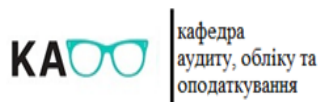


Міністерство освіти і науки України
Центральноукраїнський національний технічний університет
Економічний факультет
Кафедра аудиту, обліку та оподаткування



ДІЛОВА ІНОЗЕМНА МОВА В АУДИТІ, ДЕРЖАВНОМУ ФІНАНСОВОМУ КОНТРОЛІ ТА ЕКСПЕРТИЗІ

МЕТОДИЧНІ РЕКОМЕНДАЦІЇ ДО ВИКОНАННЯ САМОСТІЙНОЇ РОБОТИ

для здобувачів другого (магістерського) рівня вищої освіти

зі спеціальності 071 «Облік і оподаткування»

за освітньо-науковою програмою «Аудит, державний фінансовий контроль та експертиза»

всіх форм навчання

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**МЕТОДИЧНІ РЕКОМЕНДАЦІЇ
ДО ВИКОНАННЯ САМОСТІЙНОЇ РОБОТИ
ПРИ ВИВЧЕННІ КУРСУ**

**ДІЛОВА ІНОЗЕМНА МОВА В АУДИТІ, ДЕРЖАВНОМУ
ФІНАНСОВОМУ КОНТРОЛІ ТА ЕКСПЕРТИЗИ**

для здобувачів другого (магістерського) рівня вищої освіти
зі спеціальності 071 «Облік і оподаткування»
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всіх форм навчання

Затверджено
на засіданні кафедри
аудиту, обліку та оподаткування
Протокол № 1 від 28.08.2023 р.

Ділова іноземна мова в аудиті, державному фінансовому контролі та експертизі : метод. реком. до виконання самостійної роботи: для здоб. другого (магістерського) рівня вищої освіти спец. 071 «Облік і оподаткування», ОНП «Аудит, державний фінансовий контроль та експертиза» / [уклад. О.М. Гай]; М-во освіти і науки України, Центральноукраїн. нац. техн. ун-т, каф. аудиту, обліку та оподаткування. - Кропивницький : ЦНТУ, 2023. 40 с.

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ОСНОВНА ІНФОРМАЦІЯ ПРО ДИСЦИПЛІНУ

1. Опис навчальної дисципліни

Найменування показників	Галузь знань, напрям підготовки, освітньо-кваліфікаційний рівень	Характеристика навчальної дисципліни	
		денна форма навчання	заочна форма навчання
Кількість кредитів ЄКТС- 4	Галузь знань: 07 «Управління та адміністрування»	Професійної підготовки; нормативна	
Загальна кількість годин - 120	Спеціальність: 071 «Облік і оподаткування»	Рік підготовки:	
	Освітня програма: «Аудит, державний фінансовий контроль та експертиза»	1	1
		Семестр	
		1	1
Тижневих годин для денної форми навчання: аудиторних – 3 самостійної роботи студента – 4,5	Освітній рівень: магістр	16 год.	2
		Практичні, семінарські	
		32 год.	4
		Лабораторні	
		-	-
		Самостійна робота	
		72 год.	114 год.
		Вид контролю:	
залік	залік		

Мова навчання - англійська, українська

2. Мета та завдання навчальної дисципліни

Метою навчальної дисципліни є навчання здобувачів вищої освіти усному й писемному діловому спілкуванню англійською мовою та особливостям перекладу англійського ділового мовлення у сфері бухгалтерського обліку, аудиту, оподаткування і контролю, формування здатності спілкуватися державною та іноземними мовами як усно, так і письмово.

Завдання дисципліни: ознайомлення здобувачів вищої освіти із загально-теоретичними питаннями ділового спілкування та перекладу; формування практичних навичок і вмінь, необхідних у спілкуванні з представниками інших культур; навчання написанню ділових листів і резюме англійською мовою; формування навичок літературного перекладу з української мови на англійську і з англійської на українську з дотриманням лексико-граматичних і стилістичних норм; формування високого рівня культури ділового спілкування у сфері бухгалтерського обліку і оподаткування; формування здатності працювати у міжнародному контексті.

Передумови для вивчення дисципліни (структурно-логічна схема підготовки фахівця). Враховуючи послідовність накопичення знань та інформації, дисципліна вивчається після викладання наступних дисциплін: англійської мови, фінансового обліку, аудиту, державного фінансового контролю податкової системи України, фінансів.

У результаті вивчення навчальної дисципліни здобувач вищої освіти повинен отримати:

- Здатність спілкуватися іноземною мовою.
- Здатність до пошуку, оброблення та аналізу інформації з різних джерел.
- Здатність працювати в міжнародному контексті.
- Цінування та повага різноманітності та мультикультурності.

Результати навчання

- Вміти розвивати та підвищувати свій загальнокультурний і професійний рівень, самостійно освоювати нові методи роботи та знання щодо комплексного бачення сучасних проблем економіки та управління.
- Вільно спілкуватися іноземною мовою усно і письмово при обговоренні результатів досліджень та інновацій.
- Здійснювати публічні ділові і наукові комунікації задля вирішення комунікативних завдань державною та іноземними мовами.
- Дотримуватися норм професійної та академічної етики, підтримувати врівноважені стосунки з членами колективу (команди), споживачами, контрагентами, контактними аудиторіями.

3. Програма навчальної дисципліни

Unit 1: Organizational structure and communication (Організаційна структура та комунікації)

Main sectors of the economy. Diverse, interconnected and interdependent sectors of economic activity. Types of organizations by form of ownership. Functional scope and characteristics of organizations.

Organizational structure and communication. Two-dimensional model of the organization. Organizational charts as an attempt to illustrate the formal relationships in an organization, the main lines of communication, and the flow of authority and responsibility at all levels of the management hierarchy.

Relationships in business organizations: types of relationships, span of control, informal relationships.

Unit 2: Business correspondence (Ділове листування)

Types of business correspondence. Classification of business correspondence according to the composition of the letter and its functions, classification based on the

nature and tone of the message. Types of business correspondence depending on the object (purpose).

