

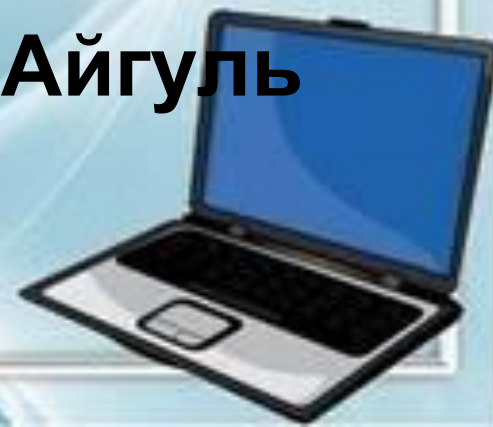


ГБПОУ Нефтекамский машиностроительный колледж

**Тема: The Usage of the Modal Verbs Through
The Topic “What Is An Accounting”**

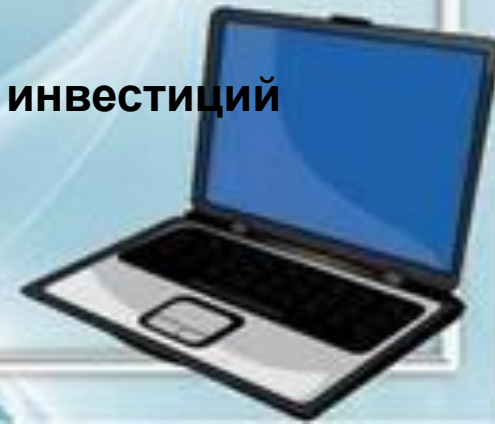
**Дисциплина: Иностранн^й язык
(английский)**

**Преподаватель: Гагина Айгуль
Робертовна**



Active Vocabulary

- Accounting – бухгалтерский учет -
- record – документ, запись, протокол
- to record – записывать
- to measure – измерять
- transaction – сделка
- firms financial condition – финансовое положение фирмы
- to provide data – обеспечивать данными
- creditor – кредитор
- independent – независимый
- income statement – отчет о доходах
- balance sheet – балансовый отчет
- to receive – получать
- to spend – тратить
- ratio analysis – анализ коэффициентов
- profitability – прибыльность
- Return on Investment Ratio – коэффициент возвращения инвестиций
- Net pay – плата без вычетов
- Financial statement – финансовый отчет
- efficiency – эффективность, производительность
- to evaluate – оценивать
- value – ценность, стоимость
- ownership – собственность



Read, translate and find out the modal verbs

1. Accounting must show a financial picture of the firm
2. Important data can be used by stockholders and creditors.
3. Most businesses must prepare two types of records.
4. The income statement and balance sheet may show how money was received and spent.



October 18th

The Usage of the Modal Verbs Through The Topic “What Is An Accounting”



Цель урока – формирование коммуникативной компетенции посредством выполнения упражнений и наглядного материала, развитие творческого потенциала.

Задачи:

- Знание лексических и грамматических единиц по данной теме;
- Использование модальных глаголов в устной и письменной речи.



Данный урок способствует формированию общих и профессиональных компетенций:

- ОК 2. Организовывать собственную деятельность, выбирать типовые методы и способы выполнения профессиональных задач, оценивать их эффективность и качество.
- ОК 3. Принимать решения в стандартных и нестандартных ситуациях и нести за них ответственность.
- ПК 1.1 Обрабатывать первичные бухгалтерские документы.



Can (Could), Must, May

Модальные глаголы - особая группа глаголов не обозначающих конкретного действия или состояния, а отражающих отношение говорящего к этому действию.



1. Can мочь (иметь физическую возможность), уметь

He can show a financial picture of the firm.

Can he show a financial picture of the firm?

He can't show a financial picture of the firm.

2. May мочь (иметь право, разрешение) выражает предположение.

He may show a financial picture of the firm.

May he show a financial picture of the firm?

He may not show a financial picture of the firm.

3. Must обозначает обязанность, долженствование.

He must show a financial picture of the firm.

Must he show a financial picture of the firm?

He must not show a financial picture of the firm



Choose the necessary word and put it in the sentences

1. An accounting helps ... the activity of a business.
2. Do you know the effect of your last ... on financial condition of the firm?
3. Accounting records provide ... for stock – holders, independent analysts.
4. The second type of ratio helps the company ...its current financial position.
5. ... is one of the two main records which most of the businesses prepare regularly.
6. The ... of the company includes real estate in California.
7. I am sure of the ... of this transaction.
8. Our company`s current ... is very high.
9. They ... from the association with that corporation.

1. to profit; 2. Profit; 3. Efficiency; 4. Ownership; 5. To evaluate; 6. Transaction; 7. Data; 8. Income statement; 9. To measure.



The keys

1. 9
2. 6
3. 7
4. 5
5. 8
6. 4
7. 3
8. 2
9. 1



Translate from Russian into English.

1. Бухгалтерский учет может представлять данные для кредиторов и вкладчиков.
2. Они должны подготовить отчет о доходах и балансовый отчет в конце финансового года.
3. Недвижимость может быть собственностью корпорации.
4. Мы не можем платить большие налоги.
5. Сколько ты можешь получить без вычетов?



The keys

- 1. An accounting can show data for creditors and investors;**
- 2. They must prepare income statement and balance sheet at the end of the fiscal year;**
- 3. Real estate can be the ownership of the corporation;**
- 4. We can't pay big takes;**
- 5. How much can you get net pay?**



1. Jack has got a headache. He ... sleep well recently.
 - a) can't
 - b) couldn't have
 - c) hasn't been able to
2. I ... sleep for hours when I was a little girl.
 - a) could
 - b) am able to
 - c) can
3. Tom ... play tennis well but he ... play a game yesterday because he was ill.
 - a) couldn't, could
 - b) can, was able
 - c) can, couldn't
4. I didn't want to be late for the meeting. We ... meet at 5 sharp.
 - a) were to
 - b) had to
 - c) could
5. Where are my gloves? — I ... put them on because it's cold today.
 - a) can't
 - b) have to
 - c) needn't
6. You ... take an umbrella today. The Sun is shining.
 - a) needn't
 - b) mustn't
 - c) can't
7. I'm sorry, you didn't invite me to your birthday party. You ... invite me next time.



***Answers: 1. c | 2. a | 3. c | 4. a | 5. b | 6. a | 7. b |
8. c | 9. c | 10. b***



“Accounting”

“Balance sheet”



- 1. What is an accounting?***
- 2. What is a balance sheet?***
- 3. What is a ratio analysis?***



Home task

- 1st – to retell the text “Accounting”.**
- 2nd – to learn new A.V.**

