

Федеральное государственное бюджетное образовательное учреждение
инклюзивного высшего образования
«Московский государственный гуманитарно-экономический университет»

Факультет *иностранных языков*

Кафедра *романо-германских языков*



РАБОЧАЯ ПРОГРАММА ДИСЦИПЛИНЫ

Профессиональный иностранный язык

образовательная программа по 38.03.01 Экономика
специальности

шифр наименование специальности

блока Б1.О.06

шифр

базовая

наименование части

часть

Направление подготовки

Бухгалтерский учет, анализ и аудит
Мировая экономика

Уровень выпускника

Бакалавр

Форма обучения: очная

Курс 2-3 семестр 2-4

Форма обучения: очно=заочная

Курс 2-3 семестр 2-4

Москва 2021

Рабочая программа составлена на основании федерального государственного образовательного стандарта высшего образования направления 38.03.01 Экономика, утвержденного приказом Министерства науки и высшего образования Российской Федерации № 954 от «12» августа 2020 г. Зарегистрировано в Минюсте России «25» августа 2020 г. № 59425

Составитель:

д.и.н., проф., профессор кафедры романо-германских языков



подпись

Репко С.И.
Ф.И.О.

26 августа 2021 г.
Дата

Рецензент:



подпись

Е.А. Россинская 27 августа 2021 г.
Ф.И.О. Дата

Рабочая программа утверждена на заседании кафедры романо-германских языков
Протокол № 1 от «30» августа 2021 г.

Заведующий кафедрой



подпись

Казиахмедова С.Х.
Ф.И.О.

30 августа 2021 г.
Дата

СОГЛАСОВАНО

Начальник учебно-методического управления

«30» августа 2021 г.



И.Г. Дмитриева

СОГЛАСОВАНО

И.о. декана факультета иностранных языков

«30» августа 2021 г.



И.Л. Руденко

СОГЛАСОВАНО

Заведующий библиотекой

«30» августа 2021 г.
(дата)



В.А. Ахтырская
(подпись)

РАССМОТРЕНО
ОДОБРЕНО И
УЧЕБНО-МЕТОДИЧЕСКИМ
СОВЕТОМ ФАКУЛЬТЕТА
И.О. ДЕКана
01.08.2021г.

1. ОРГАНИЗАЦИОННО-МЕТОДИЧЕСКИЙ РАЗДЕЛ

1.1. Цели и задачи изучения дисциплины

Цель изучения дисциплины «Профессиональный иностранный язык» - приобретение студентами общей, коммуникативной и профессиональной компетенции по профилю программы подготовки.

Задачи изучения дисциплины

- иноязычные речевые умения устного и письменного общения, такие как чтение оригинальной литературы разных функциональных стилей и жанров, умение принимать участие в беседе повседневного и профессионального характера, выражать обширный реестр коммуникативных намерений, владеть основными видами монологического высказывания, соблюдая правила речевого этикета, и понимать на слух, владеть основными видами делового письма;
- оформление извлеченной из иностранных источников информации в виде перевода или резюме,
- знание языковых средств и формирование адекватных им языковых навыков, в таких аспектах как фонетика, лексика и грамматика;
- умение пользоваться словарно-справочной литературой на иностранном языке;
- знание национальной культуры, а также культуры общения и ведения бизнеса стран изучаемого языка;
- умение делать сообщения и доклады на иностранном языке;
- умение вести самостоятельный творческий поиск.

1.2. Место дисциплины (модуля) в структуре образовательной программы направления подготовки Б1.О.06

Дисциплина «Иностранный язык в профессиональной сфере» представляет собой дисциплину вариативной части цикла федерального государственного образовательного стандарта высшего образования (ФГОС ВО) по направлению подготовки 38.03.01 «Экономика» (бакалавриат) и требуется для овладения общекультурными и профессиональными компетенциями. Изучение дисциплины «Иностранный язык в профессиональной сфере» базируется на следующих дисциплинах: «Иностранный язык», «Культура речи и деловое общение».

1.3. Требования к результатам освоения учебной дисциплины

В результате изучения дисциплины «Иностранный язык в профессиональной сфере» обучающийся должен *владеть компетенциями*:

Код компетенции	Содержание компетенции	Индикаторы достижения компетенции
УК-4	Способен применять современные коммуникативные технологии, в том числе на иностранном языке, для академического и профессионального взаимодействия	<i>Знает</i> принципы построения устного и письменного высказывания на государственном и иностранном языках; требования к деловой устной и письменной коммуникации. <i>Умеет</i> применять на практике устную и письменную деловую коммуникацию. <i>Владеет</i> методикой составления суждения в межличностном деловом общении на государственном

		и иностранном языках, с применением адекватных языковых форм и средств.
--	--	-------------------------------------------------------------------------

2. СТРУКТУРА И СОДЕРЖАНИЕ УЧЕБНОЙ ДИСЦИПЛИНЫ

2.1. Объем учебной дисциплины

Объем учебной дисциплины составляет 9 зачетных единиц (288 часов)

Вид работы	Всего	Семестр		
		2	3	4
Аудиторная работа обучающихся с преподавателем (по видам учебных занятий), всего в том числе:	360	180	108	72
Лекции (Л)	-	-	-	-
В том числе, практическая подготовка (ЛПП)	-	-	-	-
Практические занятия (ПЗ)	162	72	54	36
В том числе, практическая подготовка (ПЗПП)	-	-	-	-
Самостоятельная работа:	162	108	18	36
В том числе, практическая подготовка (СРПП)	-	-	-	-
Контрольная работа				
Курсовая работа				
Зачет		зачет		зачет с оценкой
Промежуточная аттестация (подготовка и сдача), всего:				
Экзамен	36		36	
Итого: Общая трудоемкость учебной дисциплины (в часах, зачетных единицах)	360/ 10 з.е.	180	108	72

2.2. Содержание разделов учебной дисциплины

№ п/п	Наименование раздела	Содержание раздела	Формируемые компетенции (индекс)
Раздел 1.	Companies. Типы компаний.	Успешные компании. Карьерный рост в компании Modals1: ability, requests and offers.	УК-4
Раздел 2.	Planning. Планирование	Способы и секреты хорошего планирования. Планирование для экономического развития. Tenses. Active and Passive Voices.	УК-4

Раздел 3	Staff management. Управление персоналом.	Качества и умения хорошего менеджера. Молодые менеджеры Verbs and prepositions, Reported speech.	УК-4
Раздел 4	Conflicts. Конфликты	Конфликты. Разрешение конфликтных ситуаций на работе. Word building, Articles (a/an, the and zero article),	УК-4
Раздел 5.	Starting your business. Создание предприятия	Бизнес. Условия для начала нового бизнеса. Conditionals.	УК-4
Раздел 6.	Market Research. Изучение рынка	Структура рынка, освоение новых рынков сбыта, конкуренция и условия рынка. Modals: obligation, prohibition, possibility, permission, suggestions, refusal, promises, threats, willingness,	УК-4