Layouts (style) of business correspondence. Corresponding in English with colleagues and partners: taboos and rules. Formal communication and its main characteristics. General rules of business correspondence in English. Grammar for correspondence.

Considering cultural characteristics when writing. Etiquette for responses to business letters. How to write positive and negative letters. Forming a letter.

Unit 3: Pragmatic aspects of the modern business correspondence (Прагматичні аспекти сучасного ділового листування)

Features of modern business language. Sub-styles in an official business style. The structure of business texts. The main features of business correspondence. Using active language and positive language. Aspects that have a certain emotional impact on the reader.

The main clichés and their impact on the reader. Modern tips for creating a friendly, human and "natural" business letter. The influence of "old-fashioned" words and expressions on the style and perception of business correspondence.

Etiquette of business correspondence. Opening sentences are important. Respect for the respondent. Time limits for a polite response. Cliché substitutes. The volume of a business letter and the volume of sentences.

Unit 4: Business telephoning (Діловий телефонний зв'язок)

The structure of business telephone communication, its main stages. How to talk professionally on the phone. Tips for learning business English phone phrases.

Business telephone conversation etiquette. Communication skills. Introduction / establishing a contact. Provision of additional information. Accepting/receiving a call. Request for additional information. The subscriber's request to wait / Call transfer. Providing negative information. Problems with telephone communication. Leaving /

receiving a message. General phrasal verbs. Useful phrases to be polite. Useful phrasal verbs. 40 English phrases you need to know for business phone calls.

Unit 5: The major principles of accounting (Основні принципи бухгалтерського обліку)

Accounting is the language of business. Accounting process. "The art of recording, classifying, and summarizing in substantial form and in terms of money transactions and events, and interpreting their results." Purposes and scope of accounting.

Accounting concepts (principles). Classification of accounts. Accounting systems. Simple and double accounting systems. Collection and analysis of accounting documents. Golden rules of accounts. Display of information on accounting accounts. Preparation of trial balance. The main balance equation. Adjusted trial balance. Preparation of financial statements.

Unit 6: Principles of state financial control of Ukraine in the conditions of European integration (Принципи державного фінансового контролю України в умовах європейської інтеграції)

Theoretical and applied content of financial control. The control function of finance. The essence of the control. Financial control as a special sphere of state control related to the activities of financial institutions to detect violations of law, financial discipline and expediency in the formation, distribution and use of state and municipal monetary funds. Financial control as an element of the financial management system, a special sphere of cost control over the financial activities of all economic subjects.

Principles of financial control of Ukraine. Three main forms of financial control: preventive control, operational control, retrospective control. The main directions of state financial control.

Comparative analysis of the principles of financial control of Ukraine and the guidelines of financial control of the European Union.

Теоретико-прикладний зміст фінансового контролю. Контрольна функція фінансів. Суть контролю. Фінансовий контроль як особлива сфера державного контролю, пов'язана з діяльністю фінансових установ щодо виявлення порушень законності, фінансової дисципліни та доцільності у формуванні, розподілі та використанні державних і муніципальних грошових фондів. Фінансовий контроль як елемент системи управління фінансами, особлива сфера витратного контролю за фінансовою діяльністю всіх суб'єктів господарювання.

Принципи фінансового контролю України. Три основні форми фінансового контролю: превентивний контроль, оперативний контроль, ретроспективний контроль. Основні напрями державного фінансового контролю.

Порівняльний аналіз принципів фінансового контролю України та керівних принципів фінансового контролю Європейського Союзу.

Unit 7: Financial statements as the basis of information for analysis (Фінансова звітність як основа інформації для аналізу)

The role of financial reporting in financial analysis and the principles of its preparation. Purpose of financial reporting. Basic principles of financial reporting.

Characteristics of the main balance sheet items. Assets and their classification. Composition of liability items of the balance sheet. Analysis of the activity and financial condition of the enterprise. Horizontal balance equation. The equation of the vertical arrangement of the balance.

Description of the main articles of the report on financial results.

The role of financial analysis in financial planning. Financial planning techniques. Purpose of preparation of financing plan. The main objectives of the financing plan. Current financial estimates. Medium-term financial planning. Long-term financial planning. Five main goals of financial planning. The most significant ratios of the main factors that must be reflected in the budget.

4. Самостійна робота

№ з/п	Назва питання і теми	Кількість годин денна форма	Кількість годин заочна форма
1	Organizational structure and communication	10	15
	№ 1. The modern approach to relationships within an organization.	5	7
	№ 2. It is one of the tasks of management to link the various sub-systems together, to ensure integration and co-operation, and to act as boundary agent between the organization and the environment.	5	8
2	Business correspondence	10	15
	№ 3. Business communication, its types and forms.	2	3
	№ 4. Ways to overcome barriers to effective business communication.	2	4
	№ 5. Business correspondence.	3	4
	№ 6. Business letter structure in English and Ukrainian.	3	4
3	Pragmatic aspects of the modern business correspondence	10	15
	№ 7. Lexico-grammatical peculiarities of English business letters in original and translation.	3	3
	№ 8. Differences between British and American Business Terminology.	2	4
	№ 9. Types of business letters. Resume.	3	4
	№ 10. Structural and semantic peculiarities of e-mail.	2	4
4	Business telephoning	10	15
	№ 11. Business telephoning. Negotiations.	5	7
	№ 12. The main features of Ukrainian business telephoning and negotiations.	5	8
5	The major principles of Accounting	12	20
	№ 13. Accounting is a business language.	3	5
	№ 14. Accounting is a comprehensive system to collect, analyze, and communicate financial information.	3	5
	№ 15. Collecting and analyzing accounting documents.	3	5
	№ 16. Posting in Journal. Preparation of Trial Balance.	3	5
6	Principles of state financial control of Ukraine in the conditions of European integration	10	19
	№ 17. Theoretical and applied content of financial control.	4	7
	№ 18. Principles of financial control of Ukraine.	3	6
	№ 19. Comparative analysis of the principles of financial control of Ukraine and the guidelines of financial control of the European Union.	3	6
7	Financial statements as the basis of information for analysis	10	15
	№ 20. Underlying assumptions (basic principles): The accruals principle, Going concern principle, Understandability.	3	3
	№ 21. Underlying assumptions (basic principles): Relevance, Reliability, Comparability, Timeliness, Balance between benefits	3	4

	and costs		
	№ 22. Financial analysis helps to plan, to understand the areas of development and what should be improved in the operations of an enterprise.	2	4
	№ 23. Financial planning is a process during which the basis for mutually interrelated investing and financing decisions is being prepared.	2	4
	Всього	72	114

