

# INSTITUTO NACIONAL DE JUAYUA

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<b>SUBJECT</b>	English
<b>GRADE</b>	2o Tec. Administrativo A & B
<b>TOPIC</b>	Interpretación de información en Ingles sobre contabilidad y documentación
<b>GUIDE</b>	1

**NOTA:** Aquí está el link con el que pueden unirse al grupo de WhatsApp. Es requisito imprescindible unirse al grupo. Háganlo dando click al siguiente enlace:

2º Tec. Administrativo A: <https://chat.whatsapp.com/I0Ux5PHow3N71Jkb7XWfOh>

2º Tec. Administrativo B: <https://chat.whatsapp.com/JGeQECTt05NJ1D34gEeysT>

**Objective:** To review the present continue tense, based on the previous knowledge they have, and to apply new vocabulary to the accounting area

**Directions:** take a look on the next chart that is presenting how the Present continue is built. Check the different forms has and then put it into practice.

The present continuous is made from the **present tense of the verb be** and the **-ing form** of a verb:

The parent for the **affirmative** form is:

## SUBJECT + TO BE + VERB WITH -ING + COMPLEMENT

The teacher is playing soccer.

My mom is cooking chicken with rice.

The parent for the **negative** form is:

## SUBJECT + TO BE + NOT + VERB -ING + COMPLEMENT

The teacher is not playing soccer.

My mom is not cooking chicken with rice.

The parent for the **interrogative** form is:

## TO BE + SUBJECT + VERB -ING + COMPLEMENT + ?

Is the teacher playing soccer ?

Is my mom cooking chicken with rice ?

### Most Verbs

With most verbs, just add **-ing**.

eat → eating

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1. We use the present continuous to talk about:

- **activities at the moment of speaking:**

*I'm just **leaving** work. I'll be home in an hour.*  
*Please be quiet. The children **are sleeping**.*

- **future plans or arrangements:**

*Mary **is going** to a new school **next term**.*  
*What **are you doing next week**?*

2. We make questions by putting **am**, **is** or **are** in front of the **subject**:

***Are you** listening?*  
***Are they** coming to your party?*  
*When **is she** going home?*  
*What **am I** doing here?*

3. We make negatives by putting **not** (or **n't**) after **am**, **is** or **are**:

*I'm **not** doing that.*  
*You **aren't** listening. (or You're **not** listening.)*  
*They **aren't** coming to the party. (or They're **not** coming to the party.)*  
*She **isn't** going home until Monday. (or She's **not** going home until Monday.)*

## Exercise 1

**Objective:** To practice the present continues in the different forms.

**Directions:** Using the words below, write sentences in the present continues in the affirmative, negative and interrogative form. Check the parents above and follow the examples

1.(she / go / home now)

\_\_\_\_\_ She is going home now. \_\_\_\_\_

2.(I / read / a great book)

\_\_\_\_\_

3.(she / not / wash / her hair)

\_\_\_\_\_

4.(the cat / chase / mice / ?)

\_\_\_\_\_

5.(she / cry / ?)

\_\_\_\_\_

6.(he / not / study / Latin)

\_\_\_\_\_

7.(we / drive / to London / ?)

\_\_\_\_\_

8.(they / watch / TV / ? )

\_\_\_\_\_

9.(where / she / go / now? )

\_\_\_\_\_

10.(I / not / leave / now)

\_\_\_\_\_

12.(why / he / leave / ? )

\_\_\_\_\_

13.(how / I / travel / ? )

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14.(it / not / rain)

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15.(when / we / arrive / ? )

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16.(where / they / stay / ? )

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17.(it / rain)

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18.(she / come at six)

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19.(he / watch a film at the moment)

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20.(we / not / sleep)

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## Exercise 2

**Objective:** To acquire new accounting vocabulary through looking up the meaning of some words and giving a short explanation in which they will use their own words in Spanish.

**Direction:** Look up the meaning in Spanish for the following words and then write "in your own words" an explanation for each of them. Watch Out! The Explanation you give about them MUST be in Spanish; look up the meaning of them and then give a little description of what you understood.

## GLOSSARY

### **balance sheet:**

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a document which summarizes the assets, liabilities and equity of a business entity at a given time

"The analysis of balance sheets for the last three months showed an increase in the value of the company."

### **CPA (certified public accountant):**

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the American and Australian equivalent of a Chartered accountant

"After James passed his exams, he became a certified public accountant."

### **CFO (chief financial officer):**

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the most senior financial manager, responsible for overseeing the financial activities of the entire company

"The board of directors were satisfied with the CFO's explanation of the unexpected loss reported in the accounts."

### **Credits:**

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an entry showing the amount of money paid (or owed) to the company, entered on the right hand side

"The sales ledger clerk totaled the credits and saw that the company was owed over \$1 million."

**debit :** \_\_\_\_\_ -

\_\_\_\_\_

an entry showing an amount owed (due to be paid by the company), entered on the left hand side

"Before we can pay the invoice, we need to record the invoice as a debit in the accounting system

**Deferral:**

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the state for postponing the recognition of an asset or liability until a future time "As his accountant hadn't finished the tax calculations, he applied for a deferral."

**double taxation:**

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the state where income tax is paid twice (often to two different governments) on one income

"A lot of countries now have double taxation agreements, so people should only pay the tax in the country where the money was earned."

**due diligence:**

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reasonable actions taken by a person to satisfy a law or regulation

"The accountant suggested not signing the final contract until all due diligence was done to check that the company would be profitable."

**foreign currency:**

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the money used in another country.

"Because the company had offices in Spain, Brazil and America, they had to deal with several foreign currencies including the euro."

**in excess of:**

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more than, greater than

"The most recent set of accounts reported a net profit in excess of \$5 million."

**LLC (limited liability company):**

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a business entity where the debts of the company are separate from the debts of the share- holder

"As it was a Limited liability company, the creditors couldn't get at John's private assets when the company went bankrupt."

**Reconcile:**

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to ensure that two figures agree with each other

"A lot of accounting departments reconcile the bank account to the accounts every day."

**Record:**

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a written account of a transaction

"The auditors went through every record of sale over the last decade before they were satisfied."

**sole-trader:**

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a business which is owned and run by one person

"Sole-traders don't have to meet such strict accounting requirements as larger corporations."

**trial balance:**

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a statement of all debits and credits in the double-entry account book, with any discrepancies shown

"The company accountant spent two days trying to get the trial balance to agree."

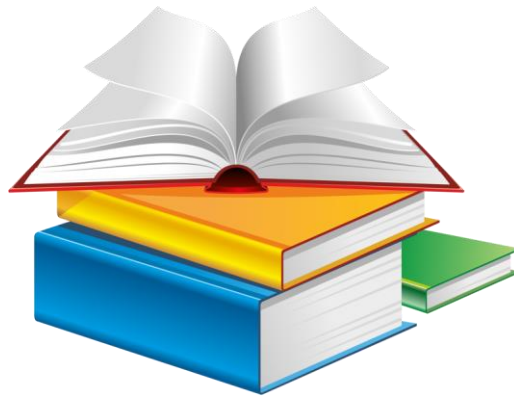


### Exercise 4

**Objective:** To practice the new words learned in the vocabulary part.

**Directions:** write 10 sentences using the words in the table, use them in the correct context.

<b>Trial balance</b>
<b>Sole trader</b>
<b>Recorder</b>
<b>Reconcile</b>
<b>Credits</b>
<b>Debit</b>
<b>Balance sheet</b>
<b>Foreign currency</b>
<b>CFO (chief financial officer)</b>
<b>CPA (certified public accountant)</b>



1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_