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Введение

В современных политических условиях каждый экономист должен ориентироваться в изменениях мировой ситуации, рассматривать и решать фундаментальные и острые проблемы мировой экономики и экономического развития на международном уровне. Это делает необходимым владение английским языком на профессиональном уровне.

Учебно-методическое пособие содержит тексты по различным областям экономики: организация бизнеса (частное предпринимательство, партнерство, корпорации), управленческая структура, налогообложение, банки и финансы, составление деловых писем, резюме на английском языке.

Тексты предполагают изучающее чтение, которое предусматривает полное понимание содержания.

Каждая тема включает анализ международных слов, предоставляет активный словарь по тексту. Работа над текстом включает в себя лексические упражнения, направленные на:

- а) на понимание и усвоение специальной терминологии;
- б) на запоминание новых слов и словосочетаний;
- в) упражнения, помогающие студентам в восприятии и переводе наиболее сложных частей текста.

Учебно-методическое пособие может быть рекомендовано студентам и преподавателям высших и средних учебных заведений, а также всем, кто изучает английский язык, связанный с экономикой.

1 Forms of Organizing Business

1.1 Предтекстовые упражнения

1 Найдите в правой колонке русские эквиваленты английских слов и словосочетаний из левой колонки.

1) sole proprietorship	a) управление
2) partnership	b) доля потерь
3) share of profit	с) партнерство с ограниченной юридической ответственностью
4) income tax	d) партнерство
5) management	e) недостатки
6) corporation	f) налог на доходы
7) advantages	g) льготы по налогообложению
8) tax advantages (benefit)	h) доля прибыли
9) disadvantages	i) единоличное владение
10) share of loss	j) преимущества
11) life insurance	к) корпорация
12) limited partnership	l) страхование жизни

2 Прочтите текст и переведите на русский язык.

Forms of Organizing Business

There are three forms of organization of your business. These forms are the sole proprietorship, the partnership and the corporation. Which of these forms of organization you choose depends on such questions as the size of your business, whether you are the only owner of your business or you have partners.

Sole Proprietorship. A sole proprietorship is the simplest organizational form. There is one owner of the business, who usually takes the title of President. So, he or she can make any decision without consulting anyone. Such kinds of business are in the service industries, such as repairing shops, restaurants, etc.

Partnership. A partnership means that there is more than one owner to carry out business. And each partner declares his or her share of profit or loss on the personal income tax return. There is a special type of partnership, called a limited partnership, where the limited partner is not involved in the management of the firm. This form of organization is useful in such professional fields as law, insurance, and some industries, for example, oil prospecting. But partnership has some disadvantages. Partnership business fails when one of the partners loses his interest or disagrees with the other.

Corporation. A corporation is a more formal way of organization. It is established for the purpose of making profit and operated by managers. Corporation

involves registration with a state department of commerce. There are some advantages, such as being able to attract financial resources, and to attract talented specialists and managers due to high salaries. In general, this form is economically better for business when its profit reaches a great sum of money.

1.2 Послетекстовые упражнения

3 Заполните пропуски соответствующими предложениями.

1. The owner ... the business can make any decision ... consulting anyone.
2. Each partner declares his share ... profit or loss ... the personal income tax return.
3. The limited partner is not involved ... the management ... the firm.
4. Partnership business fails when one ... the partners disagree ... the other.
5. A corporation is established ... the purpose ... making profit and operated ... managers.

4 Закончите предложения, выбрав соответствующий вариант окончания.

1. A sole proprietorship is an organizational form of:

- a) more than one owner;
- b) only one owner;
- c) an institution operated by managers.

2. A partnership is a business form of:

- a) more than one owner;
- b) only one owner;
- c) an institution operated by managers.

3. A corporation is a business form of:

- a) more than one owner;
- b) only one owner;
- c) an institution operated by managers.

4. The advantage of a corporation is ...:

- a) that the owner makes decisions without consulting anyone;
- b) the ability to attract financial resources and talented managers;
- c) that the partners may disagree with each other.

5. The disadvantage of a partnership is ...:

- a) that the owner makes decisions without consulting anyone;
- b) the ability to attract financial resources and talented managers;
- c) that the partners may disagree with each other.

5 Выразите несогласие с утверждением.

Example. There is more than one owner of the business in the sole proprietorship.