Виконання самостійної роботи за **кожною темою** передбачає наступні види робіт:

- вивчення лекційного матеріалу;
- переклад наведеного тексту українською мовою;
- формулювання висновків (тезисів) обсягом 500-1000 знаків англійською мовою за цим текстом;
- пошук у відкритих джерелах інформації щодо питань самостійної роботи, не висвітлених у наведеному тексті.

Завдання СРС 1. Organizational structure and communication

Modern Theory of Organization

The Modern Organization Theory describes organizations as an open social system that interacts with the environments to survive, known as the Systems Theory Approach. The System Theory of Management approach is an external factor that measures the effectiveness based on long-term sustainability or growth.

A significant application of Systems Theory is in Business Organizations to elucidate a particular approach to management. The Modern Organization Theory was not originally a business theory but was proposed during the 1940s.

Modern Organizational Theories is divided into two major types – Systems Theory and Contingency Theory. In this article, you will comprehend Systems Theory and its contributions and criticisms in a detailed manner.

System Theory of Management

The Systems Theory was proposed during the early 1960s. The Theory holds a conceptual and analytical base, and thus the system presents a great significance on the empirical research data.

In simple words, Systems Theory considers organizations as a network of systems. A system can be either an organized or a complex whole, that is, it can be referred to as a combination or an assemblage of things or parts that comprise a complex unitary whole.

A system comprises different parts known as the subsystems, which are interrelated to one another. Further, the various subsystems are arrayed based on a particular scheme so that the complete system is more than a summation of the various parts. This ensures the system's efficient functioning and secures every system with a boundary that separates it from its environment.

Organizational Systems and Its Environment

There are two types of organizational systems:-

Open Systems: Open Systems interact with their environment, and all living systems fall under this category.

Closed Systems: Closed Systems hold no interaction with their environment, and all non-living systems fall under this category.

An organization is said to be an Open System if it incessantly interacts with its environment. Therefore, to understand the working of an organization, one must identify its boundary and through the organization's interaction with its environment as an input-output model. An organization's inputs are information, energy, and materials that an organization takes from its environment. The input consumed is then transformed with machines and people's help and then supplies the output to the environment.

An organization comprises multiple subsystems like Social subsystem, Technical subsystem, and more. A few of these subsystems are independent and do not rely on the interlinking through any other processes.

Hence, the Systems Theory involves the study of an organization and identifies four major factors-

- The nature of Interdependence between the parts of the system
- The strategic parts
- The lists of the goals that the system is trying to approach
- The list of any systems or processes which link the parts of the systems

together

Contributions of the System Theory of Management

1. Systems Theory offers an open-view of an organization and presents the recognition of its environmental interface.

2. Systems Theory of Management is adaptive and dynamic

3. Systems Theory adopts a multi-dimensional and multilevel approach, and therefore, it considers both the micro and macro aspects of the environment.

4. Cybernetics is another significant contribution to Systems Theory as it is the science of communication and controls the man-machine system.

5. The Theory is drawn from several disciplines like Economics, Sociology, Engineering, Psychology, etc.

6. The Systems Theory is descriptive, not normative or prescriptive, and the Theory is also probabilistic and not deterministic and significantly emphasizes the lateral relationships over vertical relationships.

Criticism of the Systems Theory

1. The Systems Theory does not present any framework, which does not apply to all the organizations.

2. The Theory is not modern but is a synthesis of all the research contributions of previous theories.

3. The Systems Theory is too abstract to be practical and does not specify any precise and specific relationships between the social systems and the organization.

4. The Theory is an amalgamation of multiple Theories like Contingency Theory, Decision Theory, and more and not a unified theory.

Modern Organization Theory – Systems Theory

Understanding the Modern Organization Theory- Systems Theory seemed to be a difficult task before you could put your hands on the above content.

However, understanding and comprehending something are two entirely different things. Students might have got the required knowledge related to the topic.

But, to test that, you need to attempt some papers so that you get to know whatever you've learnt.

Let us dive into some easy steps that can be followed to prepare for the topics of the subject.

- **Be Consistent:** One of the most important steps that the students shall keep in mind while preparing for anything is being consistent. To start with, you have to create specific and realistic goals, make a schedule for yourself, set reminders for yourself and make sure to reward yourself whenever you complete something. The benefits of being consistent are many and the ones who try to maintain it surely scale heights. Students shall remember that it is important to keep going even when you make mistakes and also, it is very important to take breaks so that you're able to improve your productivity levels when you start again. The game doesn't change overnight and that is why it is important for you to give it some time to see appropriate changes.

- **Be Passionate:** Once you follow a passionate approach, you get what you want. You just need to be crazy about your dreams, your goals, and be very focused. Students shall understand that to convert dreams into reality, you don't just need to have goals but you need to have that hunger for it. Having a passion doesn't only mean to have a wish or a desire but also, real targets. While preparing, you need to set a goal for yourself and try your level best to achieve it. You should keep cheering yourself up and make your hunger for your dreams evident.

- **Work Hard:** The biggest truth of life is that you don't get anything without hard work. It is the master key to success. Nothing is easy, everything has its own consequences. Some people would like some subject, some would like the other. You cannot be good at everything. Make a schedule for yourself but keep in mind that the schedule made by you should be realistic and according to your habits. There would be many times that your limiting beliefs would pull you behind but to be successful, you have to convince yourself to keep moving ahead despite the hurdles that come along the way.

