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**Кафедра иностранных языков
и межкультурной коммуникации**

ECONOMIC ENGLISH FOR STUDENTS

ЭКОНОМИЧЕСКИЙ АНГЛИЙСКИЙ ДЛЯ СТУДЕНТОВ

УЧЕБНО-МЕТОДИЧЕСКОЕ ПОСОБИЕ

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Учебно-методическое пособие содержит тексты, лексико-грамматические упражнения и теоретический материал по грамматике английского языка, а также тексты для дополнительного чтения. Основным назначением пособия является развитие у обучающихся навыков чтения и говорения на английском языке с использованием экономической терминологии. Предназначено для студентов вузов экономических специальностей.

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CONTENTS

UNIT I. MANAGEMENT	4
TEXT 1.1. MANAGEMENT	4
TEXT 1.2. KINDS OF MANAGERS	9
GRAMMAR СОБЕРШЕННЫЕ ВРЕМЕНА (THE PERFECT TENSES).....	12
UNIT II. ACCOUNTING	17
TEXT 2.1. INTRODUCTION TO ACCOUNTING	17
TEXT 2.2. MAKING A CAREER IN ACCOUNTING	19
GRAMMAR СОСЛАГАТЕЛЬНОЕ НАКЛОНЕНИЕ (THE SUBJUNCTIVE MOOD).....	21
UNIT III. MaRKETING.....	25
TEXT 3.1 PRODUCTS AND BRANDS	25
TEXT 3.2 ADVERTISING AND VIRAL MARKETING	27
GRAMMAR МОДАЛЬНЫЕ ГЛАГОЛЫ (MODAL VERBS).....	28
ASSIGNMENT 1. BASIC MANAGEMENT FUNCTIONS	32
ASSIGNMENT 2. BOARDROOM CULTURE CLASH.....	36
ASSIGNMENT 3. THE WORLD'S ECONOMIES	39
REFERENCES	42

UNIT I

MANAGEMENT

TEXT 1.1 Management

1. Подберите русские эквиваленты английских терминов:

- | | |
|-------------------|-----------------------|
| 1) proprietorship | a) субсидия |
| 2) competitor | b) служащий |
| 3) assets | c) работодатель |
| 4) report | d) краткосрочная цель |
| 5) grant | e) конкурент |
| 6) goal | f) отчет |
| 7) obligation | g) собственность |
| 8) wholesaler | h) активы |
| 9) bill | i) товары |
| 10) employer | j) долгосрочная цель |
| 11) subordinate | k) обязательство |
| 12) customer | l) счет |
| 13) objective | m) оптовик |
| 14) employee | n) подчиненный |
| 15) goods | o) покупатель |

2. Прочитайте и переведите текст «MANAGEMENT» на русский язык.

MANAGEMENT

Definition of Management

Management is based on scientific theories and today we can say that it is a developing science. But knowledge of theories and principles doesn't provide practical results. It is necessary to know how to apply this knowledge. Practical application of knowledge in the management area requires certain abilities or skills.

Depending on its size, an organization may employ a number of specialized managers who are responsible for particular areas of management. A very large organization may employ many managers, each responsible for activities of one management area. In contrast, the owner of a sole proprietorship may be the only manager in the organization. He or she is responsible for all levels and areas of management.

What is important to an organization is not the number of managers it employs but the ability of these managers to achieve the organization's

goals, and this ability requires a great skill. In other words, management is the process of coordinating the resources of an organization to achieve the primary organizational goals.

Main resources

Managers are concerned with the following main resources: material resources, human resources, financial resources, informational resources.

Material resources are physical materials and the equipment used by an organization to make a product. For example, cars are made on assembly lines. These assembly lines and the buildings that house them are material resources.

The most important resources of any organization are its human resources –people. Some firms believe that their employees are their most important assets. To keep employees content, a variety of incentives are used, including higher-than-average pay, flexible working hours, recreational facilities, lengthy paid vacations, cafeterias offering inexpensive meals, etc.

Financial resources are the funds the organization uses to meet its obligations to various creditors. A grocery store obtains money from customers and uses a portion of that money to pay the wholesalers from which it buys food. A large bank borrows and lends money. A college obtains money in the form of tuition, income from its endowments, and federal grants. It uses the money to pay utility bills, insurance premiums, and professors' salaries. Each of these transactions involves financial resources.

Finally, many organizations increasingly find they cannot ignore information. External environment –including the economy, consumer markets, technology, politics, and cultural forces –are all changing so rapidly that an organization that does not adapt will probably not survive. And, to adapt to change, the organization must know what is changing and how it is changing. Companies are finding it increasingly important to gather information about their competitors in today's business environment.

It is important to realize that these are only general categories of resources. Within each category are hundreds or thousands of more specific resources, from which management must choose those that can best accomplish its goals. Managers must coordinate this complex group of specific resources to produce goods and services.

Management Skills

Effectiveness of a manager's activity depends on certain important skills. These skills can be divided into seven different categories: conceptual, decision making, analytic, administrative, communicational, interpersonal and technical.

1. A conceptual skill is the ability of a manager to see the “general picture” of an organization. Managers must understand how their duties and

the duties of other managers fit together to plan their activity in a proper way and get the required results. This skill is very important for top managers because it helps them plan “super goals” and develop proper strategies for the whole organization.

2. A decision making skill is the ability of a manager to choose the best course of actions of two or more alternatives. A manager must decide the following:

- What objectives and goals must be reached?
- What strategy must be implemented?
- What resources must be used and how they must be distributed?
- What kind of control is needed?

In short, managers are responsible for the most important decisions which are required to carry out any organizational activity.

3. An analytic skill is the ability to determine the most important problem of many other problems and identify the causes of each problem before implementing a proper action plan. This ability is especially important for top managers because they have to solve complex problems.

4. An administrative skill is the ability of a manager to keep to the organizational rules specified for the production process, within a limited budget, and coordinate the flow of information and paper work in his group and in other groups.

5. A communicational skill is the ability of manager to share his ideas and opinions with other people both orally and in writing. This skill is a decisive factor of a manager's success. Some investigations show that top managers and middle managers spend approximately 80% (percent) of their work time in communicating with each other. Thus, a communication skill enables managers to hold meetings, write clear letters and explanatory notes, make reports, etc.

6. An interpersonal skill (psychological skill) is the ability to deal effectively with other people both inside and outside the organization. It is the ability to understand the needs and motives of other people. This skill is very important for a good psychological atmosphere for successful activity in the common work in future. If the interpersonal relations are good, a manager will be successful in getting a support in the development and implementation of organizational plans.

7. A technical skill is a specific competence to accomplish a task. The lower is a manager's level in the organization; the closer is his/her connection with the production process. Thus first-line managers have the closest connection with the production process. They need high technical skills to provide technical guidance for the subordinates. Top managers don't need these skills as much as first-line managers but the knowledge of the technical sphere is useful for all the managers.

3. Ответьте письменно на вопросы по тексту:

1.What is management?

2.What is important to an organization?

3.Does the ability to achieve organizational goals require a great skill?

4.What main resources are managers concerned with?

5.What incentives are used to keep employees content? Why?

6.How does an organization obtain financial resources? Give some examples.

7.What must an organization do to survive?

8.What are the main categories of management skills?

4. Выберите предложения, соответствующие содержанию прочитанного текста:

1.A very large organization may employ many managers, each responsible for activities of one management area.

2.Management skills can be divided into six different categories: conceptual, analytic, administrative, communicational, interpersonal and technical.

3.Top managers have the closest connection with the production process, so they need high technical skills to provide technical guidance for the subordinates.

4.If the interpersonal relations are good, a manager will be successful in getting a support in the development and implementation of organizational plans.

5.Some firms believe that their employees are their most important assets.

6.An analytic skill enables managers to hold meetings, write clear letters and explanatory notes, make reports, etc.

7.Some investigations show that subordinates spend approximately 80% of their work time in communicating with each other.