No. There is only one owner of the business in this organizational form.

1. There is only one owner to carry out business in partnership.
2. A limited partner is involved in the management of the firm.
3. Partnership business does not fail when one owner of the partners loses his interest in business.
4. Corporations do not attract talented specialists and managers.

6 Ответьте на вопросы.

1. What forms of business organization do you know?
2. What is a sole proprietorship?
3. What is a partnership?
4. What is a limited partnership?
5. In what professional fields is the partnership useful?
6. What are the disadvantages of this form of business?
7. What is a corporation?
8. What are the advantages of a corporation?

7 Прочтите текст и переведите на русский язык.

Large Corporations

Although there are many small- and medium-size businesses, bigger corporations are needed to perform certain services in the vast state economy. Large corporations can supply goods and services to a greater number of people than the small businesses. They serve consumers across the country and across the world. Corporate products cost less because of the large volume.

Large corporations also have great sum of money to research, develop and produce new goods. The scientific «know-how», innovation and technical capability permit them to maintain the competitiveness and productivity.

A corporation is a specific legal form of organization of persons and resources which is established for the purpose of conducting business and making profits. When people and resources are brought together to form a corporation, the result – in the eyes of the law – is a person. The corporation may own property, sue or be sued in court and make contracts. For this reason, the corporation is an ideal means for the conduct of business by many smaller enterprises as well as larger ones.

The corporate form of business has some advantages and disadvantages. First, large corporations can hire talented managers and specialist to conduct the business.

Second, the owners of shares have limited liability; they are not responsible for corporate debts.

Third, the corporation is not damaged by the death or disinterest of a particular person. One disadvantage is taxation. As a separate legal unit, the corporation must pay taxes. Then when the corporation pays profits to individuals in the form of dividends, the individuals are taxed again on these dividends. This is known as double taxation.

Another disadvantage is that the ownership becomes separated from management. Sometimes managers act more in their own interests than those of stock holders.

8 Ответьте на вопросы.

1. What is a corporation?
2. What do corporations do?
3. What activities permit large corporations to maintain the competitiveness and productivity?
4. What are the advantages of large corporations?
5. What are the disadvantages of this kind of organizing a business?

2 The Sole Proprietor

2.1 Предтекстовые упражнения

1 Прочтите текст и переведите на русский язык.

The Sole Proprietor

Many businesses are sole proprietorships, firms owned and operated by a single person. When a person decides to open an independent business, that person is then entirely responsible for its success or failure. Any profits go to the owner; any losses are his other responsibility as well.

One of the advantages of a sole proprietorship is that an owner can make decisions without consulting anyone. And individual proprietor, by law, pays fewer taxes than does a corporation.

However, there are disadvantages to this form of business organization. A sole proprietorship ends with the incapacity or death of the owner. The sole proprietorship is well adapted to many kinds of small businesses.

Some economic benefits of small businesses are:

- 1) a small business is often the starting point for developing a new product or service;
- 2) the small business can give a person a chance to get experience;
- 3) small businesses are well suited for meeting specialized local needs;

4) small businesses provide a service where knowing one's customers is important.

2.2 Послетекстовые упражнения

2 Заполните пропуски соответствующими предложениями.

1. The sole proprietorship firm is operated a single person. 2. He is responsible its success or failure. 3. The sole proprietorship ends the incapacity the owner. 4. The sole proprietorship is adapted ... many kinds ... small business. 5. Small business is suited ... meet specialized needs.

3 Закончите предложения, выбрав соответствующее по смыслу окончание.

1. Sole proprietorships are businesses when a firm is owned and operated ...:

- a) by two or more individuals;
- b) by managers;
- c) by a single man.

2. The advantages of a sole proprietorship are that ...:

- a) it ends with the incapacity or death of the owner;
- b) the owner can make a decision without consulting others and pays fewer taxes;
- c) it can take investments of many people.

3. The disadvantages of a sole proprietorship are that ...:

- a) the owner can make a decision without consulting others and pays fewer taxes;
- b) it can take investments of many people;
- c) it ends with the incapacity or death of the owner.

4 Ответьте на вопросы.

- 1. What kind of business is called a sole proprietorship?
- 2. What is a sole proprietor responsible for?
- 3. What are the advantages of a sole proprietorship?
- 4. What are the disadvantages of this form of business organization?
- 5. What are economic benefits of small business?