- **Be Persistent:** You can skyrocket your productivity by being persistent and that can be done when you plan things. The best way to do it is by planning tasks for each day in advance. With this, you shall also focus on achieving your daily targets. Of course, there will be many obstacles on your way but with proper discipline, you can sail through them. Apart from this, it is also important to maintain a positive and motivated mindset so that you're able to take control of your actions. After you define your goals and wants, you shall be able to outline and develop your action steps.

- **Push your Limits:** Another important step that you should include while preparing is pushing your limits up. Keeping a healthy competition with yourself is a great way to do so. This would help you to beat the targets and observe your study patterns. Thereafter, you can use these observations to improve your next plan of action.

Завдання CPC 2. Business correspondence

4 Types of Business Communication

Business communication involves the exchange of information within members of an organization and from the organization to outside parties. The four main types include **upward communication, downward communication, lateral communication, and external communication.**

The upward, downward, and lateral communication types refer to **internal business communication** or information exchanged within an organization. This is distinct from **external business communication**, which refers to interactions that happen between the organization and an outside party.

We've outlined the strengths and weaknesses for each business communication type and tips for successful communication in each scenario.

1. Upward communication

Like the name suggests, upward communication deals with any interaction that travels up the hierarchy of your business. The most common example is when a direct report communicates to a supervisor or manager. Another instance is when a manager reaches out to directors or high-level executives.

This type of business communication allows upper management to stay informed about what is happening with the company. It also provides employees with the opportunity to ask questions, raise concerns, or make suggestions.

Examples of upward communication:

- Direct report to manager
- Manager to high-level executive

Strengths of upward communication:

- Allows for the exchange of information from direct reports to upper management
- Helps management respond to employee needs and identify problems before they escalate
- Promotes interaction across different levels in a company
- Cultivates an open and friendly company culture

Weaknesses of upward communication:

- Communication is hindered by existing power dynamics because employees may feel uncomfortable sharing information or being fully open and honest with superiors
- Employees are often limited by their level of access to management, and they need a clear channel of communication to successfully communicate up the organizational hierarchy

2. Downward communication

Downward communication refers to the exchange of information from the top of an organization down to lower levels of the organizational hierarchy. Although the direction is the opposite of upward communication, these two types often work hand in hand.

Examples of downward communication include when a manager relays instructions to a direct report in an email or an executive communicates business goals to a manager. This type of communication allows management to distribute information, delegate responsibilities, and enforce standards.

Examples of downward communication:

- Executive to manager
- Manager to direct report

Strengths of downward communication:

- Shares and disseminates information among the wider team
- Helps management delegate responsibilities and company priorities
- Communicates about the big picture (e.g., business goals, mission, etc.)
- Enforces regulations that must be followed
- Addresses disciplinary action or promotions

Weaknesses of downward communication:

- Organizational hierarchy may stifle efficient communication because communicating messages from the top down is slow
 - Messages may get distorted traveling down the organizational hierarchy
 - Downward communication without upward communication may leave employees feeling frustrated or undervalued

3. Lateral communication

When employees communicate across departments or with peers of equal rank in the organization, this is considered lateral or horizontal communication. Lateral communication examples include a coworker calling another coworker or a team of managers deliberating a potential new hire.

The purpose of lateral communication is to foster collaboration and coordination in an organization. Without productive lateral communication, an organization may fail to reach their business goals.

Examples of lateral communication:

- Coworker to coworker
- Manager to manager

Strengths of lateral communication:

- Allows for knowledge sharing and problem solving
- Promotes team and interdepartmental cohesion and coordination
- Occurs quickly and without the need for top-level approval
- Supports employee productivity and morale

- Helps avoid conflict within and across teams
- Prevents team silos and increases collaboration
- Lacks formality and lets workers speak openly

Weaknesses of lateral communication:

- There's potential to foster an "us vs. them" mindset among separate teams
- Competition may hinder team cohesion and collaboration
- Lack of lateral communication may result in barriers that decrease productivity
- Less formality in communication can result in misunderstandings

4. External communication

External communication deals with the exchange of information from within the organization to parties outside of the organization. For example, a team within your company may send over a proposal for an outreach campaign to a client or your organization may issue a press release to promote a new product or service.

This also includes any electronic communication that occurs through a website, email, or social media from your organization to consumers, clients, or other parties. Your organization's external communication should be a top priority because it manages your business's reputation and outside relationships.

Examples of external communication:

- Organization A to Organization B
- Website to consumer

Strengths of external communication:

- Builds a positive reputation for your organization
- Fosters beneficial customer/client relationships
- Helps promote company growth and success

Weaknesses of external communication:

- There's potential to harm your company's reputation using poor external communication
 - When communicating externally, there's less room for mistakes
 - If internal communication needs work, external communication may be a challenge

Завдання СРС 3. Pragmatic aspects of the modern business correspondence

Differences between British and American Business English

Communication and dialogue are key elements for successful business presentation, negotiation and agreement. Being crystal clear on the requirements and perspectives of the other party are essential for reaching that win-win arrangement that we are looking for. So, one would think that long as we are all doing business in English, we should not have any problems with communication?

Well not quite – it is important to distinguish between the many variations of English found in different countries, most notably British and American English. Although both are the “English language”, there are very subtle differences between them that reflect the deep differences in history, cultural values and the present reality. The differences becomes more significant when you are designing your written promotion strategy, for example, when answering the question “which style of English should I use for my website which is intended for the American market?”.

There is an old saying that Britain and America are “two nations divided by a common language” and this couldn’t be more true. Just because the two nations share a common language, it does not necessarily mean that they share the same business culture and practices. Very often you may think that doing international business with a counterpart in English language will ease the complexity of the process, but in reality, it may only mask some significant underlying differences that may determine whether you succeed or fail in your mission.

To minimize the impact of the values and cultural differences in doing business in American and British English (and there too many to list in just one article), it is important to at least understand the basic differences in the language itself. Having a good understanding of the main idiomatic differences will help bridge the cultural gap and improve the clarity of communication, which are key ingredients to a successful business transaction.