2.3. Разделы дисциплин и виды занятий

Разделы дисциплины, изучаемые в 2 семестре:

№ раз-дела	Наименование разделов					
		Аудиторная работа			Внеауд. работа СР	Всего
		Л	ПЗ	КР		
1	Companies. Типы компаний.		36		54	90
2	Planning. Планирование		36		54	90
	<i>Итого:</i>		72		108	180

Разделы дисциплины, изучаемые в 3 семестре:

№ раз-дела	Наименование разделов					
		Аудиторная работа			СР	Всего
		Л		ПЗ		
1	Staff management. Управление персоналом.			24	8	32
2	Conflicts. Конфликты			30	10	40
	Экзамен					36
	<i>Итого:</i>			54	54	108

Разделы дисциплины, изучаемые в 4 семестре:

№ раз-дела	Наименование разделов	Аудиторная работа				
		Л		ПЗ	СР	Всего
1	Starting your business. Создание предприятия			18	18	36
2	Market Research. Изучение рынка			18	18	36
	<i>Всего</i>			36	36	72

2.4. Планы практических занятий

№	Наименование тем практических (семинарских) занятий	Кол-во часов в ... семестре по видам работы	
		ПЗ	в том числе, ПЗПП
	<u>2</u> семестр		
1.	Companies. Типы компаний.	36	-
2.	Planning. Планирование	36	-
	<u>3</u> семестр		
3	Staff management. Управление персоналом.	24	
4.	Conflicts. Конфликты	30	
...	<u>4</u> семестр		
5.	Starting your business. Создание предприятия	18	-
6	Market Research. Изучение рынка	18	-

2.5. Планы самостоятельной подготовки

№	Наименование тем занятий	Кол-во часов в ... семестре по видам работы		Формируемые компетенции	Формы контроля
		СР	в том числе, СРПП		
	<u>2</u> семестр				
1.	Companies. Типы компаний.	54	-	УК-4	Индивидуальный опрос, выполнение практических заданий
2.	Planning. Планирование	54	-	УК-4	Индивидуальный опрос, выполнение практических заданий
	<u>3</u> семестр				
3	Staff management. Управление персоналом.	8	-	УК-4	Индивидуальный опрос, выполнение практических заданий

4	Conflicts. Конфликты	10	-	УК-4	Индивидуальный опрос, выполнение практических заданий
...	___4__ семестр				
5.	Starting your business. Создание предприятия	18	-	УК-4	Индивидуальный опрос, выполнение практических заданий
6	Market Research. Изучение рынка	18	-	УК-4	Индивидуальный опрос, выполнение практических заданий

2.6. Планы практической подготовки – не предусмотрены

3. ОСОБЕННОСТИ ОБУЧЕНИЯ ИНВАЛИДОВ И ЛИЦ С ОВЗ

При организации обучения студентов с ограниченными возможностями здоровья (ОВЗ) необходимо учитывать определенные условия:

- учебные занятия организуются исходя из психофизического развития и состояния здоровья лиц с ОВЗ совместно с другими обучающимися в общих группах, а также индивидуально, в соответствии с графиком индивидуальных занятий;

- при организации учебных занятий в общих группах используются социально-активные и рефлексивные методы обучения, технологии социокультурной реабилитации с целью оказания помощи в установлении полноценных межличностных отношений, создания комфортного психологического климата в группе;

- в процессе образовательной деятельности применяются материально-техническое оснащение, специализированные технические средства приема-передачи учебной информации в доступных формах для студентов с различными нарушениями, электронные образовательные ресурсы в адаптированных формах.

- обеспечение студентов текстами конспектов (при затруднении с конспектированием);
- использование при проверке усвоения материала методик, не требующих выполнения рукописных работ или изложения вслух (при затруднениях с письмом и речью) – например, тестовых бланков.

При проведении процедуры оценивания результатов обучения инвалидов и лиц с ограниченными возможностями здоровья по дисциплине обеспечивается выполнение следующих дополнительных требований в зависимости от индивидуальных особенностей обучающихся:

1. Инструкция по порядку проведения процедуры оценивания предоставляется в доступной форме (устно, в письменной форме, на электронном носителе, в печатной форме увеличенным шрифтом и т.п.);

2. Доступная форма предоставления заданий оценочных средств (в печатной форме, в печатной форме увеличенным шрифтом, в форме электронного документа);

3. Доступная форма предоставления ответов на задания (письменно на бумаге, набор ответов на компьютере, устно, др.).

При необходимости для обучающихся с ограниченными возможностями здоровья и инвалидов процедура оценивания результатов обучения по дисциплине может проводиться в несколько этапов.

В освоении дисциплины инвалидами и лицами с ограниченными возможностями здоровья большое значение имеет индивидуальная работа. Под индивидуальной работой подразумевается две формы взаимодействия с преподавателем: индивидуальная учебная работа (консультации), т.е. дополнительное разъяснение учебного материала и углубленное изучение материала с теми обучающимися, которые в этом заинтересованы, и индивидуальная воспитательная работа. Индивидуальные консультации по предмету являются важным

фактором, способствующим индивидуализации обучения и установлению воспитательного контакта между преподавателем и обучающимся инвалидом или обучающимся с ограниченными возможностями здоровья.

4.УЧЕБНО-МЕТОДИЧЕСКОЕ ОБЕСПЕЧЕНИЕ САМОСТОЯТЕЛЬНОЙ РАБОТЫ ОБУЧАЮЩИХСЯ

Для подготовки к практическим занятиям обучающиеся должны выполнить упражнения, перевести тексты из учебников, перевести и дать кратко описание основной информации следующих сайтов:

Тема 1, 2, 3.

1. Разумовская, В.А. Профессионально ориентированная коммуникация на английском языке для экономистов = Professionally-oriented Communication in English for Economists : учеб. пособие / В.А. Разумовская, Н.В. Климович, Ю.Е. Валькова. - Красноярск : Сиб. федер. ун-т, 2018. - 212 с.- ISBN 978-5-7638-3879-4. - Текст : электронный. - URL: <https://new.znanium.com/catalog/product/1032117>

2. Маньковская, З. В. Деловой английский язык: ускоренный курс : учеб. пособие / З.В. Маньковская. — Москва : ИНФРА-М, 2018. — 160 с. — (Высшее образование: Бакалавриат). - ISBN 978-5-16-100395-4. - Текст : электронный. - URL: <https://new.znanium.com/catalog/product/966322>

<https://londontopia.net/guides/a-guide-to-londons-historical-ethnic-neighborhoods/>

<https://www.businessinsider.com/the-best-ethnic-neighborhoods-in-new-york-city-2015-7>

<https://gadling.com/2011/11/22/walking-on-the-wild-side-of-paris/>

https://en.wikipedia.org/wiki/Criticism_of_multiculturalism

<https://www.chrysos.org.uk/blog/top-ten-tips-for-effective-cross-cultural-communication>

<https://www.northeastern.edu/graduate/blog/cross-cultural-communication/>

<https://www.marketing91.com/cross-cultural-communication/>

Тема 4, 5, 6.

