

АНГЛИЙСКИЙ ЯЗЫК

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АНГЛИЙСКИЙ ЯЗЫК

Контрольная работа № 4
для студентов экономических специальностей
заочной формы обучения



Тамбов

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Содержит справочный грамматический материал и контрольные задания по английскому языку в пяти вариантах, которые отличаются по содержанию, но имеют общую структуру построения, типы и количество лексико-грамматических упражнений, и рекомендации по их выполнению.

Предназначены для студентов 1 курса экономических специальностей заочной формы обучения.

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АНГЛИЙСКИЙ ЯЗЫК

Контрольная работа № 4

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КОНТРОЛЬНАЯ РАБОТА № 4

Для того чтобы правильно выполнить контрольную работу № 4, необходимо усвоить следующие разделы курса грамматики английского языка.

1. Неопределенные и отрицательные местоимения.
2. Причастие – формы (*Participle I, Participle II, Perfect Participle – Active* и *Passive Voice*) и функции (определение, обстоятельство, часть сказуемого).
3. Независимый причастный оборот.
4. Типы условных предложений и способы их перевода.
5. Функции глаголов *should, would*.

При выполнении контрольной работы № 4 обратите внимание на перевод следующих слов и словосочетаний:

accounting – бухгалтерский учет;
accounting period – отчетный период;
accounting records – бухгалтерские записи;
accrual accounting – кумулятивный учет;
adjustment – корректировка, согласование;
adjusting entries – корректирующие записи;
assets – активы;
assign revenues – относить доходы;
balance sheet – балансовая ведомость;
benefit – прибыль, выгода;
cash balance – запас наличных денег, кассовая наличность;
cash flow – поток денежной наличности;
costs – издержки;
cutoff point – точка отсчета;
deferral – отсрочка;
depreciation – начисление износа, амортизация;
double-entry system – система двойной записи;
duality – двойственность;
e-mail – электронная почта;
entity – юридическое лицо;
expense – расход;
financial statement – финансовый отчет;
gain – доход, выручка, прирост;
income – доход;
income statement – отчет о прибылях и убытках;
incur expenses – понести расходы;
inventory – товарно-материальные запасы;
ledger – бухгалтерская книга, главный журнал учета, гроссбух;
(be) liable for – нести ответственность;
liabilities – пассивы;
loan – заем; ссуда;
loss – убыток;
management advisory services – консультационные услуги в области управления;
matching rule – правило увязки счетов;
overdraft – овердрафт, превышение кредита (в банке);
owner's equity – капитал владельца;
owner's investments – капиталовложения владельца;
payroll – фонд заработной платы; платежная ведомость;
public accountant – аудитор;
public limited company – акционерная компания открытого типа;
revenue – доход;
share – доля; участие; акция;

sole trader – единоличное владение;
stock – акция, акционерный капитал;
tax accounting – налоговый учет;
transaction – сделка;
transpose – переносить в другую часть уравнения;
trial balance – предварительный (пробный) баланс;
utility – коммунальные услуги;
withdrawal – снятие со счетов, изъятие.

В а р и а н т № 1

I. *Перепишите и письменно переведите следующие предложения, обращая внимание на неопределенные и отрицательные местоимения.*

1. Any accountant must know how to apply the matching rule.
2. Some of the accounts in the end-of-the period trial balance sheet do not show the proper balance for preparing financial statements.
3. No commissions for the services rendered have been collected yet.

II. *Перепишите следующие предложения. Выпишите из них слова с окончанием -ed. Определите, являются ли они:*

- а) сказуемым в *Past Indefinite Active*;
- б) причастием в составе глагольного сказуемого;
- в) причастием в функции определения;
- г) причастием в функции обстоятельства.

Переведите предложения на русский язык.

1. There are established rules for recording business transactions.
2. The income statement helped the manager predict future cash flows.
3. When reconstructed, the company's offices became more comfortable than ever before.
4. In accounting addition or subtraction is indicated by the side of the account on which the amount is shown.

III. *Выпишите из перечисленных предложений те, в которых употребляется причастие прошедшего времени (**Participle II**). Подчеркните причастие и определите его функцию в предложении. Переведите предложения на русский язык.*

1. The accountants must present information that compares actual costs with the costs planned earlier.
2. At the meeting the manager and his assistants planned the company's activities for the next year.
3. The creditors who lent the money to the business were informed about its previous success and its potential earnings in the future.
4. The money lent by the bank must be paid back in a month.
5. When written, the financial report was checked by the chief accounting officer.