5. Прочитайте, переведите письменно на английский язык и запомните следующие слова и словосочетания:

to employ managers, to accomplish goals, insurance premium, technical skills, number (of), management area, consumer market, the owner of

a sole proprietorship, to achieve the organization's goals, great skill, human resources, primary goals, employee, recreational facilities, paid vacation, to meet obligations, to obtain money, income, salary, to survive, competitor, to produce goods and services, utility bills, interpersonal skill, activity, needs and motives, support, production process, responsible, report, to solve problems, to distribute, to hold a meeting, technical guidance.

6. Дополните предложения, подобрав соответствующее окончание в правой колонке.

- | | |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Management is ... | a) ...the most important resources of any organization, some firms believe that their employees are their most important assets. |
| 2. An administrative skill is ... | b) ...the ability to determine the most important problem of many other problems and identify the causes of each problem before implementing a proper action plan. |
| 3. Material resources are ... | c) the ability to deal effectively with other people both inside and outside the organization. |
| 4. A conceptual skill is ... | d) ... the ability to share his ideas and opinions with other people both orally and in writing. |
| 5. Human resources are ... | e) ...the process of coordinating the resources of an organization to achieve the primary organizational goals. |
| 6. Financial resources are ... | f) ... a specific competence to accomplish a task and to provide technical guidance for the subordinates. |
| 7. A communicational skill is ... | g) ...the ability of a manager to choose the best course of actions of two or more alternatives. |
| 8. An analytic skill is ... | h) ... the funds the organization uses to meet its obligations to various creditors. |
| 9. An interpersonal skill is ... | i) ...physical materials and the equipment used by an organization to make a product. |
| 10. A technical skill is ... | j) ... the ability to keep to the organizational rules specified for the production process, within a limited budget, and coordinate the flow of information and paper work. |
| 11. A decision making skill is ... | k) ...the ability of a manager to see the "general picture" of an organization. |

7. Передайте устно на английском языке основное содержание текста «Management».

TEXT 1.2

Kinds of managers

1. Прочитайте и переведите текст «KINDS OF MANAGERS» на русский язык

KINDS OF MANAGERS

Managers can be classified two ways: according to their level within the organization and according to their area of management.

According to the level within the organization managers can be:

1. A top manager is an upper-level executive who guides and controls the overall fortunes of the organization. Top managers constitute a small group. In terms of planning, they are generally responsible for developing the organization's mission. They also determine the firm's strategy. It takes years of hard work, long hours, and perseverance, as well as talent and no small share of good luck, to reach the ranks of top management in large companies. Common job titles associated with top managers are chairman, president, vice president, chief executive officer (CEO), and chief operating officer (COO).

2. Middle management probably comprises the largest group of managers in most organizations. A middle manager is a manager who implements the strategy developed by top managers. Middle managers develop tactical plans and operational plans, and they coordinate and supervise the activities of first-line managers. Titles at the middle-management level include division manager, department head, plant manager, and operations manager.

3. A first-line manager is a manager who coordinates and supervises the activities of operating employees. First-line managers spend most of their time working with and motivating their employees, answering questions, and solving day-to-day problems. Most first-line managers are former operating employees who, owing to their hard work and potential, were promoted into management. Many of today's middle and top managers began their careers on this first management level. Common titles for first-line managers include office manager, supervisor, and foreman.

4. The supervisor is usually regarded as the first managerial grade in an organization hierarchy. Supervisors will often be workers promoted off the «shop-floor» because of their hard work, initiative, and leadership qualities. The job of the supervisor will vary between organizations but, in general, he or she will be a manager who has had extensive contact with «shop-

floor» workers and knows how things should be done «on the ground». Supervisors are the first in line to deal with day-to-day operations and problems as they occur – for example, a breakdown in a piece of machinery, staff absenteeism, a hold-up in supplies, etc.

According to the area of management managers can be:

1. A financial manager is primarily responsible for the organization's financial resources. Accounting and investment are specialized areas within financial management. Because financing affects the operation of the entire firm, many of the CEOs and presidents of this country's largest companies are people who got their «basic training» as financial managers.

2. A production manager (also called an operations manager) manages the systems that convert resources into goods and services. Traditionally, production management has been equaled with manufacturing – the production of goods. However, in recent years many of the techniques and procedures of production management have been applied to the production of services and to a variety of nonbusiness activities. Like financial management, production management has produced a large percentage of today's company CEOs and presidents.

3. A marketing manager is responsible for facilitating the exchange of products between the organization and its customers or clients. Specific areas within marketing are marketing research, advertising, promotion, sales, and distribution. A sizable number of today's company presidents have risen from the ranks of marketing management.

4. A personnel manager (also called a human resources manager) is charged with managing the organization's human resources programs. He or she engages in human resources planning; designs systems for hiring, training, and evaluating the performance of employees; and ensures that the organization follows government regulations concerning employment practices. Because human resources management is a relatively new area of specialization in many organizations, few top managers have this kind of background. However, this situation should change with the passage of time.

5. An administrative manager (also called a general manager) is not associated with any specific functional area but provides overall administrative guidance and leadership. A hospital administrator is a good example of an administrative manager. He or she does not specialize in production, finance, marketing, or human resources management but instead coordinates the activities of specialized managers in all these areas. In many respects, most top managers are really administrative managers.

2. Ответьте письменно на вопросы по тексту:

1. How can managers be classified?

2. What are the main tasks of top managers?

3. Who is responsible for the organization's financial resources?

4. What do middle managers do?

5. Whose task is to deal with day-to-day operations and problems?

3. Выберите утверждения, соответствующие содержанию прочитанного текста:

1. Marketing research, advertising, promotion, sales, and distribution are specific areas within marketing.
2. Shop-floor workers determine the firm's strategy.
3. An operations manager manages the systems that convert resources into goods and services.
4. A hospital administrator is a good example of a financial manager.
5. Middle managers coordinate and supervise the activities of first-line managers.
6. A marketing manager is responsible for managing the organization's human resources programs.
7. Like financial management, production management has produced a large percentage of today's company CEOs and presidents.

4. Прочитайте, переведите письменно на английский язык и запомните следующие слова и словосочетания:

руководство компании; оперативное управление; тактический план; оперативный план; бизнес-план; совет директоров; председатель совета директоров; исполнительный директор; заведующий филиалом; коммерческий директор; генеральный директор; управляющий офисом; менеджер по продажам; менеджер по обслуживанию; начальник отдела кадров; руководитель производства; управляющий банком; управляющий магазином; руководитель высшего звена; руководитель среднего звена; руководитель низшего звена; линейный руководитель; промышленный рабочий; административная система; система обмена информацией.

5. Передайте устно на английском языке основное содержание текста «Kinds of managers»

GRAMMAR

Совершенные времена (The Perfect Tenses)

НАСТОЯЩЕЕ СОВЕРШЕННОЕ ВРЕМЯ (THE PRESENT PERFECT TENSE)

Образование форм Present Perfect

число	лицо	Утвердительная форма	Вопросительная форма	Отрицательная форма
ед.	1	I have asked	Have I asked	I have not asked
	2	You have asked	Have you asked?	You have not asked
	3	He She It } has asked	he Has she it } asked?	He She It } has not asked
мн.	1	We have asked	Have we asked?	We have not asked
	2	You have asked	Have you asked?	You have not asked
	3	They have asked	Have they asked?	They have not asked

Употребление Present Perfect:

1. Present Perfect употребляется при описании события, произошедшего в прошлом и являющегося актуальным, существенным, значимым для момента речи. Present Perfect часто используется с наречиями lately, recently и just

I've broken my pencil. Can you give me another one? Я сломал свой карандаш. Не дашь мне другой?

Jack has gone to Germany. Джек уехал в Германию (и он до сих пор там)

2. Present Perfect употребляют, когда хотят объявить нечто или сообщить о чем-то, что произошло только что-либо совсем недавно.

I've just hurt my elbow. Я вот ушиб локоть.

She hasn't received any letters from him lately, Последнее время она не получала (не получает) от него писем.

3. Present Perfect используется при описании события, которое развивалось или повторялось в период времени, охватывающий момент речи. Present Perfect употребляется с выражениями, обозначающими период времени, который к моменту речи еще не закончился, такими как today, this morning, this evening, this term, this week, so far, up to now. Момент начала действия может уточняться с помощью вре-

менного предлога и союза *since*, а то, как долго протекало описываемое действие, – с помощью временного предлога *for*. Present Perfect часто используется с наречиями *already, never, ever, yet*.

