

**МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ДЕРЖАВНИЙ ВИЩИЙ НАВЧАЛЬНИЙ ЗАКЛАД
«ДОНБАСЬКИЙ ДЕРЖАВНИЙ ПЕДАГОГІЧНИЙ УНІВЕРСИТЕТ»
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**«ІНОЗЕМНА МОВА
ЗА ПРОФЕСІЙНИМ СПРЯМУВАННЯМ»**

Методичний посібник

*для аудиторної та
самостійної роботи з
дисципліни*

для студентів 1 і 2 курсів
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ІНОЗЕМНА МОВА ЗА ПРОФЕСІЙНИМ СПРЯМУВАННЯМ : метод. посіб. для аудиторної та самостійної роботи з дисципліни для студентів 1 і 2 курсів спеціальності: 071 Облік та оподаткування / ДВНЗ «Донбаський державний педагогічний університет» ; уклад. : Н. П. Нікітіна, В. В. Слабоуз. Слов'янськ, 2021. 100 с.

ПЕРЕДМОВА

Методичний посібник для самостійної роботи «Іноземна мова за професійним спрямуванням» призначається студентам економічних спеціальностей вищих навчальних закладів і спрямований на ґрунтовне засвоєння англійської мови професійного спрямування у сферах економіки та бізнесу.

Метою посібника є забезпечення цілісного послідовного засвоєння граматики, лексики та термінології, та набуття навичок та вмінь роботи з фаховою літературою.

Посібник містить 4 блоки, що тематично об'єднують 11 уроків, та довідник з граматики.

Навчальний матеріал розташований за принципом від простого до складного в послідовності, що забезпечує активне засвоєння лексики та формування тематичного фахового словника.

Матеріал уроків пов'язаний за тематикою і охоплює такі теми як «Що таке економіка», «Основні поняття економіки», «Типи економічних систем», «Що таке бізнес», «Форми організації бізнесу», «Організаційна структура підприємства», «Фінансування бізнесу», «Бухгалтерський облік», «Аудит», «Міжнародний бізнес», «Міжнародна торгівля». Після опрацювання кожного блоку пропонується блок–контроль у вигляді завдань для самостійної роботи, які вміщують лексичні та граматичні вправи, пов'язані з опрацьованим матеріалом, та додаткові тексти, присвячені економічній системі України, Великої Британії та США, з відповідними лексичними завданнями.

Граматичний довідник подано у вигляді таблиць з коментарями, в яких в доступній та наглядній формі викладено основні розділи граматики, що охоплюються в підручнику.

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BLOCK 1

UNIT 1. WHAT IS ECONOMICS?

Exercise 1. Read and learn the following words and word combinations:

economy – економіка, система господарювання;

economic – економічний;

economics – економіка (наука, навчальна дисципліна);

microeconomics – мікроекономіка, **macroeconomics** – макроекономіка;

resource – ресурс;

human and material resources – людські та матеріальні ресурси;

to manage – керувати, управляти;

household – домашнє господарство; сім'я;

to deal (with) – мати справу (з чимось), стосуватись;

rational use – раціональне використання;

scarcity – нестача, брак (чогось);

scarce – недостатній, обмежений;

activity – діяльність;

human activities – види людської діяльності;

to analyze – аналізувати;

to satisfy – задовольняти;

heading – заголовок, рубрика;

to produce – виробляти;

producer – виробник;

production – виробництво;

to consume – споживати;

consumer – споживач;

consumption – споживання;

exchange – обмін;

to exchange – обмінювати;

goods – товари, вироби; (**A.E. a good – goods**);

service – послуга;

to serve – слугувати, обслуговувати;

supply – пропозиція; постачання;

to supply – постачати;

demand – попит;

to refer (to) – посилатися (на); стосуватись;

income – прибуток, доход;

input – затрати;

output – продукція;

economic growth – економічне зростання;

unemployment – безробіття;

inflation – інфляція

Exercise 2. Read and translate the following text.

What is Economics?

The word *economics* comes from the Greek word *oikonomos* which means ‘**to manage resources of a household**’. As the resources are often limited economics **deals with their rational use**. All economic questions arise from the fundamental fact of **scarcity**. Nature does not provide all the things people want. Since **human and material resources** are **scarce**, everybody – individuals, business firms, and governments – needs to make choices from among the things needed or wanted. **Economics** is the social science that describes and **analyses** choices from among scarce resources **to satisfy** people’s wants and needs.

Economics studies **human activities** which can be grouped under three broad **headings: production, consumption and exchange**. Production creates **supply**, that is, the ability of **producers** to provide **goods** and **services** to individuals at various prices. Consumption characterizes **demand**, that is, the desire of individuals **to consume** goods and services at various prices. The interrelationships between supply and demand are often **referred to as exchange**.

There are two ways of looking at economics and the economy: **microeconomics** and **macroeconomics**. **Microeconomics** is the study of individual **consumers** and the **business firm**. Microeconomics deals with the decisions made by individuals in determining how to get **income** and how to spend it. With regard to business firms, microeconomics determines, first, how to use **inputs** in the production of **output**, and, second, how much output to produce. **Macroeconomics** is the study of the economy as a whole. It deals with the problems of **economic growth, unemployment and inflation**. Each of these factors is an indicator of the overall state of the economy.

Exercise 3. Answer the following questions:

1. What language does the word economics come from?
2. Why does everybody need to make choices?
3. What does economics describe and analyze?
4. What human activities does economics study?
5. What is the connection between production and supply?
6. How are consumption and demand interrelated?
7. How can you define exchange?
8. What is microeconomics?
9. What is macroeconomics?
10. What economic problems does macroeconomics deal with?

Exercise 4. Translate into English.

Суспільна наука; постачати товари та послуги; виникають питання; окремі особи; оскільки ресурси часто є обмеженими; що стосується/стосовно; взаємозв'язок між попитом і пропозицією; як отримати прибуток; як витратити прибуток; вивчення економіки в цілому; кожен з цих факторів; показник.

Exercise 5. Translate into Ukrainian.

Fundamental fact of scarcity; since; to make choices from; people's wants and needs; which can be grouped under three broad headings; ability; at various prices; individual consumers; two ways of looking at economics and the economy; how much output to produce; overall state of the economy.

Exercise 6. Match and learn the synonyms.

A: scarce, various, income, heading, want, provide, broad, deal with, consume;

B: supply, concern, wide, different, limited, title, use, earnings, desire.

Exercise 7. Match and learn the opposites.

A: scarce, broad, employment, input, income, ability;

B: spending, narrow, plentiful, disability, output, unemployment.

Exercise 8. Choose the proper word to complete the sentence.

1. Economics deals with the (broad/narrow) spectrum of economic problems. 2. Materials that go into the production of goods or services are called (input/output). 3. Nature does not provide people with all they want since the material resources are (plentiful/scarce). 4. Demand characterizes the (ability/ disability) to consume goods and services. 5. When the (income/spending) of a household increases, it can consume more goods and services.

Exercise 9. Read the definitions below, learn the difference in meaning of the following words and translate the sentences.

Economics – science of the production, distribution and using up of goods.

Economy – system of the management and use of economic resources.

Economic – connected with trade, system of production.

Economical – careful in the spending of money, time, etc and in the use of goods.

1. Економіка вивчає економічні проблеми сучасного світу. 2. Ми повинні бути економними у використанні газу, води, електроенергії. 3. Низька інфляція – це показник стабільної економіки.

Exercise 10. Read the verbs and their explanation. Add suffix –er/–or to form a corresponding noun denoting a profession/occupation of a person. Use the model to explain what these people do.

Model: **to manage** – to control a business. **A manager** is a person who controls a business.

To produce – to create goods and services.

To provide – to give or supply what is needed or useful.

To consume – to use up (food, energy, materials, etc.).

To distribute – to give or send out (goods or services).

Grammar* (see “Grammar Reference”, p. 74). The Plural of Nouns. The Possessive Case. Classes of Pronouns. Degrees of Comparison of Adjectives.

Exercise 11. Supply the corresponding plural form and group the words according to the pronunciation of the ending: [s], [z] or [iz]. Mind special cases!

Ability, business, businessman, businesswoman, choice, individual, good, income, economy, demand, input, supply, price, fact, resource, analysis, family, index, foot, datum.

Exercise 12. Paraphrase the following using the Possessive Case where possible.

Activity of man, production of goods, factor of economy, needs of people, supply of services, ability of producers, demand of consumers, choice of individuals.

Exercise 13. Use the adjective in brackets in the proper degree of comparison to complete the sentence.

1. This is the (good) choice you can make. 2. The (high) the income of a family, the (much) it spends on various goods. 3. To be economical we must use inputs in a (rational) way than before. 4. It is not always true that a (high) price means a (good) product or service. 5. Economic growth, inflation and unemployment are (important) indicators of the state of economy. 6. Energy resources become (expensive) with every year.

Exercise 14. Use the proper form of a pronoun in brackets.

1. (He/him) is our manager. 2. (We/us) always ask (he/him) questions and (he/him) tries to answer (they/them). 3. (I/me) don't remember (she/her). 4. Where is (your/yours) notebook? 5. Make (your / yours) choice and then I'll make (my/mine). 6. (This/these) book is more interesting than (that/those) one. 7. All students are here. (You/your) can see (they/them) in the hall. 8. (This/these) are (our/ours) suppliers. 9. (They/them) provide good services to satisfy (their/theirs) customers. 10. There is a great demand for (our/ours) goods in (this/these) regions. 11. Please, show (we/us) the way to the nearest supermarket.

Exercise 15. Insert the proper pronoun.

a) *some, any, no, every:*

1. ... business firm wants to be successful. 2. As there is ...sugar in the house we must buy ... 3. Do you have ... ideas how to deal with this situation?

b) *somebody, anybody, nobody, everybody:*

1. At elections ... must make a choice. 2. ... is waiting for you at the office. 3. This question is very difficult. ... can answer it. 4. Can we find ... to supply these goods?

c) *something, anything, nothing, everything:*

1. I want to be an expert in economics. That is why I need to know ... concerning this subject. 2. Here is your money. You can buy ... you want. 3. I am very hungry. Do we have ... to eat? 4. There is ... for you on your desk. 5. He is so demanding that ... can satisfy him.

d) *somewhere, anywhere, nowhere, everywhere*:

1. Their products are so popular that you can buy them... 2. I think this firm is situated ... here. 3. He cannot find his notebook ... 4. I feel so tired that I want ... to go.

Exercise 16. Fill in the proper *self*-form.

1. She knows the language so well that she translates everything ... 2. I can answer this question ... 3. It is such a difficult problem that one cannot solve it ... 4. The project ... is very prospective. 5. Always make your choice ...

Discussion of the text.

1. Speak about economics and the problems it deals with.
2. Speak about economics and its subdivisions.

UNIT 2. FUNDAMENTAL ECONOMIC NOTIONS

Exercise 1. Read and learn the following words and word combinations:

notion – поняття;

to allocate – розміщувати, розподіляти;

allocation – розміщення;

standard of living – рівень життя;

to include – включати;

factor of production – фактор/чинник виробництва;

to own – володіти;

owner – власник;

rent – рента, орендна плата, прибуток з нерухомості;

to pay – платити;

payment – оплата;

effort – зусилля;

physical and mental efforts – фізичні та розумові зусилля;

labour (A. E. labor) – праця; трудовий;

wages – заробітна платня; сун. **salary**;

concept – поняття, концепція;

entrepreneur – підприємець;

entrepreneurship – підприємництво;

skill – навички, вміння;

managerial or organizational skills – управлінські або організаційні навички;

reward – винагорода;

innovative – новаторський, передовий;

profit – прибуток;

to earn/ make profit – заробляти прибуток;

equipment – обладнання; сун. **machinery**;

interest – відсоток; доходи з капіталу;

thus – отже, таким чином;

to address (a problem) – звертатися (до проблеми).

Exercise 2. Read and translate the following text

Fundamental Economic Notions

Economics studies how various resources are best **allocated** to produce the highest **standard of living** and quality of life. The resources that go into creation of goods and services are called the **factors of production**. They **include** natural resources, human resources and capital. Each factor of production has a place in the economic system and each has a particular function.

Our country is rich in natural resources that include land, water, mineral resources and climate. The price paid for the use of land is called **rent**. Rent becomes income to the **owner** of the land.

Physical and mental **efforts** that people put into creation of goods and services are called **labour** or human resources. The price **paid** for the use of labour is called **wages** or **salary**. Closely associated with labour is the **concept** of **entrepreneurship**, meaning the **managerial or organizational skills** used by firms to produce goods and services. The **reward** to entrepreneurs for the risks, **innovative** ideas and efforts that they have put into the business are profits. **Profit** is whatever remains after the owners of land, labour and capital received their payments.

Capital is something created by people to produce goods and services. A factory, tools and **equipment** are **capital resources**. The term 'capital' is often used by business people to refer to money they can use to buy factories, machinery and other productive resources. **Payment** for the use of someone else's money or capital is called **interest**.

Human wants are unlimited while resources needed to satisfy these wants are scarce or limited. **Thus** every society has to **address** the main economic problems: What goods and services to produce? How to produce them? Whom to produce them for? The way in which a society deals with these problems is known as its economic system.

Exercise 3. Answer the following questions:

1. What does economics study?
2. With what aim are resources best allocated?
3. What do we call factors of production?
4. What do we include into natural resources?
5. What is rent?
6. What do we call labour / human resources?
7. What is the meaning of the concept of entrepreneurship?
8. What are profits?
9. In what meaning do businessmen use the term 'capital'?
10. What is interest?
11. What economic problems does every society have to address?

Exercise 4. Translate into English.

Найвищий рівень життя; ресурси, що йдуть на створення товарів та послуг; кожен має певну функцію; тісно пов'язаний (з чимось); ризик; термін; в той час як; кожне суспільство; звертатися до проблеми.

Exercise 5. Translate into Ukrainian.

Quality of life; the owner of the land; efforts that people put into something; the concept of entrepreneurship; whatever remains; someone else's money; to deal with the problem.

Exercise 6. Match and learn the synonyms.

A: capital, concept, each, equipment, income, particular, wages;

B: profit, salary, machinery, notion, money, definite, every.

Exercise 7. Match and learn the opposites.

A: include, innovative, various, profit, physical;

B: loss, mental, exclude, particular, outdated.

Exercise 8. Choose the proper word in brackets to complete the sentences.

1. Managerial skills are (physical/mental) efforts that firms use to produce goods and services. 2. When we calculate (profits/losses) we have to (include/exclude) the payment for land, labour and capital resources. 3. Our firm is successful thanks to (innovative/outdated) ideas proposed by the management. 4. Each factor of production has its (various/particular) function in the economy.

Exercise 9. Compose all possible word combinations with the word **resources** and translate them. Combine phrases with similar meaning.

Resources – capital, economic, energy, financial, human, labour, land,
limited, mineral, natural, productive, scarce, water.

Exercise 10. Complete the sentences with the proper words from the list below:

allocation, factor of production, the standard of living, income, new equipment, innovative ideas

1. Every ... has its particular function in the economy. 2. Entrepreneurship is closely associated with ... and risks. 3. We allocated big capital to buy ... for our factory. 4. Rational ... of resources is the basis of economic growth. 5. Governments do their best to increase ... of their citizens. 6. Being the owner of the land he receives his ... in the form of rent.

Exercise 11. On the basis of the text define the following terms:

Factors of production, natural resources, rent, labour/human resources, entrepreneurship, production resources, profit, capital, interest, wages/salary.

Grammar* (see "Grammar Reference", p. 74). Comparative Structures. The Present Indefinite Tense: Active and Passive Forms. Types of Questions.

* Sometimes you can use two comparatives together to say that something is changing continuously, e.g. *harder and harder*, *more and more interesting*.

Exercise 12. Use comparative structure in the following sentences.

1. Natural resources become ...(scarce). 2. In consumer society people buy ...(much). 3. Labour resources become ...(expensive). 4. Risks associated with new businesses

become ...(high). 5. As I wait for my interview I get ...(nervous). 6. As we learn more, we become ...(skillful).

Exercise 13. Use the verb in brackets in the proper form.

1. He (to say) he (to earn) high profits. 2. They often (to buy) products that they (to need) in this supermarket. 3. She (to be) a successful entrepreneur. 4. We often (to receive) letters from our friend who (to live) in Glasgow. 5. Each factor of production (to have) a particular function. 6. She (not to use) computer very often. 7. Where you (to come from)? 8. He (not to understand) the concept of entrepreneurship. 9. What time you (to start) work?

Exercise 14. Use these sentences to make questions. Begin with the word(s) in brackets.

1. She often visits the nearest supermarket (How often?) 2. Jane teaches economics (Where?) 3. People make mistakes (Why?) 4. She comes from Scotland (Where?) 5. He watches programmes on economy (When?) 6. He gets up in the morning (What time/usually?) 7. I write to my parents (How often?) 8. Entrepreneurs receive rewards for their efforts (Who?)

Exercise 15. Read the text and mark sentences with passive forms. In what cases is the doer of the action mentioned/omitted?

Exercise 16. Make passive transformations according to the model.

Model: Suppliers *provide* products. – Products *are provided by* suppliers.

1. The government allocates resources. 2. People create capital. 3. Prices motivate production. 4. The interaction of demand and supply determines prices. 5. Workers receive wages twice a month. 6. They sell product at low price. 7. Business people often use the term ‘capital’. 8. Every society addresses the main economic problems. 9. The owner of the land receives rent. 10. Economics studies demand, supply and interrelations between them.

Exercise 17. Choose the proper form of the verb in brackets.

1. We often (divide/are divided) markets into two groups: goods and services. 2. Goods and services that (buy/are bought) in the market (call/are called) products. 3. Capital (uses/is used) to buy productive resources. 4. Natural resources (include/are included) land, water, mineral resources and climate.

Exercise 18. Make up questions to the words underlined.

1. Change in price is represented graphically. 2. Markets are usually classified into two categories. 3. Entrepreneurs’ risks are not always rewarded.

Discussion of the text.

Speak about the main factors of production and their components.

UNIT 3. ECONOMIC SYSTEMS

Exercise 1. Read and learn the following words and word combinations:

to distinguish (between) – розрізняти (між);

planned /command economy – планова/командна економіка;

market economy – ринкова економіка;

mixed economy – змішана економіка;

ownership – власність;

private ownership – приватна власність;

to involve – залучати, включати;

central planning and direction – централізоване планування та спрямування;

means of production – засоби виробництва;

to vary – змінювати, варіювати;

enterprise – підприємство;

to manage – керувати;

management – керівництво;

to accept the risk – приймати (на себе) ризик;

to succeed – мати успіх;

success – успіх;

to fail – потерпати невдачу;

failure – невдача;

to make losses – нести збитки;

innovation – новаторство, нововведення;

engine – двигун;

long-term growth – довгострокове зростання;

to compete – конкурувати;

competitor – конкурент; **competition** – конкуренція;

competitive – конкурентний;

to interact – взаємодіяти;

taxation – оподаткування;

to intervene – втручатися;

wide range of goods and services – широкий асортимент товарів та послуг.

Exercise 2. Read and translate the following text

Economic Systems

An **economic system** is the way in which a society uses its available scarce resources (natural resources, labour resources and capital resources) to satisfy the demands of its citizens for goods and services. The more goods and services are produced from the country's limited resources the higher the standard of living of its

citizens. Economists distinguish between three main economic systems: **planned, market and mixed.**

Planned economy is sometimes called ‘command’ economy because the state (government) commands the use of resources that go into the production of goods and services as it owns factories, land and natural resources. Planned economy **involves central planning and direction**, when the government takes all decisions concerning production and consumption. There is no state which is completely a command economy; the actual system **varies** from state to state.

Market economy is the system based on private enterprise with **private ownership** of the **means of production** and private supplies of capital. The government plays no role in the **management** of the economy. There exist no examples of pure market economy as it necessarily contains some businesses owned and run by the state. In a market economy it is the consumers who decide what is to be produced. A cornerstone of the market economy is quick response to changing demands. Private entrepreneurs **accept the risks** of introducing new products and new production processes. If they **succeed**, they hope to earn large profits, if they **fail**, they expect to **make losses**. Thus **innovation** is the **engine** of **long-term growth** of living standards. Since all businesses are privately owned they try to be highly **competitive** and make largest profits.

In practice most countries have what is called a mixed economic system – a combination of free markets plus government allocation of resources. **Mixed economy** contains elements of both market and planned economies. In a mixed economy the government and the private sector **interact** in solving economic problems. The state controls the output through taxation and **intervenes** to supply essential goods and services such as health, education and defense, while private businesses provide consumers with a **wide range of different products and services.**

Exercise 3. Answer the following questions:

1. What is defined as an ‘economic system’?
2. What are the three main economic systems?
3. Why is planned economy sometimes called “command”?
4. What is the role of the government in command economies?
5. What is market economy based on?
6. How does the government act in a market economy?
7. Who decides what is to be produced in market economy?
8. What is a cornerstone of market economy?
9. What risks are involved in the introduction of innovations?
10. Who accepts these risks?
11. What is called a mixed economy?
12. How do the government and private businesses interact in a mixed economy?

13. Are there examples of 'pure' command/market economies in real life?

Exercise 4. Translate into English.

Задовольняти попит; чим більше товарів та послуг виробляється, тим вищий рівень життя; система, що базується на приватній власності; не відігравати жодної ролі в управлінні економікою; швидкий відгук; ризики, пов'язані з впровадженням нових товарів; контролювати випуск продукції через оподаткування.

Exercise 5. Translate into Ukrainian.

Resources that go into the production; the actual system varies; private supplies of capital; pure market economy; it necessarily contains; it is the consumers who decide; new production processes; the long-term growth; to be highly competitive; both...and; essential goods and services.

Exercise 6. Match and learn the synonyms.

A: actual, to vary, to run smth, to contain, to control, to hope, to intervene, response, different;

B: to operate, to manage, to expect, to interfere, to differ, real, various, answer, to include.

Exercise 7. Match and learn the opposites.

A: private, quick, long-term, different, wide, response, profit, succeed;

B: similar, short-term, narrow, fail, question, slow, state, loss.