IV. *Перепишите следующие предложения, выпишите из них причастия, определите их форму и функцию в предложении. Переведите предложения на русский язык.*

1. Accounting information dealing with projections of income and budgets of cash requirements is important for company's planning procedures.

2. Using computers the management can solve various administrative functions such as payroll preparation, inventory control in manufacturing and warehousing operations, etc., more efficiently than before.
3. Expense recognition practice being used in this company is referred to as the matching principle.
4. Having passed a number of examinations the candidates showed their professional competence.
5. Having been compiled very carefully the manual contained explicit instructions for preparing the research project.

V. *Перепишите и письменно переведите на русский язык предложения, в которых употреблен независимый причастный оборот.*

1. The choice having been made, all the other papers have been rejected.
2. The issue being discussed now is very important.
3. The contract is written in English and in Russian, both versions being valid.
4. Increasing the output we must constantly control the quality of production.
5. The contract having been signed, the work started.

VI. *Перепишите предложения и переведите их на русский язык, обращая внимание на различные значения глаголов **should, would**.*

1. In the double-entry system each transaction should be recorded with at least one debit and one credit, in such a way that the total dollar amount of debits and the total dollar amount of credits equal each other.
2. If he had had more spare time yesterday he would have helped us.
3. Without complete accounting data, it would be impossible to analyze the activities of the company.
4. The clients were sure that the services would be rendered in time.

В а р и а н т № 2

I. *Перепишите и письменно переведите следующие предложения, обращая внимание на неопределенные и отрицательные местоимения.*

1. Since business is a continuous process, some accounts need adjustment.
2. According to most recent surveys, more top-level business executives have their background in accounting and finance than in any other field.
3. The commission has found nothing wrong in the financial statements of the company.

II. *Перепишите следующие предложения. Выпишите из них слова с окончанием **-ed**. Определите, являются ли они:*

- а) сказуемым в *Past Indefinite Active*;
- б) причастием в составе глагольного сказуемого;
- в) причастием в функции определения;
- г) причастием в функции обстоятельства.

Переведите предложения на русский язык.

1. The information on the income statement was used to evaluate the past experience of the enterprise.
2. When typed, the report was handed over to the manager.
3. The company needs an experienced accountant who can work under pressure, has good oral and written communication skills and knowledge of computers.
4. Investors and creditors used the financial report to determine the company's ability to provide the required goods and services.

III. Выпишите из перечисленных предложений те, в которых употребляется причастие прошедшего времени (**Participle II**). Подчеркните причастие и определите его функцию в предложении. Переведите предложения на русский язык.

1. Auditors must prove cash balances, confirm physical inventories and verify the amounts owed by the customers.

2. The company owed five thousand dollars to the bank.

3. The offices built last year are provided with all modern means of communication.

4. A fixed amount is borrowed from a bank and paid back in installments over a definite period of time.

5. Sent by e-mail, the message was received by the addressee very soon.

IV. Перепишите следующие предложения, выпишите из них причастия, определите их форму и функцию в предложении. Переведите предложения на русский язык.

1. Issuing shares public limited companies can attract new shareholders.

2. Having used the modern principles of accounting the company began to operate more efficiently.

3. Firms producing finished products which are fragile or valuable tend to be located close to a market in order to minimize the cost of damage or loss during their transportation.

4. Having been asked about the matching rule in accounting, the chief accounting officer gave explicit explanations.

5. Being well prepared for the tests the applicants could demonstrate their professional competence.

V. Перепишите и письменно переведите на русский язык предложения, в которых употреблен независимый причастный оборот.

1. Having passed a number of examinations he started to work as an independent public accountant.

2. The new accounting principles having been applied, the company began to operate more efficiently.

3. Nobody being able to find a solution, they postponed the meeting.

4. Being a very experienced accountant he could keep accounting records very accurately.

5. When prepared, the financial report will be analyzed by the manager.

VI. Перепишите предложения и переведите их на русский язык, обращая внимание на различные значения глаголов **should, would**.

1. He mentioned that the shares of that private company would be sold privately and would not be available to the general public.

2. Any accountant should know how to apply the matching rule.

3. It would be fairly easy to determine the income of the company if we could wait until the business ceased to exist.

4. If you had come yesterday you would have attended the lecture on tax accounting.

В а р и а н т № 3

I. Перепишите и письменно переведите следующие предложения, обращая внимание на неопределенные и отрицательные местоимения.

