



SỞ GIÁO DỤC VÀ ĐÀO TẠO HÀ NỘI

**GIÁO TRÌNH**

# Tiếng Anh

**Chuyên ngành kế toán xây dựng**

**ENGLISH FOR CONSTRUCTION ACCOUNTING**

DÙNG TRONG CÁC TRƯỜNG TRUNG HỌC CHUYÊN NGHIỆP



NHÀ XUẤT BẢN HÀ NỘI

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ĐẶNG THỊ THANH BÌNH

**GIÁO TRÌNH**  
**TIẾNG ANH CHUYÊN NGÀNH**  
**KẾ TOÁN XÂY DỰNG**  
**ENGLISH FOR CONSTRUCTION ACCOUNTING**

*(Dùng trong các trường THCN)*

NHÀ XUẤT BẢN HÀ NỘI - 2007



## Lời giới thiệu

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**N**ước ta đang bước vào thời kỳ công nghiệp hóa, hiện đại hóa nhằm đưa Việt Nam trở thành nước công nghiệp văn minh, hiện đại.

Trong sự nghiệp cách mạng to lớn đó, công tác đào tạo nhân lực luôn giữ vai trò quan trọng. Báo cáo Chính trị của Ban Chấp hành Trung ương Đảng Cộng sản Việt Nam tại Đại hội Đảng toàn quốc lần thứ IX đã chỉ rõ: “Phát triển giáo dục và đào tạo là một trong những động lực quan trọng thúc đẩy sự nghiệp công nghiệp hóa, hiện đại hóa, là điều kiện để phát triển nguồn lực con người - yếu tố cơ bản để phát triển xã hội, tăng trưởng kinh tế nhanh và bền vững”.

Quán triệt chủ trương, Nghị quyết của Đảng và Nhà nước và nhận thức đúng đắn về tầm quan trọng của chương trình, giáo trình đối với việc nâng cao chất lượng đào tạo, theo đề nghị của Sở Giáo dục và Đào tạo Hà Nội, ngày 23/9/2003, Ủy ban nhân dân thành phố Hà Nội đã ra Quyết định số 5620/QĐ-UB cho phép Sở Giáo dục và Đào tạo thực hiện đề án biên soạn chương trình, giáo trình trong các trường Trung học chuyên nghiệp (THCN) Hà Nội. Quyết định này thể hiện sự quan tâm sâu sắc của Thành ủy, UBND thành phố trong việc nâng cao chất lượng đào tạo và phát triển nguồn nhân lực Thủ đô.

Trên cơ sở chương trình khung của Bộ Giáo dục và Đào tạo ban hành và những kinh nghiệm rút ra từ thực tế đào tạo, Sở Giáo dục và Đào tạo đã chỉ đạo các trường THCN tổ chức biên soạn chương trình, giáo trình một cách khoa học, hệ

thống và cập nhật những kiến thức thực tiễn phù hợp với đối tượng học sinh THCS Hà Nội.

Bộ giáo trình này là tài liệu giảng dạy và học tập trong các trường THCS ở Hà Nội, đồng thời là tài liệu tham khảo hữu ích cho các trường có đào tạo các ngành kỹ thuật - nghiệp vụ và đông đảo bạn đọc quan tâm đến vấn đề hướng nghiệp, dạy nghề.

Việc tổ chức biên soạn bộ chương trình, giáo trình này là một trong nhiều hoạt động thiết thực của ngành giáo dục và đào tạo Thủ đô để kỷ niệm “50 năm giải phóng Thủ đô”, “50 năm thành lập ngành” và hướng tới kỷ niệm “1000 năm Thăng Long - Hà Nội”.

Sở Giáo dục và Đào tạo Hà Nội chân thành cảm ơn Thành ủy, UBND, các sở, ban, ngành của Thành phố, Vụ Giáo dục chuyên nghiệp Bộ Giáo dục và Đào tạo, các nhà khoa học, các chuyên gia đầu ngành, các giảng viên, các nhà quản lý, các nhà doanh nghiệp đã tạo điều kiện giúp đỡ, đóng góp ý kiến, tham gia Hội đồng phản biện, Hội đồng thẩm định và Hội đồng nghiệm thu các chương trình, giáo trình.

Đây là lần đầu tiên Sở Giáo dục và Đào tạo Hà Nội tổ chức biên soạn chương trình, giáo trình. Dù đã hết sức cố gắng nhưng chắc chắn không tránh khỏi thiếu sót, bất cập. Chúng tôi mong nhận được những ý kiến đóng góp của bạn đọc để từng bước hoàn thiện bộ giáo trình trong các lần tái bản sau.

GIÁM ĐỐC SỞ GIÁO DỤC VÀ ĐÀO TẠO

## INTRODUCTION

*English for construction accounting is the book which provide knowledge in construction accounting for students who have completed basic English courses required. It equips students with both theoretical and practical language in accountancy, especially in construction accounting.*

*This book covers all language aspects and four language skills, which is instructed in the classroom in approximately 45 periods. It contents six units and two review units. Each unit contains four language skills, grammar summaries, practices and vocabulary.*

*The language contents in each unit are easy to understand, suitable to students' level with updated information and images collecting from many reliable resources.*

*Furthermore, this book introduces vocabularies which relate to the bookkeeping and accounting construction, revise and develop the basic grammar and language skills (listening, speaking, reading, writing).*

*After the course, learner are able to communicate with foreign experts, read documents on construction and accounting, write financial report and others related works.*

*Best regards and hope that all the success.*



# Unit 1

## MEETING PEOPLE

### Objects

- Use ordinary verbs at simple present tense
- Have and Have got
- Describe people with their work
- Write the application form

### Contents

#### **- Language function and skill**

Greetings

Describing occupations and work

Talking about oneself

Writing application letter

#### **- Language study**

The simple present tense

Have and Have got

#### **- Vocabulary**

Nouns of occupations

#### **- Practice**

Complete conversation

Ask and answer following the text's content

## I. LISTENING AND SPEAKING

### 1. Conversation



**Lan:** Good morning! Hương, how are you?

**Hương:** I'm fine, thank you, and you ?

**Lan:** I'm very well, thanks

Have you graduated from Ha Noi Construction High School yet?

**Hương:** Yes, I have. And you? When will you finish the Economical construction course from Ha Noi Construction University?

**Lan:** Next year. Do you study to be a construction supervisor or an construction accountant?

**Hương:** I become an construction accountant. Will you become an engineer about Economical construction?

**Lan:** Yes. Where do you plan to work?

**Hương:** I'm applying for Song Da Construction company.

**Lan:** Good luck to you.

**Hương:** Well, wishing you all the best. Bye! See you soon.

**Lan:** Bye! See you soon.

## 2. Circle the questions

1. What is Huong's job?  
A. a construction supervisor  
B. a construction engineer  
C. a construction accountant
2. What will Lan's job be when Lan finishes the course?  
A. an economical construction engineer  
B. a construction engineer  
C. a construction accountant

## 3. Pair work

Now take turns talking about where you study and what you are studying, after you graduate what your job is.

The verb to be		
----------------	--	--

I	am	an accountant
He/she/ it	is	an engineer
We/you/they	are	architects

## II. READING AND WRITING

1. Len Johnson is now an engineer. This is his application for the job. Len is twenty. This is his first job. He has got a certificate in Construction. He has a driving licence. He's got English certificate at Level A. His typing is not very good

## 2. Give information in application form





## APPLICATION FORM

For:.....(job)

Name: .....

Age: .....

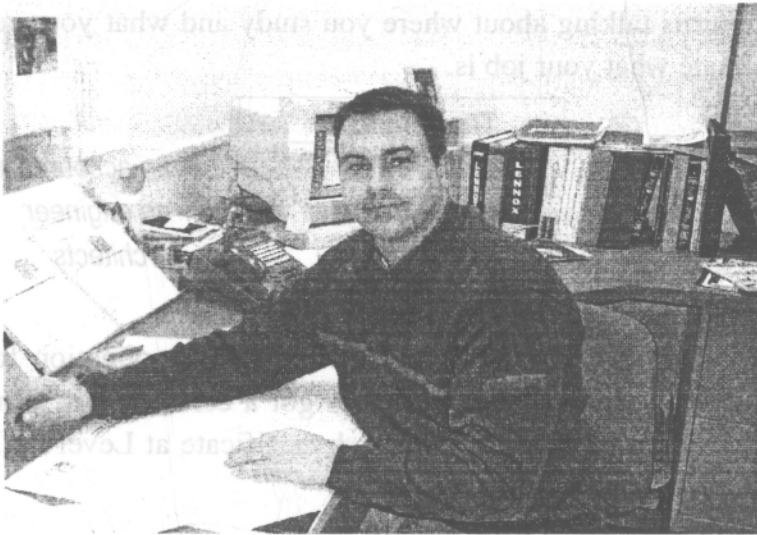
First job:..... Yes/ No

Driving licence:.....

Foreign language:.....

Other information: .....

### 3. Complete the conversation. Then practice them.



1- A..... do you work?

B. I work ..... Construction Company.

A. Oh, what .....you do?

B. I ..... a decorator.

2- A. Where ..... you work?

B. I work ..... the building site.

A. Oh, what do you ..... there?

B. .... am a construction engineer.

A. Do you like it?

B. Yes. I do.

### III. LANGUAGE STUDY

#### The simple present tense

- (+) I work for construction company
- (-) She doesn't usually go to office on time
- (?) Do you write the application form?  
Yes, I do or No, I don't

(Wh-) Where do they work?

They work on construction site

#### 1. Discuss the following groups, make the conversation

#### Have and have got

I/ You/ We/ They: have, have got

She/ He/ It: has, has got

- (+) He has a new job
- (-) I don't have a computer certificate
- (?) Does she have a driving license?  
Yes, she does or No, she doesn't
- (+) I have got a constructional economic certificate
- (-) They haven't got any money
- (?) Have you got any foreign language certificate?  
Yes, we have or No, we haven't

#### 2. Make 10 sentences with "have" and "have got"

### IV. PRACTICE

#### Exercise 1. Match a word in column A with column B

1. A supervisor	a. decorates
2. An engineer	b. supervises other tradesmen
3. An account	c. driver the machines and excavates ground
4. A receptionist	d. installs electrical equipment
5. A secretary	e. calculates data

6. A machine driver	f. helps manager
7. A decorator	g. manages construction
8. An electrician	h. receives customers

## Exercise 2. Listen and practice conversation



- Peter:** Good afternoon, Mr. Nam, .....?
- Nam:** I am very well, thank you. And you?
- Peter:** ....., thanks. Let me introduce you to some of our partners here. This is Mr. Robert, he's .....supervisor.
- Robert:** How do you do?
- Nam:** Nice to ..... you.
- Robert:** ..... do you do?
- Nam:** I have just ..... from Hanoi Construction high school. I've employed for the construction engineer position here. But I am having a little trouble about the work of a ..... engineer.
- Peter:** My work is similar yours, so I can give you some advices. Don't worry.
- Nam:** That's pretty good ..... you very much.



### Exercise 3. Talking about people

**3.1. Look at this list of participants for an IT conference in Toronto. Use the information below to help you fill in the graphs, as in the example.**

- Ms Ishikazi's first name is Minako.
- Minako and Alicia are colleagues.
- The Spanish woman lives with Igor.
- Mr. Nanni is a salesman.
- The supervisor is twenty eight.
- Minako and Miho are both Japanese.
- Igor and Miho are the same age.

Toronto 5 <sup>th</sup> international information technology conference					
<b>Name</b>	<u>Minako</u> (1) Ishikazi	Igor Teploukhin	Claudio ..... (4)	Alicia Lopez	Miho Ikuta
<b>Company</b>	..... (2)	Telefonica	LRC	IBM	Sony
<b>Job</b>	Accountant	Engineer	Salesman	..... (5)	Designer
<b>Nationality</b>	Japanese	Russian	Italian	Spanish	..... (6)
<b>Residence</b>	Barcelona	..... (3)	Rome	Madrid	Tokyo
<b>Age</b>	25	30	42	28	..... (7)

#### 3.2. Answer these questions

- What nationality is Igor?
- Where is Alicia from?
- What is Minako's job?
- How old is Claudio?
- Where does Milo live?
- Who do Minako and Alicia work for?

#### 3.3. Complete these question and answers, as in the example

- Is Minako Spanish? *No, she isn't*
- Are you Spanish? *No, I'm not*
- Is Alicia twenty-eight.....
- ..... Yes, it is

e. Are Miho and Minako Japanese? .....

f. Are Igor and Miho twenty?.....

**3.4. At the conference, Minako, Alicia and Igor meet. Complete the dialogue below**

A: Igor, let ....(1).... to my colleague, Minako.

I: How ....(2).... ? ....(3).... Igor.

M: Please ....(4)...., Igor. My ....(5).... Minako.

I: What ....(6)....?

M: I'm an accountant. What ....(7)....?

I: I'm an engineer with Telefonía in Madrid. Where ....(8)....?

M: I'm from Tokyo but ....(9).... in Barcelona.

## **V. VOCABULARY**

- accountant (n)	Người kế toán
- Ha Noi Construction University	Trường đại học Xây dựng HN
- Ha Noi Construction high school	Trường Trung học xây dựng HN
- supervisor (n)	Người giám sát
- certificate (n)	Văn bằng, chứng chỉ
- application form	Đơn xin việc
- decorator (n)	Người trang trí
- designer (n)	Nhà thiết kế
- electrician (n)	Người thợ điện
- nationality (n)	Quốc tịch
- graduate (v)	Tốt nghiệp
- calculate (v)	Tính toán
- excavate (v)	Đào, bới
- install (v)	Lắp đặt
- apply (v)	Xin việc
- economical construction	Kinh tế xây dựng
- plan (n)	Kế hoạch
- trouble (n)	Lỗi lằng, làm phiền
- advice (n)	Lời khuyên
- colleagues	Bạn đồng nghiệp

## Unit 2

# ACCOUNTING AND BOOKKEEPING

### Objects

- Describe bookkeeping and accounting cycle
- Give information about job

### Contents

#### **- Function and skills**

Talking interest in work

Finding synonym works

Making sentences with the given words

#### **- Language study**

Like and dislike

Have to

#### **- Vocabulary**

Words about accounting and bookkeeping

#### **- Practice**

Making sentence

Filling the blanks

## 1. LISTENING AND SPEAKING

### 1. Conversation

Lan is in a cafe. It's lunchtime. She is with Alison. They works for Song Da Construction Company. Alison is an engineer.





**Alison:** How is the new job, Lan?

**Lan:** Well, I'm terribly busy. Everyday I have to calculate much of data, write account book and sometimes go to the bank.

**Alison:** Do you like being an accountant?

**Lan:** Oh, I enjoy calculating much of data, and I like writing account book, but I hate going to the bank every week.

**Alison:** You can go to University, you know. Why don't you study for two years.

**Lan:** What do you mean?

**Alison:** I mean, you can do a course in economics studies. After two years, you get a certificate. Then you can apply for lots of different jobs.

**Lan:** That's a good idea. I'll think about it, then

**Alison:** You can find the courses in prospectus.

## 2. Talking about likes and dislike

*Use the following phrases*

**Example:** Lan likes writing account book.

She dislikes going to the bank every week

set up payroll

check account

estimate construction

calculate production's expense

pay salary

report financial

## II. READING AND WRITING

The seven - step accounting cycle, a simple means of organizing and keeping track of financial transactions, accommodates the needs of both individuals and large corporations. Each time an item is purchased or sold, persons in charge of bookkeeping implement the first three steps of the cycle and pass on the information to the accountant who implements the last four steps. While an individual might hire an accountant to prepare financial statements, corporations often have a staff of bookkeepers and accountants to perform all seven tasks in the cycle.



### Bookkeeping and Accounting Cycle

#### Bookkeeping Steps

1. Record transaction in a journal.
2. Transfer amounts from various journals to general ledger. Also called "posting".
3. Calculate whether sum of all debit balances equals sum of all credit balances. Also called "trial balance".