Exercise 8. Complete the sentences using the words from ex.7 (the first letter is given).

1. Mixed economy is characterized by p... and s... forms of ownership. 2. He gave no r... to my q... 3. Everybody wants to s..., not to f... 4. The aim of any business is to make p... 5. Risky business involves the possibility of p... or l... 6. Manufacturers supply a w... range of d... goods to the market. 7. Competitors are producers who provide s... products. 8. In command economies the s... develops l...-t... plans for industries.

Exercise 9. Complete the sentences with the proper words from the list below:

in response to, through the system of taxation, innovations, planned economy, owned, varies

1. In ... the government usually plans five years ahead. 2. The actual system of economy ... from state to state. 3. In mixed economies some resources are controlled by the government while others are used by private businesses ... consumers' demands. 4. The government controls the output ... 5. In real life market economies always contain businesses ... by the state. 6. Introduction of... can lead to unemployment.

Grammar* (see "Grammar Reference", p. 74). Emphatic Structures. Comparative Structures. The Numeral. The Past Indefinite Tense: Active and Passive Forms.

*The structure **It is/was... that/who...** can be used to emphasize almost any part of the sentence (except for the predicate). Compare:

He proposed an alternative plan at the meeting yesterday.

1. It was *he* who proposed an alternative plan at the meeting yesterday.
2. It was *an alternative plan* that he proposed at the meeting yesterday.
3. It was *at the meeting yesterday* that he proposed an alternative plan.
4. It was *yesterday at the meeting* that he proposed an alternative plan.

Exercise 10. Emphasize the subject in the following sentences.

1. The government and private businesses interact in a mixed economy. 2. Producers supplied different goods to the market. 3. Consumers made their choice concerning our products.

* The structure *The...the...* (with two comparatives) is used to say that one thing depends on the other.

Exercise 11. Combine the following sentences into one using the model: *The more you have, the more you want.*

The more you practice English	the better the service.
The more skillful you are	the higher the quality of life.
The more goods you produce	the higher you reward is.
The better resources are allocated	the faster you'll learn it.
The more expensive the hotel	the more profit you'll make.

Exercise 12. Translate into English.

1. Чим більше ми виробляємо, тим більше ми споживаємо. 2. Чим більші затрати, тим дорожчий продукт. 3. Чим рідкісніші ресурси, тим вищі виробничі затрати. 4. Чим нижчі зарплати, тим менший прибуток сім'ї. 5. Чим вищий рівень життя, тим багатше суспільство.

Exercise 13. Read the following.

Numbers: $\frac{1}{2}$; $\frac{2}{3}$; $1\frac{1}{4}$; 0.739; 2.25; 3,247,068; 20%; $6+28=34$; $25\cdot 4=100$; $33:11=3$; $85 - 29 = 56$; 5^n ; dates: 07.01.1999; 20. 12.1765; 09.05.2005; time: 7.30; 12.50; 17.15; 12.00; 23.45.

Exercise 14. Translate into English.

Другий партнер; третій сорт; восьме завдання; дванадцятий поверх; двадцять шоста вулиця; сто перша річниця; п'яте жовтня; одна п'ята; сім восьмих; одна ціла і одна друга; сорок відсотків.

Exercise 15. Read a sentence about Ann's daily routine and write a corresponding sentence in the past as is shown below:

Usually Ann gets up rather early. – Yesterday Ann got up later than usual.

1. Ann usually gets to her work by bus. – Yesterday...
2. Ann is never late for work. – Yesterday ...
3. Ann works from 10 to 19. – Yesterday...

4. Ann has a break for lunch at 14. – Yesterday...

5. In the evening Ann usually meets her friends and goes out with them. – ...

Exercise 16. Insert one of the following verbs in the past form in each sentence: **be, buy, cost, make, sell, spend, teach**

1. Ann ... a lot of money yesterday. She ... a dress which ...\$50. 2. I badly needed some money so I ... my car. 3. He ... me how to drive when I ... 18. 4. Last year the company ... a big profit.

Exercise 17. Give two passive variants of the following sentences as in the model: This company sold *us some new equipment*. – 1. *We were sold some new equipment by this company.* 2. *Some new equipment was sold to us by this company.*

1. He told us an interesting episode from his life. 2. She gave them the most complete information. 3. He presented our plan to the management. 4. Businesses provided consumers with a wide range of goods and services. 5. We supplied our customers with high quality products.

Exercise 18. Choose the proper form of the verb to complete the sentence.

1. His decision (based/was based) on a carefully calculated plan. 2. We (expected/were expected) a letter from our friend. 3. Our business (managed/was managed) quite successfully. 4. All risks (accepted/were accepted) by our partners. 5. They (made/were made) their products highly competitive. 6. Their products (made/were made) of high quality components. 7. The company (owned/was owned) a few factories in this part of the country. 8. The company (owned/was owned) by a successful entrepreneur. 9. She (accepted/was accepted) the changes in our plan. 10. The process (controlled/was controlled) at each step.

Exercise 19. Add question–tags to the following statements:

1. They have partners in all European countries, ...? 2. You are here for the first time, ...? 3. He didn't earn much for this project, ...? 4. Their tools were the best in the world market, ...? 5. Private ownership is a cornerstone of a market economy, ...? 6. They were elected to the Parliament, ...? 7. These products are not imported from Europe, ...?

Discussion of the text.

Characterize the three main types of economic system.

BLOCK CONTROL

ASSIGNMENTS FOR SELF-WORK

Assignment 1. Write the following words in normal English script. The first is done for you. Which of them are defined below? Write a corresponding word after the definition.

- 1.[ˈbiznis] –
- 2.[riˈso:siz] –
- 3.[səˈplai] –
- 4.[ˈskeəs] –
- 5.[riˈwo:d] –
- 6.[æləˈkeɪ](ə)n –
- 7.[ɪkˈwɪpmənt] –
- 8.[ɒntrəprəˈnə:] –
- 9.[ˈɪntrɪst] –
- 10.[ˈkri:ɪn] –

- 1) compensation which is offered, given or accepted in return for work or service –
- 2) a person who organizes and manages a commercial project –
- 3) wealth, supplies of goods, raw materials, etc. which a person, country, etc has or can use –
- 4) money paid for the use of someone else's money –

Assignment 2. Look at the table comparing three satellite TV channels. Complete the sentences about them using adjectives in brackets in the correct form and writing the corresponding numerals in words.

	Anchor TV	Bland TV	Colt TV
Number of viewers per day	4 mln	2 mln	3 mln
Yearly profit	\$ 52 mln	\$54 mln	\$58 mln
Hours of sport per week	28	45	32
Growth of viewers in last year	10%	35%	30%
Number of employees	150	90	120
Quality of programmes	good	excellent	fair

1. Anchor TV has ... number of viewers per day (high). ...people watch Anchor TV every day.
2. Colt TV is ... than Anchor TV (profitable). It earned ... dollars last year.
3. Bland TV is ... channel for sports fans (suitable). It shows ... hours of sport every week.
4. The number of Colt TV viewers grew ... than those of Anchor TV(fast). The number of Colt TV viewers has grown by ...
- 5.Anchor TV has ... number of employees(large). ...people work for Anchor TV.
6. According to critics, Bland TV shows ... programmes (good).

Assignment 3. Supply the correct form of the verb in brackets. Answer the questions following the text in written form.

My friend ... (to be) Nicolas Donetti, and he... (to be) a manager. He... (to work) for a big firm in Rome, Italy. The firm... (to have) a lot of branches all over the world and Nicolas... (to deal) with the partners in other countries. He... (to need) to discuss many problems with them, so he... (to try) to improve his English and... (to attend) English classes twice a week after work. It... (not to be) easy to find time for English studies but he... (to work) hard to be among the best students in his group.

His job... (to be) very interesting. He generally... (to start) at eight o'clock and often... (not to finish) until six at night. The journey to and from work... (to take) about 45 minutes each way and when he... (to come) home he (to need) some time to relax. He usually... (to have) a nice meal with his family which... (to take) him about an hour. Then he ... (to spend) nearly an hour on his English. If there... (not to be) any English class that day he... (to have) free time which he... (to devote) to reading, watching TV or going out with his friends. Nicolas... (to try) to get eight hours' sleep to be in good form for the next day. It only... (to take) Nicolas half an hour to get ready in the mornings as he... (not to bother) with breakfast.

1. What time does Nicolas get up?
2. What time does Nicolas go to sleep?
3. Why does Nicolas study English?

Assignment 4. Write the verbs in brackets in the past form and learn how Mike Brandt memorized new English words. Answer the questions following the text applying the Passive Voice.

I...(to write) the words and expressions I ...(to want) to learn on individual cards and ...(to keep) them in a box file. In the section at the front I ... (to keep) the new words that I ... (to hope) to memorize. I ... (to spend) a couple of minutes every day looking through them. In the middle section of the box ...(to be) the words that I half ...(to learn). I...(to try) to look at them every week. Then at the back of the box...(to be) the words I...(to think) I...(to know) quite well. I...(not to look) at them very often.

1. What were the words and expressions written on?
2. Where were the cards kept?
3. What words were kept in the front/ in the middle/ in the back section of the box file?
4. How much time was spent every day on learning the new words?
5. How often were the words in the middle/back section looked through?

Assignment 5. Read and translate the following text.

Our University

I am a first year student of Donbas State Pedagogical University. It is one of the best universities in the South–East of Ukraine. The university is one of the leading

higher educational institutions in Ukraine. A lot of highly-qualified specialists train students for the pedagogical, psychological, and economic spheres of our life.

In Donbas State Pedagogical University there are seven faculties: the Philological Faculty, the Faculty of Physics and Mathematics, the Faculty of Humanitarian and Economic Education, the Faculty of Special Education, the Pedagogical Faculty, the Faculty of Physical Education, and the Faculty of Primary, Technological and Vocational Education. Students can study either at the day department as full-time students or at the correspondence department which provides classes for part-time students. The term of studies lasts from 4 to 5,5 or 6 years depending on the subject one majors in.

Our University grants Bachelor or Master degrees in such fields as economics, economy of enterprise, accounting and auditing, finance and credit, management of organizations, pedagogy.

Our University occupies three buildings in the centre of the town of Sloviansk. Students have all necessary facilities to study: modern classrooms, laboratories equipped with personal computers. The University library is well-stocked with textbooks, reference literature and periodicals. There is also a reading hall where students can read for their classes. Those who go in for sports can do so in our gyms under the guidance of professional coaches. Our students have all opportunities to master foreign languages, carry out research projects and take part in different conferences held at the University each year. Students who come to our University from other places have at their disposal a cozy dormitory, where accommodation facilities are provided at reasonable prices.

The teaching staff of the university do their best to give the students a sound education and prepare highly-qualified specialists for our country's needs.

Assignment 6. Make a written translation of paragraphs 2, 3 and 4.

Assignment 7. Answer the following questions in written form:

1. What sphere are the students of Donbas State Pedagogical University trained for?
2. Do all the students pay for their tuition?
3. What facilities does the university provide the students with?

Assignment 8. Translate into English.

1. Я – студент Донбаського державного педагогічного університету.
2. Я вчусь на першому курсі денного відділу факультету гуманітарної та економічної освіти.
3. Наші заняття проводяться в зручних аудиторіях, обладнаних персональними комп'ютерами.
4. Студенти мають всі можливості одержати ґрунтовну економічну освіту.
5. Після п'яти з половиною років навчання я сподіваюсь отримати диплом магістра з обраної спеціальності.

Assignment 9. Get ready to speak about Donbas State Pedagogical University.

BLOCK 2.

UNIT 4. WHAT IS BUSINESS?

Exercise 1. Read and learn the following words and phrases.

exchange – обмін;

related (to) – пов'язаний з; такий, що відноситься до;

to change smth into smth – перетворювати щось на щось;

tangible – видимий, матеріальний; opp. **intangible**;

insurance – страхування;

health protection – охорона здоров'я;

distribution – розповсюдження, збут;

channels of distribution – система збуту; канали розповсюдження;

directly – прямо, безпосередньо; opp. **indirectly** – опосередковано;

aid – допомога;

intermediary – посередник;

sale – продаж;

revenues – надходження;

expenses – витрати;

surplus – надлишок;

goal – мета;

responsibility – відповідальність;

to bear responsibility – нести відповідальність;

profit-seeking activity – діяльність, що спрямована на отримання прибутку;

means – засоби;

to improve – покращувати, вдосконалювати

Exercise 2. Read and translate the following text.

What is Business?

Business is a word that is commonly used in many different languages. But exactly what does it mean? Traditionally business simply meant **exchange** or trade for things people wanted or needed. Today this broad term can be applied to different kinds of human activity and many kinds of enterprise.

All activities traditionally related to business can be grouped under three headings: **production**, **distribution** and **sales**. The first group of activities, **production**, concerns the **changing of materials into** products or the creation of services. Some businesses produce what is called **tangible goods**, such as cars, clothes, foodstuffs. Others produce **intangible goods** or **services**, which are activities that people perform for other people. Such activities as insurance, banking operations or **health protection** are referred to as services.

The second group of activities is known as **distribution**. Distribution is the process of getting goods from the producer to the consumer in the quickest and most efficient way. Distribution is performed through **distribution channels** that link the producer and the consumer **directly** or **indirectly** with the aid of **intermediaries**.

Third is the **sale** of goods and services. Sale is the exchange of a good or service for money. Money that a company receives from the sale of its products is called **revenues**. If the company is a success its revenues not only cover its **expenses**, that are the money spent on the production of the output, but also contain some **surplus**. This surplus is commonly defined as **profit** or the difference between the company's revenues and expenses. Thus, creating an economic surplus or profit is the primary **goal** of any business activity.

Just as important as profits are social and ethical **responsibilities** that companies **bear** in their dealing with employees, consumers, suppliers, competitors, government and the society. Business, then, can be broadly defined as all **profit-seeking activities** and enterprises that provide the **means** through which the society's standard of living **improves**.

Exercise 3. Answer the following questions.

1. What was the traditional meaning of the word 'business'?
2. What activities are traditionally related to business?
3. What goods are called tangible/intangible? Give some examples.
4. How is distribution performed?
5. What do we call 'revenues'?
6. Are revenues the same as profit? What distinguishes them?
7. What responsibilities do businesses bear dealing with the society?
8. What is the role of business in the society?

Exercise 4. Translate into English.

Точно; створення послуг; харчові продукти; діяльність, яку люди виконують для інших людей; найшвидший та найефективніший спосіб; пов'язувати виробника та споживача безпосередньо або опосередковано; якщо компанія успішна; містити деякий надлишок; соціальна та етична відповідальність.

Exercise 5. Translate into Ukrainian.

Broad term; tangible/intangible goods; the process of getting goods or services from the producer to the consumer; through distribution channels; with the aid of intermediaries; the exchange of smth for smth; to cover the expenses; primary goal; to bear responsibility; to provide the means.

Exercise 6. Match and learn the synonyms.

A: aid, intermediary, revenue, responsibility, expense, surplus, goal;

B: income, profit, expenditure, aim, help, middleman, duty.

Exercise 7. Match and learn the opposites.

A: direct, tangible, producer, profit, output, revenues, employer;

B: input, loss, consumer, employee, intangible, expenses, indirect.

Exercise 8. Complete the sentences with proper words from ex.7.

1. If a business is successful it earns p... 2. Trade union's responsibility is to settle the disputes arising between the e... and the e... 3. Profit is the difference between r... and e... 4. T... goods are products that we can see, touch or taste. 5. We improved the technological process to increase the o... 6. Usually p... and c... are linked by i... distribution channels that include intermediaries.

Exercise 9. Add question-tags to the following statements.

1. Last year the company earned good profits, ...? 2. Many firms provide after-sale services, ...? 3. You are here for the first time, ...? 4. He didn't earn much for this project, ...? 5. They have partners in nearly all European countries, ...? 6. He will perform this task himself, ...? 8. Their tools were the best in the world, ...?

Exercise 10. On the basis of the text define the following notions:

Business, distribution, expenses, production, profit, sale, services, revenues.

Grammar* (see "Grammar Reference", p. 74). The Future Indefinite Tense: Active and Passive Forms. The Use of Tenses in the Subordinate Clauses of Time and Condition.

Exercise 11. Make the following sentences interrogative and negative.

1. A network of supermarkets will be established in this region. 2. He will give his answer tomorrow. 3. These products will be sold everywhere. 4. We shall accomplish our plan in two years. 5. Services will be provided to all customers in this district.

Exercise 12. Use the verb in brackets in the correct form of the Future Indefinite tense.

1. They (to go) on business trip to Kyiv in 2 days. 2. The contract (to be signed) tomorrow. 3. The students (to take part) in the conference next month. 4. The conference (to be held) in February. 5. When he (to return) from Lviv? 6. A new equipment (to be installed) next quarter. 7. They (to improve) the distribution process by employing a new agent. 8. We hope the company (to be) profitable. 9. They (to bear) all responsibility for this project. 10. His new job (to be related) to health protection.

Exercise 13. Make the following sentences passive omitting the doer of the action.

1. They will distribute our products through their service stations. 2. We shall provide our partners with some assistance (2 variants). 3. The firm will deliver office furniture in two weeks. 4. He will serve this customer immediately. 5. They will sell this programme to millions of consumers. 6. We shall buy new computers for our head office. 7. He will calculate his revenues and expenses at the end of the year.

Exercise 14. Make up all possible sentences using the table below.

Principle clause	Conjunction	Subordinate clause of time or
------------------	-------------	-------------------------------

	/сполучник/	condition
I'll ring you up	if /якщо/	I learn something new
He'll tell you everything	provided /при умові/	you keep it secret
She'll make her decision	as soon as /як тільки/	the situation clears up
He'll help us	unless/якщо не/	he is busy
The customer will wait	till/until /доки, поки/	the manager comes
The director will see us	after /після того, як/	she finishes her interview
We'll call the taxi	when /коли/	everything is ready
They'll finish their work	before /до того, як/	she returns from her business trip

Exercise 15. Rewrite the following sentences according to the model. **Remember**, that after *unless* the verb is used in the affirmative form.

Model: He will not call *if* he does *not* need your help. – He will not call *unless* he needs your help.

1. You won't speak English well if you don't practice it every day. 2. They won't earn any profit if they don't modernize their factory. 3. We shan't order these goods if they don't make the price more attractive. 4. This product won't be introduced if the customers don't need it. 5. His project won't be discussed if he doesn't assume all responsibility for it.

Exercise 16. Use the verb in brackets in the proper tense form. **Remember**, that objective clauses answer the question **what?** while adverbial clauses of time and condition answer the questions **when? on what condition?** All actions refer to the future.

1. He'll call you back when he (to return). 2. Tell me when she (to come) to visit you. 3. I want to know if she (to agree) to our plan. 4. They'll deliver the goods if we (to sign) the contract. 5. I wonder if they (to deliver) goods themselves? 6. Does anybody know when the manager (to be) back? 7. They won't provide the equipment if we (not to pay) them in advance. 8. They don't know if they (to supply) their products next year.

Exercise 17. Use the verb in brackets in the correct tense form (all actions refer to the future).

1. If they (to order) these goods we (to deliver) them in time. 2. They (to accept) our proposal if we (to make) the price less expensive. 3. He (to visit) our firm if he (to have) enough time. 4. I (to perform) this calculation if she (to help) me. 5. You (to make) less mistakes provided you (to be) more attentive. 6. He (to wait) until the

meeting (to be finished). 7. They (to give) their final answer as soon as they (to receive) our letter.

Exercise 18. Translate into English.

1. Мета нашої організації буде досягнута, якщо ми працюватимемо більш ефективно. 2. Товари будуть доставлені якнайшвидше. 3. Наші товари стануть дешевшими при умові, що ми зменшимо витрати. 4. Ми відвідаємо ваш завод, як тільки ви розпочнете виробництво цих товарів. 5. Якщо ми не модернізуємо виробництво, ми зазнаємо великих втрат в найближчому майбутньому.

Discussion of the text.

1. Speak about business and its main goal.
2. Dwell on the activities related to business.

UNIT 5. FORMS OF BUSINESS ORGANIZATION

Exercise 1. Read and learn the following words and word combinations.

ownership = proprietorship – власність; **owner/proprietor** – власник;

private ownership – приватна власність;

public ownership – суспільна/державна власність;

sole proprietorship – одноосібна власність;

to account for – охоплювати, пояснювати;

receipts – надходження;

business receipts – надходження від бізнесу;

partner – партнер;

limited partner – партнер з обмеженою юридичною відповідальністю

unlimited partner – партнер з необмеженою відповідальністю;

general partner – загальний партнер;

silent partner – партнер без права голосу;

secret partner – таємний партнер;

partnership – партнерство;

liability – відповідальність, обов'язок;

limited/unlimited liability – обмежена/ необмежена відповідальність;

authority – права, повноваження, влада;

advantage – перевага;

diversified – різноманітний, багатогалузевий, розгалужений;

benefit – привілеї, зиск, вигода; **syn. advantage,**

tax benefit s – податкові привілеї;

terminating business – завершення або обмеження бізнесу;

to incorporate – 1) об'єднуватись, приєднувати; 2) реєструвати;

corporate – об'єднаний, корпоративний, спільний;

corporation – об'єднання, корпорація; акціонерне товариство;

share – частка;

share certificate = stock certificate – акція;

shareholder = stock-holder – акціонер;

to issue shares/stock – випускати акції;

ability – здатність, спроможність;

possibility – можливість;

to invest – інвестувати;

research – наукове дослідження;

accounting records – бухгалтерські записи;

double taxation – подвійне оподаткування.

Exercise 2. Read and translate the following text.

Forms of Business Organization

A business may be privately **owned** in three different forms. These forms are: the **sole proprietorship**, the **partnership** and the **corporation**.

The **sole proprietorship** is the simplest organizational form. There is one **owner** who makes decisions without consulting anyone. Most private businesses are sole proprietorships. First of all, they are service industries, such as beauty shops, different repair shops, restaurants. But they **account for** only small part of all **business receipts**.