5 Переведите предложения на английский язык.

1. Частный предприниматель полностью отвечает за успех или провал своего бизнеса. 2. Частный предприниматель платит налоги меньше, чем

корпорация. 3. Малый бизнес является отправной точкой для разработки новой продукции. 4. Малый бизнес дает человеку шанс приобрести опыт ведения дела. 5. Малый бизнес отвечает специфическим местным потребностям. 6. Частный предприниматель является единственным владельцем своего бизнеса.

6 Прочтите диалог. Переведите и разыграйте диалог в паре.

Starting Business

Mike: Hello, Helen!

Helen: Hi, Mike! Happy to see you again. How are things with you?

Mike: Well, thank you. And how are you?

Helen: I have a problem. I've decided to start my own business and I need money.

Mike: Oh, I think I can help you. I work at a commercial bank and we can give you a credit if you apply for it.

Helen: That is a good idea. I think I will apply for a credit. Who manages the bank?

Mike: Mr. Richard Scott does. We have a good reputation. You can obtain money from our bank very quickly.

Helen: That sounds good. Thank you for your advice.

Mike: Don't put it aside. The quicker you get money the earlier you start your business.

3 The Business Partnership

3.1 Предтекстовые упражнения

1 Подберите из правой колонки русские эквиваленты английским словам в левой колонке.

1) expand a business	a) партнерское соглашение
2) duties of a partnership	b) вкладывать деньги
3) investments	c) управленческий талант
4) duties	d) существенный, важный
5) partnership agreement	e) благоприятное налогообложение
6) silent partner	f) налог
7) invest money	g) быть юридически ответственным
8) managerial talent	h) вложения, инвестиции
9) favourable tax position	i) платить долги
10) share of earnings	j) расширять бизнес
11) tax	k) тратить деньги не по назначению (впустую)
12) be liable	l) обязанности
13) pay the debt	m) доля заработка

14) waste money	п) обязанности партнерства
15) vital	о) партнер без права голоса

2 Прочтите текст и переведите на русский язык.

The Business Partnership

When a proprietor wants to expand a business, one way to do so is to form a partnership, a business formed for profit by two or more co-owners. The rights and duties of a partnership are regulated by laws of the state where it is formed and by a legal agreement made by the co-owners. Usually, an agreement specifies the amount of money, each is investing and duties each partner assumes. A partnership agreement also may provide for a «silent partner» who does not take part in the management, but who invests money in the business.

The partnership has the advantage of pooling managerial talent. One partner may be qualified in production, another in marketing. The partnership has a favourable tax position when compared with the corporation. Federal taxes are paid by individual partners on their share of earnings, beyond that the business is not taxed.

A major disadvantage of the partnership is that each member is liable for all debts of the partnership; the act of any partner is legally binding upon the others. For example, if one partner takes a large sum of money from the business and wastes it, the others must pay the debt. Partnership has another disadvantage: decision-making is shared. If partners have serious disagreements, the business is failed. Nevertheless, the partnership remains a vital part of the whole business economy.

3.2 Послетекстовые упражнения

3 Закончите предложения, подобрав соответствующее по смыслу окончание.

1. A partnership is a business of ...:
 - a) a single owner;
 - b) two or more co-owners;
 - c) an institution operated by managers.
2. The rights and duties of a partnership are regulated by ...:
 - a) silent partners;
 - b) the Government of the state;
 - c) the laws of the state and the agreement made by coowners.
3. The advantage of a partnership is ...:
 - a) damage of business in serious disagreements of coowners;
 - b) a favourable tax position when compared to the corporation;

c) a favourable tax position when compared to the sole proprietorship.

4. The disadvantage of a partnership is ...:

- a) a favourable tax position when compared to the corporation;
- b) a favourable tax position when compared to the sole proprietorship;
- c) damage of business in serious disagreements of coowners.

4 Ответьте на вопросы.

- 1. What is a partnership?
- 2. How are the rights and duties of a partnership regulated?
- 3. What is a «silent partner»?
- 4. What are the advantages of a partnership?
- 5. What is the major disadvantage of this kind of business?

5 Заполните пропуски соответствующими предложениями.