#### Accounting Steps

1. Calculate adjustments.
2. Prepare adjusted trial balance.

3. Prepare financial statements.
4. Close no cumulative accounts.

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### 1. Answer these questions

- a. How many steps are there in accounting cycle?
- b. What are those steps?
- c. Who implements the first three steps of the cycle?
- d. Who implements the last four steps of the cycle?

### 2. Find the words which is synonym with these words

- |                |                   |
|----------------|-------------------|
| a. accommodate | c. implement      |
| b. purchase    | d. general ledger |

### 3. Translate the passage into Vietnamese.

### 4. Give the name for the passage

## III. LANGUAGE STUDY

### Modal verb "Have to"

*Structure: have to do something*

I/ You/ We/ They : have to

He/ She/ It : has to

- (+) The bookkeeping has to recording transaction in a journal.
- (-) The architect doesn't have to calculating building work's amount
- (?) Do they accountant have to reporting financial every month?  
Yes, they do or No, they don't
- (Wh-) What do the constructional supervisors have to doing?  
They have to supervise bricklayers on construction site.
- (+) .....
- (-) I don't have to report my work every week.
- (?) .....
- (Wh-) .....

Like, Dislike	+ V-ing
Enjoy, Hate	

- (+) She likes being a foreman
- (-) They don't like being bricklayer
- (?) Do you like meeting the client?  
Yes, I do or No, I don't
- (+) Lan hates going to the bank every week.

(-) .....

(?) .....

(Wh-) .....

Make 5 sentences with "have to" and make 5 sentences with "like, hate, enjoy".

#### IV. PRACTICE

##### Exercise 1. Complete these sentences with suggested words

1. accountant/ have to/ implement/ seven/ cycle
2. Alison/ like/ an foreman
3. they/ estimate/ construction/ before/ build
4. which/ subjects/ you/ study/ the best?
5. you/ think/ engineers/ design/ the buildings?

##### Exercise 2. Listen about jobs



• **Activity 1**

Look at these occupations. Choose the five that you would find most interesting. List them from 1 - 5. Then compare your list with your partner's.

Accountant	doctor	nurse
Architect	engineer	pilot
Bank clerk	estate agent	police officer
Car mechanic	hairdresser	receptionist
Cashier	journalist	sales assistant
Computer programmer	librarian	secretary
Dentist	lorry driver	social worker
Designer	model	university lecturer

Do you know how to pronounce these occupations correctly? Listen to the tape and then underline the stressed syllables.

• **Activity 2**

You will hear people describing some of the things they do at work. Listen and tick the activities they describe.

1. interview people	<input type="checkbox"/>	describe people	<input type="checkbox"/>
2. collect guests	<input type="checkbox"/>	take guests on tour	<input type="checkbox"/>
3. fill in form	<input type="checkbox"/>	type letters	<input type="checkbox"/>
4. sell houses	<input type="checkbox"/>	buy houses	<input type="checkbox"/>
5. collect post	<input type="checkbox"/>	deliver post	<input type="checkbox"/>
6. sell TV sets	<input type="checkbox"/>	repair TV sets	<input type="checkbox"/>
7. check machines	<input type="checkbox"/>	mend machines	<input type="checkbox"/>
8. take telephone calls	<input type="checkbox"/>	make telephone calls	<input type="checkbox"/>

• **Activity 3**

You will hear some people talking about their occupations. Listen and number six of the occupations below from 1-6.

- ..... typist
- ..... hairdresser
- ..... actor
- ..... engineer
- ..... hotel receptionist
- ..... mechanic

..... nurse  
 ..... pilot  
 ..... university lecturer  
 ..... computer programmer

**Exercise 3. Complete these sentences with can't, have to, or has to.**

1. Jenny ..... play tennis on Saturday, because she ..... go to London.

2. They ..... play at 7.30, because Sylvia ..... make it at 6 o'clock.

3. Stephen ..... go to Spain, so he ..... go to the BAC conference.

4. Mark ..... make the meeting, because he ..... finish a report.

5. Mark and Jenny ..... meet on Wednesday afternoon, because Jenny ..... go to the dentist's.

*\* Write down five things you have to do this week.*

**V. VOCABULARY**

- bricklayer (n)	Thợ xây dựng
- client (n)	Khách hàng
- data (n)	Dữ liệu
- account book	Sổ sách kế toán
- amount (n)	Khối lượng
- payroll (n)	Bảng lương
- salary (n)	Lương
- financial (n)	Tài chính
- financial statement	Kê khai tài chính
- transaction (n)	Công việc kinh doanh
- bookkeeping (n)	Công việc kế toán
- accounting cycle	Chu kỳ của kế toán
- debit (n)	Bên nợ
- credit (n)	Bên có
- journal (n)	Sổ hàng ngày
- ledger (n)	Sổ cái

- posting (n)	Vào sổ cái
- trail balance (n)	Kế toán kiểm tra
- adjustment (n)	Sự điều chỉnh
- balance (n)	Sự cân đối
- task (n)	Công việc, nhiệm vụ
- corporation (n)	Tập đoàn
- charge (v)	Gánh vác trách nhiệm
- organize (v)	Tổ chức, thiết lập
- implement (v)	Thực hiện đầy đủ
- purchase (v)	Mua sắm
- accommodate (n)	Điều chỉnh
- keeping track	Theo dõi
- perform ((n))	Giải trình, trình bày
- hire	Thực
- transfer (v)	Dịch chuyển, chuyển đổi
- cumulative (v)	Tăng thêm, tích lũy
- various (n)	Đa dạng, nhiều loại
- general (adj)	Chung, tổng hợp
- individual (adj)	Cá thể, riêng lẻ
- whether	Hay không
- prospectus (n)	Tờ quảng cáo

## Unit 3

# CONSTRUCTION ESTIMATE

### Objects

- Estimate construction and calculate the quantity
- Make conversation to exchange work's amount
- Give information to meet the client

### Contents

#### - *Function and skill*

Talking about designing the building

Listening about the table between the architect and the engineer

Calculating the quantity

#### - *Language study*

The present perfect tense

The present simple passive

#### - *Vocabulary*

Words about construction estimate

#### - *Practice*

Reading comprehension the sum (calculates the quantity)

Doing the same sum

## I. LISTENING AND SPEAKING

*Mr. Nam is an architect and Mr. Thanh is an engineer. They were classmates in high school.*

*Mr. Nam: Good afternoon!*

*Mr. Thanh: Good afternoon!*

*Mr. Nam: How is your work, now?*

*Mr. Thanh: Not so busy.*





*Mr. Nam:* We've just received a new construction.

*Mr. Thanh:* Really! Which construction is it?

*Mr. Nam:* It's a private building of three stores

*Mr. Thanh:* What can I help you?

*Mr. Nam:* Well, we want you to help me an important part of the construction. "Set up an construction".

*Mr. Thanh:* OK. When will your work begin?

*Mr. Nam:* Oh, now. I have to design the building. We can begin next month if you finish the construction.

*Mr. Thanh:* When you finish the designing, Please phone to me!

*Mr. Nam:* Thank you very much. Please try to help me!

*Mr. Thanh:* That's all right.

*Mr. Nam:* Goodbye- See you again.

*Mr. Thanh:* Goodbye.

### Next month

*Mr. Thanh is working in his office. Mr. Nam calls him.*

*Mr. Nam:* Hello, I'm Mr. Thanh's friend. I want to meet him.

*Miss Lan:* Yes, please wait for a moment!

*Mr. Thanh:* Hello I'm Thanh! Are you Nam?

*Mr. Nam:* Yes, are you busy now?

*Mr. Thanh:* My work isn't so busy. How is your building's design

*Mr. Nam:* I've already finished it. Now, can you calculate construction estimate?



Mr. Thanh: It's OK. When do you give me the drawings.

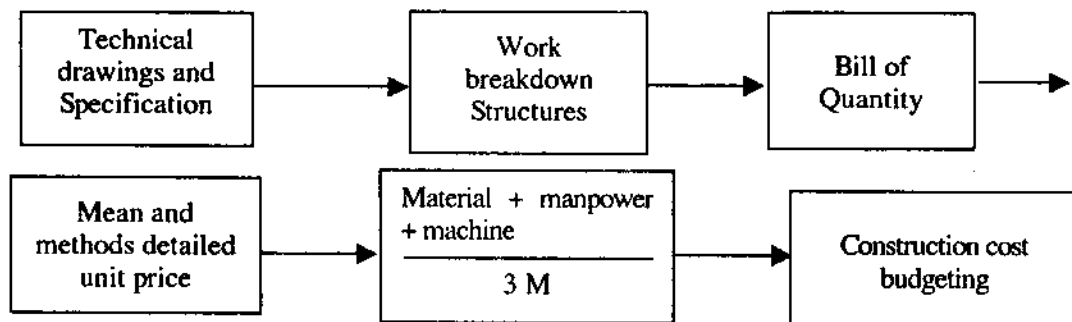
Mr. Nam: I'm going to give it to you tomorrow and I want you to finish it next Saturday.

Mr. Thanh: I'll try to finish soon.

Mr. Nam: Thank you very much. Goodbye!

Mr. Thanh: That's all right. Bye bye.

Mr. Thanh sees the erection drawing to set up cost of the approximate estimate following the steps:



### Next six months

Mr. Nam has to finish his project. Mr. Nam and Mr. Thanh have to clear up and give construction balance sheet to client.

### The present perfect tense

- + We 've just received a new construction.
- They haven't done the floor finishes yet.
- ? Have you ever designer the high building?

Yes, I have

Exercise: *Change these sentences into other forms of present perfect tense.*

1. + Workers have done the floor finishes for five days.

- .....  
? .....

2. + We have already exchanged their client.

- .....  
? .....

3. + They have built this building for two years.

How long .....

## II. READING AND WRITING



When an architect receives a project for his requirements. After visiting the site, the architect draws up preliminary plans and together with a rough estimate of the cost, submits them to the client for his approval. If the client suggests changes, the architect incorporates them into the technical design which shows the exact dimension of every part of the building. At this stage, several building contractors are invited to bid for the building construction. When they submit their tenders or prices, the architect assists his client in selecting the best one and helps him to draw up a contract between the client and the contractor.

**1. Find a word or an expression in the passage which means**

- to begin the job of designing a building.
- to offer to a client for his consideration.

- c. to combine into a whole.
- d. to offer to do some work at a certain price.

**2. Find a word in the passage which is synonymous with each word or a phrase**

- a. client
- b. design
- c. rough estimate
- d. select

**3. Translate the passage into Vietnamese**

### III. LANGUAGE STUDY

#### The present simple passive

**- Form:** S + am/ is/ are + PII

**- Ex:** That project is carried out since 2004

Several building contractors are invited to bid for the building construction

*Exercise: Change these sentences into the simple passive.*

1. The architect receives a project from client.

.....

2. Does the engineer often assist his client.

.....

3. When do you give me the drawings.

.....

4. They usually design the building before construction estimate.

.....

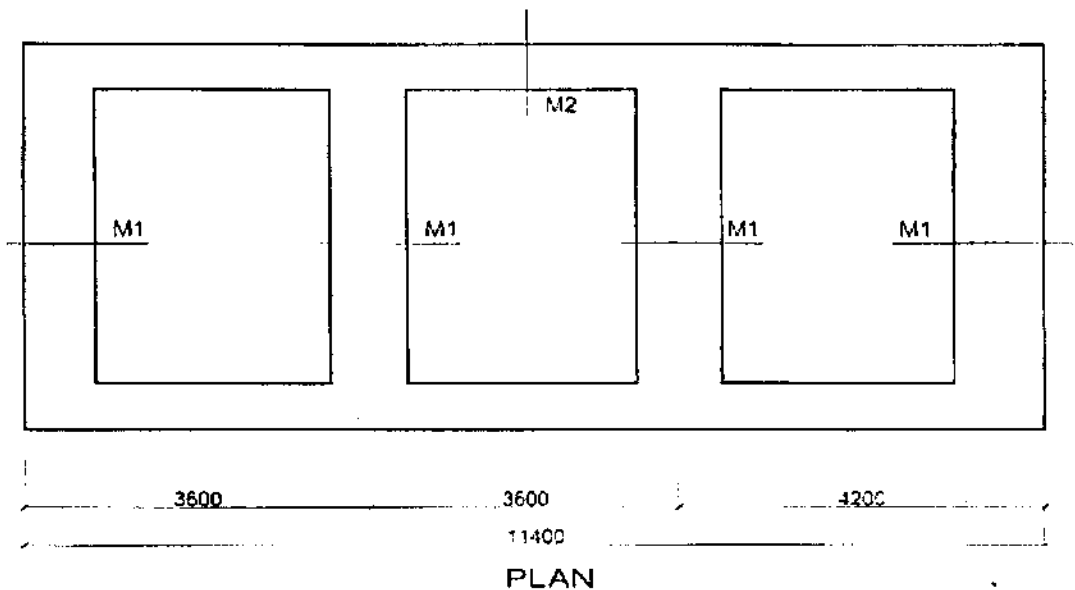
5. The construction accountant often calculates construction cost estimation.

.....

### IV. PRACTICE

**Exercise 1. Read and translate the sum in to Vietnamese**

**Question:** Calculate the estimation of manual foundation digging level II, vertical excavation and the concrete with broken brick 50 bottoms of foundation system which has plan and cross section as drawing:



**Writing assignment:**

*a. Study drawing*

Look at the drawing, we can see that construction has two kind of foundation which are M1 and M2.

- M1 is the building's width foundation .
- M2 is the building's length foundation.
- Their excavating's depth is 0,9m. Learn concrete 50 covers foundation bottom.

*b. Analysis volume*

- Both kind of foundations have similar specification. This analysis is for better calculation

- Devise up: four width foundations M1 (the same)  
two length foundations M2 (the same)

*c. Finding size to calculate*

Look at the drawing and analysis, we have the length of foundations as follow

$$M1: 6 - (0,3 + 0,3) = 5,4m$$

$$M2: 11,4 + (0,4 + 0,4) = 12,20m$$

*d. Calculating*

If the concrete with broken brick bottom covers bottom foundation as this lesson, bottom foundation's area is the related number. So when calculating excavating volume we had better not figure out volume right away but calculate following 2 steps.

Finding the area which need excavating and then finding volume.

- Excavating area of bottom foundation

$$4M_1 = 4 (5,4 \times 0,8) = 17,28 m^2$$

$$2M_2 = 2 (12,2 \times 0,6) = 14,64 m^2$$

$$S = 31,92 m^2$$

- Excavating's volume

$$31,92 \times 0,9 = 28,728 m^3$$

- The concrete with broken brick 50's volume (following area A)

$$31,92 \times 0,2 = 6,384 m^3$$

**Exercise 2. Translate the sum into English. You can use dictation if you need.**

Question: Calculate the quantity of Concrete grade 200 with aggregate (1x2 cm) for the beam shown in the following drawing.