A **partnership** is an association of two or more partners to carry on business for profit. When the owners of the partnership have **unlimited liability** they are called **general partners**. If partners have **limited liability** they are **limited partners**. There may be a **silent partner** – a person who is known to the public as a member of the firm but without authority in the management, and a **secret partner** – a person who takes part in management but who is not known to the public. The **advantages** of this form are obvious: it can provide a big capital, **diversified** management, **tax benefits** from the government. Partnerships have certain disadvantages, too. One is unlimited liability. Other disadvantages are division of profits, disagreements between the partners and difficulty on **terminating the business**.

A business **corporation** is an institution established for the purpose of making profit. It is operated by individuals. Their **shares of ownership** are represented by **stock certificates**. A person who owns a stock certificate is called a **stock-holder**. The advantages of this form are the following: 1) the **ability** to attract financial capital; 2) the **possibility to invest** the capital in plants, equipment and **research**, 3) the possibility to offer higher salaries and attract talented managers and specialists.

It is obvious that there are some disadvantages to incorporating. Here are a few of them: 1) initial cost and paperwork as incorporating involves expensive lawyers and detailed **accounting records**; 2) **double taxation** as incorporate income is taxed twice, first as corporation's income and then as shareholders' income; 3) size as large corporations sometimes cannot respond quickly to market changes.

Except privately owned business corporations there are some other types too. Educational, religious, charitable institutions are also **incorporated**. There may be governmental corporations. Such corporations do not **issue stock** and are nonprofit.

Exercise 3. Answer the following questions:

1. What forms of ownership do you know?
2. Why is the sole proprietorship the simplest organization form?
3. What are partnerships organized for?
4. What kinds of partners do you know? State the difference between them.
5. What are the advantages and disadvantages of a partnership?

6. What institution is a business corporation?
7. What are the advantages of a corporation?
8. Can you name any disadvantages of a corporation?
9. What corporations do not issue stock?

Exercise 4. Translate into English.

Найпростіша організаційна форма; не радячись ні з ким; перш за все; ремонтна майстерня; об'єднання; людина, що відома громадськості; розгалужене керівництво; втрачати зацікавленість; заклад, утворений з метою; окрема особа; здатність залучати капітали/ спеціалістів; наукове дослідження; благодійний заклад; безприбутковий.

Exercise 5. Translate into Ukrainian.

Sole proprietorship; to make decision; beauty shop; business receipt; to carry on business; the advantages are obvious; unfortunately; to disagree with each other; a share of ownership; to be represented by a stock certificate; to invest the capital; to offer a higher salary; except; to be nonprofit.

Exercise 6. Match and learn the synonyms.

A: owner, benefit, shareholder, person, receipt, obvious;

B: advantage, income, clear, proprietor, stock-holder, individual.

Exercise 7. Match and learn the opposites.

A: advantage, agree, obvious, private, limited, profit;

B: unlimited, nonprofit, secret, disagree, disadvantage, public.

Exercise 8. Complete the sentences with the proper words from the list below:

fail; proprietor; tax benefit; advantages; limited; general

1. If you establish a partnership you can get ... from the government.
2. The possibility to attract big capital is one of the ... of a corporation.
3. A sole ... can make decisions himself.
4. ... partners have unlimited liability for their business.
5. Your business may ... if you lose interest in it.
6. The letters Ltd stand for ... partnership.

Exercise 9. On the basis of the text define the following terms:

general partner; limited partner; secret partner; silent partner.

Exercise 10. Group the terms given in ex.9 a) on the basis of liability and explain the difference; b) on the basis of authority and explain the difference.

Exercise 11. Characterize the advantages and the disadvantages of each form of ownership.

	<u>advantages</u>	<u>disadvantages</u>
Sole proprietorship		
Partnership		
Corporation		

Exercise 12. Translate into English.

1. Одноосібний власник несе необмежену відповідальність за свій бізнес. 2. Цей ресторан дає велику частку прибутків нашої фірми. 3. У Великій Британії партнерством називають об'єднання від 2 до 20 осіб. 4. Наш таємний партнер може забезпечити фінансовий капітал. 5. Які ваші повноваження у керівництві фірми? 6. Компанія має можливість інвестувати капітал в нове обладнання. 7. В чому перевага партнерства з обмеженою відповідальністю? 8. Корпорації закладів освіти є неприбутковими.

Grammar* (see “Grammar Reference”, p. 74). Passive Constructions with Modal Verbs. The Present Continuous Tense: Active and Passive Forms. The Structure **to be going to do something.**

Exercise 13. Give corresponding passive infinitives as in the model: **to invest – to be invested**

to attract, to call, to carry, to establish, to incorporate, to know, to lose, to offer, to own, to provide, to represent, to take, to sell.

* In a passive construction after a modal verb we use a passive infinitive (without **to**) e.g. We can make a decision. – A decision can be made (by us).

Mind the translation: A decision can be made. – Рішення можна прийняти. A decision must be made. – Рішення треба/потрібно прийняти.

Exercise 14. Make the following sentences passive and translate them.

1. We can call him a silent partner. 2. Stock certificates must represent his share of business. 3. They must attract talented specialists. 4. We must provide additional capital. 5. She can offer this beauty shop for sale. 6. Public must know the owners of this company. 7. To win the market we must establish the corporation. 8. For better control they must diversify management. 9. To attract more capital the corporation can issue stock. 10. This talented manager can direct our company.

Exercise 15. Translate into English.

1. Незабаром можна утворити партнерство. 2. Без прибутку можна втратити зацікавленість у бізнесі. 3. Потрібно запропонувати вищу зарплату. 4. Ці акції можна купити і продати на фондовій біржі. 5. Потрібно залучити найкращих спеціалістів.

Exercise 16. Read the following sentences and compare the use of tenses. Pay attention to adverbial modifiers of time.

1. They always discuss their plans with the partners. – They are discussing their plans with the partners at the moment. 2. Students generally take 3 to 5 courses a year. – This year we are taking 5 courses. 3. They often deal with local customers. – This time they are dealing with Bukovel Co. 4. We usually do research at our practical lessons. – We are doing research on inflation indicators this semester. 5. Our shareholders have meetings once a year. – Our shareholders are having a meeting

right now. 6. He never consults anybody about his business. – He is busy now. He is consulting with his lawyer.

Exercise 17. Make the following sentences passive.

1. The secretary is typing a letter to our stockholders. 2. He is signing the document. 3. We are copying the task. 4. They are writing a test paper. 5. We are installing computers in our office. 6. I am analyzing your report. 7. She is defining the problem. 8. They are working out a new plan. 9. The owner is making the order on the phone. 10. The shareholders are discussing the annual report. 11. They are distributing the report among the shareholders.

Exercise 18. Use the verb in brackets in the correct tense form: Indefinite or Continuous.

1. Don't enter the room. The manager (to hold) a meeting with the staff. 2. What she (to be busy) with at the moment? – She (to call) our customers in Rivne. 3. Can you hear that noise in the next room? – They (to discuss) our tomorrow's presentation. 4. Why is there so much light? – We (to prepare) for the student party. Our group (to decorate) the walls, while others (to arrange) the scene for the concert. 5. Listen. He (to sing) a very popular song. The song (to sing) in Italian. It (to sound) beautifully. 6. The book (to read) aloud so that everybody (to hear) it. 7. Where Peter (to be)? – He (to work) at the library at the moment. He (to write) a report on multinational corporations for tomorrow's seminar. 8. Look at Jane and John. They (to dance) so perfectly that I (to think) that the prize (to be) theirs. 9. Who (to stand) in the doorway? – This (to be) Kate. She (to look) for somebody. 10. Why Peter (to be) absent? He (to take) his exam in math this morning. 11. What you (to do) tonight? – I (to be) too tired to go anywhere. 12. What time you (to leave) tomorrow? – The train (to start) at 7, so we (to leave) around 6.30.

* Sometimes we are talking about the present and the future together – **present-future**. This happens when a) we are making plans or are talking about things already arranged or b) there is something in the present situation that makes us sure what will happen in the future. In such cases we use the structure **to be going (to do something)**. Study the following examples.

a) There is an interesting film on TV tonight. **I am going to watch it.** – Я збираюсь подивитись його /план на майбутнє/.

b) Look at those clouds – **it is going to rain.** – Напевно, піде дощ /впевненість, що дія відбудеться/.

Exercise 19. Use the verb in brackets in the correct form and translate the sentences.

1. He (to be) going to sign the contract tomorrow. 2. We (to be) going to meet on Tuesday. 3. She (to be) going to send this information directly to the manager. 4. If Tom doesn't study hard he (to be) going to fail at the examinations. 5. If you don't hurry you (to be) going to miss the meeting. 6. These goods are not very popular. We

(to be) going to make losses on them. 7. As the problem is very urgent they (to be) going to discuss it with the manager. 8. To save his business he (to be) going to incorporate with this company. 9. It is very difficult to manage such business solely so she (to be) going to form a partnership. 10. Last year the company's profit was not big and I (not to be) going to receive high dividends on my shares.

Exercise 20. Translate into English.

1. Він збирається розпочати нову справу. 2. Я збираюсь виступити на зборах акціонерів. 3. Вона отримала найвищу оцінку. Здається, вона буде найкращою в групі. 4. Майк втратив інтерес до свого бізнесу і певно він розвалиться. 5. Чи збираєтесь ви інвестувати гроші в цей бізнес? 6. Він, здається, збирається залучити цих спеціалістів до нового проекту.

Discussion of the text.

1. Speak about the main forms of business organization.
2. Characterize each form, its essence, its advantages and disadvantages.

UNIT 6. BUSINESS ORGANIZATION STRUCTURE

Exercise 1. Read and learn the following words and word combinations.

organization structure – організаційна структура;

line organization structure – організаційна структура з лінійним підпорядкуванням;

line and staff organization structure – організаційна структура з основним та допоміжним персоналом;

matrix organization structure – матрична організаційна структура;

position – посада;

to hold a position – обіймати посаду;

two-way – двосторонній;

authority – права, повноваження;

communication – зв'язок, спілкування;

supervisor – керівник;

inflexibility – негнучкість;

chain of command – ланцюг розпоряджень; система менеджменту, за якою права та обов'язки делегуються від вищих до нижчих ланок керівництва;

to advise – радити, давати поради; **advice** – порада;

staff – кадри, працівники, персонал, штат, співробітники;

personnel – штат, персонал;

line personnel – основний персонал;

staff personnel – допоміжний персонал;

line and staff relations – зв'язки між основним та допоміжним персоналом;

legal advising – юридичні поради/консультації;

advisory function – дорадча функція;

to hire – наймати на роботу;

to arrange for – домовлятися (щодо); влаштовувати;

to handle – керувати, регулювати, контролювати;

to respond – відгукуватись, реагувати;

high-tech industry – галузь високих технологій;

to dominate – домінувати, переважати, впливати;

to focus on – зосереджуватись на;

interdepartmental – міжвідомчий, між окремими підрозділами;

teamwork – праця командою;

to cause – викликати, спричиняти;

appearance – поява, виникнення.

Exercise 2. Read and translate the following text.

Business Organization Structure

In business **organization structure** means the relationship between **positions** and people who **hold the positions**. It provides an efficient work system as well as a system of communication. The three forms of the organization structure are 1) **line organization structure**, 2) **line-and-staff organization structure**, 3) **matrix organization structure**.

A line organization structure is the one in which there is a direct **two-way** line of responsibility, **authority** and **communication** running from the top to the bottom of the organization. The main idea of such organization structure is to provide direct vertical relationship between the position and tasks of each level, and the positions and tasks above and below each level. A line structure clearly defines responsibilities and authority at each level; it is easy to understand as it provides one **supervisor** for each person. However, a line organization structure may have some disadvantages like certain **inflexibility**, too long **chain of command** and communication, few specialists or experts to **advise** people along the line.

To minimize the disadvantages of simple line organization structure, most businesses today have both **line** and **staff personnel** and apply a line-and-staff organization structure. Line personnel perform functions that directly fulfill the main goals of the organization, which are making the product, distributing it, and selling it. Staff personnel perform functions that advise and assist line personnel in performing their tasks. Staff employees conduct marketing research, provide **legal advising**, **hire** personnel, and **arrange for** credit or advertising. Staff people usually serve **advisory function**, they usually cannot tell line managers or their workers what to do. Different organizations **handle line-staff relations** in different ways, designing systems that enable line and staff managers to co-operate and **respond** more quickly to market changes.

Today's economy is **dominated** by new kinds of organizations in **high-tech industries** such as biotechnology, robotics and aerospace. Such businesses **focus on** developing new products, creativity, special projects, rapid communication and **interdepartmental teamwork**. All these factors **caused** the **appearance** of a new type of organization structure— a matrix organization structure. A matrix structure is the one in which specialists from different parts of the organization are brought together to work on specific projects but still remain part of the line-and-staff structure. In other words, a project manager can borrow people from different departments to help to design and market new product ideas. This organization structure is now widely used in high-tech industries as well as in banking, management consulting firms, accounting firms, advertising agencies.

Exercise 3. Answer the following questions.

1. What does organization structure mean in business?
2. What does organization structure provide?
3. What forms of organization structure do you know?
4. Can you explain the main idea of a line organization structure?
5. What are the advantages and disadvantages of a line organization structure?
6. What are the functions of line/staff personnel in a line–and staff organization structure?
7. How do different organizations handle line–staff relations?
8. What organization structure is typical for high–tech industries?
9. Why was a matrix organization structure designed?
10. What is the main idea of a matrix organization structure?
11. In what businesses is a matrix organization structure applied?

Exercise 4. Translate into English.

Забезпечувати ефективну систему зв'язку; посада та завдання кожного рівня організації; двостороння лінія зв'язку; чітко визначені права та обов'язки; певна негнучкість; щоб мінімізувати недоліки; реклама; робота командою із залученням співробітників різних підрозділів; збирати разом; створювати та впроваджувати на ринок.

Exercise 5. Translate into Ukrainian.

An efficient system of work; direct vertical relationship; from the top to the bottom of an organization; however; too long chain of command; to fulfill the main goals; marketing research; legal advising; to serve an advisory function; to handle relations, creativity; to cause the appearance; as well as.

Exercise 6. Match and learn the synonyms.

A: perform, personnel, help, order, responsibility;

B: command, duty, fulfill, staff, assist.

Exercise 7. Match and learn the opposites.

A: above, flexible, specific, rapid, borrow, similar:

B: lend, slow, below, different, inflexible, general.

Exercise 8. The prefix **inter** – means 'between, from one to another'. Add the prefix **inter**– to the following words, explain their meaning and translate them.

National, continental, planetary, dependent, departmental, relation, view.

Exercise 9. Insert words formed in ex.8 to complete the sentences.

1. If the team is created from the staff of different departments it is called
2. ... trade provides world stability.
3. Many economic problems arise form ... between supply and demand.
4. I was asked a lot of questions at the job
5. This equipment was designed for ... space flights.

Exercise 10. Complete the sentences with the proper words from the list below:
rapid communication, responsibilities and authority, the marketing department,
advice and assistance, report, orders

1. Staff people usually give ... to line personnel. 2. If you want to distribute this product efficiently you must consult with... . 3. A matrix organization structure provides ... between the members of the team. 4. Are your ... clearly defined? 5. In a line structure you ... to a person above your level and give ... to employees below your level.

Exercise 11. Translate into English.

1. Ваш прями́й обов'язок – встановити двосторонній зв'язок між керівництвом та всіма відділами. 2. Його доповідь була зосереджена на недоліках нового проекту. 3. Основний персонал фірми створює новий продукт, в той час як допоміжний персонал надає різні послуги. 4. Ця посада має широкі повноваження. 5. Нова система була спланована, щоб швидше реагувати на зміни ринку.

Grammar* (see “Grammar Reference”, p. 74). The Infinitive of Purpose. The Past Continuous Tense: Active and Passive Forms. The Future Continuous Tense.

* We often use infinitive to talk about the purpose of doing something (why someone is doing something).

E.g. I study English **to communicate** with people from different countries. – Я вивчаю англійську (для того), **щоб спілкуватись** з людьми з різних країн.

Exercise 12. Use the prompts in brackets to answer the following questions.

1. Why do most organizations today have both line and staff personnel? (to minimize the disadvantages of simple line organization).
2. Why do organizations employ staff personnel? (to advise and assist line personnel).
3. Why must top managers design efficient systems of line–staff relationships? (to enable line and staff managers to co–operate).
4. Why are interdepartmental teams organized? (to work on specific projects).
5. Why did a project manager borrow people from different departments? (to help design and market a new product).

Exercise 13. Here is a list of things that Mike Bright, a manager of the personnel department, did yesterday and the times when he did them.

9–10 – looked through the application forms and documents;

10–13 – interviewed applicants for a vacant position;

13–14 – had lunch in a nearby restaurant;

14–16 – prepared a report on the results of the interview;

16–18 – presented his report to the head of the personnel department.

Write sentences about what Mike Bright was doing at these times:

At 9.30 Mike was looking through ...

At 12 Mike...; at 13.30...; at 15...; at 17.30 ...

Exercise 14. Put the verbs in brackets into the correct form: past continuous or past indefinite.

1. He (to make) a report when I (to enter) the room. 2. She (to explain) our responsibilities while the secretary (to take) the notes. 3. He (to read) the newspaper when the telephone (to ring). 4. We (to conduct) marketing research while they (to organize) an advertising campaign. 5. They (to discuss) the characteristics of the new model while the engineers (to demonstrate) it. 6. When I (to join) the project she (to work) on the product design.

Exercise 15. Make these sentences passive.

1. They were building a new factory on the outskirts of the city. 2. He was improving the project all day long. 3. The technician was repairing the car while he was waiting. 4. She was designing a new product symbol for nearly a month. 5. The waiter was serving dinner at around 5 o'clock. 6. They were modernizing the plant for nearly a year.

Exercise 16. Make up questions beginning with the words in brackets.

1. All employees were reporting at the meeting. (Who?)
2. He was always borrowing people from our department. (Whom?)
3. The road was being repaired for two weeks. (How long?)
4. All the documents were being checked from 12 to 17. (When?)
5. This system was being used for many years. (What?)

Exercise 17. Write what you will be doing at a given moment in future as in the model. Use the prompts.

Model: This time in August I will be visiting my friends in Odessa.

At 7 o'clock tonight; tomorrow in the morning; this time on Monday; at around 12 o'clock today; this time next month.

To be presenting my report on the business organization structure; to be having my English lesson; to be watching an interesting talk show on TV; to be having my lunch; to be flying home on holidays.

Discussion of the text.

1. Speak about the essence, advantages and disadvantages of a line organization structure.
2. Speak about the role of different types of personnel in a line-and-staff organization structure.
3. Speak about the advantages of a matrix organization structure.

BLOCK CONTROL

ASSIGNMENTS FOR SELF–WORK

Assignment 1. Use the verbs in brackets in the proper tense form: past indefinite or past continuous.

It (to be) a Sunday afternoon. Mike Nole (to sit) at the table in his study room and (to write) a report. He (to describe) the impressions of the trade exhibition that (to be held) in the City Exhibition Hall. While Mike (to think) over his ideas for the report his wife (to watch) TV. Suddenly she (to cry) out, 'Mike, do come and see it'. Mike (to run) into the living room. The news from the Exhibition Hall (to be shown) at the moment.

The reporter (to talk) about the exhibits and (to interview) the visitors. Mike (to recognize) himself among the visitors. The reporter (to come) up to him and (to ask) him several questions. Mike (to feel) proud – it (to be) the first time he (to appear) on TV.

Assignment 2. Use the verbs in brackets in the proper tense form: present indefinite or present continuous.

An extract from Mike Nole's interview.

Reporter: What do you think of the exhibition?

Mike Nole: I (to be) here with a very definite purpose – to learn about the new trends in the production of non–alcoholic drinks. You know, I (to work) now for one of the local distributing companies. We (to supply) non–alcoholic drinks to many offices and provision stores in the city. As the market for these products (to grow) continuously we (to be interested) in establishing contacts with producers who (to provide) different kinds of drinks. We (to think) of setting up a new distribution chain for juices at the moment and (to plan) to increase the number of suppliers. This exhibition (to give) us the possibility to see what the producers (to offer). That's why this event (to be) of a particular interest to me.

Reporter: Thank you very much. Enjoy your visit.

Assignment 3. Use the verbs in brackets in the proper tense form.

From Mike Nole's report at the staff meeting.

...The displays of various companies working in the field of non–alcoholic drinks (to impress) me greatly. The general trend (to be) towards modernization of the production processes. Many companies (to introduce) new technological processes and new lines of products. Very soon the range of their products (to be increased) and we (to see) a variety of new products in the stores. To my mind, it (to be) the right moment to take advantage of the situation. If we (to establish) new contacts with producers, we (to widen) our assortment and (to provide) our services to a greater number of consumers. If we (to have) more customers, we (to need) more personnel. If we (to employ) more staff, we (to cover) a larger share of the market. Our business

(to expand) and we (to earn) more profits. I (to hope) that if these ideas (to be realized) our company (to become) a leader.

Assignment 4. On the basis of assignments 1–3 answer the following questions.

1. Where does Mike Nole work?
2. Does his company produce goods or provide services?
3. With what aim did Mike visit the trade exhibition?
4. What did Mike suggest at the staff meeting after his visit to the exhibition?
5. Will these ideas, if realized, improve the company's position?

Assignment 5. Emphasize the words underlined.

1. Mike Nole gave an interview at the trade exhibition.
2. On the same day he wrote a report on his visit.
3. The company is planning to set up a new distribution chain.
4. The company is going to hire more staff.

Assignment 6. Read and translate the following text.

National Economy of Ukraine

Since the proclamation of independence in 1991 the national economy of Ukraine has passed a long road from planned to a market-based one. In the course of transition our economy faced some problems the main of which were high inflation, unemployment, recession, low living standards of the population. Due to the numerous economic reforms the state income was balanced against expenses, many inefficient plants were closed down and capital was directed into new advanced industries. The programme of privatization stimulated the revival of many strategic enterprises. In 2006 Ukraine received the status of a market economy.