- 1. The partnership is a business formed ... profit ... two or more co-owners.
- 2. The rights and duties ... the partnership are regulated ... laws ... the state.
- 3. The «silent partner» does not take part ... the management.
- 4. He is qualified ... production.
- 5. All members ... the partnership is liable ... all debts.
- 6. The partnership remains a vital part ... the whole economy.

6 Переведите предложения на английский язык.

- 1. Партнерство – это бизнес двух или более совладельцев.
- 2. Права и обязанности регулируются законами государства и совместным соглашением совладельцев.
- 3. Партнер без права голоса вкладывает деньги в бизнес, но не принимает участия в управлении.
- 4. Партнерство имеет преимущество по налогообложению по сравнению с корпорацией.
- 5. Основной недостаток партнерства – это то, что все совладельцы юридически отвечают за долги.
- 6. Если партнеры имеют разногласия в принятии решений, то бизнес разваливается.
- 7. Партнерство составляет огромную долю экономики страны.

7 Переведите текст на русский язык.

Franchising, a practice applied to small business, has increased in recent years. Franchising combines the economic efficiencies of the large corporation with the benefits of local ownership. In this transaction, a large company allows an individual or a small group of proprietors to use its name in exchange for a percentage of the profit. The proprietor, who is usually not an employee of the parent company, is responsible for the management and operation of one unit of the larger chain. The individual owner must also assume the risk connected with the enterprise.

Franchising has costs as well as benefits for the economy. The rise of chain stores is the source of the development of partnership. Chain stores (buying in large quantities and selling a high volume) make it possible to sell goods at lower prices than small-owner stores. Chain supermarkets using low prices can attract more customers. Nevertheless, some sole proprietors join forces with others and form cooperatives.

franchising – право торговать на льготных условиях;

transaction – сделка, операция;

employee – лицо наемного труда; служащий;

parent company – материнская компания;

chain stores – сеть розничных магазинов.

8 Прочтите и переведите диалог на русский язык. Разыграйте диалог в парах.

Susan: Hi, Jim! What are you doing now?

Jim: Nothing interesting!

S.: May I ask you for an advice? You see I am going into business with Mary, you know her.

J.: It sounds well. How many partners are there in your business?

S.: Only Mary and me. We are going to open a small shop. Mary is very good at accounting and I enjoy selling things.

J.: It sounds interesting. Are you both liable? Did you both invest the same amount of money?

S.: Yes, we did. It is better for us to distribute profits and losses equally as well.

J.: Nice for you. I hope your business will be prosperous. Good luck.

S.: Glad to hear it. See you later.

4 Accounting

4.1 Предтекстовые упражнения

1 Подберите из правой колонки русские эквиваленты английским словам в левой колонке.

1) accounting	a) доходность
2) income statement	b) пассив
3) balance sheet	c) актив
4) get profit	d) текущее финансовое положение
5) profitability	e) измерить эффективность
6) assets	f) балансовый отчет
7) liabilities	g) стоимость собственности

8) current financial position	h) отчет о доходах
9) value of the ownership	i) бухгалтерия
10) measure the efficiency	j) получать прибыль

2 Прочтите и переведите тексты на русский язык.

Accounting

Accounting shows firm's financial conditions, it helps to measure the activity of a business. Accounting records give important financial data of the firm and they can be used by managers, independent analysts, auditors and government. Usually, accountants of the firm prepare two types of accounting records, namely: income statement and balance sheet.

A balance sheet is a statement of the assets and liabilities of an economic unit, such as a household or a firm. It is necessary to prepare them as they show how money was get and how money was spent by the firm.

In order to know that the firm is operating efficiently and gets profit the accounting department should do ratio analysis.

There are three main types of ratio analysis, namely: ratio dealing with profitability, ratio dealing with assets and liabilities, ratio dealing with the overall financial structure of the firm.

The first ratio analysis is used to measure the firm's operating efficiency.

The second is used to evaluate the current financial position of the firm.

The third one analyses the value of the ownership of the firm.

Accounting shows a financial picture of the firm (the enterprise). An accounting department records and measures the activity of a business. Accounting records give a very important data. Managers, stockholders, creditors, banks and government use it. Marketing includes all the business activities connected with the movement of goods and services from producers to consumers. Marketing operations include product planning, buying, storage, pricing, promotion, selling, credit, traffic and marketing research.