Vocabulary

There are some key fundamental differences when it comes to vocabulary, “Do you have a fag to spare?” – I was quite surprised the first time I was asked this

question. To me, “fag” means a homosexual person, but in Britain, it means a cigarette. Like this example, there are many such as “Vacation (American) / Holiday (British)”, “Scarf / Muffler”, “Sneakers / Trainers”, etc...

Spelling

Although British and American spelling are very similar and should not be a challenge to be understood, using the proper spelling for the specific audience is important to show your professionalism and education level. In general, the key differences are:

Description	British vs. American
British words that end in -re often end in -er in American English	Centre vs. Center
British words that end in -our often end in -or in American English	Colour vs. Color
British words ending with -ise often end with -ize in American English	Organise vs. Organize
British words ending in -ence often end with -ense in American English	Defence vs. Defense

Grammar

There are no significant grammar differences between British and American English that can lead to misunderstandings. However, when dealing professionally in business situations, it is always to show your attention to detail and knowledge of the language. One main grammatical difference is the choice of prepositions. For example, in British we would say “Monday to Friday” whereas in America it would be “Monday through Friday”. There are some additional subtle differences such as the use of collective nouns (ie. *My team “is” winning* vs. *My team “are” winning*) and the use of past tense vs. present perfect (ie. *I “ate” too much* vs. *I’ve “eaten” too much*)

Colloquialism

Every group of people, small or large, will always have its differences and colloquialisms (*colloquialism* is a word or phrase that is not formal or literary, typically

one that is used in ordinary or familiar conversation) are no exception. However, this will be more important to keep in mind for verbal interactions since normally, colloquialisms would not be used in written format. I will never forget the time when I was not able to find my colleague because he was on the “first floor”. “First floor” in London it referred to the floor above street level and for me it was the street level. Don’t let this happen to you too!

Some other typical daily colloquialisms are:

British English

“Go to the petrol station”

“I want to post this letter”

“Please put your rubbish in the waste bin”

“The tyre is in the boot”

American English

“Go to the gas station”

“I want to mail this letter”

“Please put your garbage in the trash can”

“The tire is in the trunk”

In summary, although both nations, Britain and America, have English as their national languages, there are many differences that can create confusion and misunderstandings. The use of different vocabulary, spelling, grammar, and colloquialisms are daily and real challenges one person has when interacting with somebody who speaks the “other English”. Knowing the basic differences between the two will help minimize the gaps and bring more clarity to communication when dealing with British and American English. Your future business discussions in English will be much clearer if you keep these differences in mind.

Завдання CPC 4. Business telephoning

Negotiating by Telephone

Any time you are talking with someone, whether you’re chatting about what you did at the weekend or negotiating an important deal, you and the other person are receiving a lot of non-verbal information or “contextual cues”. These cues give the

words that are spoken appropriate meaning. Research shows that words make up 30% or less of communication – the other 70% consists of non-verbal cues.

We rely heavily on body language such as gestures, posture, facial expressions and tone of voice to give context to the words that we hear.

Face-to-face communication is a “rich” medium as all of the contextual cues, from which a significant proportion of the meaning of a particular communication is derived are present.

If we are communicating (or in this case negotiating) over the telephone then we have lost all of the visual context cues, and in the case of email the verbal context cues are absent also.

Therefore as negotiators we have to be very careful when negotiating in a “leaner” medium such as over the telephone and particularly careful when negotiating with the “leanest” medium of all – email.

Telephone Negotiation

Research has identified a collection of challenges to negotiating via telephone and email:

- Parties communicating via telephone were found to be prone to more distrust, competition, and contentious behavior than those in comparable face-to-face interactions
- Email negotiators rely more heavily on logical argumentation and the presentation of facts, rather than emotional or personal appeals
- Email communicators are more task-orientated and depersonalized than those engaged in face-to-face interactions.
- Information exchanged in email tends to be less nuanced than information exchanged face-to-face and the elimination of important back-channel and clarifying information such as speech acknowledgements (“OK”, “Uh-Huh” or Huh?”) compound this.
- E-communication tends to be less inhibited than face-to-face communication due to physical distance, reduced social presence, reduced accountability and a sense of anonymity

- The lack of social cues in e-communication causes people to act more contentiously than they do in face-to-face encounters, resulting in more frequent occurrences of swearing, name calling, insults and hostile behaviour.

- Email communicators trust their counterparts less than negotiators in similar face-to-face interactions – at all stages of the process.

- E-negotiators are more likely to suspect their opposite of lying, even when no deception has taken place.

As if negotiating in a demanding modern commercial world wasn't already challenging enough the research shows that negotiating via email and telephone makes it even tougher!

The content of this post so far has been included with the intent of making negotiators pay very close attention to the problems, pitfalls and challenges of negotiating via the “leaner” medium of the telephone and email.

So let us now look at what we can do to maximise our chances of success when negotiating via the telephone and email.

Telephone

- Build rapport by matching the voice pace and tone of the other party.

- Consider sending an agenda for the telephone by email in advance, put a frame around the negotiation and detail the areas for discussion (pay careful attention to the order of the agenda as many people have a tendency to address issues sequentially).

- Take the time at the beginning of a negotiation and during it for light conversation and “small talk”.

- Listen to any voicemail message twice before responding. Then pause and consider an appropriate response.

- Clarify more often than you would do in face-to-face negotiations.

- Summarise more regularly than you would do in face-to-face negotiations.

- Minimise distractions – turn off your computer monitor, move to a quiet office if possible.

- Concentrate fully on listening carefully to the other person – you are missing the visual input and only have the auditory input so you must focus 100% of your attention on the other person.

- Whenever possible initiate the telephone call to the other person. If they call you unexpectedly ask if you can call them back. This allows you to be fully prepared and in control.

- Do not skimp on your planning and preparation just because you are negotiating over the telephone. Use a negotiation planning template that captures your objectives, limits, needs, possible concessions, walk away points in etc in writing.

- Promptly transcribe your notes after each call. In telephone negotiations, you have one less sense for your memory to depend upon. As you speak on the telephone you will probably make some notes. Type or write them up as soon as you can after the call into a structured format. Otherwise they may not make sense tomorrow!