Ukraine possesses considerable potential in such sectors of economy as heavy industries, especially metallurgy, machine engineering, aerospace technologies, telecommunications. Converted military industrial complexes started to produce consumer goods, particularly those involving high technologies. Among the products of machine building we must mention food-processing machinery, medical equipment, transportation vehicles, construction materials and equipment, small farming machines and home appliances.

Our country is famous for its unique black soil. We expect some progress in agricultural production as the agricultural sector is being reoriented towards the market economy. Nowadays agriculture satisfies the needs of the population in the main food products.

Natural and human resources of Ukraine are sufficient for creating a developed home market and becoming a friendly and equal partner in the world market. Ukraine's enterprises conduct business transactions with partners all over the world. Among our leading partners are Russia, Germany, the USA, China, Turkey, the Czech Republic, Belarus. Ukraine exports metal, coal, electricity, fertilizers, sugar,

vegetable oil. The major import items are oil, gas, timber, cars, knitted wear and clothes, top quality foodstuffs.

Due to her size and favourable geographical position, economic potential and qualified workforce Ukraine plays a significant role in the world economic system.

Assignment 7. Make a written translation of paragraph 1.

Assignment 8. Answer the following questions in written form.

1. What kind of economy is Ukraine considered to be: planned, transitional or market-based?
2. What are the results of the numerous economic reforms?
3. What was the result of the military complexes conversion?
4. What factors make Ukraine's economy prospective?

Assignment 9. Get ready to speak 1) about the national economy of Ukraine, its past and present-day status;

2) about Ukraine's industrial, agricultural and trade potential.

BLOCK 3.

UNIT 7. BUSINESS FINANCING

Exercise 1. Read and learn the following words and word combinations.

Finance – фінанси, фінансова справа; прибутки, гроші;

financial statement – фінансовий звіт;

financing – фінансування;

funds – фонди, кошти, суми;

internal funds – власні кошти;

external funds – залучені кошти;

to raise funds – залучати кошти; syn. **to obtain funds**;

to monitor funds – контролювати кошти;

to meet one's expenses – покривати (чиїсь) витрати;

depreciation – амортизація; знецінювання;

assets – активи, майно, капітал, власність, кошти, фонди;

to wear out – зношуватись, спрацьовуватись;

to cover the cost – покривати вартість/ витрати (на щось);

equity funding – акціонерний спосіб утворення грошового фонду підприємства;

bond – облігація; боргове зобов'язання; syn. **note**;

debt – борг;

debt funding – утворення грошового фонду підприємства за допомогою позики/кредиту;

negotiable – обіговий; такий, що можна купити і продати;

securities – цінні папери;

security exchange – біржа цінних паперів, фондова біржа; syn. **Stock Exchange**;

loan – позика, кредит;

short-term/long-term loan – короткострокова/довгострокова позика;

to make a loan – надати позику;

to be eligible for a loan – мати право на позику;

interest – прибуток з капіталу; процент; відсоток;

to charge interest – нараховувати відсотки;

line of credit – кредитна лінія;

principal – запозичена сума;

to mature – підлягати погашенню/оплаті; наставати (про строк платежу); syn. **to come due**;

balance sheet – балансовий звіт;

income statement – звіт про прибуток; syn. **profit and loss statement, costs and revenues statement**;

liabilities – пасив (балансу); борги, заборгованість;

net worth – власний капітал; різниця між активами і пасивам

Exercise 2. Read and translate the following text.

Business Financing

An important function of business is **financing**, that is the way business **raises** and **monitors** funds. Most organizations have finance departments or a manager in charge of financial operations.

Most of the money used by business comes from the sale of its products and services. As these funds come from within the firm they are described as internal funds. The rest must come from outside and is described as **external funds**.

As a firm sells its products or services it receives money, which it uses to **meet its expenses**. One of these expenses is **depreciation**, which represents the cost of replacing **assets** (like tools, machinery, and buildings) that **wear out**. Typically, business uses internal funds **to cover the cost** of depreciation.

Business can raise external funds in two ways: it can issue shares (stock) in exchange for money or property (**equity funding**), or by borrowing in exchange for **bonds (notes)**, that is **debt funding**. Both stocks and bonds are **negotiable**, that is one can buy and sell them at the security exchange (Stock Exchange).

Banks **make loans** to corporations, organizations, to small companies and individuals. For this service banks always charge **interest**. To decide whether a business should receive a loan the bank examines its **financial statement**. If the company is **eligible for a loan**, it may choose a **long-term loan** or a **short-term loan**.

For short-term loans the **principal** (the amount borrowed) must be repaid within a year. Long-term loans **mature (come due)** in more than a year. Short-term loans are used to finance the everyday costs of doing business such as wages and salaries, raw materials, etc. Long-term loans are used to buy equipment, buildings and other expensive items.

The amount of money that company can borrow from a bank is a **line of credit**. This top amount of customer's credit is based on the profits and earnings of a business.

Two of the most important pieces of financial information on business are the **balance sheet** and the **income statement**. The balance sheet summarizes the firm's assets (what it owns), the firm's **liabilities** (what it owes) and its **net worth** (the difference between the two sums) at a given time. The income statement summarizes the firm's revenues, costs and the difference between the two (the profit or loss) over a period of time.

Exercise 3. Answer the following questions:

1. What is financing?
2. What personnel are in charge of financial operations?
3. What are internal funds and how are they used?
4. What does depreciation represent?

5. How do businesses raise external funds?
6. How do short-term and long-term loans differ?
7. What documents reflect financial information on business?
8. How do banks take part in business?
9. What do we call credit line?
10. What information is given in the balance sheet?
11. What can we learn from the income statement?

Exercise 4. Translate into English.

спосіб, яким бізнес залучає та контролює кошти; решта/залишок; покривати витрати на амортизацію; акції; облігації; фондова біржа; довгострокові кредити підлягають оплаті; сировина; підсумовувати; борги фірми; в певний час; збитки.

Exercise 5. Translate into Ukrainian.

money comes from the sale; within/outside the firm; typically; to raise external funds; securities; negotiable; must be repaid; everyday costs of doing business; expensive items; firm's assets; firm's revenues; over a period of time.

Exercise 6. Match and learn the synonyms.

A: shares, bond, loan, revenues, expenses, funds;

B: credit, profit, stocks, capital, note, costs.

Exercise 7. Match and learn the opposites.

A: costs, cheap, liabilities, outside, internal, loss;

B: external, within, expensive, assets, profit, revenues.

Exercise 8. Complete the sentences with the proper words from the list below:

the cost of depreciation, to raise funds, net worth, to meet, raising and monitoring, internal funds, loan

1. Our finance department is in charge of ... the company funds.
2. The firm has received a 5-year... to buy new machinery.
3. We have started a new project so we have to work hard ... our expenses.
4. Don't forget to include ... into income statement.
5. The balance sheet shows the firm's ... at a given time.
6. The management of the firm decided ... by borrowing.
7. As the company started a new line of products their ... have increased.

Exercise 9. Translate into English.

1. Фінансування – це спосіб залучення та контролювання коштів.
2. Власні кошти фірми надходять від продажу продукції, тоді як залучені кошти надходять зовні.
3. Ми можемо покрити витрати на амортизацію власними коштами.
4. Чи фірма вже виплатила цю довгострокову позику?
5. В цьому році компанія придбала деяке нове устаткування для заміни старого.
6. Фінансовий відділ вже склав балансовий звіт за перший квартал.

7. Бізнес може залучити зовнішні кошти двома шляхами: або випустити акції, або отримати позику.

8. Акції цієї компанії продаються на фондовій біржі.

9. Звідки надійшли ці кошти?

10. Строк виплати вашої позики настав.

Exercise 10. Make a list of the key terms on the topic. Get ready to define the terms on your list using the information from the text.

Grammar* (see “Grammar Reference”, p. 74). The Present Perfect Tense: Active and Passive Forms. The Present Perfect Continuous Tense. The Present Perfect Tense vs. the Past Indefinite Tense.

Exercise 11. Use the verb in brackets in the Present Perfect tense to state the ‘present result’ of the past action or event. Translate the sentences.

1. Our company (to issue) stocks. Now they are on sale at Stock Exchange. 2. Their funds are limited. They (to cover) the cost of depreciation with all their internal funds. 3. We are going to have bad times. Our financial manager (to state) the negative balance. 4. Why is there no money on our bank account? – We (to use) it to cover our expenses. 5. Let’s go shopping. I (to receive) my salary. 6. They (to get) a long-term loan and plan to replace the equipment.

Exercise 12. Use the Present Perfect tense instead of the negative form of the Present Continuous tense as in the model:

I am not reading the book. – I have just read the book.

1. He is not calculating his profits. 2. They are not financing this project. 3. We are not exchanging our money. 4. She is not selling her shares. 5. I am not buying these bonds. 6. He is not receiving a loan. 7. They are not making a balance sheet. 8. We are not repaying the principal. 9. They are not using equity funding to raise funds. 10. She is not performing this transaction. 11. We are not discussing his plan. 12. He is not writing a report. 13. I am not answering their letter. 14. They are not ordering these goods. 15. She is not calling her partner.

Exercise 13. We use the Present Perfect tense when we talk about the period of time that continues up to the present, e.g. *today, this week, this month*, etc. Make questions with the words given as in the model:

You/ repay/ loan/ this month? – Have you repaid loan this month?

1. You/ read/ the newspaper/ today?

2. He/ buy/ any bonds/ this year?

3. She/ prepare/ the income statement/ this week?

4. They /replace/ their equipment / this month?

5. This company/ issue / shares/ this year?

Exercise 14. We often use the Present Perfect tense with “indefinite expressions of time”, such as *just, already, recently, ever, never* (in middle position after the verb “have”), *yet* (at the end of questions and negative sentences). Use the verb in brackets in the Present Perfect tense, mind the position of “time expression”:

1. He (already, to buy) this company’s shares. 2. They (never, to use) internal funds to repay the loans. 3. She (yet, not to prepare) the balance sheet? 4. I (just, to see) the manager to discuss the firm’s assets. 5. You (ever, to be) at the Stock Exchange? 6. The loan (already, to mature). 7. I (never, to speak) at the company meetings. 8. We (yet, not to negotiate) the terms of the loan. 9. He (just, to read) their income statement. 10. She (already, to sell) her shares in business.

* Learn the two meanings of **since**: 1) сполучник часу, що вказує на початок процесу, що безперервно триває з якогось часу в минулому – *з; з того часу, як*; 2) сполучник причини, що вводить підрядні речення причини—*оскільки; так як; через те, що*.

Exercise 15. Read and translate the following sentences.

1. You can give them a long-term loan since we have checked their financial statement. 2. We have been partners since 1998. 3. Since the equipment is worn out we have to replace it. 4. He has performed these transactions since the time he was employed by this firm. 5. We do not travel a lot since we are saving money for a new flat. 6. She has written a lot since her first book was published.

* Learn the difference between **since** and **for**.

Since is used to give the starting point of actions or situations that continue up to the moment of speaking; it is followed by the reference to the *point of time* (e.g. since April 24th).

For is used to say how long an action or situation lasts; it is followed by a reference to a *period of time* (e.g. for three months).

Since: 8 o’clock; he finished school; 2002; last Monday; etc.

For: 2 hours; a week; a long time; ages; etc.

e.g. I have known him since he finished school.

I have known him for a long time.

Exercise 16. Insert **since** or **for** in the following sentences:

1. His father has been a managing director ...10 years. 2. We have been friends ... school years. 3. She has not written to us ... two months. 4. They have not heard from him ... he went abroad. 5. I have not met him ... a week. 6. She has lived here ... 2002.

*The Present Perfect Simple is used to say that *the action is completed* and to talk about its result while the Present Perfect Continuous tense emphasizes the *continuation of the action*, compare:

I have read your book (= I have finished it).

I have been reading your book (= I have not finished it).

The Present Perfect Simple is used to talk about *more permanent situation* while the Present Perfect Continuous is especially used for *more temporary situations*, compare:

I have worked for this firm all my life.

I have been working for this firm since last month.

Both tense-forms have nearly the same meaning, the continuous form stressing the process and the simple form emphasizing the result. Thus, both these sentences are correct:

He has lived in Kyiv since 1987.

He has been living in Kyiv since 1987.

But we tend to use the continuous form if it is possible. Sometimes it is not – with the verbs that are not used in Continuous tenses (see p.136). In such cases we use Perfect Simple forms.

Exercise 17. Use the verb in brackets in either Perfect Simple or Perfect Continuous form.

1. He (not to work) very well recently. 2. He (not to work) for years. 3. I (to learn) irregular verbs all afternoon. 4. I (to learn) irregular verbs – ask me any. 5. I am tired – I (to calculate) our expenses all day. 6. I (to calculate) our expenses – we spend too much on clothes. 7. Sorry about the mess – the workers (to install) new computers in my office. 8. The workers (to install) new computers and we can start working now. 9. They (to monitor) the situation since the elections started. 10. They (to monitor) the situation – here is their report.

* Compare the use of Present Perfect and Past Indefinite:

e.g. We *have just seen* them (a past action which time is not definite) –Present Perfect.

We *saw* them **last week** (a past action, completed at a definite time in the past) –Past Indefinite.

Exercise 18. Use the verbs in brackets in either Present Perfect or Past Indefinite. Pay attention to time expressions.

1. They already (finish) writing their report. 2. They (finish) writing their report two hours ago. 3. Last time we (see) him, he (look) very tired. 4. I (not see) him recently. 5. He (want) to be a star in his childhood. 6. His dream recently (to come) true. 7. Last month they (increase) his salary. 8. They already (increase) his salary to 1200 UAH. 9. At our last meeting we (decide) to sell a part of our assets. 10. Now we can complete our report– they just (provide) us with all necessary information. 11. He (leave) for Kyiv 2 years ago and he (live) there since then. 12. The morning (be) cold and rainy, but since 10 o'clock the weather (change). 13. I (keep) these photos since we first (meet). 14. She (dream) of becoming a well-known economist since she

(start) working at our university. 15. He (have) this computer since this model (appear) in the market.

Exercise 19. Make the following sentences passive.

1. They have already transferred the money. 2. The company has not received the loan yet. 3. We have just sold the last computer. 4. The accountant has already prepared the balance sheet. 5. He has never paid his debts in time. 6. The bank has recently charged the interest on our loan. 7. I have already answered their letter. 8. We have never raised this problem at our meetings. 9. He has already applied for a loan. 10. She has just calculated our revenues for the last quarter.

Discussion of the text.

1. Speak about the financial resources of the business and the ways they are used.
2. Speak about the role of banks in business financing.
3. Speak about the main documents concerning the financial information on business.

UNIT 8. ACCOUNTING

Exercise 1. Read and learn the following words and word combinations.

Account – рахунок; pl. – звітність; бухгалтерські рахунки;

accounts receivable – рахунки дебіторів;

accountant – кваліфікований бухгалтер;

certified public accountant (CPA – A.E.), chartered accountant (C.A. – B.E.) – дипломований бухгалтер вищої кваліфікації, аудитор

accounting – облік; бухгалтерський облік; офіційна звітність;

bookkeeping – бухгалтерія; бух. облік (від book – бухгалтерська книга);

bookkeeper – рахівник; бухгалтер;

entry – запис (від **to enter** – вписувати; заносити до запису);

financial entry – фінансовий запис;

double entry – подвійний запис;

ledger – бухгалтерська книга; бухгалтерський реєстр; головна книга;

to post – робити проводку; заносити в бухгалтерську книгу; розносити рахунки;

assets – активи; opp. **liabilities** – пасиви;

fixed assets – основний капітал; основні засоби;

current assets – поточні активи;

to owe – бути винним, заборгувати;

owner's equity – статутний капітал; власний акціонерний капітал;

gross income – валовий прибуток; syn. **profit before taxes**;

expenses – витрати;

travelling and entertainment expenses – витрати на подорожі та розваги;

at someone's disposal – у чиємусь розпорядженні;

audit – аудит, перевірка.

Exercise 2. Read and translate the text:

Accounting

Accounting is recording, classifying, summarizing and interpreting financial transactions to provide management and other interested parties with information they need to make correct financial decisions. Accounting process consists of two parts: **bookkeeping**, that is, mechanical process of recording, classifying and **posting** financial **entries** into the **ledger**, and accounting itself, that is, interpreting of financial data, making financial statements, designing accounting information system within a business and advising management on financial matters. Accounting deals with **accounts**, that is, financial entries grouped together by common characteristics.

Assets are everything that a business owns. Buildings, equipment, machinery, land are **fixed assets**; money, cash, **accounts receivable** are **current assets**.

Liabilities are obligations, debts of a business, what it **owes** to creditors, banks, suppliers, investors, customers and so on.

Owner's equity is the capital which the owner will receive if he sells all assets and pays all his liabilities. Owner's equity is assets minus liabilities.

Revenues are incoming money or **gross income** or **profit before taxes**.

Expenses mean outgoing money including salaries and wages, rent, **traveling and entertainment expenses**.

The final products of accounting are financial statements: Balance Sheet that shows financial position of a business at a definite point of time, and Income Statement (G.B. – Profit and Loss Account) that shows financial position of a business over a definite period of time: month, quarter, year.

The system of bookkeeping is based on the principle of the **double entry**, which means that each transaction is entered twice, as a credit in one account and as a debit in another account. If we deposit \$ 100 US with a bank, for example, the bank enters a debit for the receiver and a credit for the giver. The former represents an asset to the bank, since it is a sum of money **at the bank's disposal**, as well as a liability, since one day it will have to be repaid.

Accounting is done by accountants. Highly qualified accountants (in the USA **certified public accountant**– CPA, in Great Britain **chartered accountant**– CA) can perform audit.

Exercise 3. Answer the following questions.

1. What do we call 'accounting'?
2. What is the aim of accounting?
3. What are the two parts of accounting process?
4. How does bookkeeping differ from accounting?
5. Into what categories are all accounts grouped?
6. What do the following groups of financial entries like assets, liabilities, owner's equity, revenues, expenses characterize?
7. What are the final products of accounting?
8. What is the main difference between the balance sheet and the income statement?
9. How is the principle of double entry applied?
10. What do we call people who perform accounting and audit?

Exercise 4. Translate into English.

підведення підсумку; фінансові операції; зацікавлені сторони; механічний процес запису; за спільними ознаками; зобов'язання; включаючи; заробітна платня; фінансовий звіт; у певний момент часу; за певний проміжок часу.

Exercise 5. Translate into Ukrainian.

Interpreting; to make correct decisions; financial data; entries grouped together; debts of a business; incoming/outgoing money; the final product; financial position of a business; each transaction is entered twice; the former; at the bank's disposal.

Exercise 6. Match and learn the pairs of synonyms.

A: obligation, enter, interpret, definite, supplier, gross income

B: particular, explain, provider, post, revenue, debt.

Exercise 7. Match and learn the pairs of opposites.

A: incoming, correct, debit, receiver, assets;

B: credit, liabilities, outgoing, wrong, giver.

Exercise 8. Learn the plural form of the words of Greek and Latin origin. Translate them into Ukrainian:

datum – data;

analysis – analyses;

medium – media;

basis – bases;

index – indices;

phenomenon – phenomena;

Use the correct form of the words given above in the following sentences:

1. This event was widely commented in mass 2. Employment is one of the most important ... of economic activity. 3. Our group performed a thorough ... of the Ukrainian steel market. 4. What financial... will you use in preparing income statement? 5. He has been observing these atmosphere ... for several years. 6. Accounting provides the ... for making correct decisions.

Exercise 9. Read and translate the following pairs of words: account– to account; post– to post; rent– to rent; record– to record; show– to show.

Use the proper form of the word in the following sentences, translate the sentences.

1. He will ... you his last article on interpreting statistical data. 2. She ... all the expenses of the family. 3. How much does he pay for the ... of this house? 4. This exhibition is a real ... of the latest computer technology. 5. With what bank will you open your ...? 6. I prefer to ... a flat as I intend to stay here only for several months. 7. Service industry ... for 65 % of the gross national product in the U.K. 8. Who is in charge of receiving ... in your office? 9. Which of your bookkeepers ... financial data into the ledger? 10. There are too many mistakes in this We cannot publish it.

Exercise 10. On the basis of the text define the following terms:

accounting; bookkeeping; balance sheet; income statement; the principle of double entry.

Exercise 11. Complete the following sentences:

Assets is everything ... while liabilities is... .

Revenues means ... money while expenses

Owner's equity is

Exercise 12. Complete the sentences with the proper words from the list below:

interpret; to enter; position; bookkeeping; the double entry; by common characteristics

1. Accounting consists of ... and accounting itself. 2. In bookkeeping we apply the principle of 3. Financial entries grouped together ... are called accounts. 4. How

would you ... these financial transactions? 5. The financial ... of their business is very stable. 6. Haven't you forgotten ... this transaction twice?

Exercise 13. Translate into English.

1. Ми вирішили відкрити рахунок в цьому банку. 2. У них не має поточних активів, щоб виплатити зарплату. 3. Вони вже виплатили всі свої борги. 4. Ми щойно занесли цю операцію в книгу. 5. Вона заборгувала велику суму грошей і вирішила продати акції, щоб виплатити борг. 6. Фінансові звіти є кінцевим продуктом бухгалтерського обліку.

Grammar* (see "Grammar Reference", p. 74). The Past Perfect Tense: Active and Passive Forms. The Past Perfect Continuous Tense. The Past Indefinite Tense vs. the Past Perfect Tense.

* Compare the use of Past Indefinite and Past Perfect.

We use **Past Indefinite** to say that something happened *in the definite moment in the past*.

We use **Past Perfect** to say that something happened *before a definite moment in the past*.

e.g. When I *arrived* home (a definite moment in the past) mother *had* already *come* from work (action happened before this moment).

Exercise 14. Use the verbs in brackets either in Past Indefinite or Past Perfect:

1. He (study) economics at school before he (enter) the college. 2. The room (be) empty; everybody (go). 3. I (complete) my report by 7 and (send) it with the evening post. 4. When I (ask) her about the essay she (say) she (complete) it long ago. 5. He (correct) the error he (make) the day before. 6. On my way home I (remember) that I (forget) the documents in the office. 7. He (discuss) the problem with a lot of people before he (make) the decision. 8. The auditor (make) his conclusions only after he (examine) all relevant documents.