- constructor (n)	Người xây dựng, người lắp ráp
- tender (n)	Việc định giá
- assistant (n)	Trợ lý
- dimension (n)	Kích thước
- foundation (n)	Móng
- bottom foundation	Đáy móng
- handicraft (n)	Làm thủ công
- excavating (n)	Việc đào đất
- broken brick (n)	Gạch vỡ
- plan (n)	Mặt bằng
- section (n)	Mặt cắt
- building's drawing up plan	Bản vẽ, sơ đồ thiết kế
- incorporate (n)	Sự kết hợp
- balance sheet	Bản cân đối kế toán
- construction budgeting	Bản thiết kế kế toán tài chính
- construction cost budgeting	Tổng dự toán
- calculate (v)	Tính toán
- design (v)	Thiết kế
- approximate estimate	Dự toán, ước lượng
- clear up (v)	Thanh toán
- balance (v)	Quyết toán
- submit (v)	Biện hộ, đệ trình, xem xét
- excavate (v)	Đào đất



## REVIEW ONE

### I. GRAMMAR

#### 1. The simple present tense

(+) S + Vs, es

(-) S + don't / doesn't + V (infinitive)

(?) Do/ Does + S + V inf

(Wh) Wh + do / does + S + V inf

#### 2. Have and have got

I, You, We, They: have / have got

He, She, It: has / has got

#### 3. Like, dislike and enjoy

like

dislike + V- ing

enjoy

#### 4. Have to

I, You, We, They: have to do something

He, She, It: has to do something

#### 5. The present perfect tense

(+) S + have (has) + P<sub>II</sub>

(-) S + haven't / hasn't + P<sub>II</sub>

(?) Have (has) + S + P<sub>II</sub>

(Wh) Wh + have / has + S + P<sub>II</sub>

#### 6. The present simple passive

(+) S + am / is / are + P<sub>II</sub>

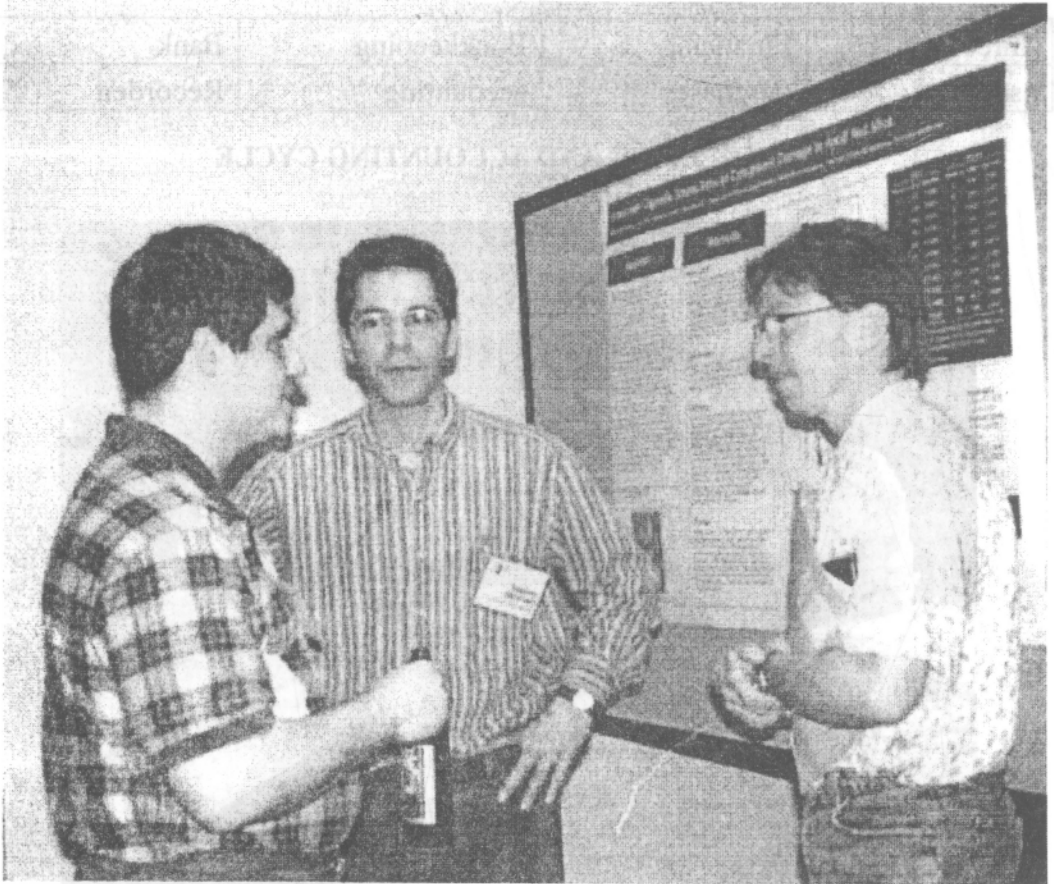
(-) S - am (is/ are) not + P<sub>II</sub>

(?) Am (Is/Are) + S + P<sub>II</sub>?

(Wh) Wh + am (is/are) + S + P<sub>II</sub>?

## II. EXERCISES

### Exercise 1. Complete these conversations



1. A: What ..... you .....?

B: I' m a student. I study business.

A: And ..... do you ..... to school?

B: I ..... to Jefferson College.

A: .....do you like your classes?

A: I ..... them a lot.

2. A: What ..... Kenya do?

B: She' s a teacher. She ..... mathematics at a school in Bangkok.

A: And what about Somsak?

B: He ..... for an electronics company.

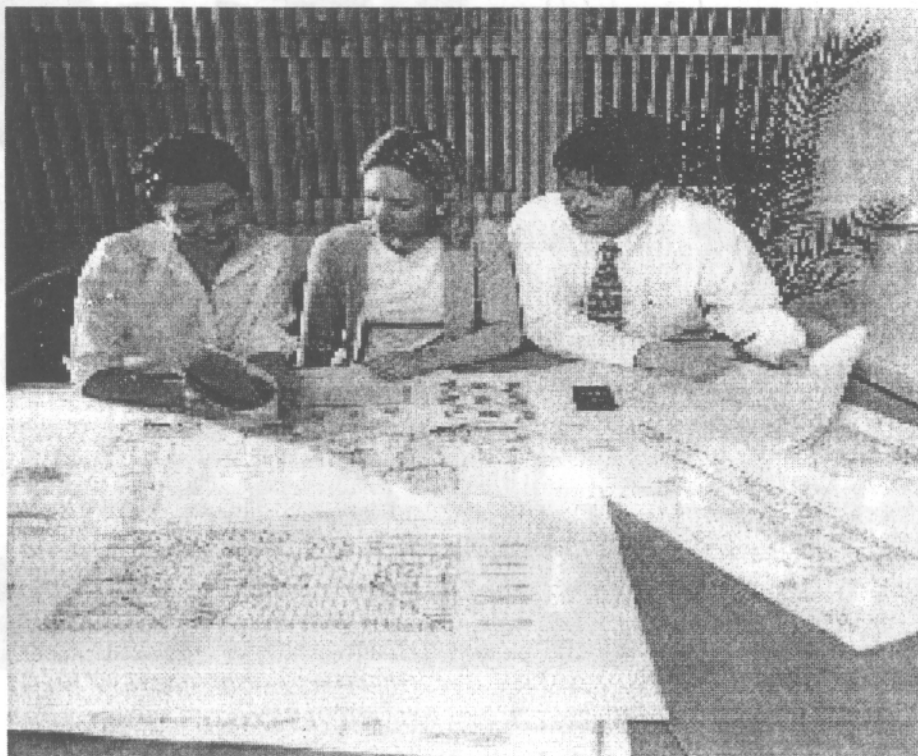
A: ..... does he do, exactly?

B: He's a salesman. He ..... computer equipment.

**Exercise 2. Choose a suitable in the box to fill each blank**

Three	Financial	Bookkeeping	Bank
used	purchases	accounting	Recorded

**BOOKKEEPING AND ACCOUNTING CYCLE**



Modern accounting entails a seven- step ....(1).... cycle. The first ....(2).... steps fall under the bookkeeping function - that is, the systematic compiling and recording of ....(3).... transactions. Business documents provide the ....(4).... input; such documents include invoices, payroll time cards, paid ....(5).... checks, and receiving reports. Special journals (daily logs) are ....(6).... to record recurring transactions. These include a sales journal, a ....(7).... journal, a cash- receipts journal, and a cash- disbursements journal. Transactions that cannot be accommodated by a special journal are ....(8).... in the general journal.

Make question and answer them.

1. Modern accounting / entail / a / accounting cycle?
2. What / the first / steps / fall / under?
3. What / business documents / provide / bookkeeping input?
4. What / special journals / include?

**Exercise 3. Complete the sentences using the present passive**

**Example:** Requests for help/ receive/ Customer Service department

*A request for help is received by the customer service department*

1. This request/ send/ Work Finder

- .....
2. The details of the call/ pass/ Power Planner

- .....
3. The work of the technicians/ monitor/ Power Planner

- .....
4. The work schedule/ arrange/ and / the information/ send back/ Work Finder

- .....
5. The technicians/ give/ their schedules/ Work Finder

**Exercise 4. Now choose the correct word to complete the questions, as the example**

1. How many customers does Airbus *got/ have* worldwide?
2. *Does/ has* it got any American shareholders?
3. How many European shareholders *does/ has* it have?
4. *Have/ has* the shareholders got the same share in the company?
5. How many employees *has/ does* the group have?
6. *Do/ does* A300 planes have more than 200 seats?
7. How many spare parts centers has the company *got/ get*?
8. Where *does/ has* the company got training centers?

**Exercise 5. Read and answer the questions, then translate into Vietnamese**



Work now starts on the building. As construction proceeds, the architect makes periodic inspections to make sure that the building is being constructed according to his plans and that the materials specified in the contract are being used. During the building period, the client pays the bills from the contractor. Subsequently, the contractor completes the building and the client occupies it. For six months after completion there is a period known as the defects liability period. During this period, the contractor must correct any defects that appear in the fabric of the building. Finally, when all the defects have been corrected, the client takes full possession of the building.

**a. Answer the questions**

1. What does the architect have to do when construction proceeds?
2. What does the client have to do from the contractor during the building period?
3. Who will occupy the building when the contractor completes it?
4. How long is the "defects liability period"?
5. What does the contractor have to do in the defects liability period?
6. When does the client take full possessing of the building?

**b. Find the synonyms of the following words.**

- |            |             |           |
|------------|-------------|-----------|
| 1. Correct | 3. Bill     | 5. Occupy |
| 2. Pay     | 4. Complete |           |

**c. Find a word or an expression in the passage which mean:**

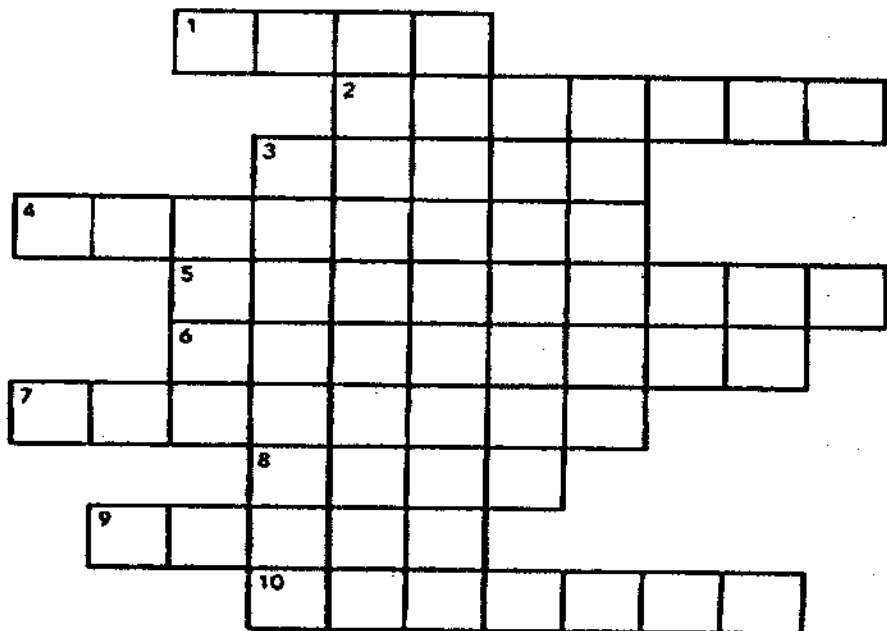
1. to look at the building work in detail at regular intervals
2. named or described exactly
3. an interval of time after the building has been finished during which the contractor is responsible for correcting any faults in it
4. to have complete ownership of the building

**Exercise 6. Complete the sentences**

**Example:** I need a car because *I have to go to station on time.*

1. I can't go to the movie tonight because .....
2. John can't go downtown with us this afternoon because.....
3. If you want to travel abroad, .....
4. Erica can't come to class tomorrow because .....
5. If you want to enter the university, .....

**Exercise 7. Use the clues to complete the puzzle. What is the "mystery word"**



1. to display ( informal )
2. where goods are presented
3. what you keep in reserve to sell

4. person /company that sells thing to the public
5. a very large storeroom
6. someone who buy
7. to buy ( formal )
8. the money you pay at the check out goes in to this
9. a path in a plane, a church or a supermarket
10. the series of thick and thin lines on packaging that is scanned at the check out

## V. VOCABULARY

Contract (n)	Hợp đồng
Contractor (n)	Nhà thầu
Bill (n)	Khối lượng
Defects liability period	Giai đoạn bảo hành
Fabric (n)	Công trình xây dựng, kết cấu
Periodic (n)	Định kỳ
Inspection (n)	Sự kiểm tra, thanh tra
Possession (n)	Sở hữu
Invoice (n)	Hoá đơn
Payroll time cards	Tiền lương phải trả
Paid bank checks	Thẻ ngân hàng
Receipt (n)	Sự biên nhận
Disbursement (n)	Sự chi tiêu
Make sure	Đảm bảo
Occupy (v)	Tiếp nhận
Entail (v)	Đòi hỏi, yêu cầu
Record (v)	Ghi chép, ghi sổ sách
Include (v)	Bao gồm
Shareholder (n)	Cổ đông

## Unit 4

# GETTING A LOAN

### Objects

- Introduce the form of payment
- Discuss about the two loans
- Draw the graphs about financial results for a company

### Contents

#### - *Function and skill*

Talking and comparing about the loans

Listening about investment between two business

Writing the loan application form

#### - *Language study*

Comparative forms

Superlative forms

#### - *Vocabulary*

Words relating to money and banking

#### - *Practice*

Drawing the graphs

Complete the loan application

## I. LISTENING

*Jacques:* Are you enjoying your meal?

*John:* I'm enjoy it very much. This fish is excellent.

*Jacques:* Good. Now tell me about the Egyptian project.

*John:* It's a very good investment, I think. Do you know the Sun hotel?

*Jacques:* I know it well. I always stay there.



*John:* The new hotel is bigger and more luxurious. And it's in a better position. In my opinion, they are building the best hotel in Egypt.

*Jacques:* What about finance?

*John:* The total investment is £ 3 millions from us.

*Jacques:* Do you mean pounds sterling?

*John:* Yes, that's right. Our share is ten percent. We receive eight percent of the profits. In addition, we get special terms for our tours.

*Jacques:* I'm becoming more interested. Have you got all the information with you?

*John:* Yes, I've got the paper here.

*Jacques:* Let's have a look.

### 1. Ask and answer

- Is the new hotel smaller than the Sun hotel?
- Is the new hotel more luxurious than the Sun hotel?
- Is the Sun hotel in a better position?
- Is the total investment higher than £ 2 millions?
- Is travel services share larger than 25%?
- Is Jacques becoming more interested?

### 2. Talk about a new hotel in your town. Compare it with other hotels. Use these words for comparing

- |           |                  |
|-----------|------------------|
| - Bigger  | more expensive   |
| - Better  | more luxurious   |
| - Larger  | more modern      |
| - Quieter | more comfortable |

### II. SPEAKING

Compare the two loans. Is the Finbank loan better than the Road Machines loan? Tell each other your opinion.





At last, I'm buying a new motorbike. The bank is lending me £ 750. The terms are very good. I have to pay over a period of five years. I don't have to pay a deposit.

Why are you choosing the bank loan? The credit arrangement is better. You only pay £ 22.90 every month. And you pay over three years.

Why am I choosing the loan? Because the terms are better. I'm choosing the bank loan because I don't have to pay a deposit.



Jim discusses the loans with a friend. He chooses the loan from the bank. Is this the best decision? Please discuss with the partner.

### III. READING



Jim Watson wants to buy a new motorbike. The motorbike costs £ 750. Jan can *borrow* the money from his bank. Or he can buy the motorbike on *credit*. This means he can pay every month. But he must pay a *deposit* of £ 150.

