- cost and fair market value;

- can be objectively measured;

-to be based on the fact;

- the basis for record keeping and reporting.

4.3Give the English equivalents of the following:

- разрабатывать теорию;

- бухучет - не исключение;

- лечение болезни;

- предприняла попытки;

- повсеместно практикуются;

- продажная цена;

- в момент приобретения;

- в последующие периоды;

- например;

- очень субъективные;

- стоимость может быть объективно измерена;

- в момент, когда что-нибудь приобретается;

- можно обеспечить объективными данными.

**10. Методические указания для практического занятия№ 18**

**Тема:**Основымаркетинга и менеджмента.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятия:**

 **1. Прочитайте и запомните лексику:**

equities - активы (предприятия)

claims - претензии; иски

equation- уравнение

liabilities- пассив; задолженности

owner'sequity- собственный (акционерный) капитал (компании)

consumption- потребление; расход

entity- организация; предприятие

cashinflows (receipts) - денежные поступления

cashregister- кассовый журнал

merchandise- товары

accountspayable- счета, подлежащие оплате

notepayable- вексель к оплате; дебиторская задолженность

wagespayable- зарплата к выплате

salestaxes- налог с оборота

realestatetaxes- налог на недвижимое имущество

totalassests- общая стоимость имущества; сумма баланса

ownership claims - имущественныйиск

to subtract - вычитать

remainder- остаток

residualequity- остаточные активы

drawing- снятие (денег со счета); получение кредита

revenues- доходы; доходные статьи бюджета

commissions- комиссионные

fees- гонорар

royalty- право на земельную собственность

expenses-расходы

cashoutflow-оттокденег

netincome- чистая прибыль

netloss- общий убыток

toresultin- кончаться; иметь результатом

toresultfrom- происходить в результате

**2. Прочитайтеипереведитетекст:**

BasicAccountingEquation.

Assets are resources owned by a business. Equities are rights or claims against these resources. Thus, a company that has S 300,000 of assets also has S 300,000 of claims against these assets relationship can be shown in equation form as follows:

ASSETTS**=EQUITIES**

Equities may, be further subdivided into two categories: claims of creditors and claims of owners .'Claims of creditors are called liabilities. Claims of owners are called owner's equity. The equation above is then expanded as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ASSETTS | = | LIABILITIES | + | OWNER'S EQUITY |

This equation is referred to as the basic accounting equation. Assets must equal the sum of liabilities and owner's equity. Because creditor's claims are paid before ownership claims if a business is liquidated, liabilities are shown before owner’s equity in the basic accounting equation.

The accounting equation applies to all economic entities regardless of size, nature of business or form of business organization. Thus, it applies to a small proprietorship such as a corner grocery shop as well as to a giant corporation. This equation provides the framework for recording and summarizing the economic events of a business enterprise.

Assets

As indicated above, assets are resources owned by a business. Thus, they are the things of value used in carrying out such activities as production, consumption and exchange. The common characteristic possessed by all assets is the capacity to provide future services or benefits to the entities that use them. In a business enterprise, that service potential or future economic benefit eventually results in cash inflows (receipts) to the enterprise. For example, the enterprise Campus Pizza owns a delivery track that provides economic benefits because it is used in delivering pizzas. Other assets of Campus Pizza are tables, chairs, cash register, oven, and, of course, cash.

**3.Ответьте на вопросы к тексту:**

What is the difference between assets and equities?

Claims of creditors are called liabilities, aren’t they?

Must assets equal the sum of liabilities or owner's equity?

Why are liabilities shown before owner's equity in the basic accounting equation? Does the accounting equation apply to all economic entities?

What does the equation provide?

What is the common characteristic possessed by all assets?

**4. Выполнитеупражнения:**

4.1 Say whether the following statements are true or false:

Resourses owned by a business or private owner are assets.

Claims of creditors and claims of owners are the two main categories of equities.

Assets are not necessarily equal the sum of liabilities and owner's equity.

Creditor’s claims are paid after ownership claims if a business is liquidated.

The accounting equation applies to all business entities.

Production consumption and exchange can't do without assets.

All assets are characterized by "future economic benefit".

4.2 Translate the following sentences into Russian:

The equation is then expanded as follows.

This equation is referred to as the basic accounting equation.

Because creditor’s claims are paid before ownership claims if a business is liquidated, liabilities are shown before owner's equity in the basic accounting equation.