1. Разумовская, В.А. Профессионально ориентированная коммуникация на английском языке для экономистов = Professionally-oriented Communication in English for Economists : учеб. пособие / В.А. Разумовская, Н.В. Климович, Ю.Е. Валькова. - Красноярск : Сиб. федер. ун-т, 2018. - 212 с.- ISBN 978-5-7638-3879-4. - Текст : электронный. - URL: <https://new.znanium.com/catalog/product/1032117>

2. Маньковская, З. В. Деловой английский язык: ускоренный курс : учеб. пособие / З.В. Маньковская. — Москва : ИНФРА-М, 2018. — 160 с. — (Высшее образование: Бакалавриат). - ISBN 978-5-16-100395-4. - Текст : электронный. - URL: <https://new.znanium.com/catalog/product/966322>

<https://www-mindtools-com.translate.goog/CommSkill/Cross-Cultural-communication.htm>

<https://methods.sagepub.com/reference/the-sage-encyclopedia-of-communication-research-methods/i3766.xml>

<https://www.cultureandlanguage.net>

5. ОБРАЗОВАТЕЛЬНЫЕ ТЕХНОЛОГИИ

Интерактивные образовательные технологии, используемые в аудиторных занятиях

Семестр	Вид занятия (Л, ПР, ЛР)	Используемые интерактивные образовательные технологии	Количество часов
2	ПР	Обучение в сотрудничестве	18
3	ПР	Обучение в сотрудничестве	12
4	ПР	Обучение в сотрудничестве	19
Итого:			42

6. Оценочные средства для текущего контроля успеваемости и промежуточной аттестации

6.1. Организация входного, текущего и промежуточного контроля обучения

Контроль успеваемости и степень овладения коммуникативной компетенцией осуществляется в несколько этапов.

Текущий контроль осуществляется в течение семестра в устной и письменной форме в виде индивидуальных опросов, контроля выполнения индивидуальных домашних заданий (ИДЗ) и проектов, тестов,

Промежуточный контроль проводится в виде зачета по семестру. Объектом контроля являются коммуникативные умения во всех видах речевой деятельности (аудирование, говорение, чтение, письмо), ограниченные тематикой и проблематикой изучаемых разделов курса.

Итоговый контроль проводится в виде экзамена за весь курс обучения иностранному языку. Объектом контроля является достижение заданного программой уровня владения иноязычной коммуникативной компетенцией.

6.2. Организация контроля:

(пример)

Входной контроль.

1. _____ he play tennis?

a) Where b) Does c) Do

2. Have you _____ a car?
 a) any b) have c) got
3. We don't have _____ butter.
 a) a b) any c) got
4. _____ some money here.
 a) There're b) There c) There's
5. We _____ got a garage.
 a) haven't b) hasn't c) don't
6. Those shoes are very _____ .
 a) expensive b) a lot c) cost
7. Have you got a pen? Yes, I _____ .
 a) am b) have c) got
8. It is a busy, _____ city.
 a) traffic b) quite c) noisy
9. They _____ at home yesterday.
 a) was b) are c) were
10. I _____ there for a long time.
 a) lived b) living c) live
11. He didn't _____ glasses.
 a) put b) wear c) take
2. The restaurant was _____ busy.
 a) very b) a lot c) many
13. Do you like the red _____ ?
 a) it b) that c) one
14. He _____ to Brazil on business.
 a) go b) goed c) went
15. Yesterday was the _____ of April.
 a) third b) three c) day three
16. She's got _____ hair.
 a) dark long b) long and dark c) long dark
17. I _____ play football at the weekend.
 a) usually b) use c) usual
18. I _____ in an armchair at the moment.
 a) sitting b) 'm sitting c) sit

- a) cause b) caused c) were caused d) were causing

Текущий контроль.

I. Choose the correct answer:

- a. Independent auditing can best be described as:
- A. A branch of accounting.
 - B. A discipline that provides assurance regarding the results of accounting and other functional operations and data.
 - C. A professional activity that measures and communicates financial and business data.
 - D. A regulatory function that prevents the issuance of improper financial information.
2. Information asymmetry:
- A. Refers to an imbalance of information among stockholders in a company.
 - B. Refers to an imbalance of information between the auditor and the management of the company.
 - C. Refers to an imbalance of information between stockholders and the management of the company.
 - D. Refers to an imbalance of information between the auditor and the stockholders of the company.
3. Which of the following best describes the primary reason an independent auditor reports on financial statements?
- A. To give stockholders some assurance that any fraudulent activities will be detected.
 - B. To identify a poorly designed internal control structure that may produce unreliable financial statements.
 - C. To provide expertise to clients, which may not be totally knowledgeable of prevailing GAAP.
 - D. To add credibility where appropriate, since the client may not be perceived as objective with respect to its own financial statements.
4. Financial statement users' demand for assurance is similar to that of a potential home buyer who hires a home inspector in that:
- A. The buyer [or user] pays directly for this assurance in both situations.
 - B. There are often information asymmetry and conflicts of interest.
 - C. The cost of obtaining information is not relevant.
 - D. Independence is not relevant in either situation.
5. Assurance services differ from auditing services in that:
- A. Assurance services are more narrow in scope than audit services.
 - B. Assurance services may include a report about the relevance and timeliness, not just the reliability, of the information.

- C. Assurance services are limited to economic events or actions, and audit services are not similarly limited.
- D. Audit services do not improve the quality of information as do assurance services.

6. Which of the following best describes the relationship between attestation services and audit services?

- A. Attestation is a subset of auditing that improves the quality of information for decision makers.
- B. Auditing is a subset of attestation and focuses on providing clients with advisory services and decision support.
- C. Auditing is a subset of attestation that involves the issuance of an opinion regarding the fairness of financial statements.
- D. Attestation is a subset of auditing that provides more assurance than does an audit engagement.

7. The fact that errors and/or omissions in certain relatively insignificant account balances would not affect an auditor's decision when reporting on the financial statements as a whole relates most closely to which major audit concept?

- A. Materiality
- B. Audit risk
- C. Management assertions
- D. Reasonable assurance

8. Audit evidence:

- A. May only be gathered from parties external to the client to be reliable.
- B. May only be gathered from the client to be reliable since the client is the most knowledgeable source of information.
- C. May only be gathered from computerized sources to avoid human error.
- D. Can be gathered from many sources and is not limited to the underlying accounting data.

9. Audit risk:

- A. Can be completely eliminated through appropriate sampling of transactions.
- B. Is the risk that a "clean" opinion will be issued when, in reality, the financial statements are materially misstated.
- C. Is what creates the demand for an audit.
- D. Is the risk that a company may hire an incompetent auditor.

10. The examination of all of a client's transactions would make an audit very costly. Thus, auditors rely heavily on sampling as a way to obtain evidence. Which of the following would result in a smaller sample?

- A. A decrease in the materiality level.
- B. A decrease in the desired level of assurance.
- C. An assessment that the account being audited is high risk.
- D. An increase in the desired level of assurance.

