

### 3 Accounting and accountancy, p.13

**3.1 Match a person's description with the type of work each person does, and the name of each job. Write the answers (letters A-E) in the box provided below.**

1. "I record all the purchases and sales made by this department."	A. Accounting; an accountant /An internal audit; an internal auditor
2. "This month, I'm examining the accounts of a large manufacturing company."	B. Management accounting; management accountant
3. "I analyse the sales figures from the different departments and make decisions about our future activities."	C. External audit; an independent auditor
4. "I am responsible for preparing our annual balance sheet."	D. Financial accounting; a financial accountant
5. "When the accounts are complete, I check them before they are presented to the external auditors."	E. Bookkeeping; a bookkeeper

1.	2.	3.	4.	5.

**3.2 Match the two parts of the sentences. Write the answers (letters A-E) in the box provided below.**

1. In Britain	A. accounting rules are established by a government agency.
2. In most of continental Europe and Japan	B. companies are mainly funded by shareholders or stockholders.
3. In the USA	C. accounting rules are set by an independent organization.
4. In Britain and the USA	D. the major source of corporate finance is banks.
5. In much of continental Europe	E. accounting rules are set by the government.

1.	2.	3.	4.	5.

**3.3 Match the nouns and phrases in the box with the given verbs to make word combinations. Write the appropriate words from the box next to the verbs.**

an audit	financial statements	rules	standards	transactions
	a true and fair view		creative accounting	

1. to do \_\_\_\_\_
2. to apply \_\_\_\_\_
3. to record \_\_\_\_\_
4. to follow \_\_\_\_\_
5. to summarize \_\_\_\_\_
6. to give \_\_\_\_\_
7. to examine \_\_\_\_\_
8. to carry out \_\_\_\_\_
9. to make \_\_\_\_\_
10. to establish \_\_\_\_\_ / \_\_\_\_\_
11. to set \_\_\_\_\_
12. to use \_\_\_\_\_
13. to prepare \_\_\_\_\_
14. to prevent \_\_\_\_\_