I have eaten ten apples today. Я съела сегодня десять яблок (может быть успею съесть еще пять, до того как кончится сегодняшний день).

I haven't seen him for forty years. Я не видел его сорок лет.

We have belonged to the tennis club since we moved here. Мы состоим в теннисном клубе с тех пор, как приехали сюда.

4. Present Perfect используется при обозначении события, которое рассматривается как факт жизни, из которого можно черпать жизненный опыт или делать умозаключения. То, когда именно произошло данное событие, неважно или неизвестно. Существенно, что событие вообще имело место.

I've seen this man. Я видела этого человека. (не важно когда)

I've read "War and Peace". Я читала «Войну и мир».

5. Present Perfect используется, если указано, сколько раз в период времени, охватывающий момент речи, произошло некоторое событие.

I've been to London three times. Я был в Лондоне три раза.

6. Present perfect используется с выражениями *this is the first time, it's the first time*.

It's the first time I've seen a horse. Я увидел лошадь первый раз (в жизни).

7. Употребление Present Perfect для обозначения будущего времени. Present Perfect используется в придаточных предложениях времени (Adverbial clause of time) вместо времени Future Perfect (will have done).

After I have read the book, I'll give it to you. После того как я прочту эту книгу, я дам ее тебе.

ПРОШЕДШЕЕ СОВЕРШЕННОЕ ВРЕМЯ (THE PAST PERFECT TENSE)

Образование форм Past Perfect

Глаголы в Past Perfect имеют одну и ту же форму для всех лиц единственного и множественного числа.

утвердительная форма	вопросительная форма	Отрицательная форма
He had asked	Had he asked?	He had not (hadn't) asked

Употребление Past Perfect:

Past Perfect употребляется для обозначения действия или события, которое завершилось до определенного момента в прошлом. Этот момент может быть выражен:

1. С помощью указания на какое-то другое, более позднее по отношению к данному действию:

He bought a new car as he had broken his old one. Он купил новую машину, так как разбил старую.

Bill waited about outside for his friend wondering where he had gone. Билл ждал своего друга на улице, недоумевая, куда тот ушел.

2. С помощью таких выражений времени как by six o'clock, by Sunday, by the end of the year.

I had done the homework by 5 o'clock. Я сделал домашнюю работу к 5 часам.

He had already left by that time. К этому времени он уже ушел.

БУДУЩЕЕ СОВЕРШЕННОЕ ВРЕМЯ (THE FUTURE PERFECT TENSE)

Образование форм Future Perfect

число	лицо	утвердительная форма	вопросительная форма	отрицательная форма
ед.	1	I shall have done	Shall I have done?	I shall not have done
	2	You will have done	Will you have done?	You will not have done
	3	He } She } will have He } done	he } Will she } have it } done?	He } She } will not He } have done
мн.	1	We shall have done	Shall we have done?	We shall not have done
	2	You will have done	Will you have done?	You will not have done
	3	They will have done	Will they have done?	They will not have done

Употребление Future Perfect:

Время Future Perfect используется при описании действия, которое будет завершено к некоторому событию или моменту времени в будущем.

I'll have finished the work before you come back. Я закончу работу до того, как ты вернешься.

Many natural resources will have disappeared by the end of the century. Многие природные ресурсы исчезнут к концу этого века.

Упражнение 1. Раскройте скобки, употребляя глаголы в Present Perfect или Past Simple

1. I already _____ (to do) my homework. Now I can go for a walk. 2. I _____ (to do) my homework yesterday. 3. He just _____ (to come) home. 4. He _____ (to come) home a minute ago. 5. Nick _____ (to play) football yesterday. 6. She already _____ (to come) from school. Now she is doing her homework. 7. I _____ (to read) this book last year. 8. I _____ (to read) this book this year. 9. I never _____ (to be) to Washington. 10. _____ you ever _____ (to be) to New York? 11. _____ you ever _____ (to see) the eruption of a volcano? 12. I _____ (not yet to eat) today. 13. He _____ (not to eat) yesterday. 14. You _____ (to play) the piano yesterday? 15. You _____ (to play) the piano today? 16. What _____ you _____ (to prepare) for today? 17. Look at this bird-house. Mike _____ (to make) it himself. He _____ (to make) it last Sunday. 18. Where _____ you _____ my pen? I cannot find it. 19. _____ you _____ (to see) Mary today? 20. When _____ you _____ (to see) Mary? – I _____ (to see) her last week.

Упражнение 2. Раскройте скобки, употребляя глаголы в Past Simple или Past Perfect

1. When I _____ (to come) home, mother already _____ (to cook) dinner. 2. When father _____ (to return) from work, we already _____ (to do) our homework. 3. When the teacher _____ (to enter) the classroom, the pupils already _____ (to open) their books. 4. Kate _____ (to give) me the book which she _____ (to buy) the day before. 5. Nick _____ (to show) the teacher the picture which he _____ (to draw). 6. The boy _____ (to give) the goats the grass which he _____ (to bring) from the field. 7. Mother _____ (to see) that Nick _____ (not to wash) his hands. 8. The teacher _____ (to understand) that Lena _____ (not to do) her homework. 9. I _____ (to know) that my friend _____ (not yet to come). 10. Tom _____ (to return) from the cinema at five o'clock.

Упражнение 3. Раскройте скобки, употребляя глаголы в Past Simple, Past Continuous или Past Perfect

1. By eight o'clock yesterday I _____ (to do) my homework and at eight I _____ (to play) the piano. 2. By six o'clock father _____ (to come) home and at six he _____

_____ (to have) dinner. 3. By nine o'clock yesterday grandmother _____ (to wash) the dishes and at nine she _____ (to watch) TV. 4. When I _____ (to meet) Tom, he _____ (to eat) an ice-cream which he _____ (to buy) at the corner of the street. 5. When I _____ (to come) home, my sister _____ (to read) a book which she _____ (to bring) from the library. 6. When mother _____ (to come) home, the children _____ (to eat) the soup which she _____ (to cook) in the morning. 7. When I _____ (to ring) up Mike, he still _____ (to learn) the poem which he _____ (to begin) learning at school. 8. When I _____ (to look) out of the window, the children _____ (to play) with a ball which Pete _____ (to bring) from home. 9. By ten o'clock the children _____ (to sit) comfortably on the sofa and at ten they (to watch) a TV film. 10. When father _____ (to come) home, we _____ (to cook) the mushrooms which we _____ (to gather) in the wood.

Упражнение 4. Раскройте скобки, употребляя глаголы в одном из будущих времен: Future Simple, Future Continuous или Future Perfect

1. I _____ (to do) my homework tomorrow. 2. I _____ (to do) my homework at six o'clock tomorrow. 3. I _____ (to do) my homework by six o'clock tomorrow. 4. When I come home tomorrow, my family _____ (to have) supper. 5. When you come to my place tomorrow, I _____ (to read) your book. I _____ (to do) my homework by the time you come. 6. Don't come to my place tomorrow. I _____ (to write) a composition the whole evening. 7. I _____ (not to go) to the cinema tomorrow. I _____ (to watch) TV the whole evening. 8. What _____ you _____ (to do) tomorrow? 9. What _____ you _____ (to do) at eight o'clock tomorrow? 10. _____ you _____ (to play) volley-ball tomorrow? 11. _____ you _____ (to do) this work by next Sunday? 12. _____ when _____ you (to go) to see your friend next time? 13. How many pages you _____ (to read) by five o'clock tomorrow? 14. Tomorrow I _____ (to begin) doing my homework as soon as I come from school. I _____ (to do) my homework from three till six. My father _____ (to come) home at seven o'clock tomorrow. I _____ (to do) all my homework by the time he comes, and we _____ (to go) for a walk together.