1. Some information that an accounting system provides is basic, for instance, production costs, volume of sales and cash balance.

2. In accordance with the matching rule, any revenue must be assigned to the accounting period in which the goods were sold or the services were performed.

3. None of the financial reports are relevant to this case.

II. Перепишите следующие предложения. Выпишите из них слова с окончанием **-ed**. Определите, являются ли они:

а) сказуемым в *Past Indefinite Active*;

- б) причастием в составе глагольного сказуемого;
- в) причастием в функции определения;
- г) причастием в функции обстоятельства.

Переведите предложения на русский язык.

1. Although success in the past activities of an enterprise does not necessarily mean success in the future, some important trends may be determined.
2. Customers can use the income statement to evaluate the company's ability to provide the required goods or services.
3. They neglected the fact that improvements in the use of the company's assets were possible.
4. Unless thoroughly analyzed, the new accounting techniques should not be applied.

*III. Выпишите из перечисленных предложений те, в которых употребляется причастие прошедшего времени (**Participle II**). Подчеркните причастие и определите его функцию в предложении. Переведите предложения на русский язык.*

1. Paid in installments, the amount borrowed from the bank was returned in due time.
2. The explanations given by the chief accounting officer were not explicit.
3. Accrual accounting attempts to record the financial effects of transactions in the periods when they occur rather than only in the periods when cash is received or paid by an enterprise.
4. The company bought modern computers and installed them in its office built last year.
5. The construction firm built an eight-storey building in this street last year.

IV. Перепишите следующие предложения, выпишите из них причастия, определите их форму и функцию в предложении. Переведите предложения на русский язык.

1. The management analyzed some complex problems concerning depreciation.
2. When a company buys a long-lived asset it is basically buying or prepaying for the usefulness of this asset as long as it provides a benefit to the company.
3. The above-mentioned amounts represent the cost allocated to the month, thus reducing the asset accounts and increasing the expense accounts.
4. The purpose of the trial balance is to test the balance of the ledger after the adjusting entries having been made and before the financial statements are prepared.
5. Being asked, he always helps us.

V. Перепишите и письменно переведите на русский язык предложения, в которых употреблен независимый причастный оборот.

1. The issue being discussed now is very important.
2. We are not giving you any details, the enclosed letter containing the necessary information.
3. Having been typed the letter was signed by the manager.
4. The goods having been unloaded, the ship sailed off.
5. The report being very interesting, everybody listened to the speaker attentively.

*VI. Перепишите предложения и переведите их на русский язык, обращая внимание на различные значения глаголов **should, would**.*

1. It would be impossible to keep the accounting system as a whole in balance without using the principle of duality.
2. In recognizing expenses, the accountants should follow the approach 'let the expense follow the revenue' which is often referred to as 'the matching principle'.
3. Had they used the new computer program they would have completed the financial report earlier.
4. He mentioned that the management accountants would aid in profit planning, budgeting and cost control.

I. *Перепишите и письменно переведите следующие предложения, обращая внимание на неопределенные и отрицательные местоимения.*

1. Some transactions invariably span the cutoff point, and as a result some of the accounts need adjustment.
2. It is probably true to say that few management decisions that affect profit-making activities are made without any reference to accounting data.
3. No changes were introduced into the trial balance.

II. *Перепишите следующие предложения. Выпишите из них слова с окончанием -ed. Определите, являются ли они:*

- a) сказуемым в *Past Indefinite Active*;
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- в) причастием в функции определения;
- г) причастием в функции обстоятельства.

Переведите предложения на русский язык.

1. If a reasonable correlation between past and future performance can be assumed, then reasonable predictions of future cash flows can be made.
2. The information derived from the income statement helped to analyze the relationship among its various components – revenues, expenses, gains, losses.
3. Last year the commercial banks offered two types of loans to firms: an overdraft and a fixed-term loan.
4. When listed on the Stock Exchange the company issued its shares.

III. *Выпишите из перечисленных предложений те, в которых употребляется причастие прошедшего времени (**Participle II**). Подчеркните причастие и определите его функцию в предложении. Переведите предложения на русский язык.*

1. Office equipment bought by the company costs \$ 3,000.
2. When set up, the new system of internal control helped to increase the efficiency of operations.
3. Last year the company bought long-term assets.
4. They have bought a new computer program which will help the accountants perform all the calculations more accurately and quicker than before.
5. Depreciation is an expense just like any other incurred during an accounting period to obtain revenue.