Traditionally, the computer in business is used to process data. Now the computer has become more involved in business operations at the highest administrative level. While studying at the Institute we get training in handling the computers because it is necessary to know programming languages to be able to solve many complicated problems in economics. But theory must be supported by practice. That is why students are engaged in practical work at the enterprise. The cooperative plan of combining a strong academic program with the work at the enterprise helps the students to become good specialists (experts) in economics.

Accounting in Russia

Accounting in Russia is regulated by state authorities. Russian accounting practice has already moved a long way from the central-planning model to a market-economy model. The regulating framework for Russian accounting has three levels.

The first level includes the Federal Law «On Accounting», the Civil Code, the Federal Law «On Joint-Stock Companies», etc.

The second level of the regulatory framework consists of Russian Accounting Standards, the Chart of Accounts and other accounting regulations. The Central Bank of Russia is responsible for setting standards for banks and other credit institutions, while the Ministry of Finance performs this function for all other companies.

The accounting policies of a given company are developed based on legislation and regulations from the first two levels. Each company keeps its accounting books and prepares its financial statements in accordance with its approved accounting policies. Basic annual statutory financial statements include: a balance sheet, a profit and loss account, and notes to both, for example, the cash flow statement and the statement on changes in equity constitute a part of the notes. For qualifying small businesses, a simplified set of accounting rules is allowed. The reporting year of a Russian company is the calendar year.

4.2 Послетекстовые упражнения

3 Закончите предложения, выбрав соответствующий вариант окончания.

1. The purpose of accounting is to show ...:

- a) income statement and balance sheet;
- b) overall financial structure;
- c) firm's financial conditions.

2. Accountants prepare ...:

- a) income statement and balance sheet;
- b) overall financial structure of the firm;
- c) operating efficiency of the firm.

3. Ratio analysis is done to know ...:

- a) income statement and balance sheet;
- b) overall financial structure of the firm;
- c) efficiency and profitability of the firm's operation.

4 Ответьте на вопросы.

1. What is the aim of accounting?

2. What do account records show?

3. Who uses the data prepared by the accounting department?

4. What types of accounting records do you know?
5. Why should the accounting department do ratio analysis?
6. What purposes is ratio analysis used for?
7. What levels has the regulating framework for Russian accounting?
8. What does the first level include?
9. What does the second level consist of?
10. What is the Central Bank responsible for?
11. What is the function of the Ministry of Finance?
12. How does each company prepare its financial statement?
13. What documents does annual statutory financial statement include?

5 Переведите предложения на английский язык.

1. Бухгалтерский учет необходим, чтобы показать финансовое состояние фирмы. 2. Существует два типа бухгалтерских отчетов, а именно: отчет о доходах и балансовый отчет. 3. Для того чтобы знать, что фирма работает эффективно, необходимо проводить анализ относительных показателей. 4. Существует три типа анализа относительных показателей: прибыльности, актива и пассива, полной финансовой структуры.

6 Прочтите и переведите диалог на русский язык. Разыграйте диалог в парах.

Iren: Hi, Susan! Glad to meet you. You look very tired. What is the matter?

Susan: Hi, Iren. As you know, I'm the head of the accounting department and this is the end of the year. A lot of work must be done.

Iren: I know. A lot of accounting reports.

Susan: The income statement and the balance sheet are the major ones.

Iren: Why do you think so?

Susan: Because these statements show how money was received and spent by our firm.

Iren: And what are the results?

Susan: The balance sheet and the profit statement are ready.

So, the assets and liabilities and the profit of the company can be checked. On the whole the firm's affairs are good.

Iren: How can you manage to prepare the financial statement in a short period of time? Do you have a lot of accountants?

Susan: No, of course not. All accounts are done through the computers.

Iren: You are right. Thank you for your information. I'll try to use your experience.

Susan: Oh, it's my pleasure.

5 Tax System of Russia

5.1 Предтекстовые упражнения

1 Подберите из правой колонки русские эквиваленты английским словам в левой колонке.