**Road machines LTD**

**Application for credit**

Name: *Jim Watson*

Employer's name and address: *Travel services Ltd 13 Bolton St, London, WC 24AX*

Cost of purchase: *£ 750*

Period of repayment: *3 years*

Monthly payment: *£ 22.90*

I apply for credit on the above terms

Customer's signature:

Date:



**Finbank PLC**

**Loan application form**

Name: *Jim Watson*

Purpose of loan: *New motorbike*

Amount of loan: *£750*

Deposit:

Period of repayment: *5 years*

Monthly payment: *£19.35*

Total payment: *£1161.00*

**\* Complete the checklist**

Jim has got to make a decision. He compares the term of the two loans. He makes a checklist. Fill in the checklist for him.

	<b>Finbank</b>	<b>Road Machines</b>
Smaller deposit	✓	
Smaller monthly payment		
Longer period of repayment		
Lower total cost		

#### IV. WRITING

##### 4.1. Make correct sentences with the present continuous.

1. We/meet in the office → We are meeting in the office.
2. They/read the documents
3. They/ discuss the terms
4. You/ build a new hotel
5. Blake and Green/ work late
6. Profits/ fall every month
7. The company/borrow a lot of money
8. The department/ expand at the moment

##### 4.2. Dictionary exercise

What do these words mean in commerce? Use a dictionary.

- |            |               |
|------------|---------------|
| a. credit  | e. rate       |
| b. deposit | f. investment |
| c. terms   | g. commodity  |
| d. loan    | h. company    |

##### 4.3. Make comparatives with "-er" or "more" and make sentences with each word

- |              |               |
|--------------|---------------|
| a. expensive | f. strong     |
| b. buy       | g. cheap      |
| c. weak      | h. profitable |
| d. luxurious | i. new        |
| e. careless  | j. tidy       |

#### V. LANGUAGE STUDY

### Comparison

##### 5.1. Comparative form

**Adj-er (Adv-er) than**

**Example:** + The total investment is higher than \$2 million.

+ The Finbank loan is better than the Road machines loan.

+ The accountants calculate faster than cashiers.

### ***More Adj (Adv) than***

**Example:** + The new hotel is more luxurious than the Sun hotel.

+ The architect designed this building more beautiful than that one.

### ***5.2. Superlative form***

#### **The Adj- est (Adv- est)**

**Example:** + This is the best decision from him.

+ The accountant calculate the fastest net profits.

#### **The most Adj (Adv)**

**Example:** + Goods' price of this company is the most expensive.

+ Financial reporting is the most important thing in accounting.

### ***5.3. Irregular Adjectives and Adverbs***

<b>Adjectives / Adverbs</b>	<b>Comparative</b>	<b>Superlative</b>
Good / well	Better	The best
Bad / badly	Worse	The worst
Much / many	More	The most
far	Farther / further	The farthest / furthest
little	less	The least

**EXERCISE :** *Give the comparative and superlative forms of the following adjectives and adverbs*

**Example:** high - higher - the highest

1. careful	6. wild
2. slow	7. clean
3. slowly	8. big
4. happy	9. friendly
5. dangerous	10. serious

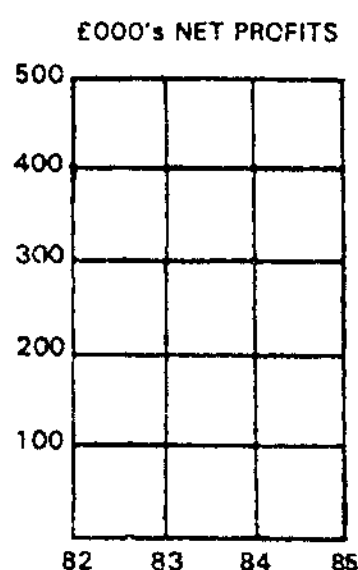
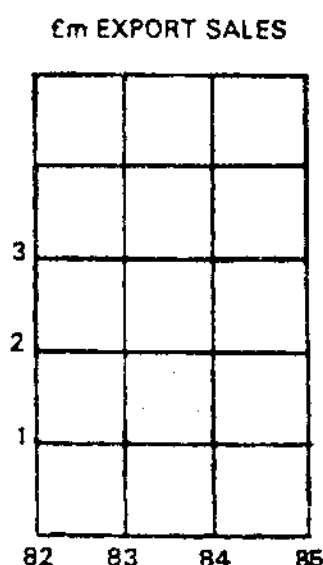
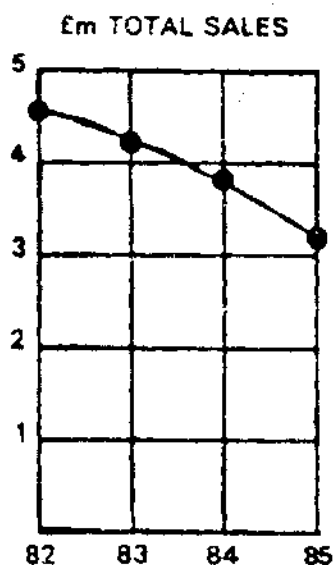
Make sentences with those Adjectives and Adverbs

## V. PRACTICE

**Exercise 1.** Look at these financial results for a company. Draw the graphs. Complete the sentences.

### *Fisco packaging LTD*

Figures in £	1982	1983	1984	1985
Total sales	4.5	4.4	3.9	3.1
- Exports sales	2.9	2.7	2.3	1.6
- Home sales	1.6	1.7	1.6	1.5
Figures in £ 000's				
- Gross profits (before tax)	605	585	511	442
- Net profits (after tax)	490	450	396	353



Total sales are falling. This year (1985), sales are lower than last year.

+ Export sales.....

.....

+ Net profits .....

.....

### **Exercise 2. Listen and complete**

**Jacques:** What about finance?

**John:** The ..... investment is ..... Ali needs .....from us.

Jacques: Do you mean .....

John: Yes, that's right. Our share is ..... percent. We receive ..... in addition. We get special terms for our tours.

Jacques: .....more interested .....all the information with you?

**Exercise 3. Study the information. Complete the form**

Jill Atkinson wants to buy an electric typewriter. She wants to work at home. She wants to earn money more and more. In her job, she earns £ 300 a month.

She applies to the bank for a loan. The typewriter costs £ 675. The rate of interest is 11%. The period of repayment is two years. The monthly payment is £ 34. What are the total payments?



**\* FINBANK PLC  
LOAN APPLICATION**

Surname: ..... Mr/Mrs/Miss/Ms

First name: .....

Date of birth: .....

Present employment: .....

Present salary .....

Purpose of loan: .....

Amount of loan: .....

Period of repayment: .....

Monthly payment: .....

Total payments: .....

## VOCABULARY

- deposit (n)	Tiền đặt cọc
- loan (n)	Tiền cho vay, cho mượn
- repayment (n)	Sự trả lại, hoàn trả
- meal (n)	Bữa ăn
- investment (n)	Sự đầu tư
- position (n)	Vị trí
- opinion (n)	Ý kiến
- profit (n)	Tiền lời, lợi nhuận
- commerce (n)	Thương mại, sự buôn bán
- rate (n)	Tỷ giá, tỷ lệ
- ferry (n)	Bến phà, phà
- reservation (n)	Sự đặt trước
- signature (n)	Chữ ký
- result (n)	Kết quả, thành quả
- gross profit	Tổng lợi nhuận
- net profit	Lãi
- total sale	Tổng số bán hàng
- percent (n)	Phần trăm
- special term	Điều khoản đặc biệt
- rate of interest	Lãi suất
- period (n)	Thời hạn, thời kỳ
- present employment	Nghề nghiệp hiện tại
- share (n)	Phần, cổ phần
- borrow (v)	Vay mượn
- buy something on credit	Mua chịu cái gì
- lend (v)	Cho vay, cho mượn
- enjoy (v)	Thích
- receive (v)	Nhận được
- expand (v)	Mở rộng, phát triển
- luxurious (adj)	Sang trọng



## UNIT 5

# THE SAFETY IN CONSTRUCTION

### Objects

- Set up project which is safety in construction site
- Describe accidents on construction site
- Do accident report card

### Contents

#### **Function and skill**

Talking about accident construction site

Writing accident report card

Reading information about accident in the construction industry

#### **Language study**

Past tense and past continuous tense

The past simple passive

#### **Vocabulary**

Words relating accident on construction site

#### **Practice**

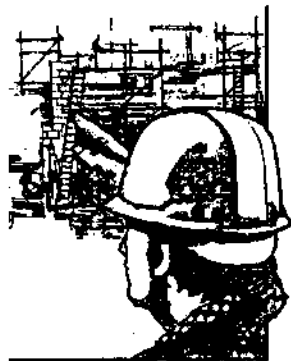
Listening and completing the conversation

Writing accident report card

## I. LISTENING AND SPEAKING

In the studies, Bill Aston has to do a safety project. He is telephoning the safety officer of a construction firm.

**Bill:** Hello, Mr. Fuller. It's Bill Aston here. I wrote to you last week about my safety project.



*Mr. Fuller:* Oh, yes. Bill, I remember. You asked me about a site visit. I can show you the site at 2.30 today. Is that all right?

*Bill:* Oh, that's fine. Thank you

*Mr. Fuller:* I'll see you at 2.30.

### On the site

*Mr. Fuller:* So you're doing a project on safety, Bill. Construction sites are extremely dangerous, you know.

*Bill:* Do you have many accidents on this site?

*Mr. Fuller:* We had seven accidents last year. One of them was pretty serious.

*Bill:* What happened?

*Mr. Fuller:* Well, a workman was working twenty feet above the ground. Suddenly he slipped. He hit a loose rail and fell. He broke both his legs and spent four months in hospital. I'll show you the report.

*Bill:* Can you show it to me today?

*Mr. Fuller:* Of course, it's in my office. Now look at that ladder, Bill.

That's dangerous. Hey, Johnny....!

#### - Comprehension check

- Who wrote a letter to Mr. Fuller?
- Who is showing the site to Bill?
- Who will show the accident report to Bill?

### THE SIMPLE PAST TENSE

(+) Mr Bill worked for that company 2 years ago.

(-) The accountant didn't pay his salary yesterday.

(?) Did he meet the foreman this morning?

(+) .....

(-) .....

(?) Did he give any information about factory accident?

(+) We had seven accidents last year.

(-) .....

(?) .....?

## II. READING

On 6<sup>th</sup> April 1985, Jim Watts, a laborer, was working twenty feet above the ground. It was raining. He was standing near the edge of the platform when he turned down suddenly. He slipped on the wet platform. He felt against the safety rail but it was loose. He fell to the ground. At 2.45 his workmates found him. He was lying on the ground badly injured. An ambulance was called and the injured man was quickly taken to hospital.

### 1. Answer these questions

- Why was the platform wet?
- Why was Jim on the platform?
- Why did Jim fall against the rail?
- Why was he badly injured?
- Why did Jim's workmates call on ambulance?

### 2. Complete this accident report card

#### ACCIDENT REPORT CARD

Date of accident: .....

Place: .....

Time: .....

Name of injured person: .....

Position in Co.: .....

Equipment involved: .....

Injury: .....

Hospital/ First aid: .....

Reported by: .....

Description of accident: .....

#### The Past Continuous Tense

#### *Example:*

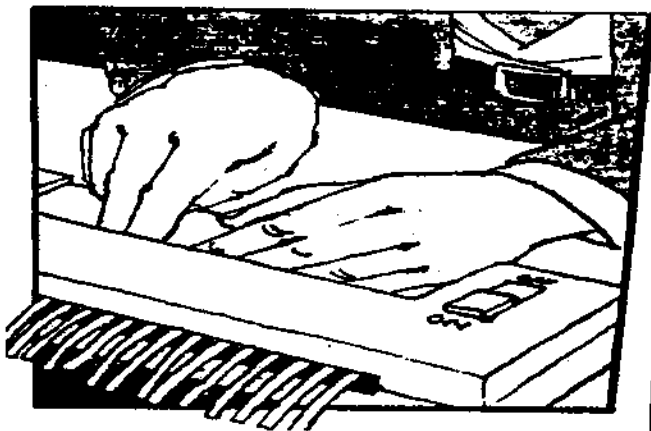
- + A workman was working twenty feet above the ground.
- + He was standing near the edge of the platform when he turned down suddenly.

**Exercise:** *Using the suggested words to complete sentences.*

1. He/ lye/ on/ ground/ badly/ injured.
2. Why/ Jim's/ workmates/ call/ ambulance?
3. Who/ sign/ the receipt?
4. It/ rain/ when/ laborer/ do/ brickwork.
5. When/ Mr Brown/ come/ they/ write/ accident/report/ .

### III. WRITING

1. Here is another accident report card.



#### ACCIDENT REPORT CARD

Date of accident: *16-9-1985*

Place: *11, New River Street*

Time: *11.30 A.M*

Name of injured person: *Hill Richard*

Position in Co. : *Clerk*

Equipment involved: *Paper Shredder*

Injury: *Fingers cut*

Hospital / First aid

Reported by *J. Master*

Description of accident: *Clerk was trying to remove paper from shredder.*

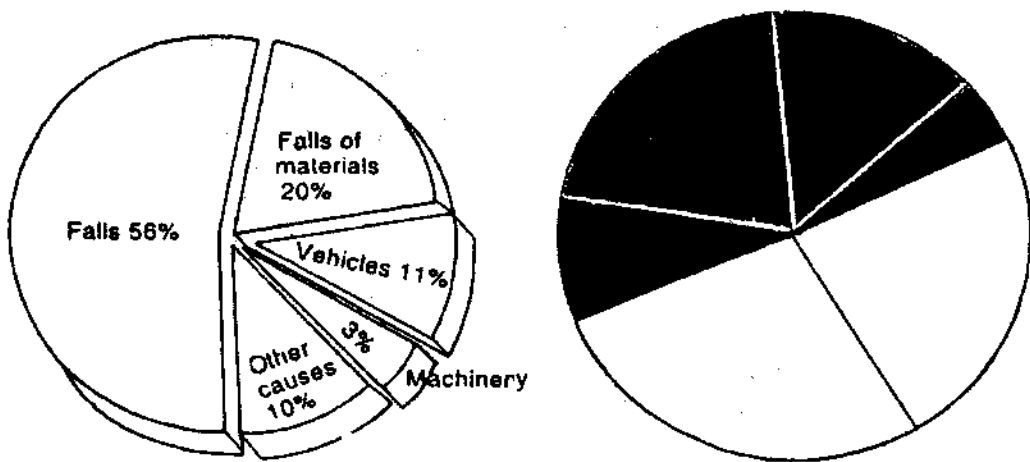
*He did not switch off first*

***Write about Hill Richard's accident***

**2. The pie graph on the right gives information about accident in the construction industry.**

In 1982, over half of the accidents were caused by falls. Accidents with machinery and vehicles together accounted for 14%. One in five accidents were caused by falling materials. Accidents with electricity and fire are included in "other causes". These accounted for just over one tenth of all accidents.

Fatal accidents in construction, 1982.



- Were any accidents caused by vehicles ? How many ?
- Were any accidents caused by falling materials ? How many ?
- Does the pie graph give any information about road accidents?
- Does it give any information about factory accidents ?
- What does it give information about ?

**3. Use the information given below to fill in the statistics this pie graph.**

Construction work is extremely dangerous. Factory work is very dangerous too. Every year there are larger number of fatal accident in factories. In 1983, vehicles cause 23% of fatal accidents. Falls killed 20% of all accident victims. 28% of the fatal accidents involved machinery. Fire killed 9% and 6.5% were killed by falling objects. Many of these accidents happened because people did not listen to warning.

#### 4. LANGUAGE STUDY

##### The past passive

S + WAS/ WERE + PII

(+) The offices were painted bright red.

Over half of the accidents were caused by falls.

(-) The offices weren't painted bright red.

(?) Were many accidents caused by falls.

**Exercise:** *Changing these sentences into past passive.*

1. Falls killed 20% of all accident victims.

2. Bill showed his supervisor, Mr Dent.

3. The foremen reported their work yesterday.

4. He cleared up and gave construction balance sheet to client.

5. When did they give information about factory accident.

#### IV. PRACTICE

##### Exercise 1. Listen and complete

Bill: Hello, Mr. Fuller. It is the Bill Aston here. I..... to you last week about my safety project .