IV. *Перепишите следующие предложения, выпишите из них причастия, определите их форму и функцию в предложении. Переведите предложения на русский язык.*

1. Having been used up, the asset didn't provide a benefit to the company any more.
2. The Code of the federal government contains thousands of rules governing preparation of the financial statements.
3. Being thoroughly analyzed, the accounting information helps the management take right decisions.
4. Having compiled the financial statement, the accountant started preparing a budget of cash needs for the next year.
5. Today accounting offers interesting, well-paid and socially satisfying careers.

V. *Перепишите и письменно переведите на русский язык предложения, в которых употреблен независимый причастный оборот.*

1. With exchange poorly developed, the producers, crop farmers, animal breeders exchanged their goods themselves.
2. Providing quantitative data accounting information is essential to the decision making system.
3. Evaluation of the company's activities having been completed, some improvements were introduced.
4. Having checked and tested the accounting records the auditor stated that all the financial statements of the company met the requirements.
5. The manager being ill, the meeting was put off.

VI. *Перепишите предложения и переведите их на русский язык, обращая внимание на различные значения глаголов **should, would**.*

1. Accountants should use adjusting entries to apply accrual accounting to transactions that span more than one accounting period.
2. Without using the double-entry system it would be impossible to keep the accounting system in balance.
3. Had she been here, she would have helped us to make up the trial balance.
4. He pointed out that the company would impose restrictions upon share transfer.

В а р и а н т № 5

I. *Перепишите и письменно переведите следующие предложения, обращая внимание на неопределенные и отрицательные местоимения.*

1. To become a management accountant one must pass a number of examinations and meet some educational and professional standards.
2. Nowadays no company can succeed without a satisfactory accounting system.
3. If for any reason assumptions and principles used by the accountants are ill-founded, it will affect the income statement.

II. *Перепишите следующие предложения. Выпишите из них слова с окончанием **-ed**. Определите, является ли они:*

- а) сказуемым в *Past Indefinite Active*;
- б) причастием в составе глагольного сказуемого;
- в) причастием в функции определения;
- г) причастием в функции обстоятельства.

Переведите предложения на русский язык.

1. Income statement data were used to determine the risk of achieving particular cash flows.
2. A business owned, run and controlled by one person is usually referred to as 'sole trader'.
3. That accounting firm had specialized on auditing, tax services, management advisory services and small business services.
4. Unless discussed, the new methods should not be applied.

III. *Выпишите из перечисленных предложений те, в которых употребляется причастие прошедшего времени (**Participle II**). Подчеркните причастие и определите его функцию в предложении. Переведите предложения на русский язык.*

1. The company set up a new system of internal control which helped increase the efficiency of the company's operations.
2. The explanation given was not explicit.
3. All the instructions were given in due time.
4. Unless thoroughly analyzed, this method must not be used.
5. Financial records must be kept according to the generally accepted rules.

IV. *Перепишите следующие предложения, выпишите из них причастия, определите их форму и функцию в предложении. Переведите предложения на русский язык.*

1. Having issued shares, the company managed to attract a lot of shareholders.
2. When setting up a company it is necessary to take into account three basic components of any business: recourses, labour, capital.
3. A growing and important part of most public accounting firms' practice is management advisory services or consulting.

4. Being located close to a market, the company managed to minimize the cost of damage or loss during the transportation of goods.

5. Having been discussed in detail, the new accounting principles were recommended for general use.

V. *Перепишите и письменно переведите на русский язык предложения, в которых употреблен независимый причастный оборот.*

1. Having set the goal the company tried to find alternative ways of accomplishing it.

2. The work being finished the participants of the conference discussed its results.

3. The annual report having been published, the investors received quantitative data for the evaluation of the company's activities.

4. Having been published in the morning papers the news spread quickly.

5. The total amount of Britain's exports has increased by 19,4 per cent in the first six months of the year, foodstuffs and manufactured goods being the major export items.

VI. *Перепишите предложения и переведите их на русский язык, обращая внимание на различные значения глаголов **should, would**.*

1. If there were no established rules for recording transactions it would be impossible to keep the accounting system in balance.

2. Any auditor should be able to give his professional opinion as to whether the company's financial reports fairly present its financial position and operating results.

3. Had he come earlier, he would have certainly attended the meeting.

4. The manager was sure that the company would achieve the goals set.