1) tax violation	a) уклонение от уплаты налогов
2) unified tax on income	b) общий доход
3) gross tax evasion	c) годовая налоговая декларация
4) unified agricultural tax	d) юридическое лицо
5) total revenues	e) законодательство
6) egislation	f) подразумеваемый доход
7) annual tax return	g) налоговое нарушение
8) enforcement bodies	h) единый сельскохозяйственный налог
9) legal entity	i) органы надзора
10) imputed income	j) единый подоходный налог

2 Прочтите и переведите текст на русский язык.

Tax System of Russia

The Russian tax system is relatively new. The tax year in Russia is the calendar year. Different fiscal year-ends are not permitted. There are a number of significant taxes in Russia charged in relation to sales and property, and taxes specific to certain industries or activities (gaming/gambling, for example).

There is a simplified system of taxation established for small enterprises, which may pay a unified tax on income and a reduced number of other taxes. Regional authorities have the right to introduce a tax on imputed income within their jurisdictions for legal entities and individual businessmen carrying out activities in certain industries. Enterprises, farms and individual businessmen producing agricultural products have to pay a unified agricultural tax instead of most other taxes if this activity represents at least 70 % of total revenues for a certain period.

Taxes, duties and fees are enacted by law and may be changed only by new legislation. The Federal Tax Service, which is responsible for collecting taxes, closely coordinates its activities with the Ministry of Finance, which has overall responsibility for collection of Russia state budget revenues. Also, the Federal Tax Service coordinates with law enforcement bodies, in particular, with the Federal Agency for Economic and Tax Crimes under the Ministry of Internal Affairs.

The Federal Agency, which replaced the Tax police, is responsible for uncovering tax violations and investigating cases of gross tax evasion, which is criminal offence under Russian law. The Federal Agency is a powerful tool for tax administration. Gross tax evasion is defined by the Russian Criminal Code as underpayment of taxes.

Companies are required to file reports with the tax authorities on a monthly, quarterly or annual basis, depending on the particular tax and the company's line of business. Taxes are paid in monthly, quarterly or annual installments, and a final adjustment made when annual tax returns are submitted. The tax authorities do not issue tax assessments to enterprises. Instead, the company must pay the amount of tax indicated in the tax return.

5.2 Послетекстовые упражнения

3 Закончите предложения, подобрав соответствующее по смыслу окончание.

1. The Russian tax system is ...:

- a) very complicated;
- b) relatively new;
- c) very simplified.

2. Federal Tax Service is responsible for ...:

- a) uncovering tax violations;
- b) collection of Russian state budget revenues;
- c) collecting taxes.

3. The Ministry of Finance is responsible for ...:

- a) uncovering tax violation;
- b) collection of Russian state budget revenues;
- c) collecting taxes.

4. The Federal Agency is responsible for ...:

- a) uncovering tax violation;
- b) collection of Russian state budget revenues;
- c) collecting taxes.

5. Companies are required to pay taxes ...:

- a) on three calendar year basis;
- b) on an annual basis;
- c) on a calendar year and a half basis.

4 Ответьте на вопросы.

1. What taxes are charged in Russia?

2. Who may pay a unified agricultural tax instead of other taxes?

3. What Service is responsible for collecting taxes?

4. What organization is responsible for collection of Russia state budget revenues?

5. What Agency is responsible for uncovering tax violation and investigating cases of gross tax evasion?

6. How often are taxes paid?

5 Заполните пропуски соответствующими предложениями.

1. There are a number ... significant taxes ... Russia. 2. There is a simplified system ... taxation established ... small enterprises. 3. Taxes may be changed only ... new legislation. 4. The Federal Tax Service is responsible ... collecting taxes.

5. Companies must file reports ... the tax authorities ... a monthly, quarterly of annual basis.

6 Переведите предложения на английский язык.

1. Российская налоговая система относительно новая. 2. Предприятия и фермы, производящие сельскохозяйственную продукцию, могут платить единый сельскохозяйственный налог. 3. За сбор налогов отвечает Федеральная налоговая служба. 4. За сбор налогов в государственный бюджет отвечает Министерство финансов. 5. Федеральное агентство по экономическим и налоговым правонарушениям отвечает за раскрытие налоговых нарушений.

7. Прочтите и переведите диалог на русский язык. Разыграйте диалог в парах.

Dmitri: Hi, Olga. Haven't seen you for a long time. How are things with you?

Olga: Hi, not so bad. Glad to meet you. And how are you getting on?