- Send a summary of what you have agreed over the phone to the other party by email. Ask the other party to confirm that they are in agreement with what is contained within the summary e.g. “This is my understanding of what we have agreed to. If this is incorrect or incomplete, please let me know within 24 hours.”

Завдання CPC 5. The major principles of Accounting

Accounting is a business language.

Financial records and accounting reports tell the story of how a company is doing financially, so it's no wonder that accounting is often referred to as the language of business. When executives and decision makers talk about their companies' health, they typically refer to financial statements. Income, expenses, debt and liabilities are all components of financial documents and must be understood by anyone wanting to communicate clearly in the business world.

The Coining of a Phrase

The phrase "accounting is the language of business" is attributed to Warren Buffet, the chairman and CEO of Berkshire Hathaway, as he gave advice to a 17-year-old investment intern during a CNBC interview and phone call. Buffet counseled the

young man to study accounting language because it was the best way to learn how to read financial statements. As with any foreign language, Buffet suggested it takes time to get all the basics down and integrated into one's understanding and usage, but is ultimately a main factor toward success in the business world.

Accounting 101 Terms

Like any language, accounting has its own set of terminology. Those in key financial positions within a business must learn accounting language and, specifically, learn the meaning behind unique terms to properly and effectively use them on a daily basis. For example, accrual basis, diversification, a balance sheet, a trial balance and a general ledger are all common accounting terms, but not everyone knows what these terms mean. Anyone responsible for making decisions concerning a company's financial direction must not only know what a balance sheet looks like, but understand its individual components and how to read it.

Accounting Functions Create the Language

The functions performed by accounting departments serve as the basis for all financial business communication within any company. Accountants and bookkeepers follow daily, weekly and monthly procedures for recording and tracking important financial data. The input of these routine business transactions into a company's books and the subsequent monitoring that takes place in the form of reports communicates important financial information that assists executives in their decision making. For example, they might choose to make additional expenditures to spur growth or curtail spending due to a lack of income.

Speaking the Language of Finance

Closely associated with accounting is the language of finance. Finance takes the data and information presented in accounting documents and interprets it to make business decisions. While accounting takes historical information from a company's operations and puts it into an organized format, finance, as a discipline, takes the gathered data, looks to the future and makes suggestions and decisions based on what appears to be a wise and profitable course of action. Those in finance careers must not only know how to interpret accounting language but to also ask the right questions. For

example, what do specific numbers actually mean? Overhead is a large expense for most companies, but is that expense allocated or distributed across each product that is manufactured by the company, or is it presented as a single large cost? Understanding the meaning behind the numbers is an important component of speaking the language of business fluently.

A Global Language

Along with love and music, accounting too should be considered a universal language. Numbers work the same way anywhere on the globe, and the understanding of a company's bottom line on a balance sheet does not need interpretation across borders. When global mergers or business deals take place, the parties involved can easily understand the financial aspects of any deal by looking at financial reports. This is true for any business deal, even across industries locally or with individuals seeking to invest in a new business opportunity. For example, an investor may not be familiar with the particulars of a specific industry, but by investigating a company's financial statements, they should be able to tell whether or not the business shows potential to be a sound investment.

Завдання CPC 6. Principles of state financial control of Ukraine in the conditions of European integration

Theoretical and applied content of financial control.

The introduction of controlling at enterprises and organizations showed that types of controlling can be classified not only on the principle of coverage (strategic and operational), but also in the areas of activity – financial controlling, controlling of marketing, logistics, investments, innovative processes, controlling of personnel, etc. One of its central areas in the overall controlling system organized at the enterprise is financial control. Financial controlling is an effective coordinating system for ensuring the relationship between the formation of information base, financial analysis, financial planning and internal financial control, which ensures concentration of control actions on the most priority areas of financial activity of the enterprise, timely detection of deviations of its actual results from the envisaged and adoption of operational

management solutions that ensure its normalization. At the same time, financial controlling can be interpreted as a system of information support for the coordination of all management subsystems, which involves the use of methods and procedures for budgeting, strategic planning, management accounting, financial diagnostics, investor relations, risk management and internal control, which are collectively focused on improving financial efficiency, economic solutions and increasing the value of the company. Financial control is at least also oriented to the current activity of the enterprise, as it provides for the improvement of the efficiency of making prompt management decisions. In this case, financial controlling is becoming increasingly important for the current management of the enterprise, which is caused by the rapid changes in the conditions of activity of both the enterprise and their clients. In such circumstances, it is advisable to speak about the introduction of financial control, which will allow you to make typical management decisions as quickly as possible. This involves the availability of appropriate software and the development of specific scoring control techniques.

Principles of financial control of Ukraine.

The mission of the Ministry of Finance of Ukraine is to provide financial basis for the proper delivery of public functions supported by a well-balanced budgetary policy as well as to create favorable conditions for a stable economic development by managing public funds in line with the principles of balance, effectiveness, unbiased approach, integrity, sustainability and transparency.

Principles of work:

- responsibility;
- transparency;
- openness to dialogue;
- ensuring budget fiscal needs along with creation of the favorable business

environment.

Comparative analysis of the principles of financial control of Ukraine and the guidelines of financial control of the European Union.

Завдання CPC 7. Financial statements as the basis of information for analysis

What Is Financial Planning?

Financial planning is the process of taking a comprehensive look at your financial situation and building a specific financial plan to reach your goals. As a result, financial planning often delves into multiple areas of finance, including investing, taxes, savings, retirement, your estate, insurance and more. As you might expect, a financial planner typically offers financial planning services, though financial advisors often double as planners themselves. To find an advisor who can help you build a financial plan, try SmartAsset's free financial advisor matching tool.

What Is Financial Planning?

Financial planning is the practice of putting together a plan for your future, specifically around how you will manage your finances and prepare for all of the potential costs and issues that may arise. The process involves evaluating your current financial situation, identifying your goals and then developing and implementing relevant recommendations.

Financial planning is holistic and broad, and it can encompass a variety of services, which we detail below. Rather than focusing on a single aspect of your finances, it views clients as real people with a variety of goals and responsibilities. It then addresses a number of financial realities to figure out how to best enable people to make the most of their lives.