The equation provides the underlying framework for recording and summarizing the economic events of a business enterprise.

Thus, assets are the things of value used in carrying out such activities as production, consumption and exchange.

**11. Методические указания для практического занятия№ 19**

**Тема:**Пассивы.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятия:**

 **1. Прочитайте и запомните лексику:**см. с.74

**2. Прочитайтеипереведитетекст:**

**Liabilities**

Liabilities are creditorship claims on total assets. Put more simply, liabilities are existing debts and obligations. For example, businesses of all sizes and degree of success usually find it necessary to borrow money and to purchase merchandise on credit. Campus Pizza, for instance, purchases cheese, sausage, flour and beverages on credit from suppliers; these obligations are called accounts payable. Additionally,

Campus Pizza has a note payable to First National Bank for the money borrowed to purchase its delivery truck. Campus Pizza may also have wages payable to employees, and sales and real estate taxes payable to the local government. Persons or entities to whom Campus Pizza owns money are called creditors.

Most claims of creditors attach to total enterprise assets rather than to the specific assets provided by the creditor. In the event of nonpayment, creditors may legally force the liquidation of a business. In that case, the law requires that creditor claims be paid before ownership claims.

**Owner's Equity.**

The ownership claim on total assets is known as owner's equity. It is equal to total assets minus total liabilities. Here is why: The assets of a business are supplied or claimed by either creditors or owners. To determine what belongs to owners, we therefore subtract creditors' claims - the liabilities - from assets. The remainder - owner's equity - is the owner's claim on the assets of the business. Since the claims of creditors take precedence (приоритет) over ownership claims, the latter are often referred to as residual equity.

In proprietorships, the principal subdivisions of owner's equity are capital, drawings, revenues, and expenses.

**Capital.**

Capital is die term used to describe the owner's investment in the business. An investment made in the business increases capital. It follows diat total owner's equity increases as well.

**Drawings.**

An owner may withdraw cash or other assets during the accounting period for personal use. These withdrawals could directly decrease capital. Drawings decrease total owner's equity.

**Revenues.**

Revenues are the gross increase in owner's equity resulting from business activities entered into for die purpose of earning income. Generally, revenues result from the sale of merchandise, the performance of services, the rental of property, and the lending of money

Revenues usually result in an increase in an asset. They may arise from different sources and are identified by various names depending on the nature of the business. Campus Pizza, for instance, has two categories of sales revenues - pizza sales and beverage sales. Other tides for and sources of revenue common to many businesses are: sales, fees, services, commissions, interest, dividends, royalties, and rent.

**12. Методические указания для практического занятия№ 20**

**Тема:**Расходы.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятия:**

 **1. Прочитайте и запомните лексику:**

Expenses- расходы

Represent- представлять

Recognizes- узнавать

followingtypesofexpenses- следующиетипырасходов

costofingredients-стоимостьингредиентов

costofbeverages-стоимостьнапитков

rentexpense-стоимостьаренды

deliveryexpense- стоимость доставки

propertytaxexpense- стоимость налога на имущество

reductions-сокращения

conversely- наоборот

netloss-общийубыток

occur- исчезать

**2. Прочитайтеипереведитетекст:**

**Expenses.**

Expenses are the cost of assets consumed or services used in the process of earning revenue. Expenses are the decreases in owner's equity that result from operating the business. Expenses represent actual or expected cash outflows (payments). Like revenues, expenses take many forms and are identified by various names depending on the type of asset consumed or service used. For example, Campus Pizza recognizes the following types of expenses: cost of ingredients (meat, flour, cheese, tomato paste, mushrooms, etc.); cost of beverages; gas, and water expense), telephone expense; delivery expense (gasoline, repairs, licenses, etc.); supplies expense (napkins, detergents, aprons, etc.); rent expense; interest expense; and property tax expense.

In summary, the principal sources (increases) of owner's equity are (1) investments by owners and (2) revenues from business operations. In contrast, reductions in owner’s equity are a result of (1) withdrawals of assets by owners and (2) expenses. Net income results when revenues exceed expenses; conversely, a net loss occurs when expenses exceed revenues.