Dmitri: Everything is all right. Thanks. As you know I work at the Federal Tax Service.

Olga: What are your duties?

Dmitri: Our department is responsible for collecting taxes. We coordinate our activities with the Ministry of Finance.

Olga: And what is the function of the Ministry of Finance?

Dmitri: It has responsibility for collection of Russia state budget revenues.

Olga: Well, then what does the Federal Agency for Economic and Tax Crimes do?

Dmitri: It is responsible for uncovering tax violations, which is a criminal offence. Why are you interested in such things?

Olga: I'm looking for a job. I've got an invitation and would like to know some information about the Tax Service. Thank you, very much.

Dmitri: You are welcome. See you later.

Olga: Good bye.

Приложение А

Business Letters (Деловые письма)

Текст делового письма отличается от текста обычного письма. Язык делового письма более официальный. Деловые письма бывают различными, например, соглашение о заключении договора, приглашение, заявление о приеме на работу, запрос информации, размещение заказа, счета и др. Но независимо от типа делового письма все они подчиняются общим правилам, т. е. должны включать в себя:

- 1) сведения об адресате;
- 2) сведения об отправителе, т. е. адрес отправителя, дата отправления письма;
- 3) вступительную часть;
- 4) основной текст;
- 5) заключительную часть;
- 6) личную подпись.

Обращения к адресату

Dear Sirs – если вы пишете на имя компании или организации;

Dear Sir / Madam – если вы знаете занимаемое положение, но не знаете фамилию адресата;

Dear Mr. Black – если вы знаете фамилию;

Dear Mrs. Smith – для замужних женщин;

Dear Miss Wilson – для незамужних женщин;

Dear Ms Smith – если вы не знаете, замужем женщина или нет;

Dear John – человеку, которого вы хорошо знаете.

Примечание. Не принято обращаться следующим образом:

Dear Mr. Peter Smith.

Заключительная часть письма зависит от того, как вы его начинали.

Образец:

Dear Sirs/Sir/Madam – Yours faithfully;

Dear Mr/Mrs/Miss/Ms Wilson – Yours sincerely;

Dear John/Dear Susanna – Best wishes.

Затем подпишите письмо (поставьте подпись), напечатайте под подписью свою фамилию и занимаемую должность.

Например:

Yours sincerely,

J.P. Clinton

Personal manager

Примеры деловых писем

Деловая переписка

To: Mr. A.K. Stepanov
Company: Russian Computer Corporation
Phone: 157-2045
Fax: 255-8208
From: Frank Coldman
Company: Hewlett Packard
Phone: (713) 244-9986
Fax: (713) 244-5098

Mr. Stepanov,

The discussed milestones (линейные позиции) have been completed in accordance with the specifications, terms and conditions of Contract №... and are hereby accepted. The discussed milestones are closed, based on a protocol signed between Hewlett Packard and Russian Corporation which states that a joint plan will be developed by a joint working group. If there are any questions, please contact me at (713) 244-9986.

Yours faithfully,
Frank Coldman
Manager

Письмо-приглашение (I)

Mr. S.F. Novikov New-York, August 2003
Leading specialist
Russian State University
42 Lesnaya St.
Moscow 129712
Russia

Dear Mr. Novikov,

On behalf of the International Program Committee for the 48th IEEE Congress you are cordially invited to participate in the 48th IEEE Congress to be held in New-York, USA, November 6-11, 2003.

Sincerely Yours,
E.Kline
Co-chair

Письмо-приглашение (II)

Dear Mrs. Grishina.

You are Welcome to Britain and a Particularly Warm Welcome to Oxford!

We hope your month's stay here will be happy and we shall do everything we can make it so. The administrative arrangements for your stay are in the hands of Mrs. Sybil Beaton, Deputy Director of the local British Council office but any questions should be directed to the resident Course Officer Stephen Page in the first instance. Queries about the academic content of the programmed should be made either to your tutor or to the Director of studies, Dr. David Brazil, who will also be resident at St. Antony's. It has been agreed that you should receive £300 pocket money while you stay here. Mrs. Beaton will therefore call at St Antony's on the evening of your arrival in Oxford to pay you the first installment of £150. She will also give you a special book grant of £20 which you may wish to spend when you visit Parkers Bookshop. The remaining £150 will be paid later in the course, on a date to be agreed. The Regional Director of the British Council, David Handforth will give a small informal reception in your honour St. Antony's from 6.30 p.m. when you will meet some College members and also local representatives from the GB/Russia Association.