Fuller: Oh, yes, Bill, I remember. You ..... me about a site visit. I can show you the site at 3.30 today. Is that all right?

Bill: Oh, ..... Thank you Mr. Fuller. I will see you at 2.30.

On the site.

Fuller: So you are doing at project on safety, Bill, construction sites are extremely dangerous, you know.

Bill: .....on this site?

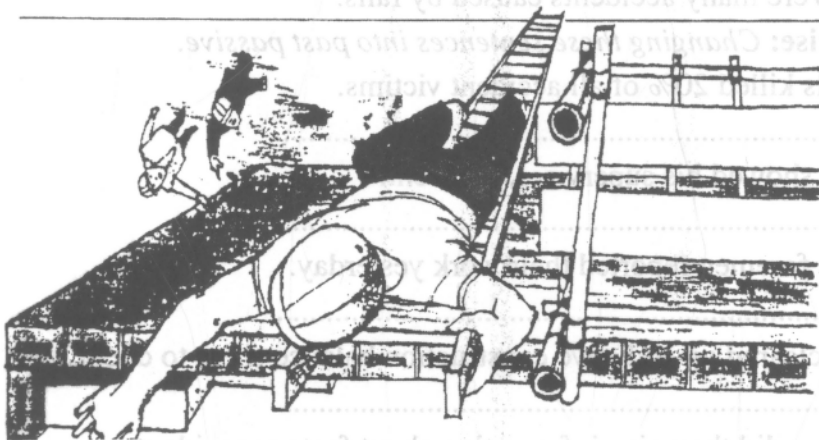
Fuller: We had seven accidents last year. One of them was pretty serious.

Bill: ..... ?

Fuller: Well, a workman was .....twenty feet above the ground.  
Suddenly he ..... He .....a loose rail and fell.  
He .....both his legs and ..... four months in  
hospital. I will show you the report.

Bill: .....today ?

Fuller: Of course, it is in my office. Now look at that ladder, Bill .....  
Hey, Johnnie .....



## Exercise 2. Changed these verbs into the simple past time

- |             |               |          |
|-------------|---------------|----------|
| a. Forget → | <u>Forgot</u> | g. Give  |
| b. Go       |               | h. Pay   |
| c. Show     |               | i. Have  |
| d. Lend     |               | j. Ask   |
| e. Send     |               | k. Cut   |
| f. Write    |               | l. Break |

## Exercise 3. Fill in the blank with some of the words in Exercise 2

Bill showed his supervisor, Mr. Dent, his letter to Mr. Fuller. Then Bill  
.....1..... him about expenses for the visit. Mr. Dent .....2..... Bill a  
claim form. Bill .....3..... to pay his expenses first and the claim the  
money from the college. After the visit, Bill .....4..... the expenses on the

form. The next day, he .....5.....to the college office and .....6.....the form to the secretary. She .....7.....him £ 2.50 from the pretty cash. He signed a receipt.

#### Exercise 4. Choose question words and answer them

- Whol/ what/ when did Bill show his supervisor?
- Whol/ what/ why gave Bill a claim form?
- Whol/ when/ what did he go to the college office?
- Why/ what/ who did he give the secretary?
- When/ how much/ why did she give Bill?
- What/ whol/ when signed the receipt?

**Exercise 5. Look at these pictures. They show an accident. Complete the accident report card.**



Use these verbs:

**Deliver**

**See**

**Bump into**

**Fall against**

**Sit down**

**Leave**

**Carry**

**Drop**

**Hit**



## ACCIDENT REPORT CARD

Place: .....

Date: *21 Sept 86*

Time: .....

Name of injured person: *Jo. Mertin*

Position in company: *Receptionist*

Equipment/ materials involved:

Nature of injury: *bang on the head from glass door*

Action taken: *2 aspirins given*

Reported by: .....

Description of accident: .....

.....

## V. VOCABULARY

- safety officer	Cán bộ đảm bảo an toàn
- construction firm	Công ty xây dựng
- workman (n)	Công nhân, người lao động
- foreman (n)	Quản đốc, đốc công
- laborer (n)	Người lao động chân tay
- edge (n)	Gờ, mép, cạnh
- workmate (n)	Người cùng làm
- ambulance (n)	Xe cấp cứu
- first aid	Việc cấp cứu, sơ cứu
- vehicle (n)	Phương tiện, xe cộ
- percentage (n)	Tỷ lệ phần trăm
- fall (n)	Sự té ngã
- victim (n)	Nạn nhân
- warning (n)	Sự cảnh báo, lời cảnh báo
- ladder (n)	Thang trèo
- expense (n)	Chi phí
- claim form	Bản kê khai thanh toán
- fretty card	Tiền chi vật

- receipt (n)	Giấy biên nhận
- nature of injury	Nguyên nhân tai nạn
- slip (v)	Trượt, tuột
- cause (v)	Gây ra, gây nên, sinh ra
- bump into (v)	Đâm vào, đâm sầm vào
- injure (v)	Gây thương tích
- extremely dangerous	Cực kỳ nguy hiểm
- fatal (v)	Gây chết người

## UNIT 6

# FINANCIAL REPORTING

### Objects

- Give the definition financial reporting
- Study data and write report
- Report company's finance

### Contents

#### ***- Function and skill***

Talking about the meeting which is about financial reporting

Listening about financial result of a business man

Reading and writing about buying and selling shares

#### ***- Language study***

Tense review

#### ***- Vocabulary***

Words about financial reporting

#### ***- Practice***

Reading comprehension about definition financial reporting

Writing reporting data following the graphs and charts.

## I. SPEAKING

### ***In the meeting***

**Manager:** Good morning, everybody!

**Members:** Good morning, sir!

**Manager:** Our meeting today is about financial statements for the year of 2000 of our company. Chief accountant and other members present your reports.



*Members:* Yes, we are ready.

*Manager:* Good, each group will have to report your amount of work. The first is group 1, the second is group 2.

***After the groups finish reporting***

*Manager:* Now, chief accountant? Do you prepare your reportings?

*Accountant:* Yes, I have already finished my reporting.

*Manager:* How is our company's finance in 2000?

*Accountant:* I compared the documents and the accounts. I see that our financial statements showed a profit of 500.000.000 VND.

*Manager:* Good, so our company is developing. Can you report in details?

## **II. READING**

### **1. The 5 Basic Accounts**

Basic accounting rules group all finance related things into 5 fundamental types of "accounts". That is, everything that accounting deals with can be placed into one of these 5 accounts:

- **Assets** - things you own.
- **Liabilities** - things you owe.
- **Equity** - overall net worth.

- **Income** - increases the value of your accounts.

- **Expenses** - decreases the value of your accounts.

It is clear that it is possible to categorize your financial world into these 5 groups. For example, the cash in your bank account is an asset, your mortgage is a liability, your paycheck is income, and the cost of dinner last night is an expense.



### 1.1. Find the synonym words with the words

- fundamental

- cash

- place

### 1.2. True or False

1. In finance, there're four basic types of "account".

2. Everything that accounting deals with can be placed into one of these six accounts.

3. Assets are things that you own.

4. Income is increases the finance of your accounts.

5. Is the cash in your bank account an equity?

No, it isn't

6. Your mortgage is an assets.

7. The cost of lunch last night is an expense.

8. Assets, liabilities, equity, income, expenses are five fundamental types of company's account.

**2. Work in pairs. Read the first four sentences below and decide how many shares each person had in 1999. Then complete the pie chart.**

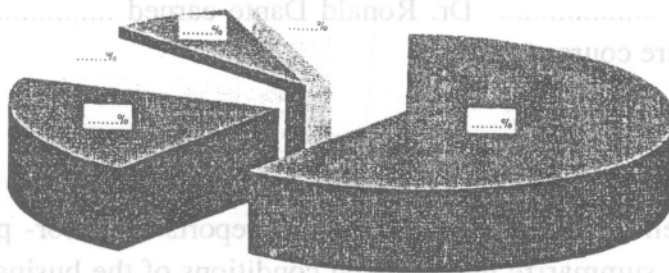
A. 600 shares

B. ....

C. ....

D. ....

E. ....



- a. A founded the company in 1994. There were 1000 shares.
- b. In 1985, he sold 20% of the shares to B and C. B bought  $\frac{3}{4}$  and C bought  $\frac{1}{4}$ .
- c. In 1996, D borrowed £ 10,000 from the bank to buy 25% of A's shares.
- d. In 1998, E spent £15,000. She bought half of B's shares.
- e. In 1999, the company made a profit of £ 50,000. The dividend was 20 per share.
- f. In 2000, the accounts showed the company was worth £ 200,000.

**3. Now read the rest of the sentences in 2.1, and calculate the answers to these questions.**

- a. What was the dividend of each shareholder in 1999?
- b. Did D make a good investment?
- c. Who is the majority shareholder?
- d. What is E's stake worth?

### III. LISTENING

**1. Listen to these sentences and write down the year you hear.**

**2. Listen again and write down the amount.**

**3. Listen again and check your answers.**

- a. In ..... Michael Jordan earned .....
- b. In ..... a bottle of Coca-Cola cost .....
- c. In ..... Russia sold Alaska to the USA for .....
- d. The first American millionaire was Cornelius Vanderbilt who left ..... when he died in .....
- e. In ..... the company secretary of Glaxo wrote a cheque for .....

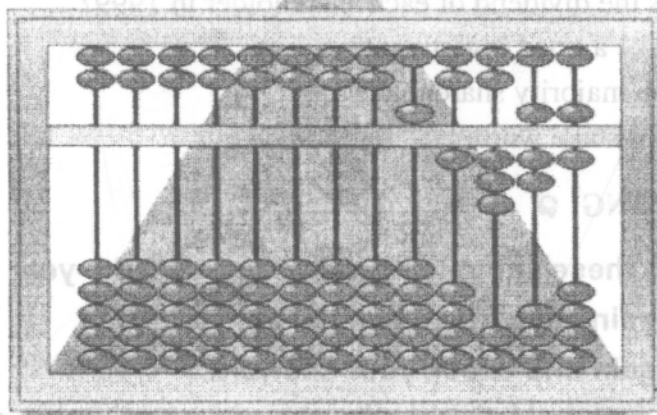
f. In ..... Dr. Ronald Dante earned ..... for a 2 days lecture course.

#### IV. PRACTICE

##### Exercise 1. Reading comprehension

At the end of fiscal period, financial reports for a for-profit business are prepared to summarize the financial conditions of the business and the results of its operations. These statements are of interest to a number of people, including owners, employees, management and creditors.

*The financial statements of non-profit organization prepares are also of interest to many people. These individuals use the statements to measure the organization's service efforts and accomplishment and to determine whether existing service need to be expanded or discontinued. Management, contributors and users of the organization study the financial statements when discussing and planning for future activities. Creditors, of course, are also interested in these statements, they want to know whether the organization can pay its debts.*



### Korfiatis Accounting & Consulting

The major purpose of these financial statements is not to measure profit but to measure performance. The financial statements can answer the questions such as: Did the organization stay within its budget? Were contributions used for the purposes for which they were intended? How well did management

carry out its financial responsibilities? Were the services offered by the organization worth the cost?

Most of non-profit organizations prepare two types of financial statements at the end of a fiscal period. (1) Profit and loss statement (2) balance sheet.

**1. Read passage carefully and answer these questions.**

- What is the passage's main idea?
- When do they report financial statements?
- Who are these statements of interest to?
- What is the major purpose of these financial statements?
- How many types of financial statements most of non-profit organization prepare at the end of a fiscal period?

**2. Translate the passage into Vietnamese.**

**Exercise 2. Writing**

**1. Reporting data**

Study the data about Zapp computer games. Zapp produces games and special consoles which means the games can be played on a T.V. These are Zapp's three biggest games.

a. Burglar Bill- players have to help the lovable Burglar Bill break into as many homes as possible without being caught. This is one of Zapp's oldest games- three years old.

b. Road Ranger- a high speed driving game where you catch Hell's Angles motorcycle rides in a giant butterfly net. This game is now two years old.

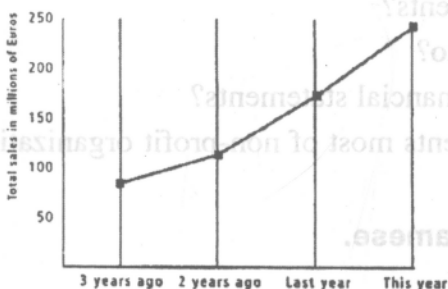
c. Zombettors- a fantasy game where you have to help a party of school children escape from the monsters of kraw. Zapp's most popular game. It's now eighteen months old and is being Voted best game in the 15-25 age range.

**2. Write a report about the performance of Zapp's games, using the information in the graphs and charts. Look at the number work sections in this book and divide your report into the following sections.**

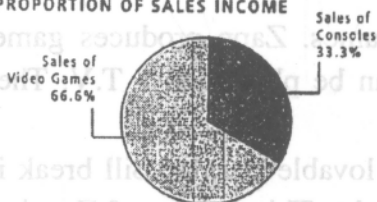
- The history of Zapp's sales over the past three years. (Figure 1)
- The proportion of income from sales of games and sales of consoles. (Figure 2)
- The change in sales of Zapp's three most important games between this year and last year (Figure 3)



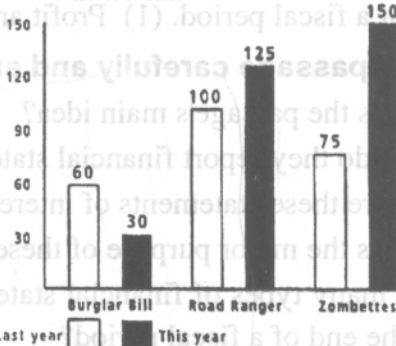
### 1 TOTAL SALES



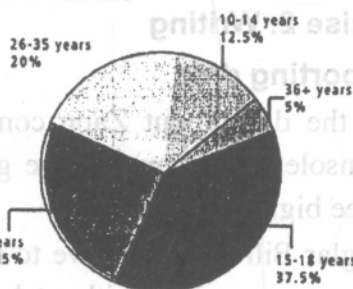
### 2 PROPORTION OF SALES INCOME



### 3 COMPARATIVE SALES in 100,000s of Euros



### 4 AGE OF PLAYERS



## VOCABULARY

- document (n)

- account (n)

- share (n)

- profit (n)

- shareholder (n)

- majority (n)

- effort (n)

- accomplishment (n)

- debt (n)

- budget (n)

- proportion (n)

Chúng từ

Sổ sách kế toán

Cổ phần, cổ phiếu

Lợi nhuận, lãi suất

Cổ đông

Phần lớn- dùng với danh từ đếm được

Sự nỗ lực, cố gắng

Thành quả, thành tích

Tiền nợ

Ngân sách

Tỷ lệ

- income (n)	Thu nhập
- financial statement (n)	Bản kê tài chính
- expenditure/revenue (n)	Tài khoản chi tiêu thu nhập
- responsibility (n)	Chịu trách nhiệm
- finance (n)	Tài chính
- determine (n)	Xác định, quyết định
- fundamental (adj)	Cơ bản, chủ yếu
- to place	Đầu tư, đặt vào
- deal (n)	Giao dịch, hợp đồng
- categorize	Phân loại
- mortgage (n)	Tiền thế chấp
- pay check (n)	Tiền thu được
- cash (n)	Tiền
- Assets (n)	Tài sản
- Liabilities (n)	Tài sản nợ
- Equity (n)	Cổ phiếu thường
- income (n)	Thu nhập
- own (v)	Làm chủ
- owe (v)	Nợ
- overall net worth	Bao gồm, giá trị thực

## REVIEW TWO

### I. GRAMMAR

#### 1. Comparisons

- S<sub>1</sub> +  $\frac{\text{to be}}{V}$  +  $\frac{\text{Adj - er}}{\text{Adv - er}}$  + than + S<sub>2</sub>

- S<sub>1</sub> +  $\frac{\text{to be}}{V}$  + more +  $\frac{\text{Adj}}{\text{Adv}}$  + than + S<sub>2</sub>

- S +  $\frac{\text{to be}}{V}$  + The +  $\frac{\text{Adj - est}}{\text{Adv - est}}$

- S +  $\frac{\text{to be}}{V}$  + the most +  $\frac{\text{Adj}}{\text{Adv}}$

#### 2. The simple past tense

(+) S + V<sub>ed</sub>

(-) S + didn't + V

(?) Did + S + V?