UNIT II ACCOUNTING

Text 2.1 INTRODUCTION TO ACCOUNTING

1. Прочитайте и переведите текст «INTRODUCTION TO ACCOUNTING» на русский язык

INTRODUCTION TO ACCOUNTING

When deciding on a future career a lot of people don't give accountancy a second thought. Most people don't realize how varied the world of accountancy is and in fact it is often seen as boring. The truth is that accounting is the backbone of any organization and offers a wide number of attractive careers within it.

Below you will hear about just some of the more common careers in the field of accountancy, there are of course many more, but we don't have time to talk about them all.

When we consider the accounts team within a company, we generally think about clerks, both sales ledger clerks and purchase ledger clerks recording the financial information from all transactions the company makes. Other roles include the payroll clerk responsible for processing staff salaries and the tax which occurs from them.

Higher up the hierarchy we have the management accountant who finalizes the accounts and prepares the annual financial statements. The people doing these jobs make sure that the directors or owners of the company always know its true financial position.

However, accounting is more than just reporting financial data. A good accounts team actually works to save the company money by minimizing the tax payable and delaying payments so companies can earn interest from their banks.

These job roles are not so clear in smaller accounting practices, where the accounting staff often need to perform various tasks from meeting clients to helping with loan applications. Often the majority of the work in these smaller practices is done by bookkeepers. Generally, the owner of the practice is the most senior accountant and is usually a chartered accountant, which means that their signature is accepted on the financial statements.

The job opportunities for accountants don't stop there: auditors are the police of the accounting world and when they are called into a company it is their job to ensure that the accounts were done in the correct way and that everything was accounted for. The most feared of these auditors are the government auditors who are sent to companies suspected of somehow

breaking the rules. Working as an auditor is very different from other accountancy work as there is no routine; you work in many locations and have contact with many people.

Although, you should be thick-skinned as often the accounting staff in companies do not like the idea of being audited.

Career progression within accountancy often results from a specialist knowledge in a particular area, tax advisors are able to help their clients lower their tax bill thanks to their in-depth knowledge of taxation law and specifically what a client can off-set against tax.

As you can see the world of accountancy offers various careers, but in all of these areas there are some qualities that a potential accountant should have. Firstly, as accounting is the process of collecting and classifying financial data all accountants need to be perfectionists unwilling to accept anything less than an exact result. Also, as accountants deal with large volumes of data they need to have a good eye for detail and a real love of numbers.

A talented accountant will also be able to advise their clients on the best course of action to take so as to save money and at the same time stay within the local accounting standards.

Accountants have to follow very strict rules and codes of conduct in order to make sure that they do everything in a legal way. If an accountant breaks these rules they could face severe punishment, but some accountants practice creative accounting to get around rules without breaking them. Confidentiality is obligatory for all people working with accounts as the financial data could be very sensitive.

Whether working in the public or private sector, accountants can expect to earn very good salaries and also gain valuable knowledge on topics like income tax, value added tax (VAT) and pension schemes which can help them in their life outside of work. What's more, as accounting is such an important part of a company's success there will always be a demand for good accountants.

2. Ответьте письменно на вопросы по тексту:

1. Why do you think accounting is seen as boring?

2. Which of the jobs mentioned would be most interesting for you?

3. Why is it so important for accountants to be ethical?

3. Переведите термины и терминологические словосочетания с английского языка на русский:

sales ledger clerks, purchase ledger clerks, payroll clerk, management accountant, annual financial statements, bookkeeper, chartered ac-

countant, auditor, tax advisor, local accounting standards, codes of conduct, creative accounting, confidentiality, income tax, value added tax(VAT).

4. Передайте устно на английском языке основное содержание текста «Introduction to accounting»

Text 2.2 MAKING A CAREER IN ACCOUNTING

1. Прочитайте и переведите текст «MAKING A CAREER IN ACCOUNTING» на русский язык

MAKING A CAREER IN ACCOUNTING

In these uncertain economic times it can be hard to know which career path is right for you, everywhere you look you can see job cuts and unemployment but the accounting sector is still performing well.

A recent report on the starting salaries of 2012 university graduates stated that accounting graduates salaries are still rising with an average salary of \$42,500. When you add that to the fact that in America accounting firms have almost recovered from the effects of the global crisis, you can see why accountancy is becoming an attractive prospect.

And that is not all, according to the Bureau of Labour Statistics the prediction is that in the next 8 years the number of accounting jobs will rise from 1.2 million to 1.4 million in the US.

With such positive reports a lot of young people are looking to become one of the next generation of accountants. A university education is the most common route into accounting but it is not the only way, many firms offer apprenticeships where you learn while you work. This means starting at the bottom so for the first year you are more likely to be making the tea than preparing the balance sheet, or trial balance.

Those people who have graduated with a degree in accounting can expect to jump in at the deep end and start dealing with the debits and credits that make up the foundation of accounting. Although, further training will usually be given before you are expected to work on the more complex accounting issues such as deferral. Before applying for a job you should consider the area that you would like to work in. Accounting is not limited to the private sector, with many accounting graduates being employed by governmental and non-profit organizations.

Public accounting is perhaps the most common choice because they employ the most CPAs. Public accounting also offers a wide variety of roles such as: corporate finance, due diligence, as well as the more traditional accounting and tax advice. Some public firms also specialize in a particular sector, such as entertainment or travel, so you can work in an area which

interests you. The job of a public accountant is always changing as new laws are introduced, so you must always be learning new skills.

Public accounting may not be for everyone, and if you prefer the idea of working for the government, you would do well to apply to the Internal Revenue Service (IRS). Working for the national agency often involves analysing a company's financial statements and attempting to reconcile the tax which has been paid on the reported earnings. It is a job with a great deal of responsibility and would best suit someone with a strong knowledge of accounting and tax affairs.

Other government organizations also make use of accounting staff so you could even end up working for the CIA, but of course you can't talk about it.

To do well in either of these areas you need to remember that whether you are dealing with a sole-trader, or a limited liability company (LLC), accounting is an exact science and every record must be precise. And if you are one of the increasing number of accountants working for a multinational corporation, you will need to be familiar with the often confusing rules on double taxation and be up-to-date on the exchange rate of the foreign currency you are working with. There are even more opportunities if you continue your accounting education and get a PhD in accounting. People, who do this often, end up lecturing at Universities as well as running successful practices or being CFO's of major corporations.

So remember the economy may be in bad shape, but a career in accountancy may just be the best way to survive the crisis if you can cope with some of the challenges facing the new generation of accountants.

These challenges include long hours. New graduates, especially, are often expected to work in excess of 50 hour working weeks with many failing to meet the heavy workload placed on them. Long hours are not the only challenge of a career in accounting though. Major accounting firms are constantly raising the employment requirements with Big4 firms often only hiring MBA graduates.

Those who can meet the entry requirements and cope with the long hours are likely to find a rewarding career which will allow them to live in a comfortable style and enjoy the finer things in life.

2. Ответьте письменно на вопросы по тексту:

1. Should you need a university education to become an accountant?

2. Do companies expect too much from their employees?

3. What is your 'accounting' ambition

4. Переведите термины и терминологические словосочетания с английского языка на русский:

accountant, balance sheet, trial balance, debits and credits, deferral, CPA, due diligence, reconcile, sole-trader, LLC, record, in excess of, requirement, average salary, trial balance, non-profit organization, financial statement, foreign currency, to apply for a job, exchange rate, double taxation.

5. Передайте устно на английском языке основное содержание текста «Making a career in accounting».

GRAMMAR
СОСЛАГАТЕЛЬНОЕ НАКЛОНЕНИЕ
(THE SUBJUNCTIVE MOOD)

В английском языке существуют две формы сослагательного наклонения: сослагательное I (*Subjunctive I*), которое употребляется в простом предложении и в главном предложении сложноподчиненного предложения, и сослагательное II (*Subjunctive II*), которое употребляется в придаточном предложении.

Сослагательное I обозначает **реальное условие** и относится к будущему времени.

If I have time tonight, I **will finish** reading a novel.

Если сегодня вечером у меня будет время, то я **закончу** читать роман.

Вместо **If** можно также использовать **when**

Сослагательное II обозначает **маловероятное условие**.