11. Which of the following audit phases would generally be conducted before all of the others listed below?

- A. Auditing business processes and related accounts.
- B. Evaluation of audit evidence.
- C. Gaining an understanding of the client's industry.
- D. Consideration of internal control systems.

12. An auditor's evaluation of the reasonableness of a client's loan loss reserve would normally be made during which phase of the audit?

- A. Gaining an understanding of the client's industry.
- B. Client acceptance/pre-planning.
- C. Consideration of internal control systems.
- D. Auditing business processes and related accounts.

13. Gaining an understanding of the client and its environment includes all of the following areas except:

- A. Regulatory issues unique to the industry.
- B. The entity's application of accounting policies.
- C. The audit fee and timeline for completion of the work.
- D. The entity's business risks.

14. The most favorable type of audit report opinion for the client to receive is:

- A. Qualified.
- B. Unqualified.
- C. Full assurance.
- D. Exceptional.

15. The study and practice of auditing is unlike other areas in accounting because it:

- A. Requires the memorization of formulas and patterns.
- B. Requires the knowledge of GAAP.
- C. Requires common sense and some creativity.
- D. Is required by law for all companies in the United States.

16. The Public Company Accounting Oversight Board [PCAOB] was established by:

- A. The American Institute of Certified Public Accountants [AICPA]
- B. The Securities & Exchange Commission
- C. An Act of Congress
- D. A Presidential executive order

17. Which of the following is generally not considered one of the five business processes or cycles?

- A. Information technology

- B. Revenue [or sales]
- C. Financing
- D. Inventory management

18. Which of the following management assertions is generally of *greatest* importance in the audit of inventory?

- A. Existence
- B. Completeness
- C. Rights and Obligations
- D. Presentation and Disclosure

19. Prior to the Sarbanes-Oxley Act of 2002, the _____ was responsible for creating all new auditing standards in the U.S. Today, for publicly-held companies, that responsibility rests with the _____.

- A. Financial Accounting Standards Board (FASB); PCAOB
- B. AICPA Auditing Standards Board (ASB); SEC
- C. AICPA Auditing Standards Board (ASB); PCAOB
- D. Financial Accounting Standards Board (FASB); SEC

20. To exercise due professional care, an auditor should:

- A. Attain the proper balance of professional experience and formal education.
- B. Critically review the work performed and judgment exercised by those assisting in the audit.
- C. Examine all available corroborating evidence supporting management's assertions.
- D. Design the audit to detect all instances of illegal acts.

21. What is the essential meaning of the generally accepted auditing standard that requires that the auditor be independent?

- A. The auditor must be without bias with respect to the client under audit.
- B. The auditor must adopt a critical attitude during the audit.
- C. The auditor's sole obligation is to third parties.
- D. The auditor may have a direct ownership interest in his client's business if it is not material.

22. Which of the following statements best describes an auditor's responsibility to detect errors, fraud, and illegal acts?

- A. The auditor should study and evaluate the client's internal control system and design the audit to provide reasonable assurance of detecting all errors and fraud.
- B. The auditor should consider the types of errors and fraud that could occur and determine whether the necessary internal controls are prescribed and are being followed.
- C. The auditor should assess the risk that errors and fraud may cause the financial statements to contain material misstatements and design the audit to provide reasonable assurance of detecting material errors and fraud.

- D. The auditor should assess the risk that errors and fraud may cause the financial statements to contain material misstatements and determine whether the necessary internal controls are prescribed and are being followed satisfactorily.

23. The responsibility for implementing sound accounting practices and principles, maintaining an adequate internal control structure, and making fair representations in the financial statements rests primarily with the:

- A. Senior management
- B. External auditors
- C. Internal audit department
- D. Shareholders

24. Which of the following is considered an example of a compliance audit?

- A. The examination a company's claims that its product is superior to that of a competitor on specific dimensions.
- B. The examination of a school district networked computer system.
- C. The examination of a company's adherence to government-mandated safety provisions.
- D. The examination of a company's financial statements.

25. Which of the following best describes the fiduciary relationship between management and the board of directors?

- A. Management reports to the board of directors.
- B. The board of directors reports to management.
- C. Neither group is accountable to the other.
- D. Both groups report directly to the shareholders.

26. Which of the following best describes the roles of the AICPA and the PCAOB in establishing auditing standards?

- A. Auditing standards issued by the AICPA and the PCAOB are considered minimum standards of performance for auditors.
- B. The AICPA sets auditing standards for use in audits of non-public entities.
- C. The PCAOB sets auditing standards for use in audits of publicly held companies.
- D. All of the above.

27. "Mid – Tier" firms:

- A. Audit about 80% of publicly traded companies in the US.
- B. Are national in their practices and have international affiliates.
- C. Are generally regional in their practices (such as the west coast).
- D. Are generally local in their practices (such as large metropolitan areas).

28. Which of the following organizations affect the environment that CPAs work in?

- A. AICPA.
- B. SEC.
- C. PCAOB.
- D. All of the above.

29. Which of the following primarily shapes the context in which auditing takes place?

- A. The American Institute of Certified Public Accountants [AICPA]
- B. The Securities & Exchange Commission
- C. The client company's business environment
- D. Legislation passed by Congress

30. An "integrated audit" includes:

- A. A special audit related to management fraud.
- B. A financial statement audit and an audit of internal control over financial reporting.
- C. A financial statement audit and a special audit related to management fraud.
- D. A special audit related to management fraud and an audit of internal control over financial reporting.

31. The existence of audit risk is recognized by the statement in the auditor's standard report that the:

- A. Auditor obtains reasonable assurance about whether the financial statements are free of material misstatements.
- B. Auditor is responsible for expressing an opinion on the financial statements, which are the responsibility of management.
- C. Financial statements are presented fairly, in all material respects, in conformity with GAAP.
- D. Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

32. Which of the following factors would an auditor least likely consider when assessing the *inherent* risk associated with client sales transactions?

- A. Billings are made using the percentage-of-completion method of revenue recognition.
- B. The nature of the credit authorization process.
- C. Some invoices are normally billed prior to shipments [which occur at a later date].
- D. The conditions of the sale allow for a right of return or the right to modify the purchase agreement.

33. The risk that an auditor's procedures will lead to a conclusion that a material misstatement in an account balance does not exist, when in fact a misstatement did occur, is known as:

- A. Audit risk.
- B. Detection risk.
- C. Inherent risk.
- D. Business risk.

34. One of your clients recently upgraded their accounting system from a medium-scale general ledger package to a complex state-of-the-art enterprise resource planning system. This installation took place over the last nine months of their fiscal year and is nearly 100% complete by the balance sheet date. Which of the following best describes the main affect of this event on the audit risk model for the current year?

- A. It will likely increase risk of material misstatement.
- B. It will likely decrease risk of material misstatement.
- C. It will likely decrease detection risk.
- D. It will likely increase detection risk.

35. Which of the following would be classified as an error?

- A. Misinterpretation by management of facts that existed when the financial statements were prepared.
- B. Misappropriation of assets for the benefit of management.
- C. Preparation of records by employees to cover a fraudulent scheme.
- D. Intentional omission of the recording of a transaction to benefit a third party.