(Wh) Wh + did + S + V?

#### 3. The past continuous tense

(+) S + was/ were + Ving

(-) S + wasn't (weren't) + Ving

(?) Was/were + S + Ving?

(Wh) Wh + was/were + S + Ving?

S + was/were + Ving + When + S + Ved

#### 4. The past simple passive

(+) S + was/were + P<sub>II</sub>

- (-) S + wasn't (weren't) + P<sub>II</sub>  
 (?) Was (Were) + S + P<sub>II</sub>?  
 (Wh) Wh + Was (were) + S + P<sub>II</sub>?

## II. EXERCISES

**Exercise 1: Complete the sentences below, using the adjectives given in brackets, as in the example.**

1. a. The USA has ..... living area per person (**big**)  
 b. Japan has ..... living area per person (**small**)  
 c. New York is ..... city to live in (**cheap**)  
 d. Tokyo is ..... city to live in (**expensive**)
2. *In your country, which is?*  
 a. The biggest city?  
 b. The highest building?  
 c. The most popular tourist attraction?
3. *Complete the questions with the superlative form of the adjective indicated and answer them.*  
 a. What's the most important thing in your life? (**important**)  
 b. What's the ..... thing in your life (**stressful**)  
 c. What's the ..... time you start work in the morning (**early**)  
 d. What's the ..... time you finish work in the evening (**late**)  
 e. What's your ..... meal of the day? (**big**)  
 f. When is the ..... time of day to have meeting with colleagues? (**good**)  
 g. What's the ..... time to call you for business? (**bad**)  
 h. On holiday, what's the ..... thing to take with you (**important**)

## **Exercise 2: Reading comprehensions the paragraph**

### **The Accounting Equation**

With the 5 basic accounts defined, what is the relationship between them? How does one type of account affect the others? Firstly, equity is defined by assets and liability. That is, your net worth is calculated by subtracting your liabilities from your assets:

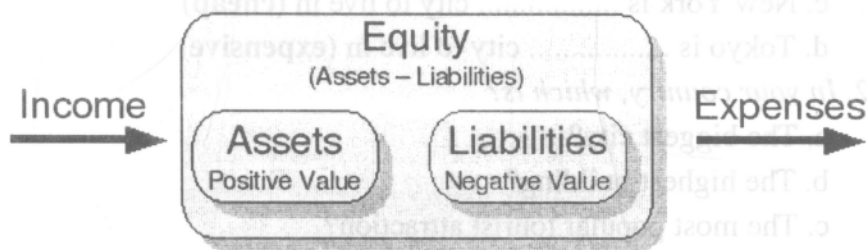
$$\text{Assets} - \text{Liabilities} = \text{Equity}$$

Furthermore, you can increase your equity through income, and decrease equity through expenses. This makes sense of course, when you receive a

paycheck you become "richer" and when you pay for dinner you become "poorer". This is expressed mathematically in what is known as the Accounting Equation:

$$\text{Assets} - \text{Liabilities} = \text{Equity} + (\text{Income} - \text{Expenses})$$

This equation must always be balanced, a condition that can only be satisfied if you enter values to multiple accounts. For example: if you receive money in the form of income you must see an equal increase in your assets. As another example, you could have an increase in assets if you have a parallel increase in liabilities.



A graphical view of the relationship between the 5 basic accounts. Net worth (equity) increases through income and decreases through expenses. The arrows represent the movement of value.

### 1. Complete these sentences with a word or a phrase

1. Equity is defined by .....
2. Your net worth is calculated by subtracting your liabilities .....
3. You can increase your equity ..... and decrease ..... through expense.
4. The equation must always be .....
5. If you receive money in the form of income you must an .....
6. Net worth increase through ..... and decrease through .....

### 2. Answer these questions

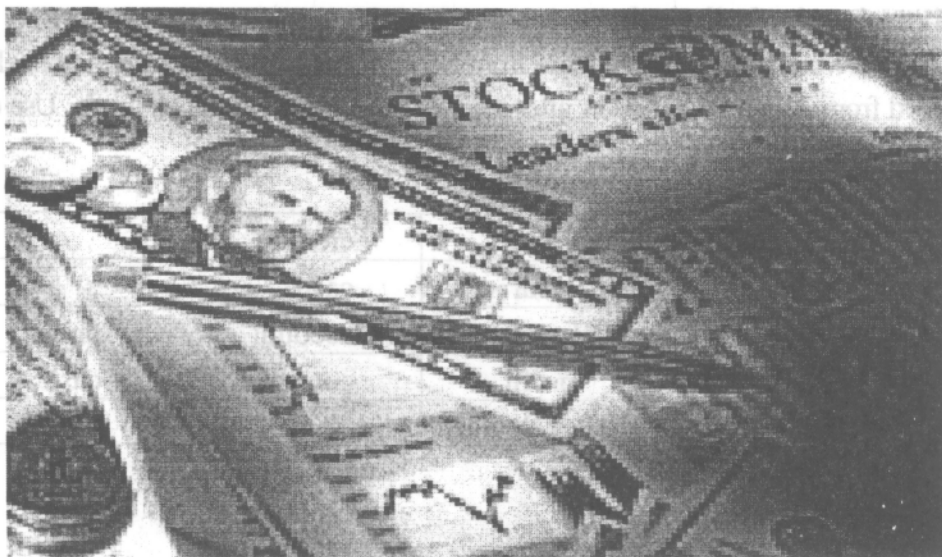
1. By what is equity defined?
2. By what is your net worth calculated?
3. What can you increase and decrease your net worth through?
4. How do you become when you receive a paycheck?
5. Do you become "richer" when you pay for dinner?
6. What could you have if you have a parallel increase in liabilities?

**Exercise 3: Look at the sentences in the text below. Complete the using one of the words in the box. The first one is done for you.**

Shares ..... Shareholders    Worth    Invested    Stake    Spend    Earn  
Owe ..... Borrowed ..... Save ..... Dividend ..... Lend ..... Tax ..... Pay

### ME AND MY MONEY

In the latest in our series on tips for new investors, John Graham describes how he manages his investments.



When I was eighteen, I inherited £ 1000 from my grandmother. I invested (1) half of the money on the Stock market and the rest I put in the bank. I bought ..... (2) in three different companies and each one pay me a ..... (3) every year. I also have a 20% ..... (4) in a small company started by a friend of mine. There are four other ..... (5) in the company. I have a small house in London. It is probably ..... (6) £ 250,000 now. I ..... (7) £ 100,000 from the bank when I bought it. I work as an accountant and ..... (8) a reasonable, but I have to pay a lot of ..... (9). My father ..... (10) me quiet a lot of money for my studies and I still ..... (11) him about £ 5,000. I ..... (12) him back about £ 100 a month. I ..... (13) a lot of money on my favorite sport, skiing, but I also like try and ..... (14) for my old age.

**Read the article again. Are these statements true (T) and false (F)?**

- a. He owes his grandmother £ 1,000. ....
- b. He sold his house in London. ....
- c. He has shares in four companies. ....
- d. He lent the bank money to buy the house. ....
- e. He is a lawyer. ....
- f. He pays a lot of tax ....
- g. His father gives him £ 100 a month. ....
- h. He spends a lot of money on his hobby ....

#### **Exercise 4: Collocations**

Match a word from A with a word from B to make the expressions defined below .  
The word from A can go before or after the word from B, as in the example. Use each word from A twice.

A	Bank	rate	credit	
	Share	insurance	cash	
B	Policy	statement	account	price
	Life	profit	control	cash
	Interest	exchange	flow	box

- a. money paid out if you die

life insurance

- b. a document which proves you have protection against fire, theft, or illness

insurance policy

- c. a way of checking that your customers have paid

credit .....

- d. the value of an investment in a company

share .....

- e. a place to keep money on deposit or for current use

account .....

- f. a document sent regularly to confirm your financial position

bank .....

g. away of paying without using cash or a cheque

.....*card*

h. the money going in and out of a company

.....*flow*

i. a means of calculating when changing money from one currency to other

*exchange*.....

j. a place for keeping money during office hours

*cash*.....

k. the extra amount due when you borrow money from a bank

.....*rate*

l. a bonus paid on the good financial results of a company

*profit*.....

**Exercise 5: Your boss has asked you to write a technical report on how the Work Finder system works. Expand these notes to make complete sentences. Use the present passive.**



a. A request for help / receive / Customer Service department

*A request for help is received by the Customer Service department.*

b. This request / send / Work Finder

c. The details of the call / pass / Power Planner

d. The work of the technicians / monitor / Power Planner



e. The work schedule / arrange / and / the information / send back / Work Finder

f. The technicians / give / their schedules / Work Finder

**Exercise 6: A letter demanding payment**

DEKADENS SUPPLIES Ltd.

3 The Moors, Plymouth, PL6 7HY

Our Ref: PX 667325/3

P. Cranshaw

Frog Pond Inn

Nr. Cheltenham

30 December

Dear Mr Cranshaw

Re / cc: Invoice 66732

I'm writing to asking/ ask why you have still not balanced/ settled your account. I have already written to request/ require payment on two occasions, 1 December and 1 November. According to our records we have not received a reply from you and debt/ payment for the above-mentioned invoice is still outstanding/ missing.

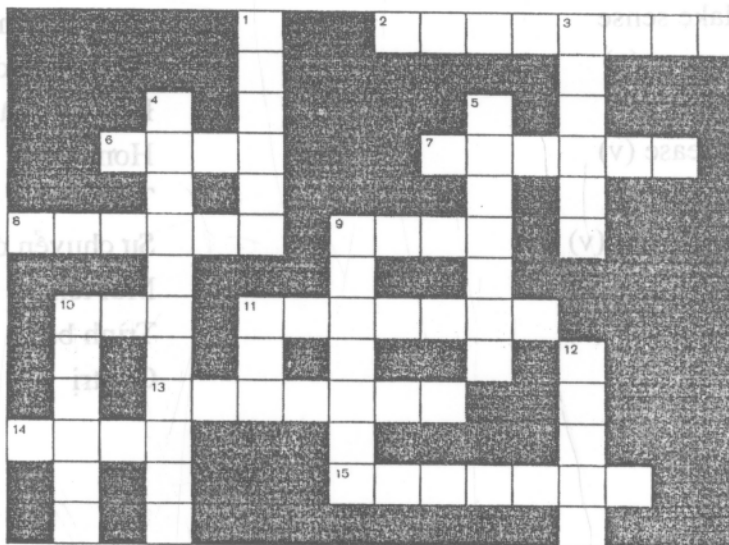
You excepted/ understood to pay within thirty days of receiving goods when we agree the words/ terms of the contract, but the payment of this invoice is now three months due/ overdue. I am extremely disappointed that you have not at least contacted with us with an explanation as to why you failed to clean/ clear your account. As a small businessperson yourself. You are surely aware of the effects that late payments have on our cash flow/ bank.

I am preparing/ prepared to give you a further seven days to send your remittance/ invoice. If I do not receive your payment within this period, you will leave me no instruction/ alternative but to take legal action.

Yours sincerely

Jane Dekker

**Exercise 7: Use the opposite words to complete the crossword puzzle.**



**Across**

- 2. biggest
- 6. bad
- 7. shorter
- 8. worse
- 9. worst
- 10. near
- 11. lowest
- 13. driest
- 14. hot

**Down**

- 1. hotter
- 3. smaller
- 4. least crowded
- 5. coldest
- 9. smallest
- 10. not famous
- 11. cold
- 12. best
- 15. shortest

**VOCABULARY**

Equation (n)

Relationship (n)

Parallel (n)

Multiple (n)

Mathematically (n)

Subtracting (n)