**3. Выполните упражнения:**

3.1 Расскажите об отношениях, изображенных на схеме:

|  |  |  |  |
| --- | --- | --- | --- |
| INCREASE |  |  | DECREASE |
| Investmentsbyowner | u |  | Withdrawalsbyowner |
|  | Owner'sEquity |  |
| REVENUES |  |  |  | EXPENSES |

**13. Методические указания для практического занятия№ 21**

**Тема:**Транзакции.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятия:**

 **1. Прочитайте и запомните лексику:**

transaction - сделка

external – внешний

internal – внутренний

supplier – поставщик

customer-клиент

to carry on – проводить

to hire – нанимать

merchandise – товары

in terms of – относительно

item - предмет, пункт

community – общественность

cumulative – суммарный

total - сумма, итог

claim - иск

owner'sequity - собственный (акционерный) капитал

service revenue - чистыйдоход

to advertise – рекламировать

tobalance - давать итог

count - подсчет, счет

receipts- получение (денег); денежные поступления

collection- денежный сбор; инкассация

withdrawalofcash (drawings) - снятие денег

**2. Прочитайтеипереведитетекст:**

**Transactions.**

Transactions (often referred to as business transactions) are economic events recorded by accountants. Transactions may be identified as external or internal. External transactions involve economic events between the company and some outside enterprise or party. For example, for Campus Pizza the purchase of cooking equipment from a supplier, the payment of monthly rent to the landlord, and the sale of pizzas to customers are external transactions. Internal transactions are economic events that I occur entirely within one company. The use of office supplies illustrates this type of transaction for Campus Pizza.

A company may carry on many activities that do not in themselves represent business transactions. Hiring employees, answering the telephone, talking with customers, and placing an order for mechandise with a supplier are examples. Some of these activities however, may lead to a business transaction: employees will earn wages, and merchandise will be delivered by the supplier. Each transaction must be analyzed in terms of its effect on the components of the basic accounting equation, i This analysis must identify the specific items affected and amount of the change in each item.

Since the equality of the basic equation must be preserved, each transaction must have a dual effect on the equation. For example if an individual asset is increased, there must be a corresponding:

* Decreaseinanotherasset, or

 - Increase in a specific liability, or

* Increaseinowner'sequity.

It follows that two or more items could be affected when an asset is increased. For example, as one asset is increased, another asset could decrease and a specific liability could crease. Note also that any change in an individual liability' or ownership claim is subject to similar analysis.

**3. Ответьте на вопросы к тексту:**

What kinds of transactions do you know?

What is the difference between them?

Can all activities of the company represent business transactions?

Placing an order for merchandise with a supplier is an example of a business transaction, isn't it?

Must any transaction be analyzed in terms of its effect on the components of the basic accounting equation?

What must this analysis identify?

What effect on the equation does each transaction have?

What happens if an individual asset is increased?

**4. Выполнитеупражнения:**

4.1State whether the following statements are true or false:

Every event is an economic event.

Economic event between the company and an outside party is called an internal

transaction.

External transactions occur entirely within one company.

A company always carry on only business transactions.

Hiring employees is a business transaction.

An accountant must analyses every transaction in terms of its effect on the components of the basic accounting equation.

If an individual asset is increased there should be an increase in another asset.

Increase in owner's equity is a result of an increase m indivial asset.

4.2 Give the Russian equivalents of the following:

* the payment of monthly rent;
* earnwages;
* merchandisewillbedelivered;
* intermsof;
* thespecificitemsaffected;
* a dualeffect;

4.3 Give the English equivalents of the following:

* экономические события внутри одной компании;
* размещение заказа на товары;
* внешнее предприятие;
* количественные изменения;
* т.к. необходимо сохранить;
* равенство основного уравнения;
* двойственный эффект;
* должно быть соответствие;
* следует, что;
* например;
* подвергается подобному анализу.

**14. Методические указания для практического занятия№ 22**

**Тема:**Моя будущая профессия.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятия:**

**1. Прочитайте и запомните лексику:**

incomestatement - отчет о прибылях и убытках

owner'sequitystatement- отчет о собственном капитале

balanoesheet- балансовый отпет

statementofcashflow - отчет о движении наличности

schedule- схема

relevant- соответствующий

operatingstatement- отчет о хозяйственной деятельности

capitalamount- сумма капиталовложения

notespayable- векселя к оплате

statementoffinancialposition - отчетофинансовомсостоянии

**2. Прочитайтеипереведитетекст:**

**FinancialStatements.**

Three financial statements are prepared from the summarized accounting data:

* An income statement presents revenues and expenses and resulting net income or net loss of a company for a specific period of time.
* An owner's equity statement summarizes the changes in owner's equity for a specific period of time.
* A balance sheet reports the assets, liabilities, and owner's equity of a business enterprise at a specific date.