Exercise 15. I. Read the beginning of these true travellers' stories and match them to the right endings.

1. Sir Collin Marshall, Chief Executive of British Airways, was having difficulty finding his way in New York. A woman was passing by so he stopped her and asked for directions. The woman pulled down her dark glasses and stared at him angrily.

2. Tom Brown's Skoda had broken down so he had left it on the motorway and returned home by train. But 73-year-old Tom felt worried. He was sure he had forgotten something. What had he left behind? Half way through tea he remembered.

3. A journalist from *The Times* newspaper was watching his suitcase vanish into the X-ray machine at Tangier airport when he suddenly remembered he had packed two antique guns inside. Terrified, he rushed to the operator and explained what he had done.

A. He had left Mrs. Brown sitting on the back seat.

B. “Don’t worry, sir,” came the reply. “Our machines will never pick them up.”

C. “Do I look like a goddam road map?” she asked.

2. Look at the first story again. Two past tenses are used to tell the story. What tense is used to

a) set the scene and describe the circumstances of the story?

b) describe the main events in the story?

3. Look at the second story again. Two past tenses are used to tell the story too. What tense is used to describe

a) events that happened after Tom returned home?

b) events that happened before he returned home?

4. Look at the third story again. Underline the examples of the past indefinite, past continuous and past perfect tense. Explain why these tenses are used.

Exercise 16. Make the following sentences passive.

1. He had done everything to save the situation. 2. They had calculated gross income by January, 15th. 3. We had provided the relevant information before the beginning of the meeting. 4. Distributors had already supplied these goods to our stores. 5. Accountants had prepared the Income Statement by the beginning of the quarter.

Exercise 17. Join two sentences into one using the conjunction *before*.

1. They examined the accounts. They made a correct decision. 2. We classified all financial transactions. We posted the financial entries into the ledger. 3. He accumulated the data. He interpreted them. 4. I studied accounting. I got this job. 5. The accountants prepared the Balance Sheet. The transaction was completed. 6. She got her first job. She graduated from the university.

Exercise 18. Read the following sentences and compare the use of Past Perfect Simple and Past Perfect Continuous.

1. They had discussed this problem in details before they came to an agreement. They had been exchanging their opinions for several hours.

2. I got this job after I had been interviewed twice. I had been looking for a job for the last two months.

3. She was promoted after she had improved the work at this department. She had been working at this project for several months.

Exercise 19. Use the verbs in brackets either in Past Perfect Simple or Past Perfect Continuous. Mind the verbs that are not used in Continuous tenses.

1. The manager (to hold) the staff meeting for two hours when the director entered the room. 2. She remembered that she (to forget) to post the last entry into the ledger.

3. He (to serve) in this house for six years when the incident happened. 4. I was very angry because someone (to ring) all night. 5. She (to see) the news on TV before he told it to her.

6. I was too upset with the result as I (to prepare) this report for so long.

7. She (to be) in her office for nearly three hours when the accountant brought in the

information she (to ask) for. 8. He was tired as he (to look) through the documents for the last three hours.

Discussion of the text.

1. Speak about accounting and its parts.
2. Characterize the main groups of accounts.
3. Speak about two types of financial statements.

UNIT 9. AUDITING

Exercise 1. Read and learn the following words and word combinations.

audit – аудит, перевірка, ревізія;

auditor – ревізор, аудитор;

auditing – проведення ревізії.

to involve – стосуватися чогось, залучати щось, спричиняти (наслідки);

review – розгляд, огляд, перегляд; syn. – **revision**,

inspection – перевірка, ревізія, інспекція;

evaluation – оцінка; syn. **judgment, opinion** – оцінка, судження, думка;

state authorities – державні органи влади;

irregularity – відхилення від норми; opp. **regularity** – правильність, закономірність, регулярність;

regular/ irregular – правильний, звичний/неправильний, незвичний;

misappropriation – незаконне привласнення, крадіжка, розтрата;

to maintain – підтримувати, зберігати в хорошому стані;

procedure – 1) порядок; процес; 2) операція; 3) метод, методика;

operating/operational procedure – метод роботи; виробничий процес

fiscal affairs – фінансові/бюджетні справи;

in regard to – стосовно, що стосується;

to complete – завершувати;

complete – повний, завершений;

completion – завершення;

completeness – завершеність, повнота.

accuracy – точність, правильність, достовірність;

fairness – достовірність;

a scope paragraph – пункт/параграф, що стосується обсягу (перевірки);

an opinion paragraph – пункт/параграф, що стосується оцінки (висновків);

conclusion – висновок;

reliable – надійний; opp. **unreliable** – ненадійний;

non-existent – неіснуючий; opp. **existent** – існуючий;

State Treasury – Міністерство фінансів; державна скарбниця;

Control and Revision Administration – контрольно-ревізійне управління;

Exercise 2. Read and translate the following text.

Auditing

Auditing is an accounting function that **involves** the **review** and **evaluation** of financial records and financial position of a company. **Audits** are performed by highly qualified accountants (auditors) ordered by the management of the company or by some **state authorities** (revision and control). Not so many years ago audits

suggested that a company had financial difficulties or some **irregularities** in the records. At present audit is a normal and regular part of business practice.

There are two types of auditing: internal and independent.

Internal audit is a system of internal control against errors and **misappropriations**. Many companies employ their own accountants to **maintain** an internal audit. They continuously review **operating procedures** and financial records and report to management on the current state of the company's **fiscal affairs**. They check the accounting records **in regard** to **completeness** and **accuracy**, making sure that all irregularities are corrected.

Independent auditing is done by certified accountants who are not employees of the organization whose books they examine. Independent auditors review the business' operating activities; they examine financial statements, the accounting records and other business papers to determine the **accuracy** and **completeness** of the records. It is called **fairness** in the accounting terminology.

The accountant's judgment or opinion on the fairness of the records is written in a document sent to the client upon completion of the audit. It consists of a letter addressed to the client that includes a **scope paragraph** (list of documents that he has examined and the standards that have been used for the audit), and the **opinion paragraph** (the auditor's **conclusions**).

Auditors can help the business to set up a reliable accounting system; they can also discover whether **non-existent** transactions have been entered into the books. Even in a small business mistakes in the books of accounts can lead to a business failure.

Audit and control is a controlling function of some state authorities (e.g. **State Treasury, Control and Revision Administration**) that involves the review and evaluation of financial records and financial position of the business, as well as managerial skills of the management and financial health of the organization.

Exercise 3. Answer the following questions:

1. What function is auditing?
2. What operations does auditing involve?
3. Who performs auditing?
4. Who orders audits?
5. Are audits a normal and regular part of business practice today?
6. What types of auditing do you know?
7. Who performs internal auditing and with what aim?
8. Who performs independent auditing?
9. What documents do independent auditors examine?
10. What is called "fairness" in the accounting terminology?
11. What does the final product of auditing include?

12. How can auditor help a business?
13. What state authorities can order audit and control?
14. What is evaluated in the course of such a control?

Exercise 4. Translate into English.

фінансовий стан компанії; на замовлення керівництва; нещодавно; нормальна і звичайна практика; постійно; поточний стан; впевнитись; в термінології бух. обліку; достовірність; лист, адресований клієнту; привести до занепаду бізнесу.

Exercise 5. Translate into Ukrainian.

highly qualified accountants; financial difficulties; internal control; business' operating activities; upon completion of the audit; to set up a reliable system; to enter a non-existent transaction into the book; managerial skills; business' financial health; opinion on the fairness of the records.

Exercise 6. Match and learn the synonyms.

A: evaluation, error, accuracy, fiscal, management, revision;

B: financial, auditing, authority, mistake, judgment, fairness.

Exercise 7. Match and learn the opposites.

A: regularity, existent, appropriation, internal, complete, reliable;

B: misappropriation, incomplete, unreliable, irregularity, non-existent, external.

Write out prefixes that form the opposite meaning. Use your dictionary to provide 2 more examples of each case.

Exercise 8. On the basis of the text define the following terms:

audit, internal audit, independent audit, auditor

Exercise 9. Complete the sentences using the proper words from the list below:

in regard to, current state, irregularities, completeness, to perform, standards, reliable, managerial skills

1. Have you mentioned the ... used for the audit?
2. He received the highest mark for the ... of his answer.
3. Which of your personnel will you employ ... the audit?
4. She discovered some ... in the accounting records.
5. Failure of this company was due to poor... of its management.
6. We have sent you the documents ... the audit completed last month.
7. You can trust him. He is the most ... person I have ever met.
8. We have just received the report on the ... of our fiscal affairs.

Exercise 10. Translate into English.

1. Аудитор зробить висновки після того, як аудит буде завершеною

2. Фінансова діяльність фірми буде перевірена до кінця березня.

3. Компанія стане прибутковою після того, як буде організована надійна система бух. обліку. 4. Аудитор встановлює, чи було зроблено помилку у записах. 5. Керівництво було задоволено тим, що всі помилки були виправлені.

Grammar* (see "Grammar Reference", p. 74). The Future Perfect Tense: Active and Passive Form. The Future Perfect Continuous Tense.

* We use Future Perfect Active or Passive to say that an action will have been completed *by a definite time* in the future.

e.g. The auditor will have completed the audit *by the end of May*.

The audit will have been completed *by the end of May*.

Exercise 11. Use the verb in brackets in either Future Perfect Active or Passive:

1. I (do) it by that time. 2. Everything (do) by that time. 3. He (write) a letter by 7 o'clock tomorrow. 4. The book (write) by next month. 5. By tomorrow's evening the report (complete). 6. He (pass) the exam by this time. 7. The auditors promise they (to finish) examining the documents by next Friday. 8. He hopes the results (to review) by our next meeting.

9. All the books (to check) by his arrival. 10. The equipment (to maintain) by the time you come back.

Exercise 12. Use the verb in brackets in the Future Perfect Continuous form; translate the sentences as it is shown in the model.

Model: I (to work) in this company for three years next April. –

I'll have been working in this company for three years next April.

Наступного квітня буде три роки як я працюю в цій компанії.

1. We (to run) our family business for 20 years next spring. 2. She (to review) their financial documents for a month next Monday. 3. I (to teach) economics for 10 years this summer. 4. They (to check) the accounting records for a week this Friday. 5. Our accounting firm (to perform) independent audit for 15 years this autumn.

*Compare the use of Future Simple, Future Continuous and Future Perfect. Note the time expressions:

He will write this report *tomorrow*.

He will be writing this report *at 10 tomorrow*.

He will have written this report *by 10 tomorrow*.

Exercise 13. Translate into English.

1. О п'ятій він буде працювати над фінансовим звітом. 2. Він завершить фінансовий звіт за два дні. 3. Він завершить фінансовий звіт до завтра. 4. Чи складе вона іспит до червня? 5. Чи буде вона складати іспит у червні? 6. Чи складатиме вона іспит завтра о десятій? 7. Вони не прийдуть завтра. 8. Вони не прийдуть до завтра.

Exercise 14. Use different means of expressing future action.

1. This hotel is fully booked. I think I (to ring) the Hilton Hotel and see if they have any rooms. 2. Who (to give) the presentation at tomorrow's meeting? 3. I'm sorry. I have to go now. I (to call) you back in ten minutes. 4. We (to send) you our conclusions after we (to complete) the examination of your financial records. 5. They (to perform) internal audit to make sure there are no misappropriations. 6. He (to go) to start a new business in two months. 7. She (to graduate) from the college this time

next year. 8. Our accountants (to prepare) Income Statement this time tomorrow. 9. Your results (to be) more reliable if you (to follow) this procedure. 10. We (to plan) to borrow some money from the bank as we (to consider) expanding.

Discussion of the text

1. Speak about auditing and its two types.
2. Speak about the process of auditing and the application of its results.

BLOCK CONTROL

ASSIGNMENTS FOR SELF–WORK

Assignment 1. Use the verbs in brackets in the proper present tense form

Richard Branson (to become) famous as a ‘hippy’ businessman since he set up a record company in the 1960s. He constantly (to break) many of traditional rules of management. Today he (to run) many successful business projects. How he (to achieve) these results?

Richard regularly (to work) an eleven–hour day. He (to spend) a lot of time talking to people on the telephone and never (to send) memos. He rarely (to hold) meetings; he (to prefer) to make decisions on the phone or on the tennis court. He (to employ) people he (to like) personally. This (to be) more important to him than qualifications. He (to have) several business failures lately. He nearly (to go) bankrupt but he (to survive) and now (to be) one of the most successful businessmen in Great Britain. He (to put) his success to good ideas, good people and good luck.

Assignment 2. Use the verbs in brackets in the proper past tense form.

Yesterday we (have) a meeting where all the staff of our accounting department (be) present. The manager (tell) us that the audit (complete) already. He (read) the final document which he (receive) the other day.

In the scope paragraph the auditors (enlist) the documents that they (examine) and the standards that they (use) in their examination. Of course, the most important for us (be) the opinion paragraph in which they (evaluate) our activity. There the auditors (state) that they (discover) several irregularities in our accounting records. They (point) out that these errors (lead) to serious mistakes in the Income Statement for the last quarter. They (propose) to use a more reliable modern accounting system to avoid such mistakes in the future.

Assignment 3. Use the proper means of expressing the future action.

Next week I (to go) to start working on my research project. On Monday as soon as I (to come) home from the University I (to go) to the central library. There I (to ask) the librarian to help me with the literature I (to need) for my project. I think I (to study) the materials for a week or so. I am sure I (to have) to use Internet as a source of valuable information. Then I (to plan) to classify the notes that (to make) by that time. I suppose it (to take) me another couple of days. When everything (to be) ready I (to start) writing my report. I hope the report (to finish) by March, 20th. My scientific adviser (to check) it. After he (to look) through my paper I (to have) time to correct mistakes if any. I (to go) to present my project at the annual students’ conference in April.

Assignment 4. Read and translate the following text.

National Economy of Great Britain

Great Britain is a highly industrialized country: for every person working in agriculture, twelve are employed in industry. British economy is based on private enterprise. Manufacturing accounts for 21 per cent of the gross national product, while service industry output accounts for 65 per cent.

North-west of London there is a very important industrial region where a lot of machine tools are produced. The largest coal and iron fields in Britain are located in Midlands. Manchester is one of the main centres of electrical and heavy engineering. A wide range of goods such as computers, electronic equipment, chemicals and pharmaceuticals are produced here. Newcastle is famous for its shipbuilding yards and its export of coal. Due to rich deposits of oil and natural gas in the North Sea Great Britain has become self-sufficient in energy. Over half of domestic oil production is exported.

Although Great Britain is an industrial country, agriculture still remains one of its important industries. Dairying is most common in the west of England, sheep and cattle are reared in northern and south-western England.

Britain is one of the world's leading financial centres. Financial services are a fast growing part of service sector which now provides over 65 per cent of output and two thirds of employment. The fastest growth sectors of service industry in recent years have been leisure, financial services and distribution.

International trade plays a vital role in British economy. Britain is the fifth largest trading nation in the world. Over 80 per cent of visible exports are manufactured goods. Major British manufacturing exports include electrical, electronic and instrument engineering products, chemicals, motor vehicles and aerospace products, Britain is among the largest exporters of tractors and products of agricultural research such as breeds. The export of services and other invisible items occupies an important place in the economy. Surplus from invisible exports is considered to be the second largest in the world. About half of Britain's trade is with European Community partners.

Assignment 5. Answer the following questions in written form.

1. Which is more important to British economy: manufacturing, agriculture or services?
2. What share of output and employment does service sector account for?
3. Which is more important to British trade: visible exports or invisible exports. Substantiate your point.

Assignment 6. Supply the synonyms from the text.

To explain, equipment, field, rest, assortment of goods, domestic, income, commerce.

Assignment 7. Supply the opposites from the text.

Unemployment, public, input, exclude, unknown, minor, import, visible.

Assignment 8. Translate into English.

1. Частка промисловості у валовому національному продукті зменшується, тоді як частка індустрії послуг зростає. 2. Промислові товари складають понад 85 відсотків видимого експорту. 3. Фінансові послуги – найбільш розвинутий сектор індустрії послуг. 4. Індустрія послуг забезпечує 65 відсотків валового національного продукту. 5. Прибуток Великої Британії від невидимих статей експорту вважається другим в світі по величині.

Assignment 9. Get ready to speak about the national economy of Great Britain.

BLOCK 4

UNIT 10. INTERNATIONAL BUSINESS

Exercise 1. Read and learn the following words and word combinations.

to conduct (a business) – вести (справи), керувати (бізнесом); syn. **to operate, to run (a business)**;

to acquire – набувати, отримувати;

world-wide scale – світовий масштаб;

to expand – зростати, розширятися, розвиватися;

globalization – глобалізація; **global strategy** – глобальна стратегія;

to comprise – складатися (з), охоплювати;

consideration – міркування;

motivation – мотивація, спонукання, мотив;

to engage (in) – залучатися (до), долучатися (до);

to diversify – урізноманітнювати, диверсифікувати;

option – 1) вибір, право вибору; 2) предмет вибору, варіант;

visibles (visible exports/imports) – видимі статті (експорту/імпорту);

opp. **invisibles** – невидимі статті;

investment – інвестиція;

direct investment – пряма інвестиція;

portfolio investment – портфельна інвестиція;

investment pattern – структура інвестицій;

joint venture – спільне підприємство;

subsidiary – філія, дочірня компанія;

barrier – перешкода, бар'єр; **trade barrier** – перешкоди торгівлі;

to influence – впливати;

balance of payments – платіжний баланс;

monetary exchange rate – курс обміну грошей;

legislation – законодавство;

to encourage – заохочувати;

technology transfer – передача технологій;

unique – унікальний.

Exercise 2. Read and translate the text.

International Business

Business can take many different forms and can be **conducted** at different levels. Based on the level of business activity business may be defined as either domestic, international or multinational. If business **acquires** all its resources and sells all its products within a single country, it is considered a domestic business. Although

international business is also based in a single country it acquires a meaningful share of its resources and revenues from other countries. A multinational business **operates** on the **world-wide scale** regardless of national borders.

More and more domestic businesses decide to enter international markets and become international, while international companies **expand** and become multinational (transnational). This phenomenon is called **globalization** – the evolution of economy that **comprises** interrelated markets. The decision to adopt a **global** or nationally focused **strategy** depends upon both markets and technological **considerations**.

There are three primary motivations for firms to **engage in** international business: 1) to expand sales; 2) to acquire resources; 3) to **diversify** sources of sales and supplies. When a business decides to expand internationally, i.e. adopts a global strategy, it may choose among several options, including importing or exporting merchandise (**visibles**), service exports and imports (**invisibles**), **foreign investment** in the form of either **direct** or **portfolio investments**, setting up **joint ventures** or **subsidiaries**.

Although many mechanisms exist for promoting the growth of international business, there are also many **barriers** to doing business abroad. The major factors causing changes in world trade and **investment patterns** are economic conditions, technology and political relations.

The economic factor that **influences** the decision to engage in business beyond national borders includes the level of economic development in various countries, the presence of adequate infrastructure, a country's **balance of payments** and **monetary exchange rates**. The political element is associated with the degree of political risk concerning a particular country, **trade barriers** erected by governments, **legislation encouraging** foreign business investments. The technological factor includes various methods of **technology transfer**.

A considerable amount of international business is conducted by multinational corporations though midsize and even small companies may also engage, especially when they offer a **unique** product and/or good value.

Exercise 3. Answer the following questions.

1. How do we differentiate between domestic, international and multinational business?
2. What is the usual way of business expansion?
3. What are the primary motivations for firms to become international?
4. Through what mechanisms can business become international?
5. What factors cause changes in world trade and investment pattern?
6. What economic factors influence the decision to become international?
7. What is the essence of political element that causes changes in world trade and investment pattern?

8. In what cases do midsize and small companies engage in international business?

Exercise 4. Translate into English.

Рівень бізнесової діяльності; значна частка; незважаючи на ...; приймати глобально/національно спрямовану стратегію; прямі або портфельні інвестиції; сприяти зростанню міжнародного бізнесу; структура світової торгівлі та інвестицій; відповідна інфраструктура; ступінь політичного ризику.

Exercise 5. Translate into Ukrainian.

Within a single country; to operate on the world-wide scale; to enter international markets; interrelated markets; primary motivation; to choose among several options; beyond national borders; concerning a particular country; midsize company.

Exercise 6. Match and learn the synonyms.

A: option, venture, expand, conduct, acquire, merchandise, subsidiary;

B: grow, get, branch, choice, goods, enterprise, operate.

Exercise 7. Substitute the words in italics for their synonyms.

1. Who helps you *to operate* your business? 2. We've decided to set up a *branch* in this region. 3. Where do you *get* financial resources from? 4. This *merchandise* sells well. 5. While planning to set up a new *enterprise* conduct a thorough marketing research. 6. We were given three *choices* to consider. 7. When business *grows* there is a need to hire more specialists.

Exercise 8. Match and learn the opposites.

A: meaningful, expand, encourage, adequate, unique, domestic;

B: foreign, shrink, common, meaningless, discourage, inadequate.

Exercise 9. Substitute the words in italics for their opposites so that the sentences make sense.

1. The production of these high-quality goods needs *inadequate* technology. 2. As the demand for our products has increased we are going *to shrink* our business. 3. She is doing her best *to discourage* her son in his studies. 4. We must not adopt this idea; it seems *meaningful*. 5. The company was given a *common* chance to invest in this project. 6. Multinational companies operate in *domestic* markets.

Exercise 10. Here is a list of words that are used in many languages, the so-called **internationalisms**. Read them aloud; group them into two groups: general terms, e.g. *form*, and economic terms, e.g. *export*. Mark those that belong to both groups.

Adequate, balance, barrier, business, company, corporation, economy, evolution, export, factor, firm, focus, form, globalization, import, infrastructure, international, investment, mechanism, method, motivation, multinational, option, phenomenon, product, resource, risk, strategy, technology.