Sự cân bằng

Mối quan hệ

Song song, tương đương

Nhiều mối, phức tạp

Thuộc toán học

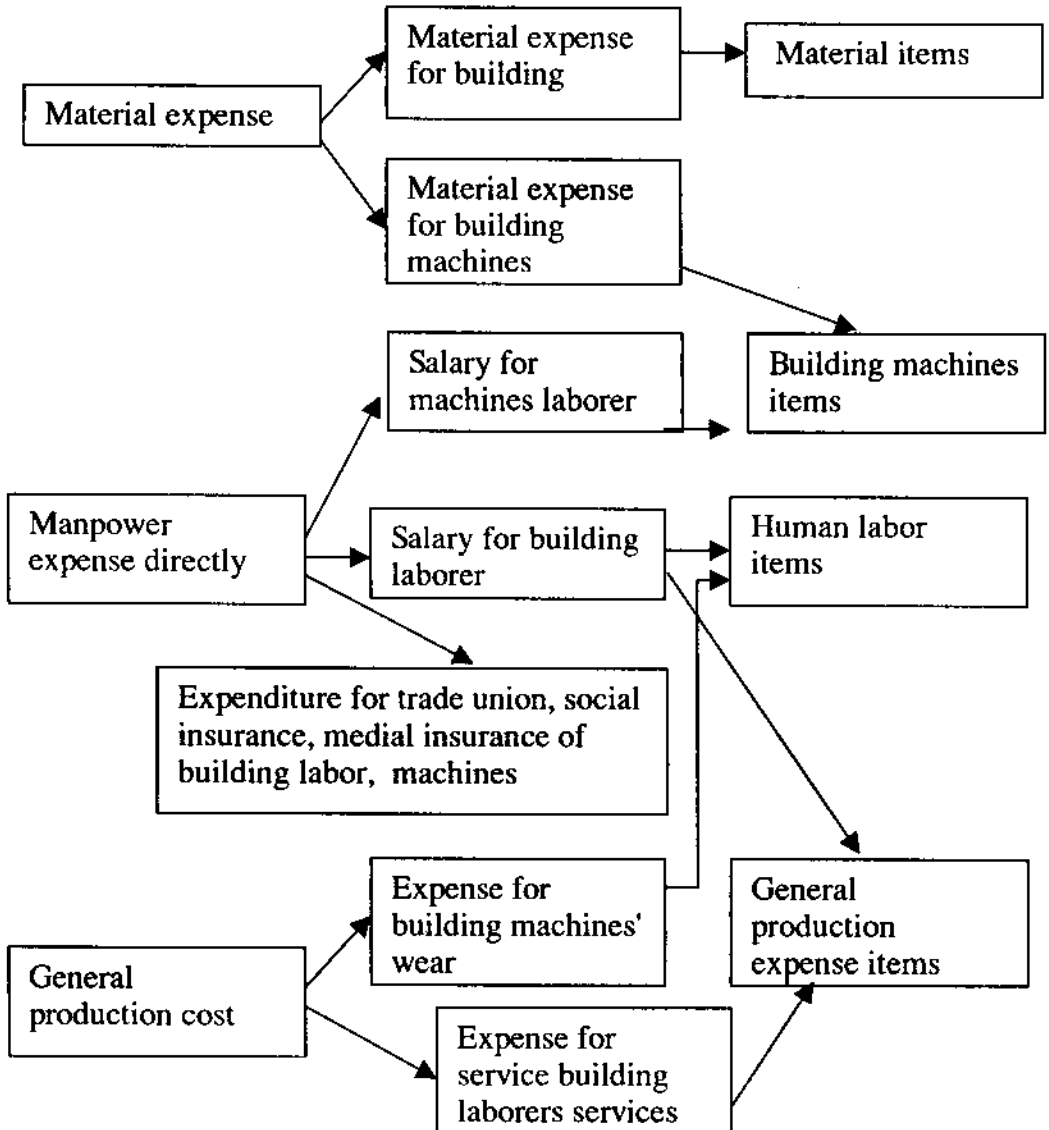
Trừ đi

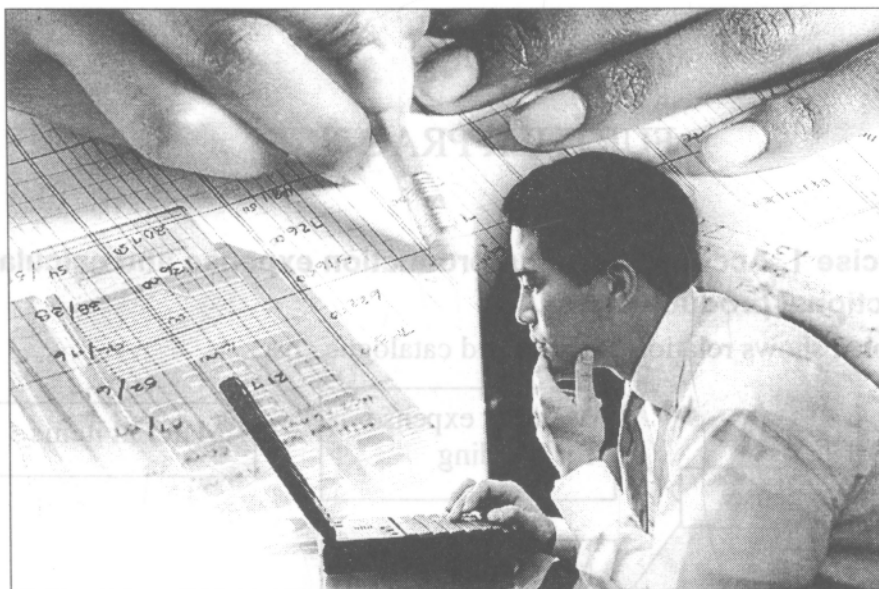
Define (v)	Định nghĩa
Affect (v)	Ảnh hưởng
Make sense	Có lý, có thể hiểu được
Express (v)	Biểu diễn, diễn đạt
Enter (v)	Đi vào, nhập vào
Increase (v)	Hơn nữa
Satisfy (v)	Thoả mãn
Represent (v)	Sự chuyển động
Arrow (v)	Mũi tên
Movement (n)	Trình bày
Value (n)	Giá trị

## FURTHER PRACTICE

### Exercise 1. Accounting about production expense and calculating constructional product' s cost.

The plan shows relation expense and catalogue cost.





• *Detail example*

Nam Thang company produces and sells many kinds of building materials, conducts the accounting of goods in stock following regularly statement's method, tax accounting VAT following deductible method, there statements are as below:

1. Buying 80 tones of cement from Hoang Thach company's , the price is 1,050,000/ tone. VAT is 5 percent (5%) ; transported by Transport factory N01, total expense charge is VND 8,400,000 (including VAT of 5%), the cement was imported into store.

2. Buying 5 tones of HaiPhong white cement from Material Company. The price is VND 1,050,000 / tone (5% VAT), the cement was in store.

3. Coming in store 100 m<sup>3</sup> yellow sand provided by Red River corporation, total cost is VND 4,400,000 (of which VAT is VND 0,4 million ).

4. Buying 01 hydraulic machine, with a price of VND 110 million ( 5% VAT). They paid VND 115,5 million by bank savings.

5. Paying salary for workers producing 2 kinds of products A and B is VND 10 million , for workshop manager is VND 3 million , for company's managing staffs managers is VND 7 million .

6. Coming out stock 50 tones of Hoang thach cement, 3 tones of white cement and 60 m<sup>3</sup> yellow sand to produce 2 kinds of A and B.

7. Allocating amortization of fixed assets for products A & B is VND 5,4 million , business is VND 4,6 million for management .

8. Pay to electricity branch is VND 6,6 million (VAT is VND 0,6 million ) apportion for production is VND 4 million , for business management is VND 2 millions .

9. At the end of the period, coming in stock product A is 3400 and product B is 2000. Knowing that product A's cost is VND 1,0 million product B's cost is VND 1,3 million ( unfinished product value at the end of the period is VND 9,07 million ).

**Requiring**

i). Determining the amount of above economic value and reflecting in general account's table.

ii). Calculating the cost of product A & product B. Setting up price report together with items.

iii). Setting up the table to compare the arising accounts and the table to balance the end period accounting.

**Unit: VND million**

*1. Determining the amount (DA)*

DA1a. Buying 80 tones Hoang Thach cement

Liability account (LA) 152 = 56

Liability account (LA) 133 = 2,8

Have account (HA) 331 = 58,8

DA1b. Transport 80 tones cement

LA 152 = 5,25

LA 133 = 0,4

HA 331 = 8,4

DA2. Buying 5 tones white cement

LA 152 = 4,0

LA 133 = 0,2625

HA 331 = 5,5125

DA3. Coming in store 100 m<sup>3</sup> yellow sand

LA 152 = 4,6

LA 133 = 0,4

HA 331 = 4,4

DA4. Buying machine

LA 221 = 110

LA 133 = 5,5

HA 112 = 115,5

DA5a. Salary payable

LA 622 = 10

LA 627 = 3

LA 642 = 7

HA 334 = 20

DA5b. Talking excerpts 19%

LA 622 = 1,9

LA 627 = 0,57

LA 642 = 1,33

HA 338 = 3,8

DA5c. Deducting 6%

LA 334 = 1,2

HA 338 = 1,2

DA6. Coming out store material

LA 621 = 45,55

HA 152 = 45,55

DA7. Allocating amortization

LA 627 = 5,4

LA 642 = 4,6

HA 214 = 10,0

DA8. Electric charges

LA 627 = 4,0

LA 642 = 2,0

LA 133 = 0,6

HA 331 = 6,6

DA9. Associating change production cost

LA 154 = 70,42

HA 621 = 45,55

HA 622 = 11,9

HA 627 = 12,97

DA10.

LA 155 = 61,35

HA 154 = 61,35

## Exercise 2. Using coefficient method to calculate price of product A & B.

The price 01 product:

$$A = \frac{61.350,000}{3.400 \times 1 + 2.000 \times 1,3} = 10,225 \text{ VND/product}$$

The price of 01 product A = 10,225 x 1,3 = 13,292,5 VND/ product

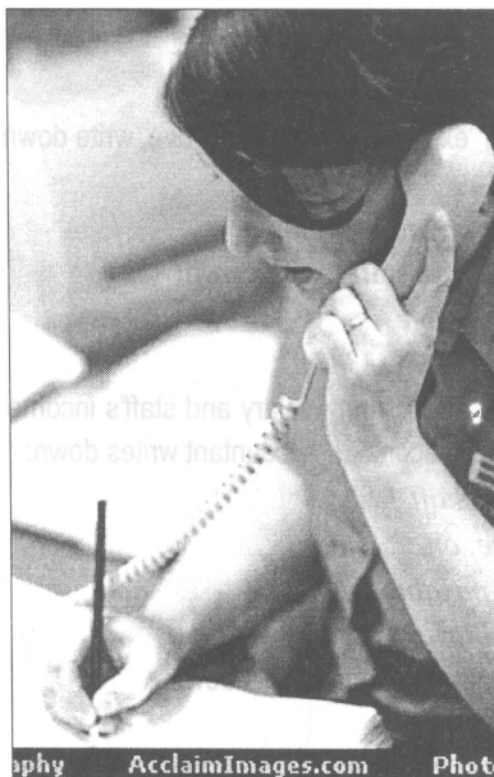
Checking: The total price of 3400 products: A = 34.756.000

The total price of 2000 products: B = 26.585.000

The total price: = 61.356.000 VND

## 2. Salary

General accounts of salary, wages and allowances. Method of accounting is mainly carried out as follows:





1. Calculating salary, salary allowances, travelling allowance, money is paid for lunch, money is paid for woman laborer, expenses regarded as regulated salary for working staffs in such fields as: building, industrial production, basic building investment, accounts write down.

*Liability account 241: construction in progress*

*LA 622: manpower's direct expense*

*LA 623: expense for building machine*

*LA 627: General production's cost*

*LA 641: Sale cost (6411)*

*LA 642: Management cost (6421)*

.....

*Have accounts 334: payable to staff*

2. Calculating bonus for staff, write down welfare fund:

*LA 431: welfare fund*

*HA 334: payable to staff (3341)*

3. Calculating social insurance item (diseases, gestation, accidents.....) payable to staff, write down:

*LA 338: others payable*

*HA 334: payable to staff (3341)*

4. Before calculating expense of non-paid leave, write down:

*LA: 622, 623, 627*

*HA 335: expense payable (3352)*

5. Paid leave payable to staff, write down:

*LA 335: expense payable*

*HA 334: salary payable (3341)*

6. The items have to deduct from salary and staff's income for example advances medical insurance, compensation,..... accountant writes down:

*LA 334: payable to staff*

*HA 141: advance, or.....*

*HA 338: others payable, or.....*

*HA 138: receivables*

7. Calculating personal income tax, write down:

*LA 334: payable*

*HA 333: taxes and items payable to the State (3338)*

8. When clearing up the salary item the other salary items, bonus and other items payable to staff, write down:

*LA 334: payable to staff*

*HA 111: cash or .....*

*HA 112: bank deposit*

9. Every month, when taking social insurance, medical insurance, labor union cost from production cost in relative accounts, write down:

*LA 334: payable to staff (staff's income to be broken down as per prevailing regulations)*

*LA 335: expense payable (it is allowed to consider as expense).*

*LA 622: manpower's direct cost*

*LA 627: general production cost*

*LA 641: sailing cost*

*LA 642: management cost*

*.....*

*HA 338: payable to the other (3382, 3383, 3384)*

10. Payable to social insurance, medical insurance, labor union management, write down:

*LA 338: payable to the other*

*HA 111: cash*

*HA 112: bank deposits*

11. Expense of social insurance and labor union cost at working place, write down:

*LA 338: payable to the other (3282, 3283)*

*HA 111: cash*

*HA 112: deposits bank*

12. Social insurance which have been paid as per regulation and is refunded by social insurance company, write down:

*LA 111 and 112:*

*HA 338: payable to the other (3388)*

13. Accounting about clear up with out-sourced worker, write down:

*LA 622 and 623:*

*HA 334: payable to staff (3342)*

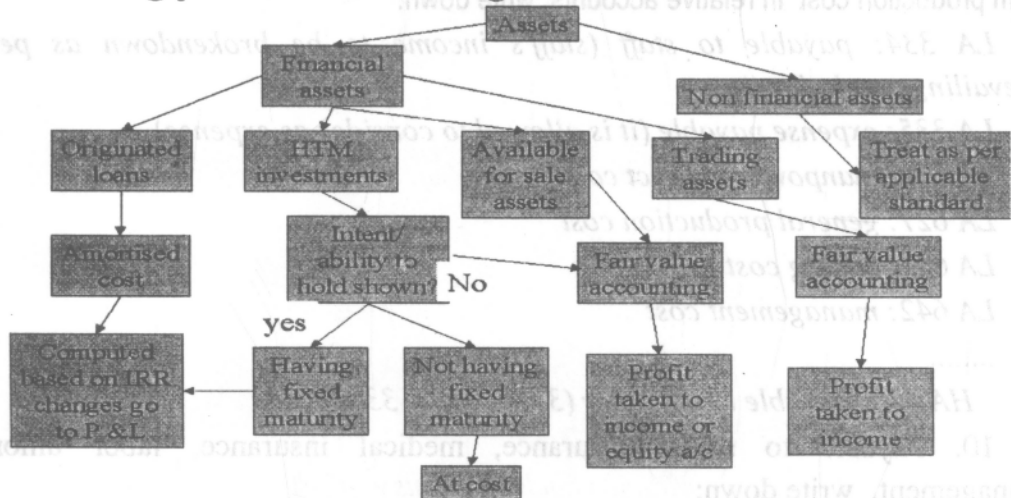
14. When making provision and clearing up out-sourced workers' salary, write down:

LA 334: payable to staff (3342)

HA 111 and 112

### Exercise 3. Accounting about attribution and amortization of fixed assets

The big picture of accounting for financial assets



Accounting for financial instruments by Vinod Kothari

1. Periodically based on spreadsheet and allocation of amortization of fixed assets, account excerpts, calculate into production and business expense of building company/firm

LA 623: Expense for using building machines (6234)

LA 627: General production expense (6274)

LA 641: Selling expense (6414)

LA 642: Business management expense (6424)

LA 241: Basic buildings in progress (2412)

LA 431: Bonus, welfare fund (4313)

v.v.

HA 214: Attiring fixed assets (details following corresponding accounts level II).

It reflects at the same time the increase in basic amortization fund sources

LA 009: basic amortization funds sources (write down in bill of accounts).

+ With the fixed assets which are supplement construction, provisional accommodation in use during the time of construction, don't take excerpts amortization in production and business expense. Building company have to still calculate amortization, accountants write down:

LA 441: Funds sources is invested in base building

HA 214: Fixed assets amortization

2. In case, superiors mobilize amortization fund or allocate to other firms in the general building corporation (as to the state- owned companies).

*a. Mobilizing funds follows refundable method.*

*- When receiving amortization funds to be mobilized, accounts write down entry reverse.*

*b. Mobilizing funds follows non- refundable method, write down:*

LA 411: business funds

HA 111, 112, or

HA 338: payable to the other

*At the same time, writing the reduced busy amortization funds, accounts write down:*

*HA 099: base amortization funds source.*

*c. Other companies amortization funds, accounts write down:*

LA 128: other short- term investment

LA 228: other long- term investment

HA 111, 112

*At the same time writing the reduced base amortization funds source, writing on bill:*

*HA 009: base amortization funds source*

3. The used fixed assets which is received by regulation within company, general company, accounts write down:

LA 211: tangible fixed assets (the original price)

HA 411: business funds source (remain value)

HA 214: attrition fixed assets (2141)

4. Re- evaluate fixed assets in comply with the state's decision

*- In case of evaluating the increase in the original price of fixed assets, write down:*

LA 211: tangible fixed assets (the original price increase)

HA 214: attrition fixed assets (2141) (part of attrition's cost is increase)

HA 412: differential re- evaluate assets (part of the remain value increases).

- In case of appraising the original price reduction of fixed assets, write down:

LA 412: differential assets (part of the remain reduces).

LA 214: attrition fixed assets (2141) (part of the attrition's cost reduces).

HA 211: fixed assets is visible (the original price reduces)

- If correction attired assets

+ In case, correcting to attrition's cost, write down:

LA 412: differential increase assets

HA 214: Attrition fixed assets.

+ In case of correcting to reduce attrition's cost, write down:

LA 214: attrition fixed assets

HA 412: differential increase assets.

5. In case of reducing fixed assets is at the same time as writing in the sheet to reduce the original price of fixed assets, write the reduction of attired of fixed assets.