Have a good visit.

Yours sincerely,

Daniel Thomas

Administrator

Business Letters (Деловые письма)

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Have a good visit.

Yours sincerely,

Daniel Thomas

Administrator

Приложение В

Employment (Устройство на работу)

Job application

(Письмо-заявление о приеме на работу)

При приеме на работу на совместное предприятие потребуется два документа: письмо-заявление и резюме (curriculum vitae = CV = resume). Составляя текст письма-заявления на вакантную должность, следует указать дату, название источника с объявлением и конкретную вакансию, о которой шла речь в объявлении.

Письмо-заявление

Dear Sir or Madam!

Your advertisement for a computer programmer in yesterday's «Commercant Daily» interested me very much. I have five years of experience in this field for a company like yours. I would like to work for your company and appreciate your granting me an interview. You will find additional information about my qualification in the enclosed resume.

I look forward to your reply.

Yours sincerely

Viktor Nikolaev.

Все данные о себе излагаются не в письме-заявлении, а в прилагаемом к письму резюме (resume или CV).

What information should a CV include?

(Какая информация должна быть включена в резюме?)

Personal details (Личные данные)

Normally these would be your name, address, date of birth (although with age discrimination laws now in force this isn't essential), telephone number and email. British CVs don't usually include a photograph unless you are an actor. In European countries such as France, Belgium and Germany it's common for CVs to include a passport-sized photograph in the top right-hand corner. If you do include a photograph, it should be a head and shoulders shot, you should be dressed suitably and smiling: it's not for a passport!

Education and qualifications (Образование)

Your degree subject and university.

Work experience (Опыт работы)

Use action words such as developed, planned and organised.

Even work in a shop, bar or restaurant will involve working in a team, providing a quality service to customers, and dealing tactfully with complaints. Don't mention the routine, non-people tasks (cleaning the tables) unless you are applying for a casual summer job in a restaurant or similar.

Try to relate the skills to the job. A finance job will involve numeracy, analytical and problem-solving skills so focus on these whereas for a marketing role you would place a bit more emphasis on persuading and negotiating skills.

Interests and achievements (Увлечения и достижения)

Keep this section short and to the point. As you grow older, your employment record will take precedence and interests will typically diminish greatly in length and importance.

Bullets can be used to separate interests into different types: sporting, creative etc.

Don't use the old boring clichés here: "socialising with friends".

Show a range of interests to avoid coming across as narrow: if everything centres on sport they may wonder if you could hold a conversation with a client who wasn't interested in sport.

Hobbies that are a little out of the ordinary can help you to stand out from the crowd: skydiving or mountaineering can show a sense of wanting to stretch yourself and an ability to rely on yourself in demanding situations

Any interests relevant to the job are worth mentioning: current affairs if you wish to be a journalist.

Any evidence of leadership is important to mention: captain or coach of a sports team, course representative, and chair of a student society.

Anything showing evidence of employability skills such as team working, organising, planning, persuading, negotiating etc.

Skills (Умения)

The usual ones to mention are languages (good conversational French, basic Spanish), computing (e.g. «good working knowledge of MS Access and Excel, plus basic web page design skills» and high driving («full current clean driving licence»).

References (Рекомендации)

Many employers don't check references at the application stage so unless the vacancy specifically requests referees it's fine to omit this section completely if you are running short of space or to say «References are available on request».

Normally two referees are sufficient: one academic (perhaps your tutor or a project supervisor) and one from an employer (perhaps your last part-time or summer job).

How long should a CV be? (Объем резюме)

There are no absolute rules but, in general, a new graduate's CV should cover no more than two sides of A4 paper. CVs in the US tend to be shorter than in the UK, whereas the 2-page CV still dominates for graduates, but I do see a trend now towards one-page CVs: as employers are getting more and more CVs, they tend not to have the time to read long documents!

If you can summarise your career history comfortably on a single side, this is fine and has advantages when you are making speculative applications and need to put yourself across concisely. However, you should not leave out important items, or crowd your text too closely together in order to fit it onto that single side. Academic and technical CVs may be much longer: up to 4 or 5 sides.

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