Financial planning is not the same as asset management. Asset management generally refers to managing investments for a client. This includes choosing the stocks, bonds, mutual funds and other investments in which a client should invest their money.

However, the same professionals who offer asset management services can also offer financial planning. A financial planner is effectively one type of financial advisor. Advisors can earn certifications focused on financial planning, the most notable of which is certified financial planner.

Understanding the Different Types of Financial Planning

A financial planner may offer a variety of services to you. These services will often be considered in concert with one another. This helps the planner put together an overall plan that considers all aspects of your current situation and future aspirations.

Here are eight common services that are generally offered as part of financial planning:

- **Tax planning:** Financial planners often help clients address certain tax issues. They can also figure out how to maximize your tax refunds and minimize your tax liability. Certain advisors may also be able to actually help you with preparing your taxes and filing your annual taxes.

- **Estate planning:** Estate planning seeks to make things a bit easier for your loved ones after you die. Preparing a will may be part of a financial planner's services. Estate planning also helps prepare for any estate tax you may be subject to.

- **Retirement planning:** You presumably want to stop working someday. Retirement planning services help you prepare for that day. They ensure that you've saved enough money to live the lifestyle you want in retirement.

- **Philanthropic planning:** It's always nice to give something to people who need it or help a cause close to your heart. Financial planning can help you ensure you're doing it efficiently and getting all the tax benefits you're eligible for.

- **Education funding planning:** If you have children or other dependents who wish to pursue a college degree, you may want to help them to pay for it. Financial planning can help make sure you are able to do so.

- **Investment planning:** Though financial planning doesn't have to include the actual management of your assets – but most often does – it can still help with your investment portfolio by mapping out how much you should be investing and in which types of investments.

- **Insurance planning:** A financial planner can help you evaluate your insurance needs. Some financial planners are also licensed insurance agents and can sell you insurance themselves. However, they'll likely earn a commission, which would create a conflict of interest.

– **Budgeting:** This is perhaps the cornerstone of financial planning. A planner can make sure you are spending the right amount given your income and can also make sure that you aren't going into debt.

The exact services offered by a financial planner will vary based on the individual. Make sure the financial planner you choose offers the services you need.

What's Part of a Comprehensive Financial Plan?

The most important thing your financial planner will do for you is right their name: putting together a financial plan for you and your family.

A financial plan is a complete overview of the steps you'll have to take to achieve the goals you lay out for yourself. These objectives could include paying for your children to go to college, giving to charity, paying for a comfortable retirement or maximizing the amount of money you pass down to your children.

Your financial planner will help you create a financial plan after talking to you about your goals and needs. Then they'll engage in a variety of services, described in the section above, to help you achieve your goals.

5. Індивідуальні завдання

Індивідуальні завдання є однією з форм організації навчального процесу, яка передбачає створення умов для реалізації творчих можливостей студентів через індивідуально-спрямований розвиток їх здібностей, науково-дослідну роботу та творчу діяльність. Вона має на меті поглиблення, узагальнення та закріплення знань, які студенти одержують в процесі навчання а також застосування цих знань на практиці. Індивідуальні завдання виконуються студентами самостійно під керівництвом викладача.

Індивідуальні завдання з дисципліни «Ділова іноземна мова в аудиті, державному фінансовому контролі та експертизі» спрямовані на поглиблене опрацювання теоретичних основ, прослуханого лекційного матеріалу; вивчення окремих тем або питань, що передбачені для самостійного опрацювання; підготовку конспектів навчальної та наукової літератури; підбір, систематизацію та опрацювання нормативних документів. Для окремих студентів індивідуальні

завдання мають науково-дослідний характер та спрямовані на проведення власних наукових досліджень, підготовку до олімпіад, конференцій та наукових публікацій. У цьому випадку індивідуальні завдання передбачають проблемну тематику.

Викладач проводить індивідуально-консультативну роботу відповідно до графіка з надання групових та індивідуальних консультацій з метою поглиблення вивчення студентами теоретичного лекційного матеріалу дисципліни «Ділова іноземна мова в аудиті, державному фінансовому контролі та експертизі» та практичного його застосування.

За тематикою навчальної дисципліни «Ділова іноземна мова в аудиті, державному фінансовому контролі та експертизі» основними є консультації з:

- роз'яснення та уточнення матеріалу лекцій;
- деталізації та уточнення питань по темах, що виносяться на самостійне вивчення.

У процесі виконання самостійного завдання студент отримує індивідуальний інструктаж. Індивідуально-консультативна робота лектора щодо виконання студентом індивідуального завдання включає:

- погодження теми індивідуального завдання та уточнення його структури;
- визначення повноти розкриття змісту індивідуального завдання студентом;
- надання допомоги у доборі студентом додаткових методичних, наукових та статистичних матеріалів, а також спеціальної літератури з дисципліни, необхідних для індивідуального завдання в процесі самостійної роботи;
- підготовку студента до захисту індивідуального завдання з дисципліни «Ділова іноземна мова в аудиті, державному фінансовому контролі та експертизі».

Консультації проводяться один раз на тиждень.

Для виконання індивідуальних завдань студентам пропонується нижченаведена тематика:

1. What are the main peculiar features of business communication?

2. What barriers to effective business communication can you distinguish?
3. How can a notion “business letter” be defined?
4. How should your letters sound?
5. What are stylistic peculiarities of business letters?
6. What are linguistic peculiarities of business letters?
7. What are communicative peculiarities of business letters?
8. How should a business letter be structurally organized?
9. What are the peculiar features of patterns of punctuations used in business letters?
10. What are the peculiar features of business letter styles?
11. What is the message as one of the important element of the business letter?
12. What is the method for writing any letter?
13. How can you organize the information of your letter?
14. What is the form of a complimentary close if the letter starts with the salutation “Dear Mr Brown”?
15. Point out the difference between business letter layout in English and Ukrainian.
16. What are the components of the semantic structure of a business letter?
17. What role do abbreviations play in business letter writing?
18. What are the ways of translating English syntactic constructions used in business letters?
19. What are common and different features used in business letter writing in English and Ukrainian?
20. What purpose does a resume serve?
21. If you had little or no experience, which resume would probably be better: chronological or functional?
22. What is the communicative aim of business letters within the trade?
23. What is the difference between business and informal telephone talk?
24. How to make a business call to people you do not know?
25. What are the most frequent techniques of negotiations?