Если высказывание относится к настоящему или будущему времени (*Present Subjunctive*), форма сослагательного I совпадает с формой Future-in-the-Past:

It's pity you can't come tomorrow. **Peter would help you.**

Жаль, что вы не можете прийти завтра. Петр помог бы вам.

Если высказывание относится к предшествующему периоду (*Past Subjunctive*), то форма сослагательного наклонения совпадает с формой Future Perfect-in-the-Past:

• I'm so sorry I had no money with me yesterday, **I would have bought that dress.** – Жаль, что у меня вчера не было с собой денег, я бы купила то платье.

• Why didn't you phone him yesterday? **He would have helped you.**
– Почему ты не позвонил ему вчера? Он бы помог тебе.

Сослагательное III обозначает **невероятное условие**.

Форма сослагательного II совпадает с формой Past Indefinite (Simple), если высказывание относится к настоящему или будущему

времени, и с формой Past Perfect, если высказывание относится к предшествующему периоду.

• **If I had any free time now or tomorrow, I should do the work myself.** – Если бы у меня было свободное время сейчас или завтра, я бы сделала эту работу сама.

• **If I had had any free time yesterday, I should have done the work myself.** – Если бы у меня было свободное время вчера, я бы сделала работу сама.

Глагол *to be* имеет форму *were* для всех лиц в настоящем и будущем времени и *had been* для всех лиц в прошедшем времени:

• **If I were rich I shouldn't work at all.** – Если бы я был богат, я бы совсем не работал.

• **If I had been there too, I could have heard the story myself.** – Если бы я был там, я бы мог услышать рассказ сам.

1. Раскройте скобки, употребляя глаголы в требующейся форме.

1. I should be delighted if I (to have) such a beautiful fur-coat.
2. If it (to rain), we shall have to stay, at home.
3. If he (to work) hard, he would have achieved great progress.
4. If it is not too cold, I (not to put) on my coat.
5. I (to write) the composition long ago if you had not disturbed me.
6. If he (not to read) so much, he would not be so clever.
7. If my friend (to be) at home, he will tell us what to do.
8. If he were not such an outstanding actor, he (not to have) so many admirers.
9. If you (to give) me your address, I shall write you a letter
10. If she (not to be) so absent-minded, she would be a much better student.
11. If my sister does not go to the south, we (to spend) the summer in St Petersburg together.
12. If they (not to go) to Moscow last year, they would not have heard that famous musician.
13. If you (not to get) tickets to the Philharmonic, we shall stay at home.
14. If you were not so careless about your health, you (to consult) the doctor.

2. Образуйте условные предложения.

1. You did not ring me up, so I did not know you were in trouble. If ...

2. You left the child alone in the room, so he hurt himself. If ...

3. They spent a year in the tropics, so they got very sun-tanned. If ...

4. It rained heavily, so we got drenched to the skin. If ...

5. Why didn't you watch the cat? It ate all the fish. If ...

6. A huge black cloud appeared from behind the forest, so we had to turn back and hurry home. If ...

7. The travelers had no camera with them, so they could not take photos of the beautiful scenery. If ..

8. There was no sugar left, so we had to go to the shop late in the evening. If ...

9. This house is very nice and comfortable, but it is not very good for living because it is situated close to a chemical plant and the air around is very bad. If ...

10. He is an excellent specialist, but I cannot ask his advice because I am not acquainted with him. If ...

11. You cannot enjoy this merry evening party because you have a toothache. If ...

12. You know the material well enough, but you are very absent-minded, and that's why you always make many mistakes. If ...

13. We shall not go to see them because it is very late. If ...

14. Naturally she was angry, because you were in her way. If ...

3. Переведите на английский язык.

1. Если бы он был умнее, он бы не пошел вчера в лес.

2. Если бы она не прислала вчера это письмо, мой брат был бы сейчас дома.

3. Что бы мы сейчас делали, если бы мама не испекла вчера пирог?

4. Жаль, что вы не слышали музыку Рахманинова. Если бы вы ее слышали, вы бы знали, какой это замечательный композитор.

5. Я уверен, что все были бы рады, если бы вечер состоялся.

6. Он так изменился! Если бы вы его встретили, вы бы его не узнали.

7. Если бы я был на вашем месте, я бы посоветовался с родителями.

8. Если бы сейчас подошел трамвай, мы бы не опоздали.

9. Если бы он знал, что это вас расстроит, он был бы осторожнее.

10. Если бы вы мне помогли решить эту задачу, я был бы вам очень благодарен.

11. Жаль, что нам раньше не пришлось в голову поискать книгу в библиотеке. Мы бы сделали работу вовремя и сейчас были бы уже свободны.

UNIT III

MARKETING

TEXT 3.1 PRODUCTS AND BRANDS

Lead-in:

- Give three examples of brands to which you are loyal, i.e. which you regularly buy without thinking about it. Why are you loyal to them?
- What products are there for which you are what marketers call a brand-switcher, i.e. you have no preference for or loyalty to a particular brand?
- What products can you think of for which the name of the brand is totally unimportant, so that you don't even notice it?

Прочитайте текст и озаглавьте абзацы.

1 _____

A product is anything that can be offered to a market that might satisfy want or need. This means that services, leisure activities, people (politicians, athletes, actors), places (holiday resorts) and organizations (hospitals, colleges, political parties) can also be considered as products.

Most manufacturers divide their products into product lines – groups of closely related products, sold to the same outlets. Because customers' needs and markets are constantly evolving, and because different products are generally at different stages of their life cycles, with growing, stable or declining sales and profitability, companies are always looking to the future, and re-evaluating their product mix.

2 _____

Most products offered for sale by retailers are branded. A brand is a name, or a symbol, or a logo that distinguishes products and services from competing offerings, and makes consumers remember the company, product or service. A brand name can be reinforced by distinctive design and packaging.

The key objective of branding is to create a relationship of trust. Customers have an image of the brand in their minds, combining knowledge about the product and their expectations of it. Some brands are seen as more than just products or services: they successfully represent customers' attitudes or feelings, e.g. Nike, Starbucks, Apple Computer, The Body Shop, etc.

By way of extensive advertising, companies can achieve brand recognition among the general public, including millions of people who are not even interested in the products. Branding is used for B2B (Business-to-Business) marketing of materials and components, as well as for consumer goods in B2C (Business-to-Consumer) marketing.

3 _____

Some companies include their name in all their products (corporate branding), e.g. Philips, Virgin, Yamaha. Other companies do individual branding, and give each product its own brand name, so the company name is less well-known than its brands (compare the name Procter&Gamble with its individual brand names Pampers, Pringles, Duracell and Gillette).

Some companies, such as the major producers of soap powders, have a multi-brand strategy which allows them to fill up space on supermarket shelves, leaving less room for competitors. Even if one brand 'cannibalizes' (or eats into) or takes business away from another one produced by the same company, the sales do not go to a competitor. Having three out of 12 brands in a market generally gives a greater market share than having one out of ten, and gives a company a better chance of getting some of the custom of brand-switchers.

4 _____

The brand consultancy Interbrand publishes an annual list of the Best Global Brands, which shows that the worth of a brand can be much greater than a company's physical assets. For example, in the early 2000s, the value of the top ranked brand, Coca-Cola, was calculated at over \$70 billion. Consequently, a company's market value (the combined price of all its shares) can be much greater than its book value – the recorded value of its tangible assets such as buildings and machinery. Brand value largely comes from customer loyalty: the existence of customers who will continue to buy the products.

2. Ответьте на вопросы

1. Why do companies' product mixes regularly change?

2. Why do companies brand their products?

3. What is the difference between corporate branding and individual branding?

4. Why do the big soap powder producers have a multi-brand strategy?

5. Why can the market value of companies be much higher than the value of their tangible assets?

3. Найдите в тексте слова и выражения, обозначающие следующее:

1. places of business for selling goods to customers (shops, stores, kiosks, etc.);

2. all the different products, brands and items that a company sells;
3. businesses that sell goods or merchandise to individual consumers;
4. a graphic image or symbol specially created to identify a company or a product;
5. wrappers and containers used to enclose and protect a product;
6. the extent to which consumers are aware of a brand, and know its name;
7. surfaces in a store on which goods are displayed;
8. the sales of a company expressed as a percentage of total sales in a given market.