36. Which of the following factors is *least likely* to represent an opportunity to commit fraud?

- A. The audit committee is ineffective.
- B. Poor internal controls over cash transactions
- C. The existence of highly complex transactions
- D. Operating losses make a hostile takeover imminent.

37. The auditor obtains an understanding of the entity and its environment by performing all of the following assessment procedures except:

- A. Inquiries of management and others.
- B. Compute the level of detection risk.
- C. Analytical procedures.
- D. Observation and inspections.

38.

Which of the following statements is false related to the auditor's responsibility to document its risk assessment?

- A. The documentation may include the use of questionnaires.
- B. Management's response to high risk areas identified by the auditor should be included in the documentation.
- C. The level of risk must be set quantitatively (i.e. inherent risk is 60%)
- D. All of the above are false.

39. The disclosure of fraud to parties other than the client's senior management and its audit committee ordinarily would be precluded by the auditor's ethical or legal obligations of confidentiality. However,

the auditor has a duty to disclose the information to parties outside the entity in all of the following circumstances except:

- A. A court subpoena in conjunction with a fraud investigation.
- B. A successor auditor makes inquiries in determining whether to accept the client.
- C. A Wall Street analyst inquiry regarding future profit projections.
- D. To comply with legal or regulatory requirements.

40. The concept of materiality as it applies to a financial statement audit:

- A. Relates primarily to the audit fees involved.
- B. Generally involves less professional judgment for public companies.
- C. Is determined, in part, based on how financial statement users may be influenced in making decisions.
- D. Relates primarily to the quantity of audit procedures performed.

II. Read and translate the following text, be ready to render it:

Text 1. POSSIBLE DISRUPTIONS IN ACCOUNTING

By Amy Vetter, CPA/CITP, CGMA

August 1, 2019

As disruption becomes the aim of many ventures in the marketplace, increasing numbers of accountants and their employers are speculating about the ways accounting could be disrupted in the coming years. The use of blockchain-based technologies is one of the mechanisms by which disruption seems eminently possible. Deloitte went so far as to publish a report called *Blockchain Technology: A Game-Changer in Accounting?*, which details how blockchain could radically transform a profession that has resisted major overhauls.

"The blockchain technology has the potential to shapeshift the nature of today's accounting," the report states. "It may constitute a way to vastly automate accounting processes in compliance with regulatory requirements. ... A cascade of new applications will likely follow that are built on top of each other, leading [the] way for new, unprecedented services."

Though blockchain remains in the very early stages of application, we're already seeing the potential for major disruption when it comes to auditing practices. As innovations begin to stack on top of one another, the rate of change only stands to increase.

The form this disruption will take remains to be seen. In the meantime, large enterprises like the Big Four are investing untold time and resources into disruptive processes. If they do it, the thinking goes, they will be more likely to be the disruptor than the disruptee.

Text 2. 4 steps to prepare for the future of accounting

By Amy Vetter, CPA/CITP, CGMA

January 19, 2019

I have received many questions about the future of accounting. What changes are coming? What steps should be taken to prepare? What should I be doing now? Is it too late?

In response, I would say that as with all major evolutions, the change within accounting will not happen all at once, so it's not too late. However, the pace of change will continue to accelerate so you need to get moving so you don't fall behind. Here are a few steps I would recommend you take to ensure you are ready when the technology is.

1. Get on the cloud

Perhaps the most important cloud benefit is the anytime, anywhere access to data and computing resources it provides. When you give your clients cloud-based access to real-time financial reports, they can make operational decisions based on up-to-the-minute information from their accounting system. Cloud technology also allows you to provide constant monitoring, rather than intermittent analysis whenever information is shared with you. In a world where you can start an episode of your favorite TV show on your computer and finish it on your phone, shareability and connectivity are essential parts of our daily life. Cloud technology provides those.

2. Understand automation

Perhaps the biggest sea change facing the accounting profession is the arrival of computational power that could make data entry obsolete. Artificial intelligence (AI) is the technology leading the charge in this regard. All of the Big Four firms are already using AI in varying ways. In the news, one of the most frequently discussed use case scenarios for AI is the self-driving car. You put an address into a GPS program, and the car's AI calculates the best way to get you there based on factors such as driving patterns, wait times, and accidents.

As accountants gain access to automated, real-time reports of client business data, they will gain the ability to provide actionable insights clients can use to run their businesses more effectively. To take advantage of this opportunity, CPAs will need to develop new processes and procedures in their practice to determine which data are automatically entered into the accounting system and which data require manual input and or adjustment.

3. Start considering cryptocurrency

Whether or not you have decided to invest time in learning the details of bitcoin, there's no denying that blockchain-based, decentralized cryptocurrencies will continue to play a major role in financial markets. As more and more businesses begin accepting these alternative currencies as readily as they do good old-fashioned dollars, having crypto-friendly services will become more and more valuable.

Merchant accounts, of which Coinbase is the most popular, give you the flexibility to accept payments in bitcoin or other cryptocurrencies, like ethereum, without having to assume the risk that comes with these new, volatile forms of currency. When you use a merchant account, you can instantly convert all payments received in cryptocurrency into dollars. Merchant accounts are becoming more and more commonplace, and accountants will need to know how to report for them.

4. Keep learning and communicating

This piece of advice is evergreen, but it's especially relevant in a changing professional environment. As we have seen in the evolution of technology, it is not going to slow down, and we can no longer deny that future developments are going to affect the profession. Technology advances exponentially, which means that our professions (and our lives) have the potential to change more in a few years than they did for the entire working lives of our forerunners. Keeping abreast of those changes, even the ones that will never come to fruition, allows you to communicate effectively with your clients and allay any fears about the future. This will ensure that you remain pivotal in the relationships with your clients because they feel secure that you are on the lookout for the latest trends and know how to advise them, or at least point them in the right direction.

6.3. Тематика рефератов, проектов, творческих заданий, эссе и т.п. – не предусмотрена

6.3.1. Темы самостоятельных работ:

- 1) Governmental Accounting
- 2) Human Resources
- 3) Insurance
- 4) Inventory Accounting
- 5) Leases
- 6) Mergers & Acquisitions

- 7) Nonprofit Accounting
- 8) Partnerships
- 9) Pension Accounting
- 10) Public Company
- 11) Purchasing
- 12) Receivables
- 13) Sales and Marketing
- 14) Sole Proprietorships
- 15) Taxation

6.4. Вопросы к зачету

Курс «Иностранный язык в профессиональной сфере» общим объемом 288 часа завершается зачетом во 5 семестре, в 6 семестре предусмотрен экзамен.

В структуру зачета включается:

- а) чтение, перевод, пересказ аутентичного текста на профессиональную тему;
- б) устный ответ по одной из предложенных тем профессионального характера;
- в) сдача лексического минимума курса (профессиональные термины).