Each statement provides management, owner's and other interested parties with relevant financial data.

A fourth statement, a statement of cash flows, is also prepared. It primarily summarizes information concerning the cash inflows (receipts) and outflows (payments) during the period.

Additionally, every set of financial statements is accompanied by explanatory notes and supporting schedules that are an integral part of the statements.

INCOME STATEMENT. The primary focus of the income statement is on reporting the success or profitability of the company's operations over a specified period of time. To indicate that it applies for a period of time, the income statement is dated "For the month Ended September 30, 1998". Because the income statement summarizes the results of operations, it is often referred to as an operating statement. Revenues are listed first, followed by expenses. Finally net income (or net loss) is determined.

OWNER'S EQUITY STATEMENT. The heading of this statement identifies the company, the type of statement, and the period coverved by the statement. The time period is the same as that covered by the income statement. The begining capital amount is shown on the first line of the statement. Then the owner's additional investments, net income, and the owner’s drawings are identified in the statement. The owner's ending capital amount is the final amount of the statement. The information provided by this statement indicates the reasons why owner's equity has increased or decreased during the period. If there is a net loss, it is deducated with drawings in the owner's equity statement.

**3. Ответьте на вопросы к тексту:**

What kinds of financial statements do you know?

What arc the financial statements based on?

Does each statement provide owners with relevant data?

What is every set of financial statements accompanied by?

Why is an income statement often referred to as an operating statement?

What does the information provided in the owner's equity statement indicate?

**4. Выполнитеупражнения:**

4.1 Read text C and choose the title for it:

a) Company's Financial Data.

b) Company's Financial State.

c) Transaction Balance Sheet.

d) Statement of Financial Position.

The heading of a balance sheet must identify the company, the statement, and the date to indicate that the balance sheet is at a specific date, it is dated "September 30, 1998" The assets are listed at the top, followed by liabilities and owner’s equity Total assets must equal total liabilities and owner's equity. Sometimes only one liability, accounts payable, is reported on the balance sheet. In most cases, these will be more than one liability. The balance sheet is like a snapshot (снимок) of the company's financial condition at a specified moment of time (usually the month-end or year-end). It is frequently called the statement of financial position.

4.2 Speak on types of financial statements.

**15. Методические указания для практического занятия№ 23**

**Тема:**Налоги.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятия:**

**1. Прочитайте и запомните лексику к тексту №1:**

Taxналог

Taxdepartment налоговый отдел

Taxationналогообложение

WastovisitОн должен был посетить…

Solicitor адвокат (дающий советы и готовящий

документы для суда)

Legalюридический

Assistant помощник

Legalassistantпомощник по юридическим вопросам

Scopeобъём

Scopeofbusinessобъёмбизнеса

Commercialторговый

Commercialtaxesналог на торговые предприятия

Projectfinanceпроектное финансирование

Matterвопрос, дело

Taxationmattersвопросы налогообложения

Guideсправочник

Taxguideсправочник по налогам

Rateставка

Taxrateставка налога

Tosaveсэкономить

Hintнамек, идея

Taxsavinghintsрекомендация для легального уменьшения уплаты налогов

Corporationкорпорация

Noteпримечание

Toapplyприменять

Applicableприменяемый

Toincludeвключать

Includingвключая

Tochargeвзимать, брать, взыскивать

Chargeвзимание

Chargeableвзимаемый

Gainsвыручка

Lessменее, за вычетом

Thresholdпорог

Associatedассоциированный

Accountsyearотчетный год

**2. Прочитайтеипереведитетекст №1:**

**Taxes.**

On certain day after the lecture on the UK taxation system the Group was to visit the Tax Department of a lawyers firm in the center of London. Mr. Hill and the participants went there by tube which is the fastest means of transport when one wishes to move in the center of the city. After they got into the building of the firm they went to the secretary’s office.

*Mr.Hill:* Good afternoon

*Secretary:* Good afternoon, sir

*Mr.Hill:* My name is Hill and here is the Group of Russian businessmen. We have

Got an appointment with Mr. Brown for three.