#### **Exercise 4. Reading comprehension**

##### **WHAT IS BOOKKEEPING?**

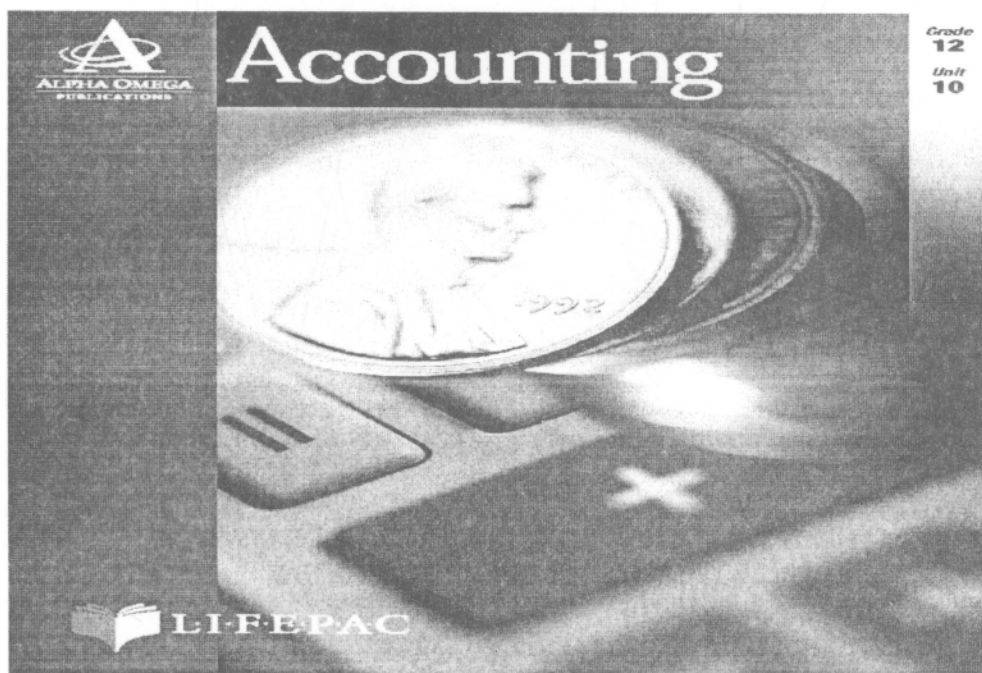


There are eight steps to the bookkeeping cycle. A bookkeeper is a person that performs one or more of these steps. In large companies, for instance, the bookkeeping cycle might be divided into departments such as Accounts Receivable, Accounts Payable, or Payroll. While most often these people are referred to as "clerks", they might also be considered bookkeepers as they are "keeping the books" for a company. In small companies, the bookkeeper may perform the entire bookkeeping process, or might just enter data to give to the "accountant".

All bookkeeping steps are mechanical in nature. Bookkeeping is a regimented process usually occurring in monthly cycles consisting of entering transactions into the journals, making adjustments, and preparing reports. The Accounts Receivable Clerk may be assigned to enter all sales on account, and all payments from the customers. The Accounts Payable Clerk's responsibility would be to enter purchase orders and checks. Again, in a small company, both duties may be performed by the same person.

The full-charge bookkeeper is someone who can do it all - including compiling the data into the General Ledger and preparing financial statements.

### WHAT IS ACCOUNTING?



Someone has to set up the bookkeeping system, monitor it, and interpret the results. These processes are called "Accounting." The accounting process is much less mechanical and more subjective. It begins with designing a system that will benefit the business, by capturing the financial information in a useful manner without being overly burdensome to the bookkeeper. Once set up, the accountant monitors the system to ensure it's doing what it's suppose to do. And finally, on a monthly basis usually, the accountant presents the financial statements to the business management in such a way that decisions can be made.

## ANSWER KEY

### UNIT ONE

#### 1. Listening and speaking

#### 2: Circle the questions

1. B

2. C

#### 3: Complete the conversation

1. where - in - do - am

2. do - on - do - I

### PRATICE

#### Exercise 1:

1. b

5. f

2. g

6. c

3. e

7. a

4. h

8. d

#### Exercise 2:

How are you

A

What

Construction

I am fine

Meet

Graduated

Thank

#### Exercise 3:

3.1

2. IBM

5. Supervisor

3. Madrid

6. Japanese

4. Nanni

7. 30

3.2

a. is Russian

b. Alicia is from Madrid

c. Igor Minako is an accountant

d. Claudio is 42

e. Miho lived in Tokyo

f. Minako and Alicia work for IBM



- 3.3      c. Yes, she is  
            d. Is Claudio Italian?  
            e. Yes, they are  
            f. No, they aren' t

3.4

1. me introduce you
2. do you do
3. I' m
4. to meet you
5. name' s
6. do you do
7. about you
8. are you from
9. live

## **UNIT TWO**

### **2. Reading and writing**

2.1: Answer these questions.

- a. There' re seven step accounting cycle
- b. They are three steps of bookkeeping and four steps of accounting
- c. The bookkeeping
- d. The accounting

2.2

- a. adjust
- b. buy
- c. carry out
- d. posting

## **PRACTICE**

### **Exercise 1:**

1. The accountant has to implement seven- step accounting cycle.
2. Alison likes to be a foreman.
3. They have to estimate construction before they build it.

4. Which subjects do you like studying the best?
5. Do you think the engineers design the building

**Exercise 2:**

**Activity 2.** You will hear people describing some of the things they do at work. Listen and tick the activities they describe.

1. Well, when people come in to borrow some money from the bank, I have to talk to them and ask them a lot of questions, about who they are, where they work, how much money they have, and so on.
2. I meet the guests at the airport and drive them to their hotel.
3. I spend most of my day in front of the typewriter. We have so many letters to send out everyday.
4. Well, my job is to find the right kind of house for people. They tell me the kind of house they want to buy and try to find them something suitable which is for sale.
5. Well, the first thing I have to do every morning is to go round and give everyone their post.
6. Yes, people bring in their televisions when they break and I try to mend them.
7. As soon as each machine is made, my job is to make sure it works properly before we sell it. I have to look over each machine very carefully.
8. I wait for the doctor's patients to phone every morning and tell me when they want to come in for an appointment.

**Activity 3.** You will hear people talking about their occupations. Listen and number six of the occupations below from 1-6.

1. Yes, it's a wonderful job. I like teaching. I also like the long summer holidays. The students are very nice, too.
2. It's an interesting job, but I often have to work long hours at the hospital. Sometimes I start work at eleven in the morning and work through till ten in the evening.
3. It's a good job. People come from all over the world to stay at our hotel, because we're famous for our food.
4. I've always wanted to do this kind of work. I love cars and engines. Of course, it's quite dirty work, but the money's good.

5. It's all right. I like typing and the people in my office are very nice to work with.

6. I love my work. I'm able to wear all sorts of strange and beautiful costumes, and it's exciting to see photographs of myself in the theatrical magazines.

**Exercise 3:**

1. can't - has to
2. can't - has to
3. can't - has to
4. can't - has to
5. can't - has to

## **UNIT THREE**

### **2.1**

- a. receives a commission for building
- b. submit them to the client for his approval
- c. incorporate them into the final design
- d. submit their tender or price

### **2.2**

- a. customer
- b. draw up
- c. calculate
- d. choose

### **3. Language study**

1. A project from client is received by the architect.
2. Is the client assisted by the engineer?
3. When am I given the drawings?
4. The building is usually designed before construction estimate.
5. Construction estimation' cost is often calculated by the construction accountant.

## REVIEW ONE

### Exercise 1:

1.
  1. do
  2. do
  3. where
  4. go
  5. go
  6. how
  7. like
2.
  1. do
  2. teaches
  3. works
  4. what
  5. sells

### Exercise 2:

1. accounting
2. three
3. financial
4. bookkeeping
5. bank
6. used
7. purchases
8. recorded

### *Make questions and answer*

1. Does modern accounting a seven - step cycle?

Yes, it is

2. What do the first three steps fall under?

The first three steps fall under the bookkeeping

3. What do business document provide the bookkeeping?

They provide the bookkeeping input: invoices, payroll, time cards, paid bank checks, and receiving reports.

4. What are special journals used to do?

They are used to record recurring transactions.

**Exercise 3:**

1. This request is sent by Work Finder.
2. The details of the call are passed by Power Planner.
3. The work of the technicians is monitored by Power Planner.
4. The work schedule is arranged and the information is sent back to the Work Finder.
5. The technicians are given their schedules by the Work Finder

**Exercise 4:**

1. has
2. does
3. has
4. does
5. do
6. got
7. has

**Exercise 5:*****Answer questions:***

1. The architect makes periodic inspections to make sure the building.
2. During the building period, the client pays the bills from the contractor.
3. The client will occupies the building when the contractor complete it.
4. The "defects liability period" is six months.
5. The contractor has to correct any defects that appear in the fabric of the building.
6. The client takes full procession of the building when all the defects have been correct.

***Find synonym word:***

1. repair
2. clear up
3. amount
4. finish
5. receive

***Find a word or expression.....***

1. make periodic inspection
2. materials specified in the contract
3. defects liability period
4. take full possession

- Exercise 7:**
- |              |             |
|--------------|-------------|
| 1. show      | 6. customer |
| 2. shelves   | 7. purchase |
| 3. stock     | 8. till     |
| 4. retailer  | 9. aisle    |
| 5. warehouse | 10. barcode |

## UNIT FOUR

### 1. Listening

- 1.1:
- b. Yes, it is
  - c. No, it isn't
  - d. Yes, it is
  - e. No, it isn't
  - f. Yes, he is

### 4. Writing

- 4.1.
2. They are reading the documents
  3. They are discussing the terms
  4. You are building a new hotel
  5. Blake and Green are working late
  6. Profits is falling every month
  7. The company is borrowing a lot of money
  8. The department is expanding at the moment

4.2.

- |                 |              |
|-----------------|--------------|
| a. sự mua chịu  | e. mức, giá  |
| b. tiền đặt cọc | f. sự đầu tư |
| c. kỳ hạn       | g. hàng hoá  |
| d. cho vay      | h. công ty   |

4.3.

- a. more expensive
- b. more profitable
- c. more luxurious

- d. more careless
- e. stronger
- f. cheaper
- g. cheaper
- i. never
- j. tidier

## PRACTICE

### Exercise 3:

#### *Loan application*

Surname:	Atkinson	Miss
First name:	Jill	
Date of birth:	March 12 <sup>th</sup> , 1961	
Present employment:	typist	
Present salary:	£ 300 a month	
Purpose of loan:	buy an electric typewriter	
Amount of loan:	£ 675	
Period of repayment:	two years	
Monthly payment:	£ 34	
Total payments:		

## UNIT FIVE

### 1. Listening and speaking

#### *Comprehension checking*

- a. Mr Bill wrote a letter to Mr. Fuller
- b. Mr Fuller is showing the site to Bill
- c. Mr Fuller will show the accident report to Bill

### 2. Reading

#### 2.1. Answer the questions

- a. because it was raining
- b. because he was working on there
- c. because the safety rail was loose
- d. because he felt the ground from the flat form
- e. because he was lying on the ground badly injured

**Exercise: (the past continuous tense)**

1. He was lying on the ground badly injured
2. Why did Jim's workmates call on ambulance?
3. Who signed a receipt?
4. It rained when the laborer was doing brickwork
5. When Mr Brown came, they were writing accident report.

**3. Writing**

2. a. Yes, they were- 11%  
b. Yes, they were - 20%  
c. No, it doesn't  
d. No, it doesn't  
e. It give information about: falls - 56%; vehicle - 11%;  
machinery - 3%; fall of materials - 2%  
and other causes - 10%

**Exercise: (the past passive)**

1. 20% of all accident victims were killed by falls
2. Bill's supervisor, Mr. Dent was showed by Bill
3. Foremen's work were reported yesterday
4. Construction balance sheet was cleared up and given to client
5. Information about factory accident was given

**PRACTICE**

**Exercise 2.**

- |          |          |
|----------|----------|
| b. went  | g. gave  |
| c. show  | i. paid  |
| d. lent  | j. asked |
| e. sent  | l. cut   |
| f. wrote | m. broke |

**Exercise 3.**

- |          |         |
|----------|---------|
| 1. asked | 5. went |
| 2. gave  | 6. gave |
| 3. had   | 7. paid |
| 4. wrote |         |



#### **Exercise 4.**

- a. what
- b. who
- c. when
- d. what
- e. how much
- f. who

#### **Exercise 5.**

##### ***Description of accident***

A man was delivering paper from Paperco just as Jo Martin was leaving for lunch. Jo didn't see the man carrying the boxes of paper into the office and bumped into him. He dropped the paper and she fell against the glass doors and hit her head. She sat down in reception and Miss Dunn gave her two aspirins.

### **UNIT SIX**

#### **2. Reading**

- 2.1.1.    a. basic  
          b. money  
          c. invest

- 2.1.2.    1. F  
          2. F  
          3. T  
          4. T  
          5. T  
          6. F  
          7. T  
          8. T

- 2.2.    a. In 1999 A had 600 shares = 60%  
          b. B had 75 shares    = 7,5%  
          c. D had 200 shares = 20%  
          d. C had 50 shares    = 5%  
          e. E had 75 shares    = 7,5%

- 2.3. a.      A    £ 12,000  
               B    £ 1,500  
               C    £ 1,000  
               D    £ 4,000  
               E    £ 1,500
- b.      Yes, D received £ 4,000 in dividends and his stake is now worth £ 40,000. He has to repay the bank.
- c.      A- with 60% of the shares
- d.      £ 15,000

### 3. Listening

3.1. 1977; 1899; 1867; 1877; 1995; 1986

3.2.        \$ 78,300,000; 5 cents; \$ 7,000,000; \$ 100,000,000  
               \$ 2,474,655,000; \$ 3,080,000

## PRACTICE

### Exercise 1:

1. The passage's main idea is financial reporting
2. They report financial statements at the end of fiscal period
3. These statement are of interest to a number of people, including owners, employees, management and creditors.
4. The major purpose of these financial statements is not to measure profit but measure performance.
5. Most of non-profit organizations prepare two types of financial statements the end of a fiscal period.
  - (1) Profit and loss statement
  - (2) Balance sheet

### Exercise 2.

Zapp software continue to make dramatic progress in its sales. Three years ago, annual sales were €90m. Two years ago, this rose by a third to €120m. These sales rose by a further 50% to €180m last year. This years sales have been the best ever at €250m; this is mostly due to the success of Zombettes which was voted the best game by 15-25 year olds.

Two thirds of income came from the sale of video games and the remaining third from sales of its consoles.

Sales of Burglar Bill games have halved / fallen by 50%. Road Ranger sales have gone up by a quarter / 25%, while sales of Zombettes have doubled from €75m to €150m. This is Zapp's most important product by far and it is over-reliant on it.

The 15-18 age group is the most important sector for Zapp games and accounts for 37,5% of users. The next most important is 19-25 age group and the 26-35 age group which are responsible for 25% and 20% of sales respectively. Only one user in eight is in the 10-14 age range and just one out of twenty users is 36 or over.

## **REVIEW TWO**

### **Exercise 1.**

1. a. big
- b. small
- c. cheap
- d. expensive
3. b. most stressful
- c. earliest
- d. latest
- e. the biggest
- f. best
- g. worst
- h. most important

### **Exercise 2.**

#### **2.1. Complete these sentences**

1. .... assets and liability
2. .... from your assets

$$\text{Assets} - \text{Liabilities} = \text{Equity}$$

3. .... through income and decrease equity through expenses
4. .... balanced
5. .... equal increase in your assets
6. .... income and decreases through expenses

## 2.2. Answers these questions

1. Equity is defined by assets and liability
2. Your net worth is calculated by subtracting your liabilities from your assets

$$\text{Assets} - \text{Liabilities} = \text{Equity}$$

3. You can increase your equity through income, and decrease equity through expenses
4. When you receive a paycheck you become "richer"
5. No, you don't. You become "richer"
6. You could have an increase in assets

### Exercise 3.

2. shares
3. dividend
4. stake
5. shareholders
6. worth
7. owe
8. earn
9. tax
10. lend
11. borrowed
12. pay
13. spend
14. save

- Read the article again. True or False

- |      |      |
|------|------|
| a. F | b. F |
| c. F | d. T |
| e. F | f. T |
| g. T | h. T |

### Exercise 4.

1. control
2. price
3. bank

4. statement
5. credit
6. cash
7. rate
8. box
9. interest
10. share

**Exercise 5.**

- b. This request is sent by Work Finder
- c. The details of the call are passed by Power Planner
- d. The work of the technicians is monitor by Power Planner
- e. The work schedule is arranged and the information was sent back by Work Finder
- f. The technicians are given their schedules by Work Finder

**Exercise 6.**

re	terms
ask	overdue
settled	clear
request	flow
payment	prepared
outstanding	remittance
understood	alternative

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