TEXT 3.2 ADVERTISING AND VIRAL MARKETING

1. Прочитайте текст и озаглавьте абзацы следующими подзаголовками:

A Advertising spending and sales

B How companies advertise

C Word-of-mouth advertising and viral marketing

D Potential drawbacks of advertising

_____ Advertising informs consumers about the existence and benefits of products and services, and attempts to persuade them to buy them. Most companies use advertising agencies to produce their advertising for them. They give the agency a statement of the objectives of the advertising campaign, known as a brief, an overall advertising strategy concerning the message to be communicated to the target customers, and a budget. The agency creates advertisements and develops a media plan specifying which media – newspapers, magazines, the Internet, radio, television, cinema, posters, mail, etc. – will be used and in which proportions.

_____ It is always difficult to know how much to spend on advertising. Increased ad spending can increase sales, but many companies just spend a fixed percentage of current sales revenue, or simply spend as much as their competitors. On the other hand, lots of creative and expensive advertising campaigns, including television commercials that lots of people see and remember, and which win prizes awarded by the advertising industry for the best ads, don't lead to increased sales.

_____ Advertising is widely considered to be essential for launching new consumer products. Combined with sales promotions such as free samples, price reductions and competitions, advertising may generate the initial trial of a new product. But traditional advertising is expensive, it doesn't always reach the target customers, and it isn't always welcome if it does reach them. People might choose to look at posters in the street or on public

transport (and virtual ones in computer and video games), or look at the ads in newspapers and magazines, but many other ads interrupt them when they're trying to do something else, like read a web page, listen to the radio, or watch a TV programme or a film.

_____ This is why the best form of advertising has always been word-of-mouth advertising: people telling their friends about good products and services. For example, at the end of the last century, more and more people were saying to their friends "Have you used Google? It's great!" Today, word-of-mouth has developed into viral marketing: companies succeed in getting people to spread commercial messages, like a virus, via peer-to-peer (P&P) networks on the Internet. The classic example is Hotmail, which added a little advertisement for itself at the bottom of every email sent using a Hotmail address. In the mid-1990s, the number of users increased from 500,000 to 12 million within a year. More and more companies are trying new strategies like setting up blogs or online forums, commenting on other people's blogs and social networking websites, making podcasts, and putting videos on YouTube, and hoping that people will use the "Share" function to send a link to all their contacts. Viral marketing allows companies to inform and persuade, and create a "buzz", so that an idea spreads very quickly, at very little cost.

2. Ответьте на вопросы:

1. What are the two functions of advertising?

2. What is the role of advertising agencies?

3. What three different methods of determining advertising spending are mentioned?

4. What does the text describe as disadvantages of traditional advertising?

5. What ways of using the Internet to advertise are mentioned?

GRAMMAR **МОДАЛЬНЫЕ ГЛАГОЛЫ** **(MODALVERBS)**

Модальными глаголами в английском языке называются глаголы, которые выражают не действие (состояние), а отношение к нему: возможность, необходимость или способность совершения действия, его вероятность и т.п.

Характеристика:

- **Не изменяются по лицам:** I can, she may, you must. Сравним: I take, she takes, you take (исключения to be, to have).

- известно, что почти все глаголы могут образовывать формы причастия, инфинитива или герундия. Эти же, **не имеют неличных форм**, то есть окончания ing.

- два глагола в английском предложении очень редко могут стоять рядом, в большинстве случаев они требуют после себя инфинитив с частицей to. А вот после модальных всегда употребляется **bare infinitive (без to)**. Хотя здесь есть три исключения: have to, be to, ought to.

- при образовании отрицательных и вопросительных предложений модальные глаголы **не требуют вспомогательных глаголов**. А некоторые из них совпадают с ними по форме. Это и упрощает язык. При образовании вопросительных предложений, модальный глагол ставится перед подлежащим, а в отрицании к нему добавляется not. В разговорной речи часто используют сокращенные формы:

cannot (пишется слитно) = can't, must not=mustn't, have not=haven't, is not=isn't, shall not=shan't, should not=shouldn't, will not=won't, need not=needn't, ought not=oughtn't, daren't.

- не используются самостоятельно, служат дополнением сказуемому.

Модальный глагол и его эквивалент	Выражает	Present	Past	Future
<i>can</i> <i>to be able to</i>	физическую или умственную способность	can am/ is/ are able to	could was/were able to	-shall/ will be able to
<i>may</i> <i>to be allowed</i> <i>(to)</i>	разрешение, просьба	may is/ am/ are allowed to	might was/ were allowed to	-shall/ will be allowed to
<i>must</i>	должен, необходимость выполнить что-либо	must	-	-
<i>haveto</i>	необходимость выполнения действия из-за обстоятельств	has/ have to	had to	shall/ will have to
<i>tobeto</i>	необходимость выполнения из-за заранее запланированного, по договоренности	am/ is/ are to	was/ were to	-

<i>shall</i>	желание получить распоряжение, угроза, предостережение	-	-	shall (Shall he wait? – Ему подождать?)
<i>should</i>	рекомендации по совершению действия, совет	should	-	-
<i>will</i>	оттенок желания, намерения, согласия, настойчивости	-	-	will
<i>would</i>	оттенок намерения, просьбы, повторности действия в прошлом			
<i>ought</i>	моральный долг, совет (+ not + perfectinf. – упрек, порицание)	ought to	-	-
<i>need</i>	необходимость совершения действия	need		
<i>dare</i>	возмущение	dare	dared	

1. Выберите в скобках правильный вариант модального глагола. Переведите предложения.

1. He ... (can't/couldn't) open the window as it was stuck.
2. Interpreters ... (may/must) translate without dictionaries.
- 3.... (Can/May) I use me your bike for today?
- 4.... (May/Could) you give me the recipe for this cake?
5. I hardly ever see Jane, she ... (may/might) have moved to Africa.
6. Take an umbrella. It ... (may/can) rain.
7. You ... (could/should) stop smoking. You know you ... (can-not/must not) buy health.
8. You ... (may/must) finish the article as soon as possible.
9. Liz doesn't ... (ought to/have to) keep to a diet anymore.
10. Lara ... (can/might) get a play station for her birthday.
11. You ... (must not/needn't) read in the dark.
12. My grandfather is retired, so he ... (shouldn't/doesn't have to) go to work.
13. The fridge is full, so we ... (must not/needn't) go shopping.
14. Our employees ... (can/must) sign this agreement.
15. We ... (may/ought to) reserve a table in advance if we want to have dinner there.
16. I ... (can't/needn't) believe it! You ... (have to/must) be joking.

17. Ann ... (must/is to) finish school next year.
18. Sorry, I'm late. I ... (needed to/had to) wait for the plumber.
19. What time do we ... (should/have to) be at the railway station?
20. Don't wait for me tonight. I ... (might/must) be late.
21. I ... (may not/can't) watch this film. It's too boring.
22. We've got a dishwasher, so you ... (couldn't/needn't) wash-up.
23. You look very pale, I think you ... (need/should) stay at home.
24. ... (Could/Might) you, please, pass me the mustard?

Упражнение 2. Соедините предложения с одинаковым значением

1. Bill must complete a presentation tomorrow.
 2. Bill couldn't complete it yesterday.
 3. Birgit says she can help him tomorrow.
 4. She has to help him, or the presentation will not be completed on time.
 5. Birgit's boss says she may help Bill.
-
- a. She needs to help him, or the presentation will not be completed on time.
 - b. Birgit's boss says she is allowed to help Bill.
 - c. Bill will have to write a presentation tomorrow.
 - d. Birgit says she will be able to help him tomorrow.
 - e. Bill wasn't able to complete it yesterday.

Упражнение 3. Complete the sentences with must, mustn't or needn't.