Exercise 11. Complete the sentences using the proper words from the list below:

Visible exports and imports, direct foreign investment, trade barriers, operate, political risk

1. Domestic businesses ... within a single country. 2. To protect domestic businesses from foreign competition the government can erect ... 3. When the company considers entering a particular foreign market it has to evaluate the degree of ... concerning this country. 4. ... is one of the means of expanding internationally. 5. Goods that leave or enter the country are often referred to as

Exercise 12. On the basis of the text define the following terms:

domestic business, international business, multinational business, globalization.

Grammar* (see “Grammar Reference”, p. 74). The Rules of Sequence of Tenses.

Exercise 13. Read and translate the following sentences. Explain the use of tenses in subordinate clauses.

1. I was glad that he was going to visit us. 2. He was surprised that they had ordered those goods. 3. We knew that the manager would go on business to Kyiv in a week. 4. He agreed that the problem had been solved successfully. 5. The director decided that his deputy would be sent to the meeting. 6. She explained that this improvement was rather necessary. 7. Everybody knew that invisible exports include services. 8. I realized that he tried to explain why he had adopted such strategy for the company. 9. It was clear that the meeting had already started. 10. She expected that we were checking the documents at that time. 11. He was sure that all mistakes had been already corrected. 12. She thought that they would offer a unique product. 13. I explained why portfolio investments were less risky. 14. They learned that globalization is a continuous process of economic development.

Exercise 14. Make the actions in both principle and subordinate clauses simultaneous.

1. He knew that the problem (to be discussed) in details. 2. They said that the information (to be) rather important. 3. We knew that the shareholders (to be examining) the Balance Sheet and the Income Statement at the moment. 4. She knew that he (to be going) to be present at their meeting. 5. They believed that he (to supply) that product only to their stores. 6. We hoped that we (to own) a unique technology. 7. Suddenly he remembered that they (to sign) a contract at two o'clock. 8. He considered that his company (to be) very small to engage in international business. 9. We knew that he (to run) his business all by himself. 10. I thought that international business (to be) a very prospective area to specialize in.

Exercise 15. Make the action in the subordinate clause prior to the action in the principal clause.

1. They learned that the transaction (to be performed) already. 2. He thought that the investment (to be made). 3. She knew that they (to prepare) all necessary documents. 4. We hoped that they (to adopt) a new legislation in this field. 5. The manager thought that the equipment (to be installed). 6. She believed that they (to finish) checking the financial statement. 7. He learned that we (not to influence) their

decision. 8. We knew that our competitors (to decide) to incorporate. 9. He didn't know that the goods (not to be supplied) yet. 10. She learned that we (to borrow) money from the bank.

Exercise 16. Refer the action in the subordinate clause to the future.

1. They expected that the merchandize (to be delivered) in time. 2. He hoped that a new subsidiary (to be) profitable. 3. We knew that the auditor (to send) his conclusions in a week. 4. The management thought that the revenues (to increase). 5. She supposed that the company (to adopt) a global strategy. 6. I believed that he (to make) a good investment. 7. She knew that he (to be working) at this project for the next three months. 8. She hoped that all preparations (to be arranged) by next year. 9. They expected that a new joint venture (to be set up) soon. 10. They informed that the audit (to be completed) by the end of the month.

Exercise 17. Use the verb in brackets in the proper tense form.

The owner of a large business company (to buy) a number of signs reading 'Do it Now'. He (to order) the office-boy to hang them around the office. He (to hope) that the signs (to inspire) his people and they (to work) with more energy. One day a friend of his (to ask) him how his strategy (to affect) the staff. "Well, not just the way I (to think) it (to affect)", (to answer) the proprietor. "First, the cashier (to skip) with 30 thousand dollars, then the head accountant (to run) away with my secretary, three clerks (to demand) an increase of salary and the office-boy (to become) a bandit".

Exercise 18. Translate the second part of the following sentences.

1. They announced that вони планують імпортувати ці товари з Італії. 2. The newspapers reported that компанія була приватизована у відповідності з законодавством. 3. Our partners knew that наш бізнес розширюється завдяки зарубіжним інвестиціям. 4. They decided that цей регіон потребує сучасної інфраструктури. 5. Everybody knew that вони вже відкрили філіал в багатьох країнах Європи.

Discussion of the text.

1. Speak about the three levels of business activity.
2. Speak about the motivations and ways of engaging in international business.
3. Characterize the factors that influence the decision of companies to expand internationally.

UNIT 11. INTERNATIONAL TRADE

Exercise 1. Read and learn the following words and word combinations.

barter – бартер;

intricate mechanism of transactions – складний механізм угод;

item – стаття (імпорту, експорту); виріб;

insurance – страхування;

expenditure – витрати; syn. **expenses**;

specialize – спеціалізуватись; **specialization** – спеціалізація;

commercial activity – торгівельна діяльність;

labour force skills – кваліфікація робочої сили;

special conditions – особливі умови;

advantage – перевага;

absolute advantage – абсолютна перевага;

comparative advantage – відносна перевага;

balance of trade – торгівельний баланс;

value – вартість, цінність;

balance of payments – платіжний баланс;

capital transfer – переказ капіталу;

favourable – сприятливий; opp. **unfavourable** – несприятливий;

deficit – нестача, дефіцит;

surplus – надлишок, профіцит;

reverse case – протилежний випадок;

terms of trade – умови торгівлі; співвідношення імпортних та експортних цін;

on a global scale – у світовому масштабі.

Exercise 2. Read and translate the text.

International Trade

The history of trade is largely the history of civilization. First it was what we call **barter**, a simple exchange of goods. International trade has now developed into an **intricate mechanism of transactions**. Today trade is not confined to visible exports and imports of goods but also includes invisible **items** like services, transportation, **insurance**, **expenditure** by tourists, etc.

Countries usually **specialize** in certain products and commercial activities. This **specialization** depends on such factors as differences in climate, natural resources, **labour force skills** and technology. These **special conditions** give one country an **advantage** over others in producing certain goods or services.

A country has **absolute advantage** if it produces the goods that no other nation is able to produce. A country has a **comparative advantage** in a certain product if it is produced more efficiently and at lower cost. Nations usually specialize in those goods

and services in which they have the greatest comparative advantage and exchange their **surplus** for things they need and want but do not produce themselves.

When countries engage in international trade they express their agreement to specialize in order to produce more of certain goods or services. Countries that trade can together produce more goods and services than they could in the absence of trade.

The **balance of trade** indicates the difference between the total value of a country's imports and exports of visible items (goods). The balance of trade is an important part of the **balance of payments**, which also includes invisible items and **capital transfers** from one country to another. If the total value of the goods imported (visibles) is higher than that of the goods exported, the balance of trade is bad (adverse or **unfavourable**), that is to say it shows a **deficit**. If the **reverse case** is true, the balance of trade is good or **favourable** and it shows a **surplus**. Invisible items can cover the deficit of the balance of trade and as a result the country will have a favourable balance of payments.

What a country can achieve in international trade is shown by the **terms of trade**. The terms of trade are the rate at which a country's exports are exchanged for its imports. Terms are said to be good or favourable to a country when the prices of its exports are high in relation to the prices of its imports, and a bad or unfavourable when the reverse is the case. **On a global scale** imports must equal exports, since every good exported by one country must be imported by another.

Exercise 3. Answer the following questions.

1. What was the first form of trade and does it still exist?
2. How does the concept of comparative advantage influence international trade?
3. What is the difference between visible and invisible exports and imports?
4. What does the balance of trade indicate?
5. How does the balance of payments differ from the balance of trade?
6. In what case is the balance of trade negative/ positive?
7. How can a country with the deficit of the balance of trade achieve a favourable balance of payments?
8. What do the terms of trade indicate?
9. In what case are the terms of trade considered to be good/ bad?
10. How are exports and imports balanced on a global scale?

Exercise 4. Translate into English.

Простий обмін товарами; не обмежуватись чимось; переказ капіталу з однієї країни в іншу; несприятливий торгівельний баланс; дефіцитний баланс; профіцитний баланс; співвідношення; кажуть, що умови торгівлі сприятливі/несприятливі; в протилежному випадку; відносна перевага.

Exercise 5. Translate into Ukrainian.

Expenditure by tourists; the total value of a country's exports and imports; if the reverse case is true; more efficiently and at a lower cost; to express agreement to specialize; to engage in international trade; that is to say; to cover the deficit; in relation to.

Exercise 6. Match and learn the synonyms.

A: trade, demand, value, reverse, indicate, favourable, unfavourable;

B: price, show, commercial, good, need, bad, opposite.

Exercise 7. Substitute the words in italics for their synonyms.

1. We've developed a wide *commercial* network within the western regions of the country. 2. The company *needs* modernization. In the *opposite* case it will fail. 3. The *value* of the goods imported has to be balanced against the *value* of the goods exported. 4. Last year's balance of payments *showed* a considerable surplus. 5. The climate in northern countries is *bad* for agriculture.

Exercise 8. Match and learn the opposites.

A: rise, surplus, favourable, good, visible, true, absence;

B: false, fall, bad, presence; invisible, unfavourable, deficit.

Exercise 9. Substitute the words in italics for their opposites so that the sentences make sense.

1. If prices *rise* people are able to buy more goods and services. 2. When a certain industry produces more goods than the population demands it creates a *deficit* which can be exported. 3. As we cannot see services or insurance they are referred to as *visibles*. 4. His plan is very efficient. I have the most *unfavourable* impression of it. 5. The chief accountant is away on business. We cannot decide this problem in his *presence*.

Exercise 10. Complete the sentences using the proper words from the list below:

transaction, item, comparative advantage, trade, unfavourable, specialization, expenditures

1. We are not confined to ... only; we service the merchandise we sell. 2. If we produce these ... at a lower cost, we'll have a ... over our competitors. 3. The ... we carried out last months was very profitable. 4. Barter operations still exist, but they are very ... for the economy. 5. Good climate or rich natural resources determine the ... of a country's economy. 6. If we attract more tourists to this region their... will increase the local budget revenues.

Exercise 11. On the basis of the text define the following terms:

international trade, balance of trade, balance of payments, terms of trade, barter.

Grammar* (see "Grammar Reference", p. 74). Direct and Reported Speech.

* The verbs 'to speak' vs. 'to talk'; 'to tell' vs. 'to say'

* 'to speak' vs. 'to talk'

There is not a completely clear difference between *speak* and *talk*. Generally, *speak* is more formal and usually refers to the use of language by just one person. *Talk* suggests the idea of a conversational exchange. Compare:

I'll have to *speak* to this bookkeeper – he is getting very inattentive. After the presentation the guests began to *talk* sharing their opinions.

* 'to tell' vs. 'to say'

When we use *tell* we mention the person to whom we address our speech, **to tell somebody** (about) **something**. *Say* is used without any personal object, **to say something**. Compare:

She *told me* that she would be late for the meeting.

She *said* that she would be late for the meeting.

Exceptions: *to tell a story, to tell the truth, to tell a lie.*

Exercise 12. Insert one of the following verbs *to say, to speak, to talk, to tell* in the proper tense form.

1. I'd like to know what they ... about? 2. Our manager came from the trade exhibition and ... us a lot of interesting things. 3. He made a mistake in the last sentence and the teacher asked him to ... it again. 4. He has already ... about it, hasn't he? What did he ...? 5. Every time I see my school friends we ... about our school days. 6. Our English teacher often ... that Sergiy can ... the language very well. 7. The secretary ... that the man I'd like to ... to is coming here tomorrow.

Exercise 13. Express the following statements in reported speech using the reporting verbs in brackets.

1. "Our firm will be the leader in the market in a few months", he said (boast). 2. "Yes, your terms are better than your competitors'", she said (agree). 3. "They haven't given me any explanation", Mike said (claim). 4. She said, "Well, your proposal sounds interesting" (admit). 5. He said angrily, "They never supply goods in time!" (exclaim). 6. The banker said, "We do not know your credit history" (protest). 7. "The opportunity to expand is very favourable at the moment", he said to his boss (tell). 8. "Sh-sh-sh... You are speaking too loudly", she said (whisper). 9. He said, "This project is vital for our business" (stress). 10. He said to himself, "Everybody will come to the presentation tomorrow" (think).

Exercise 14. Express the following questions in reported speech using the reporting verbs in brackets.

1. "Have you ever visited their office?" he asked me. 2. "Where does this money come from?" she asked (want to know). 3. "When did you write to your partners last?" he asked (request). 4. "What were you doing yesterday at seven?" she asked (inquire). 5. "Haven't they already completed this transfer?" the manager asked (wonder). 6. "Why did they change their opinion yesterday?" his boss asked (want to know). 7. "Are you going to set up a joint venture?" my friend asked me. 8. "Whom

did you apply for the credit?" the chief accountant asked his employee. 9. "Will they have finished this construction by the end of the year?" the director asked (want to know). 10. "Where will they locate their new plant?" my partner asked (inquire).

Exercise 15. Express the following orders, requests and proposals in reported speech using the reporting verbs in brackets.

1. "Please, help me with this work", she said to me (ask). 2. "Let's write down our proposals and then discuss them in details", he said (suggest). 3. "Open the ledger at page 27", the accountant said to his assistant (tell). 4. "Please, don't tell her about my failure", he said to me (ask). 5. "Never mention this name to me again", he said to his friend (warn). 6. "Let's go and visit him tomorrow", she said (propose). 7. "Don't forget to send them a message", he said to his secretary (tell). 8. "Please, sit down", she said (invite). 9. "Better do it now", he said (advise). 10. "Consider every clause of the agreement carefully", the director said to his deputy (order).

Exercise 16. Retell the following dialogue in reported speech.

Anna: What is the matter with you, Jack? You don't look yourself.

Jack: I am afraid I've made a serious mistake when summing up our revenues for the last month.

Anna: Stop worrying and go to the chief accountant immediately. I think it isn't late to correct your report. They haven't shown the documents to the board of directors yet.

Discussion of the text.

1. Speak about international trade and its components.
2. Explain the essence of the theory of comparative advantage.
3. Speak about the balance of trade and the balance of payments.
4. Speak about the terms of trade and the ways to improve them.

BLOCK CONTROL

ASSIGNMENTS FOR SELF–WORK

Assignment 1. Use the verb in brackets in the proper tense form.

1. He thought that they (to finish) that export operation. 2. It was clear that we (to lose) much money as our sales (to decrease). 3. He knew that he (to be) right, (to be) right from the very beginning. 4. I saw that he (to try) to explain why he (to refuse) to cooperate with us. 5. The manager announced that the members of the board of directors (to come) to visit our enterprise next week. 6. We knew that he (to be) back from his business trip by Monday. 7. I thought that she (to study) financial management before she (to get) that job. 8. The Buyers stated that the goods (to meet) their requirements. 9. We were sure that our transaction (to be) a success. 10. They expected that the reconstruction of that enterprise (to require) five to six months.

Assignment 2. Write the following dialogue in reported speech.

Uncle: Let us see whether you are smart at mathematics, Charley! I had twenty dollars and borrowed fifty from your aunt and twenty from your dad. What does that make?

Charley: To my mind, that makes debts.

Assignment 3. Rewrite the following passage in direct speech as a dialogue.

Peter met George in the street and after the usual greeting asked him whether he had really decided to get a new job. George said that he had found a job with one of the companies that engaged in international trade. Peter asked whether that was a firm decision. George answered that it was, because he had studied international business at college and he was interested in gaining practical experience in that field.

Assignment 4. Match the definition on the right with the word on the left. Compose 5 sentences of your own with the words defined.

Absolute advantage –	the direct exchange of goods and services for other goods and services.
Balance of trade –	the things we buy that do not involve the production of physical things, such as legal advice or education.
Barter –	an institution through which buyers and sellers interact and engage in exchange.
Market –	the advantage in the production of a product enjoyed by one country over another when it uses fewer resources to produce that product than the other country.
Services –	a country's merchandise exports minus its merchandise imports.

Assignment 5. Read and translate the text.

National Economy of the USA

The United States of America is a highly industrialized country. It has a lot of mineral deposits such as coal, gold, silver, iron ore, copper, lead and zinc. The south, especially Texas is rich in oil. The coalfields in Pennsylvania are rich in coal. The USA is the world's leading producer of copper and the world's second producer of iron ore and coal. Among the most important manufacturing industries are the production of aircraft, cars, computers, armaments, furniture and paper. Together, all sectors of the American economy produce almost \$5,000 billion worth of goods and services each year.

Illinois, Iowa, Nebraska constitute the richest farming region known as the Corn Belt. They grow mostly corn and wheat there. California is a fruit raising area. Oranges, grapefruit, lemons, as well as other fruits, wines and vegetables are sent all over the States and exported to other parts of the world. America exports about \$ 550,000 million worth of farm products each year. It produces half of the world's soybeans and corn, and vegetable oil.

American industries have become more service-oriented. Of 16 million new jobs created lately, almost 85% have been in service industries: commerce, stocks and goods speculation, hotel and tourism services, financial and auditor's advice, medical services and others.

The bulk of American wealth is produced by private industries and businesses, ranging from giants like General Motors or IBM Inc. to thousands of small independent enterprises. The public sector accounts for only one-fifth of American economic activity.

The USA is the world's largest exporter of different goods and services, investor and creditor; it has a favourable balance of trade. This fact guarantees high living standards to the Americans, most of whom belong to the middle economic class.

The government of the USA plays a particular role in running the economy of the country. It supports the development of the country's transportation network, checks the quality of foods and medicines, insures bank deposits, and guarantees long-term loans and mortgages to the citizens.

Assignment 6. Make up a list of products created in:

- manufacturing industries;
- agriculture;
- service industries.

Assignment 7. Make written translation of the following passage.

Recently, unemployment in the USA was calculated at about 7%. To support the unemployed, the government provides short-term unemployment compensation to

replace wage losses between jobs. In addition, it provides job training to help unemployed Americans to acquire a new profession.

Assignment 8. Complete the sentences with the proper words from the list below:

quality, ranging, worth of, oil deposits, loan

1. Texas is famous for its... 2. This company produces UAH 1.5 million... footwear annually. 3. We are continuously improving the ... of our services. 4. They export different machinery ... from small farming machines to home appliances. 6. Young families can get a long-term ... to buy a flat.

Assignment 9. Get ready to speak about the economy of the USA.

GRAMMAR REFERENCE

WORD ORDER/ПОРЯДОК СЛІВ У РОЗПОВІДНОМУ РЕЧЕННІ

Підмет (з означенням) → присудок → додаток (прямий/непрямий) (з означенням) → обставина (способу, місця, часу дії)

- First-year students make reports on economic problems at their practical lessons.

Обставина (місця/часу дії) → підмет(з означенням)→ присудок → додаток (прямий/непрямий) (з означенням)→ решта обставин

• At their first lesson at college our students get acquainted with their programme of studies for the next five years.

THE TYPES OF INTERROGATIVE SENTENCES/ТИПИ ПИТАЛЬНИХ РЕЧЕНЬ

General Questions/Загальні питання

Форма:

допоміжне дієслово → підмет→ основне дієслово→ інші члени речення

Приклад:

My sister studies at Donbas State Pedagogical University.

Does your sister study at Donbas State Pedagogical University?

They are discussing our offer. – Are they discussing our offer?

Special Questions/Спеціальні питання

Форма:

запитальне → допоміжне → підмет → основне → інші члени
слово дієслово дієслово речення

Запитальні слова:

What – що, який

Which – який, котрий

Who – хто

Why – чому

Where – де

How – як

When – коли

How much (many) – скільки

Приклади:

What is your major?

Who teaches you English?

Where do you study at?

When was your best friend born?

Why have you entered the department of economics and management?

How long has she been waiting for a bus?

How many students attend language courses at the university?

Alternative Questions/Альтернативні запитання

Форма:

Запитальне → допоміжне→ підмет → основне → інші члени речення
слово дієслово дієслово

!!Сполучник **or** ставиться між однорідними членами речення.

Приклад: Is he a hotel manager or an assistant director?

Do you live in Sloviansk or Odessa?

Disjunctive questions/Розділові запитання

Форма:

Стверджувальне речення → допоміжне дієслово → заперечна частка **not** → відповідний займенник

або

заперечне речення → допоміжне дієслово → відповідний займенник

Приклад: He is a good businessman, isn't he?

Pauline doesn't work as a manager, does she?

THE PLURAL OF NOUNS/МНОЖИНА ІМЕННИКІВ

Закінчення однини	Закінчення множини	Приклад	Вийнятки
-s, -ss, -x, -sh, -ch	-es	class – classes dish – dishes box – boxes	buses / busses
-f(e) → v(e)	-es	half – halves knife – knives leaf – leaves	briefs, chiefs, sheriffs, roofs, safes, деякі інші
приголосна +у у → і	-es	baby – babies city – cities	
голосна +у	-s	boy – boys day – days	
приголосна +о	-es	hero – heroes potato – potatoes	pianos, solos, tobaccos, photos
голосна +о	-s	radios, rodeos	
особливі випадки		man – men woman – women goose – geese foot – feet tooth – teeth mouse – mice child – children ox – oxen	swine – swine deer – deer fish – fish sheep – sheep series – series форма однини = форма множини
основне правило (всі інші випадки)	-s	book – books window – windows sea – seas chart – charts	

THE POSSESSIVE CASE/ПРИСВІЙНИЙ ВІДМІНОК

Форма:

Закінчення іменника	Закінчення присвійного відмінка	Приклад
Дзвінкий приголосний та голосний	- 's [z]	Nelly's room Manager's office

Глухий приголосний	– ‘s [s]	The student’s answer
–s, –ss, –x, –g(e), –sh, –(t)ch	– ‘s [iz]	James’s computer
Іменник у множині із закінченням – s	– ‘	Clients’ cards
Іменник у множині без закінчення – s	– ‘s	Children’s rooms
Складні іменники	– ‘s	Mother-in-law’s luggage

Вживання:

Іменник	Приклад
Назви істот	my friend’s hotel
Час та відстань	last week’s tourist group
Назви країн, міст, слова country, town, city, world, ocean, river	England’s hospitality the town’s sights
Назви планет: the sun, the moon, the earth	the sun’s rays, the moon’s surface
Збірні іменники типу government, party, army, crew, family, society	the government’s laws the clubs members

THE PRONOUN/ЗАЙМЕННИК

Розряди займенників:

- 1) особові (Personal Pronouns);
- 2) присвійні (Possessive Pronouns);
- 3) зворотні (Reflexive Pronouns);
- 4) взаємні (Reciprocal Pronouns);
- 5) вказівні (Demonstrative Pronouns);
- 6) питальні (Interrogative Pronouns);
- 7) сполучні (Conjunctive Pronouns);
- 8) неозначені (Indefinite Pronouns);
- 9) заперечні (Negative Pronouns);
- 10) означальні (Defining Pronouns);
- 11) кількісні (Quantitative Pronouns);

Personal Pronouns/Особові займенники

Форма

Називний відмінок (Nominative Case)	Об’єктний відмінок (Objective Case)
I – я	Me – мене, мені
He – він	Him – його, йому
She – вона	Her – її, їй
It – воно	It – його, йому, їй, її (неістоти)
We – ми	Us – нас, нам
You – ти, ви	You – тебе, тобі, вас, вам
They – вони	Them – їх

Вживання

відмінок	правило	приклад
називний	Виконує роль підмета	He studies economics. We shall become economists
об'єктний	Виконує роль додатка	He saw me at the lecture. Let's ask him a question.

