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." 2. "This month, I'm examining the accounts of a large manufacturing company." 3. "I analyse the sales figures from the different departments and make decisions about our future activities." 4. "I am responsible for preparing our annual balance sheet." 5. "When the accounts are complete, I check them before they are presented to the external auditors."	A. Accounting; an accountant /An internal audit; an internal auditor B. Management accounting; management accountant C. External audit; an independent auditor D. Financial accounting; a financial accountant 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 2. In most of continental Europe and Japan 3. In the USA 4. In Britain and the USA 5. In much of continental Europe	A. accounting rules are established by a government agency. B. companies are mainly funded by shareholders or stockholders. C. accounting rules are set by an independent organization. D. the major source of corporate finance is banks. 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. <u>Write the appropriate words from the box next to the verbs.</u>

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 _____

LIVEWORKSHEETS