*Secretary:* Mr.Brown is waiting for you in the conference room. Follow me,

Please.

 In the conference room a few Englishmen were waiting for the Group. Mr.Brown , Head of the Department, welcomed the Group and introduced his colleagues. They were solicitors and legal assistants of different offices. Each of them spoke about his scope of business for some time. Thus the participants had some information on commercial taxes, international taxes, Project Finance taxes and other taxation matters.

 A lot of questions were asked and answered then the discussions were very useful and informative. Before the participants left they were offered latest Tax Guides containing current tax rates and tax saving hints.

**3. Прочитайте и запомните лексику к тексту №2:**

Contribution- отчисление

Taxes on income- налогнаприбыль

Commodities - товары

Revenue- доход

Defense- защита

Inequalityofincome- несправедливость дохода

Purchasingpower- покупательная способность

Totreat- обращаться

Toimpose- облагать налогом

Tolevy- взимать налог

Self-assessment- самообложение

Gain- доход

Tier- ряд, ярус

Withholdingtax- утаенныйдоход

To administer- управлять

To submit- подчинять

Toasses- расценивать

Tolodge- подаватьжалобу

Tobolster- поддерживать

Enforcement- принуждение, приведениевжизньInthewake- последамSignificant- значительныйNon-compliance- несогласие

Illegalevasion- неюридическое уклонение, обход закона

То arrange- организовывать

То minimize- минимизировать, уменьшать

**4. Прочитайтеипереведитетекст №2:**

TAXATION

Taxes are a compulsory financial contribution by a person or body of person towards the expenditure of a public authority. Taxes on income (i.e. on wages,salaries, profits, dividends, rent and interest) and on capital are known as "direct taxes. Taxes on commodities or services are known as "indirect" taxes.

The purposes of direct and indirect taxation are broad:

1. to provide the public authorities with the revenue required for meeting t cost of defense, social services, interest payments on the national del municipal services etc.;

(b) to give effect to economic policy, the objects of which may include:

(c) increasing the economic welfare of the community as a whole 1 reducing the inequality of incomes;

(d) reducing or increasing purchasing power through increasing reducing purchase taxes;

(e)checking the imports of a commodityfrom abroad in order to help

correct an adverse balance of payments;

(f) influencing the rate of economic growth of the nation.

Businesses and individuals are subjecttomanyformsof taxes. The tax situation issimplestfor proprietorships and mostpartnerships.Corporations are treated differently. The rules for companies and for individuals are different.

In United States of America the profits ofa corporation are subject to federal, and sometimesstate corporate income taxes. This often imposes a double tax burden. The income of the corporation is (axed at rates of up to 46 percent. When the after-taxincome is paid out to stock holders as dividends, it is then taxed again personalincome.

In the United Kingdom all taxation is levied by the central government, but local authorities raise revenue by charging «rate» on the value of property in theirareas.There is no single code of tax law in the UK, the body of tax legislation bebegin each increased by each year’s Finance Act.

The United Kingdom does not yet operate a system of self-assessment for me and capital gains.

Under Russian law all Russian legal entities, whether they have foreign investment or not, are subject to the profit tax law. Foreign entities that havepermanent establishment in Russia are also taxed under this law.

Russian taxes provide revenue for three tiers of the budget: federal, regional and local. The major taxes paid to the budget are: Profit tax; Value added tax (VAT); Housing (social) tax; Road use tax; Customs duties; Securities tax; Payrolltaxes; Excess wage tax; Withholding tax.

The State lax Service of the RF is responsible for collecting taxes and is subordinate to the Ministry of Finance, which administers the tax system. Taxes are collected by local tax authorities, or for foreign taxpayers located in Moscow by the Moscow City Tax Inspectorate. Tax returns for Russian legal entities are audited by thetax authorities at the time they are submitted.

If the company or a person assessed believes the tax is incorrect in any way, an appeal may be lodgedagainst it. The appropriate financial organ is required by law to reply to such an appeal within five days.

 In addition to regular audits, a "tax police" has been formed to bolster the Tax Inspectorate's enforcement of the law and collection of tax. The formation of this bodywas considered necessary in the wake of significant taxpayer non-compliance.

Along with cases of illegal evasion of tax obligations there are entirely legal ways of avoidance by which a person may so arrange his affairs as tominimise, or even eliminate, tax liability on his property and income.