6.4.1. Вопросы к экзамену:

В структуру экзамена включается:

- а) чтение, перевод, пересказ профессионально направленного текста;
- б) монологическое высказывание по одной из тем:

1. The Job of My Dream
2. Accounting Standards
3. Assets
4. Auditing
5. Bank Reconciliations
6. Billing
7. Bookkeeping
8. Budgeting
9. Capacity Management
10. Cash Management
11. Chart of Accounts
12. Closing the Books
13. Cost Accounting
14. Credit
15. Fair Value
16. Financial Analysis
17. Financial Ratios
18. Financial Statements
19. Financing
20. Fixed Assets

в) сдача лексического минимума курса (профессиональные термины).

6.5. Контроль освоения компетенций

Вид контроля	Контролируемые темы (разделы)	Компетенции, компоненты которых контролируются
Устный опрос	1,2, 3,4,5,6	УК-4, ПК-5
Тестирование	1,6	УК-4, ПК-5

7. УЧЕБНО-МЕТОДИЧЕСКОЕ И ИНФОРМАЦИОННОЕ ОБЕСПЕЧЕНИЯ УЧЕБНОЙ ДИСЦИПЛИНЫ (МОДУЛЯ)

7.1. Основная литература

1. Английский язык для экономистов (B1-B2): учебник и практикум для академического бакалавриата / Т. А. Барановская [и др.]. — 2-е изд., перераб. и доп. — Москва : Издательство Юрайт, 2019. — 377 с. — (Бакалавр. Академический курс). — ISBN 978-5-534-06735-4. — Текст : электронный // ЭБС Юрайт [сайт]. — URL: <https://biblio-online.ru/bcode/432063>

2. Нужнова Е. Е. Английский язык для экономистов: учебное пособие для прикладного бакалавриата / Е. Е. Нужнова. — 2-е изд., испр. и доп. — Москва: Издательство Юрайт, 2019. — 130 с. — (Университеты России). — ISBN 978-5-534-07988-3. — Текст: электронный // ЭБС Юрайт [сайт]. — URL: <https://biblio-online.ru/bcode/434723>

7.2. Дополнительная литература

1. Моисеева Т. В. Английский язык для экономистов : учебное пособие для академического бакалавриата / Т. В. Моисеева, Н. Н. Цаплина, А. Ю. Широких. — 2-е изд., перераб. и доп. — Москва : Издательство Юрайт, 2019. — 157 с. — (Бакалавр. Академический курс). — ISBN 978-5-534-08911-0. — Текст : электронный // ЭБС Юрайт [сайт]. — URL: <https://biblio-online.ru/bcode/441905>

7.3. Электронные ресурсы:

1. Journal of accountancy <https://www.journalofaccountancy.com/topics.html>
2. Accounting coach <https://www.accountingcoach.com/blog/what-is-accounting>
3. The Tax Adviser <https://www.thetaxadviser.com/news/2019/dec/irs-extends-time-health-care-information-returns-201922564.html>
4. Accounting tools <https://www.accountingtools.com/accountants-guidebook>
5. Learn Accounting in 1 HOUR First Lesson: Debits and Credits <https://www.youtube.com/watch?v=ii91oi0OpXM>
6. Accounts Receivable and Accounts Payable <https://www.youtube.com/watch?v=fFgJZ4w-E9I>
7. Rules of Debit and Credit <https://www.youtube.com/watch?v=CAVaV-96eBk>
8. Introduction to Debits, Credits, Journal and Ledger <https://www.youtube.com/watch?v=0XylbkKWoy0>
9. Meaning of Accounting <https://www.toppr.com/guides/principles-and-practice-of-accounting/meaning-and-scope-of-accounting/meaning-of-accounting/>
10. Accounting Terminology Guide - Over 1,000 Accounting and Finance Terms <https://www.nysscpa.org/professional-resources/accounting-terminology-guide>

11. Accounting Web <https://www.accountingweb.co.uk/>

7.4. Методические указания и материалы по видам занятий.

Задания для устного перевода и выделения профессионально ориентированной лексики на практических занятиях

Вариант 1.

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://usareally.com/4256-us-citizenship-could-be-bought-in-california>

The Internet in the UK is increasing interconnectivity that makes commerce easier and allows access to information, knowledge and education, enabling people to innovate, collaborate and compete in global marketplaces. According to Ofcom, Communications Market Report, 2010, some 52% of UK consumers with access to broadband use online shopping as an opportunity to save money. The UK has positively adopted cyberspace as a means of doing business. In 2009, 608 million card payments were made online, with a total spend of £47.2 billion, and in 2011 around 74% of UK homes had access to broadband, this compares to an EU average of 60.8% in 2010. Recent research suggests that the Internet contributes an average of 3.4% of GDP in a range of developed countries. In the UK, the Internet accounts for around 6% of GDP. If it were a sector in itself it would be larger than either utilities or agriculture. The same research shows that the Internet has also played a vital role in driving prosperity, accounting for 21% of GDP growth in the last five years in ‘mature’ countries. Often, small businesses and traditional industries draw the biggest benefits. This study also shows that overall moving trade online has resulted in gains: for every job lost, 2.6 jobs have been created. In 2021 99% of British children aged 12-15 used the Internet at home. They are more likely to say they would miss the Internet than television. In 2021, the amount of information created or replicated using digital technology was predicted to grow to 1.8 zetabytes (enough information to fill 380 billion DVDs).

Вариант 2

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://metro.co.uk/2021/08/10/british-airways-pilots-told-not-to-address-passengers-as-ladies-and-gentlemen-15396055/>

Transport for London stopped using phrase ‘ladies and gentlemen’ in 2017. Passengers travelling on British Airways (BA) flights are no longer going to be addressed as ‘ladies and gentlemen’. Language used in onboard announcements will be changed to ‘reflect the diversity’ of those travelling. Instead pilots are being urged to use neutral terms that are more inclusive, bringing onboard announcements in line with current practice in airports. The decision has been made because of new social norms. Large

numbers of children travelling onboard are not addressed, The Telegraph reported. If confirmed, BA would join a host of other airlines including the German Lufthansa, EasyJet, Air Canada and Air Malta in using gender neutral greetings. Last month Air Malta announced its pilots would use phrase ‘Attention, all passengers’ rather than gendered terms. When asked about the report, a British Airways spokesman said: ‘We celebrate diversity and inclusion. We’re committed to ensuring that all our customers feel welcome when travelling with us.’ Pilots have previously been encouraged to bring elements of their personalities into on-flight announcements – while covering the key safety information. It comes as the airline industry continues to recover after lockdowns worldwide due to coronavirus pandemic. BA, as with all other airlines, has seen a huge drop in revenue due to most countries preventing citizens from travelling abroad. Advertising expert Sir Martin Sorrell told the Telegraph that passengers are unlikely to care about whether traditional greetings are used. ‘The important thing is not the announcements, it’s the food, the Wi-Fi, the service, the speed of getting on the plane and getting off the plane,’ he added.

