

Вариант 1

1. Найдите в следующих предложениях герундий, инфинитив, причастие и выпишите их, указав часть речи.

1. I found it urgent to inform the boss about the problem. – to inform (инфинитив)
2. Having no friends in the village, he often was in trouble. – having (причастие)
3. Having found no one at the cabinet he went to the conference hall. – having found (причастие)
4. What he loves best is making money. – making (герундий)

2. Вставьте нужный по смыслу предлог.

1. We seldom read his translations **without** seeing half a dozen mistakes in them.
2. Flying is the fastest way **of** going from one place to another.
3. They tried to attract our attention **by** shouting.
4. Nobody likes being laughed **at**.

Of, at, without, by.

3. Поставьте глагол в скобках в нужную форму сослагательного наклонения.

1. You would understand it better if you **hadn't talked** so much.
2. If he didn't ring me up, I **wouldn't come**.
3. Unless they turn the radio off, I **will go** mad.
4. I wish I **passed** my English exam.

4. Проанализируйте предложения. Определите вид подчиненного предложения и способ его соединения с главным предложением. Переведите на русский язык.

1. We didn't know why he had not gone there. – objective clause, pronoun why. Мы не знали, почему он не пришел сюда.
2. The printer that we are planning to buy must be able to work constantly. – attributive clause, conjunction that. Принтер, который мы планируем купить, должен быть способным постоянно работать.
3. He brought the necessary materials so that we could discuss the problem immediately. – adverbial clause of purpose, conjunction so that. Он принес необходимые материалы, чтобы мы могли немедленно обсудить проблему.
4. John stood where she had left him. – adverbial clause of place, pronoun where. – Джон стоял там, где она рассталась с ним.

5. Прочтите текст. Письменно переведите 3-5 абзацы, ответьте на следующие вопросы, а ответы письменно расположите так, чтобы они могли быть планом к тексту.

ACCOUNTING

Accounting shows a financial picture of the firm. An accounting department records and measures the activity of a business, it reports on the effects of the transactions on the firm's financial condition.

Accounting records give a very important data. It's used by management, stockholders, creditors, independent analysts, banks and government.

Most businesses prepare regularly the two types of records. That is the income statement and balance sheet. These statements show how money was received and spent by the company.

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

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

Большинство предприятий регулярно готовят два типа отчетов: отчет о прибыли и убытках и балансовый отчет. Эти отчеты показывают, как деньги были получены и потрачены компанией.

Одним из основных итогов для анализа бухгалтерских записей является анализ коэффициентов. Анализ коэффициентов – это соотношение двух цифр. В сфере финансов мы оперируем тремя основными категориями коэффициентов. Один коэффициент связан с прибыльностью, например, коэффициент возврата инвестиций. Он используется как показатель эффективности деятельности фирмы.

Второй набор коэффициентов касается активов и пассивов. Он помогает компании оценить свое текущее финансовое положение. Третий набор коэффициентов касается общей финансовой структуры компании. Он анализирует стоимость владения фирмой.

1. What is a ratio analysis? – A ratio analysis is the relationship of two figures.
2. What helps to evaluate current financial position? –A set of ratios that deals with assets and liabilities helps to evaluate current financial position.

3. Which types of records do you know? – There are 2 types of records: the income statement and balance sheet.
4. What does accounting show? – Accounting shows a financial picture of the firm.
5. Why is an accounting department so important for any firm? – An accounting department records and measures the activity of a business, it reports on the effects of the transactions on the firm's financial condition.

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