Possessive Pronouns/Присвійні займенники

Форма

Залежна форма Conjoint form	Незалежна форма Absolute form	Переклад
my	mine	мій, моя, моє, мої
his	his	його
her	hers	її
its	its	його, її
our	ours	наш (-а, -е, -і)
your	yours	ваш (-а, -е, -і)
their	theirs	їхній, їхня, їхнє, їхні

Вживання

форма	правило	Приклад
Залежна	Виконує роль означення	What is your name? This is our university.
Незалежна	Вживаються замість іменників та виконують функцію підмета або додатка	Whose bag is it?– Mine . My pen didn't write and she gave me hers .

Український займенник **свій** перекладається присвійним займенником, що узгоджується з відповідним особовим.

Приклад:

He gave **his** answer only yesterday. – Він дав свою відповідь лише вчора.

We took **our** things and went home. – Ми взяли свої речі і пішли додому.

Reflexive Pronouns/Зворотні займенники

Форма

особовий	зворотний	особовий	зворотний
I	myself	we	ourselves
you	yourself	you	yourselves
he	himself	they	themselves
she	herself		
it	itself		

Вживання

правило	приклад
В ролі додатка (українською мовою перекладається зворотним дієсловом з часткою –ся)	You must be careful or you can hurt yourself . She bought herself a dress .
З метою підсилення (українською)	The President himself must sign

мовою перекладаються займенником сам/сама/самі)	the document. I can see it myself .
Займенник oneself вживається в реченнях з підметом, вираженим неозначеним займенником one	One should take care of oneself .

Reciprocal Pronouns/Взаємні займенники

Форма : **each other; one another**.

Вживання

правило	Приклад
У значенні один одного (–му) – двоє учасників дій – each other ; – більше двох учасників дій – one another	They always listen to each other . All were looking at one another .

Demonstrative Pronouns/Вказівні займенники

Форма

однина	Множина
this – цей, ця, це; that – той, та, те;	these – ці; those – ті
such – такий; the same – той самий	

Interrogative Pronouns/Питальні займенники

Форма : **who, whom, what, which**

Вживання

займенник	правило	приклад
Who – хто	З назвами істот	Who is absent?
Whom – кого, кому	В ролі додатка	Whom did you see there?
What – що, який	1. З назвами неістот, тварин, абстрактних понять. 2. З назвами істот стосовно професії, занять, звання.	1. What are you talking about? 2. What are you? – I am a student.
Which – який, котрий	З назвами істот та неістот при наявності вибору.	Which of these languages would you like to study?

Conjunctive Pronouns/Сполучні займенники

Форма: **who (whom), whose, what, which, that**

Вживання

займенник	правило	Приклад
who (whom) – хто, кого; whose – чий; якого, якої	З назвами істот	He is a person who set up this business. She is the writer whose books are bestsellers.
which – який, яка, яке;	З назвами неістот в	They answered the letter

які	підрядних означальних реченнях.	which they received a day before.
that – який, яка, яке; які	З назвами істот та неістот в підрядних означальних реченнях.	This is a company that was established by our grandfather.

Indefinite Pronouns/Неозначені займенники

Форма

Прості	Складені
some any one	somebody, something, someone, somewhere, somehow anybody, anything, anyone, anywhere

Вживання

займенник	правило	приклад
some – з злічуваним іменником в множині – кілька, деякі, дехто ; з незлічуваним іменником – звичайно не перекладається	1. в стверджувальних реченнях; 2. в питальних реченнях, що починаються словами why, where, when, тощо; 3. в питальних реченнях, що виражають прохання або пропозицію.	1. He has some interesting ideas for a new project. 2. Where can I find some information on this topic? 3. Can you give me some advice? Will you have some more tea?
somebody – хтось something – щось someone – хтось somewhere – десь somehow – якось	В стверджувальних реченнях	Somebody left the book here Something has happened. Someone is working there. I've put it somewhere . Somehow I opened the door.
any	1. в питаннях та заперечних реченнях; 2. в стверджувальних реченнях в значенні будь-який .	1. Are there any new ideas? He didn't propose any plan. 2. You can take any book you like.
anybody anything anyone anywhere anyhow	1. в питаннях та заперечних реченнях; 2. в стверджувальних реченнях в значенні будь-хто, будь-що, будь-де, будь-як	1. Can you do anything ? We didn't see anyone there. 2. Anybody can do this. Take your seat anywhere you like. We cannot get there anyhow .

one – кожен, всі	Вживається щодо людей взагалі; виконує роль підмета в неозначено-особових реченнях	One must keep one's word.
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Negative Pronouns/Заперечні займенники

Форма: **no; none, no-one, nobody; nothing; nowhere; neither.**

Вживання: в заперечних реченнях, де дієслово-присудок вживається у стверджувальній формі.

займенник	правило	приклад
no	Вживається перед іменником.	There is no book there.
none – ніхто; no-one – ніхто; nobody – ніхто; nothing – ніщо;	Вживається в ролі підмета або додатка.	Nobody answered him. He met no-one there. Nothing was done.
nowhere – ніде;	Вживається в ролі обставини.	We can find him nowhere
neither – жоден (з двох); ні той, ні другий	Вживається стосовно істот і неістот в ролі 1) підмета; 2) додатка; 3) означення.	I saw neither of them. Neither answer was correct.

Defining Pronouns/Означальні займенники

Форма: **all; both; each, every; everybody, everyone; everything; either; another, other**

Вживання

займенник	правило	приклад
All – весь, вся, все; всі	Виконує роль 1) підмета, 2) означення	1. All were present. 2. We worked all day.
Both – обидва	Виконує роль 1) підмета, 2) означення	1. Both were right. 2. Both boys were right.
Each – кожний (зокрема);	Виконує роль 1) підмета, 2) означення	1. Each has a family. 2. He asked each boy.
Every – кожний (всі)	Виконує роль означення	We have seminars every week.
Everybody, everyone – кожний, всі Everything – все	Виконує роль 1) підмета, 2) додатка.	1. Everybody (everyone) was present. 2. He did everything he could.
Either – один з двох; обидва кожний з двох	Виконує роль 1) підмета, 2) додатка, 3) означення	1. There are two variants. Either is good. You can choose either (variant).
Other – інший, інші Another – другий /інший; ще один	Виконує роль 1) підмета, 2) додатка, 3) означення	1. Others were absent. 2. Look at the other (boy). 3. Take other magazine. Give me another example

Quantitative Pronouns/Кількісні займенники

Форма: **many, much, more, most; few, fewer, fewest, a few; little, less, least, a little**

Вживання

займенник	правило	приклад
Many – багато More – більше Most – найбільше	Із злічуваними іменникам	She asked many questions. More questions were asked later. He won most prizes.
Few – мало (недостатньо) Fewer – менше Fewest – найменше A few – мало, але достатньо		She has few friends and feels very lonely. They have fewer problems with this equipment. She has a few friends but she trusts them very much.
Much – багато More – більше Most – найбільше	З незлічуваними іменниками	I spend much time on English. More time is spent on economics. Mathematics takes most of my time.
Little – мало (недостатньо) Less – менше Least – найменше A little – мало, але достатньо		We have little sugar. Don't forget to buy some. They spent less time on this task. This is the least I can do. We can make some coffee – there is a little sugar left.

Degrees of Comparison of Adjectives/Ступені порівняння прикметників

Форма : **проста**, що утворюється за допомогою суфіксів **-er, -est**;

складена, що утворюється за допомогою слів **more, most**;

прикметник	основний	вищий	найвищий
однокладові та двоскладові, що закінчуються на -er, -le, -ow, -y	cold clever simple narrow happy	colder cleverer simpler narrower happier	coldest cleverest simplest narrowest happiest
інші двоскладові та багатоскладові	famous beautiful	more famous more beautiful	most famous most beautiful
особливі випадки	good bad old far	better worse older elder farther further	best worst oldest eldest farthest furthest

Особливості правопису

1. У односкладовому прикметнику, що закінчується на приголосний, якому передує короткий голосний, кінцевий приголосний подвоюється: **hot – hotter – hottest; big – bigger – biggest.**
2. Якщо прикметник закінчується на **–y**, перед якою стоїть приголосний, то перед суфіксами вищого та найвищого ступенів **er, –est** літера **–y** змінюється на **–i**: **dry – drier – driest.**

Вживання

1. При порівнянні предметів з *однаковою мірою якості* вживається прикметник в *основній формі* та сполучник **as ... as**:
Macroeconomics is **as important as** microeconomics.
2. При порівнянні предметів з *меншою мірою якості* вживається прикметник в *основній формі* та сполучник **not so ... as**:
Statistics is **not so difficult as** higher mathematics.
3. При порівнянні предметів, що *не належать до однієї групи або взятих окремо*, вживається *вищий ступінь порівняння* та сполучник **than**: Higher mathematics is **more interesting** to me **than** statistics.
4. При порівнянні одного предмету з іншими предметами, що *належать до однієї групи*, вживається прикметник у *найвищому ступені порівняння* з артиклем **the**: He is **the cleverest** in our class.

THE NUMERAL/ЧИСЛІВНИК

Форма

	Кількісний	Порядковий		Кількісний	Порядковий		Кількісний	Порядковий
1	one	first	11	eleven	eleventh	20	twenty	twentieth
2	two	second	12	twelve	twelfth	30	thirty	thirtieth
3	three	third	13	thirteen	thirteenth	40	forty	fortieth
4	four	fourth	14	fourteen	fourteenth	50	fifty	fiftieth
5	five	fifth	15	fifteen	fifteenth	60	sixty	sixtieth
6	six	sixth	16	sixteen	sixteenth	70	seventy	seventieth
7	seven	seventh	17	seventeen	seventeenth	80	eighty	eightieth
8	eight	eighth	18	eighteen	eighteenth	90	ninety	ninetieth
9	nine	ninth	19	nineteen	nineteenth	100	hundred	hundredth
10	ten	tenth						

Утворення

Порядкові числівники утворюються від відповідних кількісних за допомогою суфікса **–th**.

Кількісні числівники від 13 до 19 включно утворюються за допомогою суфікса **–teen**, який наголошується.

Кількісні числівники, що позначають десятки починаючи з 20 утворюються за допомогою суфікса **–ty**, який не наголошується.

Особливості правопису

Four – fourteen – forty;

Five – fifteen – fifty;

Nine – ninth;

Eight – eighth;

Twelve – twelfth.

Вживання

Великі числа.

Кома відокремлює групи з трьох цифр. Назви розрядів **hundred, thousand, million** вимовляються і не мають закінчення множини. Перед десятками в великих числах вимовляється **and**.

82,437,821 – eighty-two **million** four **hundred and** thirty-seven **thousand eight hundred and** twenty-one;

В британському (BE) та американському (AE) варіантах англійської мови наступні числа читаються по-різному:

1,000,000,000 – a thousand million (BE), a billion (AE);

1,000,000,000,000 – a billion (BE), a trillion (AE).

Слово milliard = a thousand million (BE) = a billion (AE) є європейським терміном і тільки починає використовуватись.

В довгих числах (номери телефонів, банківських рахунків, тощо) кожна цифра читається окремо, перед двома однаковими цифрами вимовляється слово **double**:

720844 – seven two oh eight double four

Гроші.

Символ назви грошей пишеться перед числом, а вимовляється після числа: \$ 4 m – four million dollars; £92bn – ninety-two billion pounds;

€742 – seven hundred and forty-two euros

Дати.

Роки вимовляються з двох частин: 1999 – nineteen ninety-nine, *проте* рік 2000 вимовляється як одне ціле: 2006 – two thousand and six.

Місяці і числа:

25th of April 1987 – the twenty-fifth of April, nineteen eighty-seven

або April, the twenty-fifth, nineteen eighty-seven

В Європі прийнято писати спочатку число, а потім місяць. В США – навпаки, спочатку місяць, а потім число. Таким чином, запис

10.12.2004 читається як **the tenth of December**, two thousand and four (BE) або як **October, (the) twelfth**, two thousand and four (AE).

Час.

Зазвичай ми не користуємось 24-годинною шкалою (окрім розкладу літаків, потягів, тощо), а розділяємо час до полудня (AM) та після полудня (PM). Використовуються слова **quarter** (чверть), **half** (половина), **past** (після), **to** (до).

3.45 AM – 1) three forty-five AM; 2) a quarter to four AM;

7.30 PM – 1) seven thirty PM; 2) half past seven PM;

11.45 AM – 1) eleven forty-five AM; 2) a quarter to twelve AM.

12.00 – midday (полудень); 24.00 – midnight (північ).

Якщо мова йде про розклад, ми вимовляємо:

The train leaves at 14.00 – at fourteen hundred hours.

Вимірювання.

62 km – sixty-two kilometers;

14 ½ cm – fourteen and a half centimeters;

6m·6m – six metres by six metres;
 –10°C – minus four degrees Celsius /centigrade.

Дроби.

Простий дріб. Числівник вимовляється як кількісний, а знаменник – як порядковий числівник. Якщо числівник більший за 1, у знаменнику вимовляється відповідний порядковий числівник з закінченням –s.

$\frac{1}{2}$ –one second *or* a half; $\frac{2}{3}$ – two-thirds; $\frac{3}{4}$ – three fourths *or* three quarters; $1\frac{5}{7}$ – one and five sevenths.

Десятковий дріб.

У ВЕ та АЕ для відокремлення цілої частини від дробу використовується крапка(читається **point**), а не кома як це прийнято в Європі. Число після крапки читається як окремі цифри. Число **0 (нуль)** читається по-різному, в залежності від його місця:

oh – після крапки та **naught** до крапки (ВЕ);

zero – після крапки та не вимовляється взагалі до крапки (АЕ).

8.07 – eight **point oh** seven (ВЕ); eight **point zero** seven (АЕ);

0.6 – **naught point** six (ВЕ); **point** six (АЕ);

6.9057 – six **point** nine **oh** five seven; six **point** nine **zero** five seven.

Математичні дії.

Додавання: 15+6=21 fifteen **plus/and** six **equals** twenty-one;

Віднімання: 7–3=4 seven **minus /take away/less** three **equals** four;

Множення: 6·8=48 six **multiplied by** eight/**times** eight **equals** forty-eight

Ділення: 28:7=4 twenty-eight **divided by** seven **equals** four;

Піднесення до степеня: 5² – five **squared**; 4⁷ – four **to the power** seven;

Добування кореня: $\sqrt{4}$ **the square root of** four; $\sqrt[3]{81}$ – **the cube root of** eighty-one;

$\sqrt[4]{16}$ – **the fourth root of** sixteen.

THE VERB

The Principal Forms of the Verb/Основні форми дієслова

Infinitive Неозначена форма	Past indefinite Минулий неозначений	Past participle Дієприкметник минулий	Present participle Дієприкметник теперішній
to work	worked	worked	working
to teach	taught	taught	teaching
to know	knew	known	knowing

THE PRESENT INDEFINITE TENSE/ Теперішній неозначений час

Active Voice/Активний стан

Форма: **infinitive** без частки **to**

Ствердження / заперечення

I/we/you/they	work/ do not (don't) work	at this plan.
He/she/it	works/ does not(doesn't) work	

Запитання

Do	I/we/you/they	work	at this plan?
Does	he/she/it		

Вживання

Дія	Приклад
Констатація факту дії, що є істинним завжди	Roman likes to travel . Water boils at 100° Centigrade.
Регулярна, звична, повторювана дія	I go to the university by bus. She cleans the room twice a week.
Дія, що відбувається згідно з розкладом	The train leaves at 5 p.m. The meeting starts at 5 o'clock.

!!Прислівники частоти дії, які вживаються з теперішнім неозначеним часом: *never, rarely, not often, sometimes, often, usually, always.*

В третій особі однини до дієслова додається закінчення **-s/es** за правилами, що діють при утворенні множини іменників(див. с.115).

THE PRESENT INDEFINITE TENSE/ Теперішній неозначений час Passive Voice/Пасивний стан

Форма: **am/is/are + Past Participle**

Ствердження / заперечення

I	am/am not(ain't)	prepared	for this job
He/she/it	is/ is not (isn't)		
We/you/they	are/are not (aren't)		

Запитання

Am	I	prepared	for this job?
Is	he/she/it		
Are	we/you/they		

Вживання

Для описання дії, не вказуючи на її виконавця. Іноді виконавець вказується прийменниковим додатком з прийменниками by (особа, що виконує дію) або with (знаряддя, яким виконують дію).	Services are often referred to as invisible goods. These data are gathered by our employees. The notes are written with the pen.
Для опису послідовних дій.	These data are collected , then they are analyzed and finally the results are published .

!! Прислівники частоти дії вживаються в складі присудка **після** допоміжного **перед** смисловим дієсловом : **are always written, is often referred to; is sometimes called.**

Active Voice or Passive Voice

Active voice	Passive Voice
Підмет є активним виконавцем дії, що	Підмет є пасивним об'єктом дії,

<p>виражена присудком в активній формі і спрямована на об'єкт, позначений додатком. Our company → <i>sells</i> → <u>this equipment</u>.</p>	<p>вираженої присудком в пасивній формі, що виконується над ним іншою особою або предметом, позначеним додатком. This equipment ← <i>is sold</i> ← <u>by our company</u>.</p>
<p>Присудок виражений неперехідним дієсловом, тобто таким, що не вимагає додатка. The delegation <i>arrives</i> tonight.</p>	
<p>Вживається для опису людей або предметів, що виконують дію, при цьому увага зосереджується на тому, що підмет є виконавцем дії. The company <i>develops</i> new products to satisfy the needs of the consumers.</p>	<p>Вживається у науковому стилі та у випадках, коли увага зосереджується на діях та процесах, на тому, що саме відбувається з об'єктом дії. Land, water, mineral wealth and climate <i>are called</i> natural resources.</p>

!! Трансформація активних речень в пасивні можлива лише тоді, коли присудок активного речення виражений перехідним дієсловом, тобто дієсловом, після якого вживається додаток.

The students *take* examinations at the end of each term (take what? examinations).

При перетворенні активного речення на пасивне додаток активного речення стає підметом, присудок вживається у пасивній формі відповідного часу, а підмет активного речення стає додатком, якщо важливо показати ким виконується дія, або пропускається взагалі, якщо згадування про виконавця зайве.

Examinations *are taken* at the end of each term (by the students).

В даному випадку додаток *by the students* є зайвим, оскільки мета даного речення – показати, яка саме дія виконується над підметом (екзамени складаються), а не вказати на виконавця дії (студенти).

Якщо виконавець дії має вагоме значення, то додаток використовується з прийменником **by** або **for** (для позначення особи виконавця) або з прийменником **with** для позначення знаряддя дії.

This equipment is produced **by** our company.

This equipment is produced **with** high precision instruments.

В активному реченні часто присутні два додатки: прямий, що вказує на предмет /об'єкт дії (what?), та непрямий, що вказує на особу, якій адресована дія (whom?).

The company sends some information (what?) to our customers (whom?).

Якщо непрямий додаток (whom?) виражений особовим займенником, він може стояти

1) перед прямим додатком: The company sends them some information;

2) після прямого додатку і в цьому випадку вживається з прийменником *to/for*:
The company sends some information *to/for* them.

Якщо обидва додатки виражені особовими займенниками, то прямий додаток (what?) стоїть в реченні першим, а непрямий додаток (whom?) іде за ним і вживається з прийменником.

The company sends it (what?) to/for them (whom?).

Речення з двома додатками може бути трансформоване в два окремих пасивних речення, в кожному з яких підметом буде один з додатків, при цьому інший додаток залишатиметься на своєму вихідному місці.

The company sends some information to our customers.

Some information is sent to our customers.

Our customers are sent some information.

THE PAST INDEFINITE TENSE/Минулий неозначений час

Active Voice/Активний стан

Форма: **Past Indefinite**

Ствердження

I/he/she/it/we/you/they	finished	school	last year.
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Запитання

Did	I/he/she/it/we/you/they	finish	school	last year?
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Заперечення

I/he/she/it/we/you/they	did not	finish	school	last year.
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THE PAST INDEFINITE TENSE/Минулий неозначений час

Passive Voice/Пасивний стан

Форма: **was/were+ Past Participle**

Ствердження/ заперечення

I/he/she	was/ was not	asked	a lot of questions at the interview.
We/you/they	were/were not		

Запитання

Was	I/he/she	asked	a lot of questions at the interview?
Were	we/you/they		

Вживання

Дія:	Приклад:
Закінчена дія в минулому (із вказівкою на час дії)	I went to Kyiv <i>last week</i> . These goods were sold everywhere.
Послідовність дій в минулому (в оповіданнях, розповідках)	Nick got up in the morning, did physical exercises, took a shower and began to prepare for the exam.
Звична, повторювана дія в минулому	When I was a student I often helped my parents with their business.