Вариант 3

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://www.dailymail.co.uk/news/article-9995389/Oregon-man-pleads-guilty-stealing-ID-deceased-child-DECADES-ago-retirement.html>

An Oregon man Robert Lizaragga, 70, stole the identity of a dead child. It was unclear if ever met the child. More than three decades he received government benefits under that kid’s name. Robert Lizaragga obtained the child’s Social Security number in 1991. He assumed the identity as his own while also using his real name — a scheme he designed to collect twice as much money in benefits, authorities said. He eventually applied for retirement benefits for both identities and fraudulently pocketed all that cash for years, according to prosecutors. He also collected checks from the federal government’s pandemic stimulus program under both names, authorities said. Lizaragga, who lives in the Portland suburb of Gresham, was sentenced Monday to two years of probation after apologizing and pleading guilty to theft of government funds and making a false statement. He was sentenced in federal court this week. Lizaragga also returned more than \$12,509.60 in retirement benefits that he illegally collected between 2017 and 2020 He paid \$1,200 to the Internal Revenue Service for getting a stimulus check under the dead child’s name. I’ve done everything I can to get things right,” he reportedly told a U.S. district judge during his sentencing. “I apologize to the courts and to everybody I affected.” Since he was caught in June, 2021 he told the court he had paid back the ill-gotten funds, according to a court filing from September 8. He could have faced up to 10 years in prison. But on Monday, he was sentenced to two years probation. His health issues were taken into consideration. During court proceedings, he sat in a wheelchair.

Вариант 4

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://www.dailymail.co.uk/news/article-10069545/CIA-sets-mission-center-deal-China-revealed-secretly-training-Taiwan-forces.html>

The Central Intelligence Agency announced a reorganization, putting a greater focus on China as tensions continue to rise between the world's biggest economies. The CIA's new 'China Mission Center' was unveiled. The report claimed that U.S. special operations forces and Marines had been secretly operating in Taiwan to train military forces there for the past year. Increasing tensions in the South Sea China have triggered warnings of war after sent air sorties and hostile rhetoric towards the self-governing island. CIA Director William Burns said the new unit was a result of strategic reviews that concentrated on 'China, technology, people, and partnerships.' 'CMC will further strengthen the agency's work on the most important geopolitical threat we face in the 21st century, an increasingly adversarial Chinese government,' he said. The reorganization marks an indication of how the Biden administration is reorienting to face the threat from China. And it comes amid growing concerns in particular about Taiwan and Beijing's threatening moves. About two dozen members of U.S. special-operations and support troops are training small units of Taiwan's ground forces, officials told the Wall Street Journal, while Marine are working with local maritime forces. China flew some 150 aircraft into Taiwan's 'air defense zone' over the weekend in one of the largest displays of force in recent years. The missions had caused international alarm, Moriarty added, showing that the world is now paying attention to Taiwan and is ready to lend support. Underlining his point, delegations of Australian and French diplomats visited the island on Thursday - holding high-level meetings with President Tsai Ing-wen. Alain Richard, head of the French mission and a former defense minister, referred to Taiwan as 'a country' as he was awarded the Order of Propitious Clouds for helping to establish diplomatic ties. The remark is sure to infuriate Beijing, which views Taiwan as a breakaway province.

Вариант 5

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://metro.co.uk/2021/08/05/pasta-shortage-due-to-poor-wheat-harvest-caused-by-climate-change-15366232/>

If fuel shortages weren't bad enough, then pasta lovers may want to take a seat. The Italian food staple is at risk of being taken off the menu after a disastrous wheat harvest over summer, hitting supplies worldwide and causing prices to rocket. The problem has been caused by a shortage of durum wheat after a drought and soaring temperatures hit farms in Canada and the US, its biggest producers. The key ingredient is ground into semolina to make spaghetti, penne and macaroni. Canadian farmers are down on the crop by 42%, the USA is down nearly 50% after a deadly summer that reached a national-record high temperature of 49.6C in June. The killer heatwave was followed by an unprecedented drought which further harmed wheat production. Wheat producing regions in Europe were affected by extreme rain. Flooding over summer battered the crop in France while in Italy, the home of pasta, a frosty early spring and a dry summer reduced the quality and quantity of durum wheat. Shoppers around the country have complained of pasta shortages at their local supermarket in recent weeks. Empty shelves were seen in many cities. Tesco denied having a shortage due to the supply of durum wheat, while Morrisons blamed reduced availability on the Italian national holidays. But the Director of Eurostar Commodities, Jason Bull, said we should be 'under no illusion'. Mr Bull said the scramble for the wheat has pushed the price up by 90 to 100%, 'which feeds into an increase cost of raw materials'. UK shoppers wanting pasta now face empty shelves, and may have to pay up to 50% more for pasta in the future.

Вариант 6

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://www.dailymail.co.uk/sciencetech/article-9947915/Narcissists-rise-ranks-CEOs-faster-study-reveals.html>

Highly narcissistic individuals climb the career ladder to become head of their company 29 per cent faster, a new study claims. The research, published in the journal *The Leadership Quarterly*, has been conducted by Paola Rovelli, an assistant professor at the Free University of Bozen-Bolzano, and Camilla Curnis, a PhD student at the Milan Polytechnic University. Researchers compared levels of narcissism in 241 CEOs around Italy, as determined by questionnaires, with their employment history. The academics found that the executives with the highest scores for narcissism got promoted quicker, regardless of whether their firm was a family business or not. This suggests narcissistic individuals benefit from the toxic personality flaw when they're aiming at becoming head of their company as fast as possible – although the experts don't know why this is. In psychology, narcissism is generally characterized by grandiosity, pride, egotism and a lack of empathy for others. 'Our results are

somewhat worrying,' the researchers told the BBC. 'When we started developing our interest towards CEO narcissism, we noticed that the literature had mainly focused on the consequences of this trait on the firm.' The researchers didn't establish whether narcissism causes a fast career progression, although it's likely. Narcissists could be better at bigging up their own capabilities to get promoted – a tactic that may be very effective even if they're lying. For the study, the team used responses of the 241 Italian CEOs to the Narcissistic Personality Inventory (NPI), which was originally developed in 1979 by US-based researchers Robert Raskin and Howard Terry to assess people's level of the trait.

Вариант 7

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://www.dailymail.co.uk/femail/article-9946779/Mother-hits-school-told-replace-200-uniform-redesign.html>

A furious mother has criticized a school uniform policy after being ordered to replace perfectly good items because of a redesign. Having spent £200 on uniform for Tottington High School last September, the parent has had to replace the most expensive items for her daughter after the Bury school launched a new design - despite her barely wearing the old one due to Covid. The old blazers with a viking ship emblem have been replaced with ones bearing the school's initials, black skirts have been ditched in favour of a blue and black tartan pattern and both girls and boys need a new blue tie. The mother, who did not want to be identified, admitted she thinks the new uniform looks better. 'Either way, we have been forced to change and buy all new. I can't even get hold of the blazer as they have sold out, so I don't know what I'll do. She will have to use her old one.' Last year, her daughter's uniform came to around £200, including shoes and a new PE kit. This year she's had to spend around £150 again. For the two children in high school and a third in primary, her entire uniform bill comes to around £500. The new uniform is displayed on Tottington High's website, where it states: 'The wearing of school uniform is compulsory. Full uniform must be worn in school and when journeying to and from school. When a student is admitted, it is on condition that parents accept our school uniform regulations, and therefore it is assumed that parents are willing to ensure that their child conforms to these in every respect.'