1. We haven't got much time. We ... **must** ... hurry.
2. We've got plenty of time. We ... **needn't** ... hurry.
3. We have enough food at home so we _____ go shopping today.
4. Jim gave me a letter to post. I _____ remember to post it.
5. Jim gave me a letter to post. I _____ forget to post it.
6. There's plenty of time for you to make up your mind. You _____ decide now.
7. You _____ wash those tomatoes. They've already been washed.
8. This is a valuable book. You _____ look after it carefully and you _____ lose it.
9. 'What sort of house do you want to buy? Big?' 'Well, it _____ be big - that's not important. But it _____ have a nice garden - that's essential.'

ASSIGNMENT 1

BASIC MANAGEMENT FUNCTIONS

1. Прочитайте и переведите текст «BASIC MANAGEMENT FUNCTIONS» на русский язык.

BASIC MANAGEMENT FUNCTIONS

When Lee Iacocca took the reins at Chrysler Corporation in 1978, the firm was on the brink of bankruptcy. One of Iacocca's first moves was to establish specific goals for sales growth and a written plan for achieving them. He changed the basic structure of the organization. Then he provided effective leadership by working for \$1 a year until he had turned the company around. He also developed an elaborate control system to keep Chrysler on track.

Iacocca performed at least four different management functions while at the helm of Chrysler. First, he established goals and developed plans to achieve those goals. Next, he organized people and other resources into an efficient «well-oiled machine». Then, he led and motivated employees to work effectively to help achieve Chrysler's goals. Finally, he maintained control to ensure that the organization was working steadily toward its goals.

Management functions like those described above do not occur according to some rigid, preset timetable. Managers don't plan in January, organize in February, lead and motivate in March, and control in April. At any given time, managers may engage in a number of functions at the same time. However, each function tends to lead naturally to others. How well managers perform their key functions determines whether a corporation is successful. The five «world-class» corporations described in the Business Journal are not only successful; they are also the most admired corporations in the United States. Their managers, you can be sure, are largely responsible for their esteemed status.

Planning

Planning, in its simplest form, is establishing organizational goals and deciding how to accomplish them. It is often referred to as the «first» management function because all other management functions depend on planning. Organizations like Texaco, Houston Community Colleges, and the U.S. Secret Service begin the planning process by developing a mission statement. An organization's mission is a statement of the basic purpose that makes this business different from other firms. The mission of Texaco Inc. is to earn a profit for its owners by refining and selling petroleum products. Houston Community College System's mission is to provide an education for local citizens. The mission of the Secret Service is to protect the life of the president. Once an organization's mission has been described in a mission statement, the next step is to develop organizational goals and objectives.

A goal is an end result that the organization is expected to achieve over a one-to-ten-year period of time. For example, Rubbermaid Inc. has established a goal of obtaining 25 percent of its sales revenues from markets outside the United States by the year 2000. An objective is a specific statement detailing what the organization intends to accomplish over a shorter period of time. Compared to goals, objectives have a much narrower time frame – usually one year or less. For McDonalds, one objective might be to increase sales of French fries by 5 percent over the next nine months. Sears, Roebuck might adopt the objective of increasing sales by 7 percent this year. For IBM, one objective might be to reduce the average delivery time for personal computers to retailers by four days next year. Goals and objectives can deal with a variety of factors, such as sales, company growth, costs, customer satisfaction, and employee morale. Whereas a small manufacturer may focus primarily on sales objectives for the next six months, Exxon Corporation may be more interested in goals for the year 2000. Finally, goals are set at every level of the organization. Every member of the organization – the president of the company, the head of a department, and an operating employee at the lowest level – has a set of goals he or she hopes to achieve.

The goals developed for these different levels must be consistent with one another. However, it is likely that some conflict will arise. A production department, for example, may have a goal of minimizing costs. One way to do this is to produce only one type of product and offer «no frills». Marketing, on the other hand, may have a goal of maximizing sales. And one way to implement this goal is to offer prospective customers a wide range of products with many options. As part of his or her own goal setting, the manager who is ultimately responsible for both departments must achieve some sort of balance between conflicting goals. This balancing process is called optimization. The optimization of conflicting goals requires insight and ability. Faced with the marketing-versus-production conflict just described, most managers would probably not adopt either viewpoint completely. Instead, they might decide on a reasonably diverse product line offering only the most widely sought-after options. Such a compromise would seem to be best for the organization as a whole.

Once goals and objectives have been set for the organization, managers must develop plans for achieving them. A plan is an outline of the actions by which the organization intends to accomplish its goals and objectives. Just as it has different goals and objectives, the organization also develops several types of plans. An organization's strategy is its broadest set of plans, developed as a guide for major policy setting and decision making. These plans are set by the board of directors and top management and are generally designed to achieve the long-term goals of the organization. Thus, a firm's strategy defines what

business the company is in or wants to be in and the kind of company it is or wants to be. When the U.S. Surgeon General issued a report linking smoking and cancer in the 1950s, top management at Philip Morris Companies recognized that the company's very survival was being threatened. Executives needed to develop a strategy to diversify into nontobacco products.

Organizing the Enterprise

After goal setting and planning, the second major function of the manager is organization. Organizing is the grouping of resources and activities to accomplish some end result in an efficient and effective manner. Consider the case of an inventor who creates a new product and goes into business to sell it. At first, she will probably do everything herself – purchase raw materials, make the product, advertise it, sell it, and keep her business records up-to-date. Eventually, as business grows, she will find that she needs help. To begin with, she might hire a professional sales representative and a part-time bookkeeper. Later she might need to hire full-time sales staff, other people to assist with production, and an accountant. As she hires new personnel, she must decide what each person will do, to whom that person will report, and generally how that person can best take part in the organization's activities. In a similar fashion, Saturn, a subsidiary of General Motors, must decide what resources will be needed and how they will be organized to produce Saturn automobiles in its Spring Hill, Tennessee, plant.

Leading and Motivating

The leading and motivating function is concerned with the human resources within the organization. Specifically, leading is the process of influencing people to work toward a common goal. Motivating is the process of providing reasons for people to work in the best interests of the organization. Together, leading and motivating are often referred to as directing.

We have already noted the importance of an organization's human resources. Because of this importance, leading and motivating are critical activities. Obviously, different people do things for different reasons – that is, they have different motivations. Some are primarily interested in earning as much money as they can. Others may be spurred on by opportunities to get ahead in an organization. Part of the managers' job, then, is to determine what factors motivate workers and to try to provide those incentives in a way that encourages effective performance.

Controlling Ongoing Activities

Controlling is the process of evaluating and regulating ongoing activities to ensure that goals are achieved. To see how controlling works, consider a rocket launched by NASA to place a satellite in orbit. Do NASA personnel simply fire the rocket and then check back in a few days to find out whether the satellite is in place? Of course, not. The rocket is constantly

monitored, and its course is regulated and adjusted as needed to get the satellite to its destination. The control function includes three steps. The first is setting standards to which performance can be compared. The second is measuring actual performance and comparing it with the standard. And the third is taking corrective action as necessary. Notice that the control function is circular in nature. The steps in the control function must be repeated periodically until the goal is achieved. For example, suppose that United Air Lines, Inc., establishes a goal of increasing its profit by 12 percent next year. To ensure that this goal is reached, United's management might monitor its profit on a monthly basis. After three months, if profit has increased by 3 percent, management might be able to assume that plans are going according to schedule. Probably no action will be taken. However, if profit has increased by only 1 per cent after three months, some corrective action would be needed to get the firm on track. The particular action that is required depends on the reason for the small increase in profit.

2. Выпишите 30 незнакомых терминов и терминологических словосочетаний из текста, запомните их значение и написание.

3. Передайте устно на английском языке основное содержание текста «Basic management functions».

ASSIGNMENT 2

BOARDROOM CULTURE CLASH

1. Прочитайте и переведите текст «BOARDROOMCULTURECLASH» на русский язык, выпишите 20 незнакомых терминов и терминологических словосочетаний из текста, запомните их значение и написание

AN UNPREDICTABLE AFFAIR

Try to put pressure on Japanese in a negotiation and you will be met with stony silence. Hold an informal fact-finding meeting with a German and you can expect a battery of searching questions. Disagree with the French on even a minor point and they will take great pleasure in engaging in spirited verbal combat. Doing business across culture can be an unpredictable affair.