!!Обставини часу, характерні для Past Indefinite, чітко співвідносять дію з певним часом в минулому: *last week, two days ago, in 2006, etc.*

THE FUTURE INDEFINITE TENSE/ Майбутній неозначений час

Active Voice/Активний стан

Форма: **shall/will** + **Infinitive** (дієслово **shall** вживається з першою особою однини та множини (**I, we**), використовується рідко, оскільки в розмовній мові вживається скорочена форма **'ll**).

Ствердження/заперечення

I/we	shall('ll)/shall not	learn	French	next year.
He/she/it/you/they	will('ll)/will not			

Запитання

Shall	I/we	learn	French	next year?
Will	He/she/it/you/they			

THE FUTURE INDEFINITE TENSE/ Майбутній неозначений час

Passive Voice/Пасивний стан

Форма: **shall/will be** + **Past Participle**

Ствердження/ заперечення

I/he/she/we/you/they	will be asked	these questions	at the exam tomorrow.
	will not be asked		

Запитання

Will	I/he/she/we/you/they	be asked	these questions	at the exam tomorrow?
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Вживання

Дія	Приклад
Дія, яка відбудеться у майбутньому	They will finish the reconstruction next week. It will be finished soon.

!! Приклади обставин часу, які вживаються з майбутнім неозначеним часом: *tomorrow, next week, next month, in two days, etc.*

THE PRESENT CONTINUOUS TENSE/ Теперішній тривалий час

Active Voice/Активний стан

Форма: **am/ is/ are** + **Present Participle**

Ствердження / заперечення

I	am('m)/am not('m not)	reading	at the moment
He/she/it	is('s)/ is not (isn't)		
We/you/they	are ('re)/are not (aren't)		

Питання

Am	I	reading	at the moment?
Is	he/she/it		
Are	we/you/they		

THE PRESENT CONTINUOUS TENSE/ Теперішній тривалий час Passive Voice/Пасивний стан

Форма: **am/is/are + being + Past Participle**

Ствердження / заперечення

I	am/am not	being interviewed	at the moment.
He/she/it	is / is not		
We/you/they	are /are not		

Запитання

Am	I	being interviewed	at the moment?
Is	he/she/it		
Are	we/you/they		

Вживання

Дія	Приклад
Дія, яка розгортається в момент мовлення	Gill is very busy now, she is speaking with the manager.
Дія або ситуація, яка є правдивою в даний період часу, однак не обов'язково розгортається в момент мовлення	He is writing a play this autumn. Don't take this program. I'm working at it.
Майбутня запланована дія, особливо з дієсловами, що позначають рух: to, to come, to leave, to arrive, to start.	We are leaving tomorrow. He is coming on Monday.
Тривала дія, що відбувається <i>одночасно</i> з іншою дією, яка відноситься до теперішнього часу.	What does he do when he is not working on the computer?

!! В тривалих часах вживаються лише такі дієслова, що виражають дію як процес, тобто дію, що відбувається в певний проміжок часу. Дієслова, що не виражають динамічної дії, не вживаються в часах Continuous. До таких належать:

- 1) дієслова, що виражають фізичне сприйняття: **to see** бачити, **to hear** чути, **to measure** мати розміри /вимірюватись, **to taste** мати смак/смакувати, **to smell** мати запах/пахнути, **to sound** звучати, **to weigh** мати вагу/важити;
- 2) дієслова, що виражають розумову діяльність: **to believe** вірити, **to doubt** сумніватись, **to know** знати, **to realize** розуміти, **to recognize** впізнавати, **to remember** пам'ятати, **to suppose** припускати, **to think** вважати, **to understand** розуміти;
- 3) дієслова, що виражають бажання, почуття, волевиявлення: **to agree** погоджуватись, **to hate** ненавидіти, **to like** любити, подобатись, **to love** любити, **to object** заперечувати, **to prefer** надавати перевагу, **to refuse** відмовляти, **to want** хотіти, **to wish, to desire** бажати;
- 4) дієслова, що виражають відношення між предметами: **to be** бути, **to belong to** належати, **to concern** стосуватись, **to consist of** складатись, **to contain, to hold** вмещувати, **to depend on** залежати, **to include** вмещувати, складатись з, **to**

involve стосуватись, включати, залучати, **to own, to possess** володіти, **to resemble** бути схожим на.

!! Обставини часу, що супроводжують теперішню тривалу дію: *now, at the moment, these days*. Слова *always, continually, constantly* вживаються для підкреслення дії, яка відбувається часто і (іноді) неочікувано:

He **is constantly giving** people assignments which are very difficult.

THE PAST CONTINUOUS TENSE/ Минулий тривалий час

Active Voice/Активний стан

Форма: **was / were + Present Participle**

Ствердження /заперечення

I/he/she/it	was/was not	watching	the Olympic Games	the whole day yesterday.
We/you/they	were/were not			

Запитання

Was	I/he/she/it	watching	the Olympic Games	the whole day yesterday?
Were	we/you/they			

THE PAST CONTINUOUS TENSE/ Минулий тривалий час

Passive Voice/Пасивний стан

Форма: **was/were + being + Past Participle**

Ствердження / заперечення

I/he/she/it	was/was not	being watched	during the test of the equipment.
We/you/they	were/were not		

Запитання

Was	I/he/she/it	being watched	during the test of the equipment?
Were	we/you/they		

Вживання

Дія	Приклад
Дія, яка розгорталась у певний момент часу в минулому	I was talking to a client at 5. The equipment was being tested at 7.
Дія, ситуація або стан, які мали місце протягом певного періоду в минулому	My father was working for this company for twenty years. The audit was being performed during the last week.
Тривала дія, що відбувалась одночасно з іншою дією в минулому(тривалою або ні)	While we were coming down the stairs the lift was being repaired .

!! Обставини часу, які вживаються в минулому тривалому часі: *at 5 o'clock, at that time, from 6 till 7, the whole day long, etc.*

PAST INDEFINITE чи PAST CONTINUOUS

Past Indefinite	Past Continuous
Дія, повторювана, звична в минулому: I went to a sport club twice a week. I used to walk in this park when I was a	Дія, яка тривала в певний момент або період у минулому: I was playing golf at that time yesterday.

child.	
Закінчена дія, діяльність в минулому: I watched a film during the flight.	Незакінчена дія, діяльність в минулому: I was reading a book during the flight. (I didn't finish it)
Дія, яка відбувалась одночасно з іншою, тривалішою дією в минулому: When the telephone rang Dan was reading a newspaper.	Дія, яка тривала під час іншої одномоментної дії в минулому: When the telephone rang Dan was reading a newspaper

THE FUTURE CONTINUOUS TENSE/ Майбутній тривалий час Active Voice/Активний стан

Форма: **shall be/will be + Present Participle**

Ствердження/заперечення

I/he/she/it/ we/you/they	will('ll) be writing won't be writing	a report	from 6 to 8 tonight.
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Запитання

Will	I/he/she/it/we/you/they	be writing	a report	from 6 to 8 tonight?
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Вживання

Дія	Приклад
Дія, яка триватиме у певний момент в майбутньому	This time tomorrow I'll be working on my report .

!! Форми пасивного стану **Future Continuous** не вживаються.

Обставини часу, які вживаються в майбутньому тривалому часі: *at 5 o'clock, at that time, from 6 till/to 7, the whole day, etc.*

THE PRESENT PERFECT TENSE/ Теперішній перфектний/доконаний час Active Voice/Активний стан

Форма: **have/ has+ Past Participle**

Ствердження/заперечення

I/we/you/they	have('ve)/have not(haven't)	written	such reports	before
He/she/it	has('s)/has not(hasn't)			

Запитання

Have	I/we/you/they	written	such reports	before?
Has	he/she/it			

THE PRESENT PERFECT TENSE/ Теперішній перфектний/доконаний час Passive Voice/Пасивний стан

Форма: **have/has + been + Past Participle**

Ствердження/заперечення

I/we/you/they	have/have not	been asked	such questions	before.
He/she/it	has/has not			

Запитання

Have	I/we/you/they	been asked	such questions	before?
Has	he/she/it			

Вживання

Дія	Приклад
Дія, яка відбувалася у невизначений момент часу в минулому, результат якої наявний у теперішньому часі	I have finished the calculations. You may use them now. I've lost my text-book. Can you borrow me yours?
Дія, що почалася в минулому і тривала до моменту мовлення (<i>up to now, lately, recently, so far, since, not yet</i>)	My friends have not arrived yet . Only these results have been examined so far .
Дія, яка відбулася в період часу, який ще не закінчився (<i>today, this week, this year</i>).	He has finished school <i>this year</i> .

!!Обставини, що вживаються з теперішнім перфектним часом (прислівники неозначеного часу і частотності) *already, just, ever, never, before now, since, for, yet, seldom, often*.

THE PRESENT PERFECT CONTINUOUS TENSE/ Теперішній перфектно-тривалий час

Active Voice/Активний стан

Форма: **have/ has+ been + Present Participle**

Ствердження/заперечення

I/we/you/they	have/have not	been working	all day long.
He/she/it	has/has not		

Запитання

Have	I/we/you/they	been working	all day long?
Has	he/she/it		

Вживання

Дія	Приклад
Дія, яка розгорталася у певний період часу в минулому, нещодавно закінчилась і, часто, спричинила наслідок, наявний в теперішньому часі	I have been working in the garden all day. I'm tired. Your eyes are red. Have you been crying?
Дія, яка почалася в минулому, тривала певний період часу в минулому і продовжується зараз (з прийменниками <i>for, since</i>)	I have been waiting for him <i>for two hours</i> and he hasn't come yet . She has been teaching at our school <i>since 1980</i> .

!!Форма пасивного стану не використовується.

PRESENT PERFECT CONTINUOUS *чи* PRESENT PERFECT

Present Perfect Continuous	Present Perfect
Дія на протязі певного періоду часу: I've been studying English for two years.	Дія закінчена: I've baked the cake.
Дія, яка передбачає тривалість (wait, work, play, try, learn, rain): I have been	Дія короткочасна (find, start, buy, lose, break, stop): I've bought a new

playing tennis for several hours.	dictionary this week.
Тривала дія при невказаних числі та кількості: I've been reading all day today.	Закінчена дія при вказаних числі, кількості: I've read ten chapters.

!! З певними дієсловами (**live, work, teach**) можуть вживатися обидва часи, якщо вжиті обставини *for* і *since*:

She has been working with this corporation for ten years	She has worked for this corporation for ten years.
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PAST INDEFINITE чи PRESENT PERFECT/PERFECT CONTINUOUS

Past Indefinite	Present Perfect/Perfect Continuous
Дія відбулася у закінчений період часу: We arrived <i>last week</i> .	Дія відбулась у незакінчений період часу: I have lost my key <i>today</i> . I have been looking for this book <i>all morning today</i> .
Дія закінчилася і продовжуватися не буде: Shakespeare wrote thirty plays.	Дія закінчена, але можливим є її продовження: My uncle has written several books (and can still write more). I have been studying English for two years and still need some practice.
Вказаний час дії (минулий): I bought this book last month.	Час дії невідомий, основне – її <i>результат</i> . I've bought this book and you may take it if you need.

THE PAST PERFECT TENSE/ Минулий перфектний час

Active Voice/Активний стан

Форма: **had + Past Participle**

Ствердження/заперечення

I/he/she/it/we/you/they	had/had not performed	the audit	by 6 pm yesterday.
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Запитання

Had	I/he/she/it/we/you/they	performed	the audit	by 6 pm yesterday?
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THE PAST PERFECT TENSE/ Минулий перфектний час

Passive Voice/Пасивний стан

Форма: **had + been + Past Participle**

Ствердження/заперечення

I/he/she/it/we/you/they	had/had not been invited	to the meeting of the staff.
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Запитання

Had	I/he/she/it/we/you/they	been invited	to the meeting of the staff?
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Вживання

Дія	Приклад
Дія, яка відбулася перед іншою минулою дією	Sam had left before we got there. All the documents had been examined before the meeting <i>started</i> .

Дія, яка закінчилася до певного моменту в минулому (<i>by two o'clock, by that time</i>)	I had done my homework <i>by</i> 8 o'clock. My report had been submitted <i>by</i> the deadline.
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THE PAST PERFECT CONTINUOUS TENSE/ Минулий перфектно-тривалий час

Active Voice/Активний стан

Форма: **had been + Present Participle**

Ствердження/заперечення

I/he/she/it/we/you/they	had/ had not been studying	English	for 10 years	by then.
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Запитання

Had	I/he/she/it/we/you/they	been studying	English	for 10 years	by then?
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Вживання

Дія	Приклад
Дія, яка тривала на протязі певного періоду часу до іншої минулої дії чи періоду часу в минулому	We had been discussing that problem for two hours before Bill <i>came</i> .
Дія, яка тривала і закінчилась незадовго до певного моменту часу чи дії в минулому	She looked very tired as she had been finishing the most important negotiations.

!! Форма пасивного стану не використовується.

THE FUTURE PERFECT TENSE/ Майбутній перфектний час

Active Voice/Активний стан

Форма: **shall/will have + Past Participle**

Ствердження/заперечення

I/we	shall/shall not	have passed	exams	by July.
He/she/it/you/they	will/will not			

Запитання

Shall	I/we	have passed	all exams	by July?
Will	He/she/it/you/they			

THE FUTURE PERFECT TENSE/ Майбутній перфектний час

Passive Voice/Пасивний стан

Форма: **shall/will have + been + Past Participle**

Ствердження/заперечення

I/we	shall/shall not	have been examined	by July.
He/she/it/you/they	will/will not		

Запитання

Shall	I/we	have been examined	by July?
Will	he/she/it/you/they		

Вживання

Дія	Приклад
Дія, яка буде закінчена до певного моменту в майбутньому. Цей момент може позначатись 1) обставиною часу з прийменником <i>by</i> , 2) підрядним реченням часу, в якому дієслово–присудок вживається в одному з теперішніх часів.	1) We'll have reconstructed the plant <i>by next year</i> . The plant will have been reconstructed <i>by next year</i> . 2) Everything will have been checked <i>by the time they arrive</i> . I shall have checked all the documents <i>by the time he comes</i> back from his business trip.

THE FUTURE PERFECT CONTINUOUS TENSE/ Майбутній перфектно–тривалий час

Active Voice/Активний стан

Форма: **shall/will have been + Present Participle**

Ствердження/заперечення

I/we	shall/shall not	have been	the papers	for 3 hours
He/she/it/you/they	will/will not	checking		by then.

Запитання

Shall	I/we	have been checking	the papers	for 3 hours by then?
Will	He/she/it/you/they			

Вживання

Дія	Приклад
Дія, яка триватиме певний період часу, часто позначений обставиною з прийменником <i>for</i> , до певного моменту часу чи певної дії в майбутньому	I shall have been conducting quality test <i>for two weeks</i> before they launch this new product.

!! Майбутній перфектно–тривалий час вживається дуже рідко.

Форма пасивного стану не використовується.

THE RULES OF SEQUENCE OF TENSES/Правила узгодження часів

Правило узгодження часів застосовується в складнопідрядних реченнях і полягає в наступному:

Якщо **присудок** головного речення виражений дієсловом в минулому часі (найчастіше в **Past Indefinite**), то **присудок** в підрядному реченні вживається в **одному з минулих часів** відповідно до дії, яку він описує.

Можливі 3 варіанти відношень між часом протікання дії в головному та підрядному реченнях.

I. Дії в головному та підрядному реченнях відбуваються **одночасно**. Присудки вживаються в **Past Indefinite** або в **Past Continuous**. Підрядне речення перекладається на українську мову *теперішнім часом*. Приклад:

I **was** sure that he **knew** the company's address (Past Indefinite).

Я був впевнений, що він *знає* адресу компанії.

I **thought** that she **was working** for that firm (Past Continuous).

Я вважав, що вона *працює* в тій фірмі.

II. Дії в головному та підрядному реченнях відбуваються в **різні періоди часу в минулому**, причому дія в **підрядному реченні** відбулась **раніше**, ніж дія в головному. В цьому випадку присудок підрядного речення вживається в **Past Perfect (active/passive)** або в **Past Perfect Continuous (active)**. Підрядне речення перекладається на українську мову *минулим часом*. Приклад:

We **expected** that he **had checked** all the documents (Past Perfect active). Ми очікували, що він *перевірів* всі документи.

We **expected** that all the documents **had been checked** (Past Perfect passive). Ми очікували, що всі документи *були перевірені*.

We **expected** that he **had been checking** the documents since the morning (Past Perfect Continuous). Ми очікували, що він *перевіряв* документи від ранку.

III. Дії в головному та підрядному реченнях відбуваються в **різні періоди часу**, причому дія в **підрядному реченні** відбуватиметься **пізніше**, ніж дія в головному, тобто у **відносному майбутньому** щодо дії в головному реченні. В цьому випадку присудок в підрядному реченні вживається у формі **Future-in-the-Past** відповідного часу (**Indefinite, Continuous, Perfect, Perfect Continuous**). Форма **Future-in-the-Past** утворюється шляхом заміни допоміжних дієслів майбутнього часу **shall→should, will→would** у відповідному майбутньому часі. Підрядне речення перекладається на українську мову *майбутнім часом*. Приклад:

We **decided** that they **would order** the goods according to the contract (Future-in-the-Past Indefinite active). We **decided** that the goods **would be ordered** according to the contract (Future-in-the-Past Indefinite passive). Ми вирішили, що вони *замовлять* товари згідно контракту. Ми вирішили, що товари *будуть замовлені* згідно контракту.

We **thought** that they **would be checking** the documents for three days (Future-in-the-Past Continuous active). Ми вважали, що вони *перевірятимуть* документи три дні.

We **thought** that they **would have finished** the negotiations by next Friday (Future-in-the-Past Perfect active). We **thought** that the negotiations **would have been finished** by next Friday (Future-in-the-Past Perfect passive). Ми вважали, що вони *завершать* переговори до наступної п'ятниці. Ми вважали, що переговори *будуть завершені* до наступної п'ятниці.

We **believed** that they **would have been calculating** the revenues all day long before they received the final results (Future-in-the-Past Perfect Continuous active). Ми вважали, що вони *підраховуватимуть* надходження цілий день, перш ніж отримають кінцеві результати.

!! Правило узгодження часів не застосовується в підрядних реченнях, які виражають загальновідомі факти. Приклад:

The children **learned** that water **boils** at 100° C.

We **knew** that Adam Smith **published** his "Wealth of Nations" in 1776.

DIRECT AND REPORTED SPEECH/Пряма та непряма мова

При перетворенні прямої мови в непряму утворюється складнопідрядне речення, в якому слова автора стають головним реченням, а пряма мова – підрядним додатковим. Якщо в словах автора дієслово вживається в теперішньому або в майбутньому часі, то в підрядному реченні час дієслова–присудка не змінюється. Якщо слова автора містять **дієслово в минулому часі**, то в підрядному реченні час присудка змінюється згідно **правила узгодження часів**. Зміна часів при перетворенні виглядає наступним чином:

Direct Speech пряма мова	Reported Speech непряма мова
Present Indefinite Present Continuous Present Perfect Present Perfect Continuous	Past Indefinite Past Continuous Past Perfect Past Perfect Continuous
Past Indefinite Past Continuous Past Perfect Past Perfect Continuous	Past Perfect Past Perfect Continuous Past Perfect Past Perfect Continuous
Future Indefinite Future Continuous Future Perfect Future Perfect Continuous	Future-in-the-Past Indefinite Future-in-the-Past Continuous Future-in-the-Past Perfect Future-in-the-Past Perfect Continuous

Зміна обставин часу і місця та деяких займенників при перетворенні прямої мови в непряму

Direct Speech	Reported speech
now	then
today	that day
yesterday	the day before
tomorrow	the next day
the day after tomorrow	two days later
ago	before
tonight	that night
last year	the year before
last month	the month before
next	the next/the following
this	that
these	those
here	there

При перетворенні прямої мови в непряму особові, присвійні та зворотні займенники змінюються відповідно до змісту. Приклад:

He said, “*I shall call on you at your place tonight*”.

He told me that *he* would call on *me* at *my* place that night.

Розповідні речення.

При перетворенні розповідних речень з прямої мови в непряму застосовуються правила, описані вище. Приклад:

1. She said, “I want to visit this exhibition next Monday”.

She said that she wanted to visit that exhibition the following Monday.

2. He said, "I didn't lend Mike any money yesterday".

He said that he hadn't lent Mike any money the day before.

З метою урізноманітнення мови вживаються такі дієслова мовлення як to tell, to report, to exclaim, to suggest, to whisper, тощо.

Накази, прохання, поради.

При перетворенні наказових речень з прямої мови в непряму дієслово в наказовому способі замінюється відповідним інфінітивом у стверджувальній або заперечній формі. Приклад:

1. The director said, "**Enter** this transaction into the ledger".

The director ordered **to enter** that transaction into the ledger.

2. He said to me, "**Don't come** tomorrow. I shall be very busy".

He asked me **not to come** the next day as he would be very busy.

3. "**Let's go** to the movies tonight", he said.

He proposed **to go** to the movies that night.

З метою урізноманітнення мови вживаються такі дієслова мовлення як to ask, to request, to propose, to suggest, to order, to tell, тощо.

Запитання.

При перетворенні прямих питань у непрямі змінюється порядок слів і питальне речення перетворюється на розповідне з прямим порядком слів, а питальне слово стає сполучником. У випадку загальних питань допоміжне дієслово не вживається, а підрядне речення приєднується за допомогою сполучників *if/whether*. Приклад:

1. He asked, "**Do** you **prefer** tea or coffee?"

He asked me *if/whether* I **preferred** tea or coffee.

2. He asked, "**Where** **did** you **order** these goods?"

He wanted to know *where* we **had ordered** those goods.

3. She asked, "**What** **have** you **bought** for yourself?"

She wondered *what* I **had bought** for myself.

Для урізноманітнення мовлення вживаються такі дієслова як to ask, to inquire, to wonder, to want to know, тощо.

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