26. What skills does an accountant require in respect of external reports?
27. What skills does an accountant require in respect of internal reports?
28. What would financial reports look like if they were prepared on a cash flow basis?
29. What are the characteristics of the data that make them relevant?
30. What are the characteristics of the data that make them reliable?
31. How useful is cash flow accounting for making management accountable?
32. How useful is cash flow accounting for reporting to external users?
33. What are taxes even for?
34. How is the decision made as to how much someone has to give in taxes?
35. What are the principles of taxation in economics?
36. What is income tax? How is it calculated?
37. How do taxes impact the economy?
38. What constitutes “good” tax policy?
39. How competitive is my country’s tax code?
40. What is “double taxation“?

6. Методи навчання

Під час викладання навчальної дисципліни «Ділова іноземна мова в аудиті, державному фінансовому контролі та експертизі» застосовуються наступні методи:

- словесні (лекції, бесіди);
- наочні, під час лекцій (інформаційних, аналітичних, проблемних) та практичних занять, в тому числі з використанням мультимедійного забезпечення;
- практичні, під час виконання практичних робіт, задач, вправ;
- інтерактивні методи навчання під час проведення опитування, аналізу практичних ситуацій, дискусії, мозкового штурму, ділових ігор, розгляду кейс-стадій;
- інноваційні, зокрема проєктно-дослідницький метод; інтегровані методи; заняття із використанням ІКТ. Застосовуються наступні інформаційно-

комунікаційні технології та діджитал-інструменти: цифрові інструменти Google, програмні продукти від Microsoft, програмне забезпечення для проведення опитувань Mentimeter;

- методи дистанційного навчання за допомогою платформ: Moodle та Zoom.

7. Критерії та засоби оцінювання

Види контролю: поточний, підсумковий.

Форма підсумкового контролю: залік. Оцінку підсумкового семестрового контролю у формі заліку становить сума балів за результатами поточного контролю, рубіжних контролів та балів, набраних здобувачем вищої освіти при складанні семестрового заліку.

Протягом семестру здобувач може отримати максимум 60 балів, в тому числі за перший рубіжний контроль – 30 балів, за другий рубіжний контроль – 30 балів, 40 балів виносяться на залік. Кількість балів, одержана здобувачем вищої освіти на заліку, додається до результатів рубіжних контролів, що разом складає оцінку знань здобувача вищої освіти з навчальної дисципліни за 100-бальною шкалою та переводиться в оцінку за шкалою ЄКТС і національною шкалою («зараховано», «незараховано»).

По поточному контролю здобувач має можливість отримати бали за активність на лекційних та практичних заняттях, виявлення рівня підготовки здобувачів із зазначеної теми під час опитування, тестування, презентації індивідуальних завдань, вирішення кейсів, ситуаційних завдань, розрахункових задач, участі в науково-практичних конференціях, підготовки публікацій.

Методи контролю: спостереження за навчальною діяльністю студентів, усне опитування, тестовий контроль.

Шкала оцінювання: національна та ECTS

Сума балів за всі види навчальної діяльності	Оцінка ECTS	Оцінка за національною шкалою	
		для екзамену, курсового проекту (роботи), практики	для заліку
90 – 100	A	відмінно	зараховано
82-89	B	добре	
74-81	C		
64-73	D	задовільно	
60-63	E		
35-59	FX	незадовільно з можливістю повторного складання	не зараховано з можливістю повторного складання
0-34	F	незадовільно з обов'язковим повторним вивченням дисципліни	не зараховано з обов'язковим повторним вивченням дисципліни

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Основні:

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https://www.academia.edu/43970282/Fundamentals_of_Taxation_Introduction_to_Tax_Policy_Tax_Law_and_Tax_Administration

10. Англійська ділова мова. Політичний маркетинг і державне управління: практикум / О. В. Гринько. — К. : ДП «Видавничий дім «Персонал», 2009. — 192 с. — Бібліогр. : с. 191. Retrieved from:
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30. Gai, O., Kononenko, L., Yurchenko, O. (2022, August). The system of accounting and analytical support as a component of enterprise management in the conditions of digitalization of society. *Modern engineering and innovative technologies*. Issue 22. Part 2. P. 10-20. [in English]. Режим доступу: <https://www.moderntechno.de/index.php/meit/issue/view/meit22-02/meit22-02>

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Законодавчі та нормативні документи, міжнародні стандарти:

1. Міжнародні стандарти фінансової звітності. URL: <https://www.ifrs.org/>
2. Міжнародні стандарти бухгалтерського обліку. URL: <https://www.iasplus.com/en/standards>

Інформаційні ресурси (офіційні сайти):

1. Національна бібліотека імені В.І. Вернадського. URL: <http://www.nbuv.gov.ua/>
2. Державна служба статистики. URL: <http://www.ukrstat.gov.ua>
3. Кабінет міністрів України. URL: <http://www.kmu.gov.ua>
4. Міністерство фінансів України. URL: <https://www.minfin.gov.ua>
5. Державна служба фінансового моніторингу України. URL: <https://fiu.gov.ua>
6. Державна податкова служба України. URL: <https://tax.gov.ua>
7. Державна аудиторська служба України. URL: <https://dasu.gov.ua>
8. Аудиторська палата України. URL: <https://www.apu.com.ua>
9. Association of Certified Fraud Examiners. URL: <https://www.acfe.com>
10. Institute of Internal Auditors. URL: <https://www.theiia.org>
11. Institute of Certified Forensic Accountants (ICFA). URL: <http://www.forensicglobal.org/>

9. Рекомендовані ресурси неформальної освіти

1. Business writing. **Coursera**. University of Colorado Boulder. URL: <https://www.coursera.org/learn/writing-for-business>
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