

1) Indica el tiempo verbal en cada caso señalado.

A. Introduction

- 1 Accounting is often called the language of business because it uses a
2 unique vocabulary to communicate information to decision makers. In
3 this chapter, we will discuss what financial accounting is and briefly
4 introduce how financial information is communicated through financial
statements. Then we will study how financial transactions are analyzed
and reported on financial statements.

DAUDERIS & ANNAND (2014). *Introduction to Financial Accounting*.
Athabasca: Valley Educational Services Ltd. p.2.

Introduction

- 5 In this opening chapter we begin by considering the role of accounting.
6 We shall see that it can be a valuable tool for decision-making. We shall identify
the main users of accounting and financial information and discuss the ways in
which this information can improve the quality of decisions that those users make.
7 We shall then go on to consider the particular role of financial accounting and
the differences between financial and management accounting. Since this book
is concerned with accounting and financial decision making for private-sector
8 businesses, we shall also examine the main forms of business enterprise and
consider what are likely to be the key objectives of a business.

McLANEY & ATRILL (2021). *Accounting: An Introduction*.
London: Pearson Education. p. 1.

- 1 presente futuro 2 presente futuro 3 presente futuro 4 presente futuro
5 presente futuro 6 presente futuro 7 presente futuro 8 presente futuro

2) ¿Cuál de estos conectores del primer extracto se usa para dar una razón?

because

then

3) Escribe el equivalente en español del título de cada libro.

Primer libro: _____

Segundo libro: _____: _____

4) Escribe los equivalentes en español de estas frases nominales de los textos.

business enterprise: _____

private sector businesses: _____

financial decision making: toma _____

5) El pronombre *it* (este/esta/etc.) en la primera línea del primer extracto reemplaza a:

accounting

business

information

6) Escribe el significado en español de:

what

how