CULTURAL AWARENESS

Most of us prefer to do business with people we like, and it should come as no surprise that the people we like tend to be like us. So whilst we may dispute the accuracy of cultural stereotypes, it is generally agreed that good business relationships are built on cultural awareness. Across national frontiers 'nice guys' do more business than nasty ones. But what constitutes nice-guy behavior in a boardroom in Miami is not necessarily what they expect in Madrid.

THE US PERSPECTIVE

For instance, most Americans will insist on the hard sell. It's not enough that you want to buy their products, you must let them sell them to you. They have to report back to superiors who will be as interested in how the deal was struck as the result. Systems and procedures matter to Americans.

THE SPANIARDS TRUST YOU

The Spanish, on the other hand, are unimpressed by the most meticulously prepared meeting and pay much more attention to people. In this they are more like the Arabs or the Japanese. In the Middle and Far East business is built on trust over a long period of time. Spaniards may come to a decision about whether they trust you a little sooner.

ANIMATED ITALIANS

Italians too tend to feel that the main purpose of meetings is to assess the mood of those present and reinforce team-spirit. There may well be a lot of animated discussion at a meeting in Italy, but the majority of decisions will be made elsewhere and in secret.

SCANDINAVIANS WANT RESULTS

Strangely enough, Scandinavians are rather like Americans. They value efficiency, novelty, systems and technology. They are firmly profit-oriented. They want results yesterday.

SUCCEED WITH THE GERMANS

Don't be surprised if the Germans start a meeting with all the difficult questions. They want to be convinced you are as efficient and quality-conscious as they are. They will be cautious about giving you too much business until you have proved yourself. They will demand prompt delivery and expect you to keep your competitive edge in the most price-sensitive market in Europe. Succeed and you will enjoy a long-term business relationship.

ADVERSARIAL MEETINGS

The French will give you their business much more readily. But they will withdraw it just as fast if you fail to come up with the goods. Meetings in France tend to be adversarial. Heated discussion is all part of the game. Germans will be shocked to hear you question their carefully prepared arguments. The Spanish will offer no opinion unless sure of themselves, for fear of losing face. But French executives prefer to meet disagreement head on, and the British tendency to diffuse tension with humour doesn't go down too well.

PRISONERS OF OUR CULTURE

Ask yourself whether meetings are opportunities to network or get results. Is it more important to stick to the agenda or generate new ideas? Is the main aim of a meeting to transmit or pool information? It all depends on where in the world you hold your meeting and whether you belong to an individualistic business culture like the French, Germans and Americans or to a collective one like the British, Japanese and Greeks. Indeed, who knows to what extent our views are our own and to what extent culturally conditioned? For in business, as in life, «all human beings are captives of their culture».

2. Найдите в тексте английские эквиваленты русских терминов:

- (1) оказывать давление на кого-либо –
- (2) проводить встречу с кем-либо –
- (3) оспаривать точность культурных стереотипов –
- (4) деловые отношения –
- (5) заключать сделку –
- (6) тщательно подготовленная встреча –
- (7) строить дело на доверии –
- (8) приходить к решению –
- (9) укреплять командный дух –
- (10) оживленная дискуссия –
- (11) выгодно отличаться от конкурентов –
- (12) встречать разногласия во все оружие –
- (13) снимать напряжение юмором –
- (14) заложники своей культуры –

3. Сопоставьте термины и их дефиниции, дайте их русские эквиваленты

- | | |
|------------------------------------------------|--------------------------------------------------------------------------------------|
| 1. quality-conscious | a) to produce smth. esp. when pressured or challenged |
| 2. adversarial meeting | b) thinking that quality of goods is very important |
| 3. to come up with the goods | c) in a direct and determined way |
| 4. to lose face | d) to be accepted or not accepted by smb. |
| 5. head-on | e) interact with others in order to exchange information and develop useful contacts |
| 6. to go down well/badly with smb. to share it | f) to put it all together on order |
| 7. to network | g) to stop having one's credibility |
| 8. to pool information | h) involving or characterized by conflict or opposition |

4. Передайте устно на английском языке основное содержание текста «BOARDROOM CULTURE CLASH».

ASSIGNMENT 3

THE WORLD'S ECONOMIES

1. Прочитайте и переведите текст «The world's economies» на русский язык, выпишите 20 незнакомых терминов и терминологических словосочетаний из текста, запомните их значение и написание.

THE WORLD'S ECONOMIES

Economists classify the world's economies as: industrial or developed nations (IN); newly industrialized nations (NIC); developing nations or less developed nations (LDC). Each of these types of countries has fairly specific characteristics, and economic issues.

Industrialized nations: Growing and Growing Old

An industrialized economy has a large base of productive capital, sophisticated banking systems and financial markets, a variety of industries producing a broad range of products, and vigorous and varied international trade. Industrialized nations also have well-established systems of government and law, and provide educational opportunities for their people.

Less than 20% of the world's population lives in industrial nations, and they account for about 70% of world output. The countries in the Group of Seven (G-7) have the most industrialized economies. The G-7 are the United States, Canada, Japan, Germany, France, the United Kingdom, and Italy (with Germany,

France, the United Kingdom, and Italy comprise Europe's so-called Big Four). The G-8 includes G-7 plus Russia, which may best be described as an economy in transition.

The entire EU – which also includes Austria, Belgium, Finland, Greece, Ireland, Luxembourg, the Netherlands, Portugal, and Spain – and some European nations outside the EU, such as Switzerland, Sweden, and Denmark, are also industrialized. So are Australia, New Zealand, and Taiwan. But there is an income inequality, which creates some of the questions these countries face. The term sustainable growth refers to economic growth based on renewable resources and minimal environmental degradation.

However, the threat of terrorism, mainly from Islamic extremists from less developed countries, may well represent the most difficult and dangerous problem for industrialized nations, particularly the United States.

Newly Industrialized Nations: Getting Going

Newly industrialized nations (NICs) have a rapidly growing base of productive capital and rising incomes. Most of these nations have sound governments and banking and financial systems, although they may occa-

sionally be subject to financial or political dislocation. For instance, Brazil is weighed down with international debt and must work hard to control inflation. Pakistan may face political instability and a shaky relationship with neighbouring India.

Newly industrialized nations include Hong Kong, Singapore, Taiwan, and South Korea (which are known as Asia's "Four Tigers"), Pakistan, Malaysia, Indonesia, Thailand, Mexico, Brazil, Chile, Venezuela, Israel, South Africa, and Hungary. Less than 5 percent of the world's population lives in NICs, and they earn less than 5 percent of the world's income.

Developing Nations

Developing nations range from the poorest in the world to those that have begun to build an industrial base, but have yet to achieve stable growth in production and income. These economies are also called underdeveloped, undeveloped, and, most commonly, less developed countries (LDCs). A number of these nations have large, growing urban populations and serious difficulties with unemployment, crime, and poverty in the cities. The Organization for Economic Cooperation and Development, which I'll discuss later in this chapter, includes the following nations in its official list of less developed countries: all countries of Africa except the Republic of South Africa; all countries of Asia except Cambodia, China, Japan, Laos, North Korea, and Vietnam; all countries in Latin America, except Cuba; all countries in the Middle East and Malta, Portugal, Spain, Greece, and Turkey. The People's Republic of China could be considered an LDC. However, most economists view the PRC as a special case because it is beginning to industrialize but still relies heavily on small farms.

2. Поставьте слова по смыслу для завершения предложения.

1) to develop, 2) development, 3) developed, 4) developing

1. The _____ countries are mainly agricultural primary producers whose economy is based on relatively primitive farming methods.

2. Such countries rely heavily on the export earning from the sale of their primary products to the _____ countries.

3. It is usually advantageous for countries _____ their own manufacturing industries.

4. Many countries aim at _____, but few are successful.

3. Ответьте на вопросы.

1. What countries are considered as industrialized countries?

2. What are problems facing the developed countries?

3. What countries are called Asian Tigers?

4. Why Asian Tigers succeeded in their economic development?

5. What is Brazil weighed down with?

6. What problems does Pakistan face?

7. How can you characterize the problems of developing countries?

4. Передайте устно на английском языке основное содержание текста.

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