**3. Ответьтенавопросыктексту:**

1. What is a tax?
2. What is the purpose of taxation ?
3. What taxes are called « direct » taxes ?
4. What taxes are known as « indirect » taxes ?

**4. Выполнитеупражнения**

**4.1** Choose the true statement according to the text:

1. 1. Russian taxes provide revenue for the federal budget:
2. Russian taxes provide revenue for 2 tiers of the budgetfederal, local.
3. Russian taxes provide revenue tor 3 tiers of the budget: federal, regional, lo
4. 1. Taxes on commodities and services are called « indirect taxes».
5. 2. Taxes on commodities and services are called « direct taxes».
6. 1. Taxes are not a compulsory contribution, butavoluntary contributions. 2. Taxes are a compulsory contribution.
7. 1. The state Tax Service is subordinate to local anthracites.
8. The state Tax Service is subordinate to local Ministry of Economics.
9. The state Tax Service is subordinate to local Ministry of Finance.
10. 1. Taxes on income and on capital are called « direct » taxes. 2. Taxes on income and on capital, are called «indirect» taxes.

**16. Методические указания для практического занятия№ 24**

**Тема:**Банки изучаемых стран.

**Цели:** ознакомление с новым лексическим материалом, развитие умения читать и переводить технические тексты по специальностиуглубление и расширение теоретических знаний.

**Содержание занятия:**

**1. Прочитайте и запомните лексику:**

1 banking – банковское дело;

2 value – ценность;

3 to measure – измерять;

4 goods and services – товарыиуслуги;

5 coin – монета;

6 transaction – операции, дело, сделка;

7 a means of exchange – средствообмена;

a medium of exchange

8 store of gold – запасзолота;

9 national currency – национальнаявалюта;

10 note – банкнота;

11 authorizedbank –уполномоченныйбанк;

 12 legaltender – законноеплатежноесредство;

13 purchasingpower – покупательнаяспособность;

14 supplyanddemand – предложениеиспрос;

15 increase, decrease – увеличение, уменьшение;

16 to come into circulation–войтивобращение;

17 amount of money – количестводенег;

18 economics – экономика;

19 toallocatefunds – отчислять, выделятьфонды;

20 safe-keeping – ответственное хранение ценности;

21 privatepossessions – частная собственность;

22 customer – клиент, покупатель, заказчик;

23 currentaccount,depositaccount – текущийсчет, депозитныйсчет;

24 to issue a personal cheque – выписатьличныйчек;

25 interest – процент, доход с капитала;

26 tolendmoney – давать деньги в займы;

27 profits – прибыль, доход;

28 intermediary – посредник;

29 savings – сбережения;

30 rate – ставка, коэффициент;

31 borrower – заемщик;

32 reservoirofloanablemoney – накопитель денег, даваемых или получаемых в займы;

33 liquid – ликвидный, легко реализуемый;

34 trust – доверие, доверительный фонд, кредит;

35 inrelationto – по отношению к

36 rapidfluctuation – быстрое колебание, неустойчивость.

**2. Прочитайтеипереведитетекст:**

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

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

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

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

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

**3. Ответьте на вопросы к тексту:**

1 In what way do banks co-operate with governments?

2 What was the original function of a bank?

3 In what two ways do banks receive money from their customers?

4 What does the customer agree to do when he opens a deposit account?

5 How does the bank make its main profit?

6 Between whom does the bank act as an intermediary?

7 Why do financiers often talk of the "liquidity" of money?

8 What does the bank render useful?

9 Whose trust for each other maintains the banking system?

10 What does this trust permit?

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**The Bank of England.**

As the government's bank, the Bank of England carries out many functions. It runs the accounts of government departments and handles the government’s vast number of financial payments, receipts and transfers. It also raises money for the government by the sale of government securities and treasury bills. Government securities, or gilts, are long-term fixed interest loans, repayable by the government at a fixed date up to twenty years in the future. Treasury bills are short- term loans sold at a discount and repaid at their face value after ninety-one days. Another responsibility of the bank is the issue of bank notes. It is the only bank in England and Wales which is allowed to issue bank notes, although in Scotland and Northern

Ireland the commercial banks issue their own notes. Finally, the Bank of England manages the gold and currency reserves and by buying and these can influence the sterling exchange rate.

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