Вариант 8

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://www.dailymail.co.uk/news/article-9948457/Names-addresses-110-000-UK-gun-owners-leaked-online-animal-rights-activists.html>

The National Crime Agency is investigating the leak, which could have safety implications for many of Britain's gun owners. The names, home addresses and contact details of 111,295 people who own firearms in the UK have been taken and leaked online by animal rights activists. The data was leaked back in July, 2021. The activists posted the personal details on a blog, telling followers to 'contact as many [gun owners] as you can in your area and ask them if they are involved in shooting animals'. Authorities are investigating a large data breach that could put thousands of Britain's gun enthusiasts at risk. The breach, first reported by The Register website, concerns individuals have used the Guntrader online selling platform, which keeps records of all transactions. Activists have reformatted the stolen data file so that it can be easily placed on digital map and show individuals' locations. The Guntrader company told the BBC it would not be commenting further 'beyond saying that we continue to work with the relevant authorities to mitigate the impact of this data theft'. A National Crime Agency spokesperson said: 'We are working closely with the South West Regional Cyber Crime Unit, who are leading the criminal investigation, 'Our advice to members would be to check home security and be extra vigilant. Make sure all firearms are appropriately locked away and make sure buildings are kept secure. Follow normal good crime security advice and report anything suspicious to the police.'

Вариант 9

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://www.nydailynews.com/coronavirus/ny-covid-us-one-person-per-minute-5-seconds-dying-coronavirus-20210802-6kzdyqahr5hgjbizghcyj75v44-story.html>

Coronavirus is killing one person in the U.S. every 1 minute, 5 seconds. That and other sobering statistics were attributed to the Delta variant's sweep through the population. This has made August one of the worst months since the pandemic was declared last year, USA Today reported Wednesday. In August alone, there were nearly 4.22 million new cases logged, with 26,805 deaths. The last week in August was "deadlier than all of July". That week more than triple July's total coronavirus deaths. Alabama, Florida, Hawaii, Louisiana, Mississippi, Oregon, Washington and the U.S. Virgin Islands carried the dubious distinction of having their worst months of caseloads since the pandemic began. Florida hit 4,900 deaths in August. The U.S. could see another 100,000 deaths before the year is out, experts said last week. That would bring the total toll in this country to nearly 750,000 people. "We can save 50,000 lives simply by wearing masks," said Ali Mokdad, a professor of health metrics sciences at the University of Washington in Seattle. He is involved in the making of the projections. "That's how important behaviors are." "Behavior is really going to determine if, when and how sustainably the current wave subsides," Lauren Ancel Meyers, director of the University of Texas

COVID-19 Modeling Consortium, told The Associated Press . “We cannot stop Delta variant in its tracks, but we can change our behavior overnight.”

Вариант 10

1. Read and translate the text.
2. Specify and translate professionally oriented terms.

<https://metro.co.uk/2021/08/03/heartbreaking-price-of-care-worker-crisis-as-1600000-jobs-unfilled-15199033/>

Britain’s shortage of workers has widened from HGV drivers and hospitality staff to nurses and carers — with 1.66million advertised jobs unfilled. The number on offer leapt by 193,000 last week, thanks to a perfect storm of the Covid ‘pingdemic’, Brexit and changes to immigration and tax rules. The total now matches the number of people out of work in the UK — 1.6million, according to official data. But unions are warning low pay and lack of training mean many cannot fill the jobs. The labor shortage has already caused some empty shelves in supermarkets, fuel shortages at filling stations and low beer supplies in pubs. Figures show an extra 7,196 job ads for lorry drivers were posted in the last week of August. But that was dwarfed by 79,123 for nurses and 49,751 for carers. Latest official government figures show a record 953,000 vacancies — up 290,000 and 168,000 above pre-pandemic levels. The new study by the Recruitment and Employment Confederation came as home care providers revealed they had too few staff to take in hospital patients ready to be discharged, or those referred for help by councils. Dr Jane Townson, UK Home Care Association chief executive, called shortages ‘the worst that anyone can remember’. She said demand from hospitals and local councils had risen but capacity had fallen as staff ‘leave in droves’. She added: ‘I think providers and care workers feel forgotten, as though they’re just dispensable.’ And Joanna Mitchell, of Kent-based palliative care provider Your Care, said it had been understaffed for three months.

8. Материально-техническое обеспечение дисциплины

№ п/п	Наименование оборудованных учебных кабинетов, лабораторий	Перечень оборудования и технических средств обучения
1	Компьютерный класс Аудитория 302	11 компьютеров Системный блок: Процессор Intel(R) Core(TM) i3-2100 CPU @ 3.10GHz 4096 МБ ОЗУ HDD Объем: 320 ГБ Монитор Acer P206HL - 20 дюймов Акустическая система Sven

		<p>Интерактивная доска Smart Board</p> <p>Проектор Epson EH-TW535W</p> <p>1. ЭБС НЭБ</p> <p>2. Электронный каталог АИБС «MARK – SQL»</p> <p>3. Электронная библиотека МГГЭУ</p> <p>4. Лингафонный кабинет</p>
2	<p>Лекционная аудитория</p> <p>Аудитория 304</p>	<p>Системный блок: Процессор Intel(R) Core(TM) i3-2100 CPU @ 3.10GHz</p> <p>4096 МБ ОЗУ</p> <p>HDD Объем: 320 ГБ</p> <p>Монитор Acer P206HL - 20 дюймов</p> <p>Акустическая система Sven</p> <p>Интерактивная доска Smart Board</p> <p>Проектор Epson EH-TW535W</p> <p>1. ЭБС НЭБ</p> <p>2. Электронный каталог АИБС «MARK – SQL»</p> <p>3. Электронная библиотека МГГЭУ</p>
3	<p>Аудитория 511</p>	<p>Системный блок:</p> <p>Процессор Intel(R) Core(TM) i3-2100 CPU @ 3.10GHz 4096 МБ ОЗУ HDD Объем: 320 ГБ</p> <p>Монитор Acer P206HL - 20 дюймов</p> <p>Акустическая система Sven</p> <p>Интерактивная доска Smart Board</p> <p>Проектор Epson EH-TW535W</p> <p>1. ЭБС НЭБ</p> <p>2. Электронный каталог АИБС «MARK – SQL»</p> <p>3. Электронная библиотека МГГЭУ</p>
4	<p>Аудитории 309, 310, 311, 410, 411, 412</p>	<p>Проектор переносной Epson EB-5350 (1080p) -1 шт.</p> <p>Экран переносной Digis 180x180 - 1 шт.</p> <p>Ноутбук HP ProBook 640 G3 (Intel Core i5 7200U, 4gb RAM, 250 SSD) -1 шт.</p>

