Module : English

Level : Master One

Branch : Accounting

**Lecture One : Project Work**

1. **What is a project work ?**
2. Is a creative way for learners to apply the language they have learned in class.
3. Learners choose what they want to do and how to do it.
4. They show their capacities when demonstrating that they have mastered the objectives assigned.
5. It is a divided and complementary task where learners learn how to work in groups, how to cooperate, and how to feel that they can do something.
6. **What are the different phases of a project work ?**

The project work involves three stages :

1. **The preparation phase :**

 This step is the teacher’s responsability, the focus sis on classroom planning. Both students and teachers discuss the content and the scope of the project as well as the project requirements.

1. **The realization phase :**

 Students start designing their work : collecting information, planning, catch wording, collecting data, reading and discussing, exchanging ideas and correcting, deciding and organizing materials for the final product.

1. **The presentation phase :**

 -it deals with the final presentation of the product in front of an audience.

 -Enhancing the product( photos, slides, and ITC)

 -Learners should prepare a list of the equipments needed

 -Learners are expected to answer the questions asked by the audience.

1. **The process of developing a project work**
* In order to do a project work, learners should follow certain steps which are :

**Step one : Defining the theme**

In collaboration with students, identify a theme that will amplify the learner’s understanding of an aspect of their future work, and provide relevant langauge practices as well as the teacher will also build interest and commitment

**Step two : Determining the final outcome**

Learners should define the final outcome of the project( written report,brochure,debate..) and the presentation (individual or collective) agree on objectives of both content and language.

**Step Three : Structuring the project**

Learners should identify the information that will need and the steps they must take to obtain it (Liberary, interviews..). Consider the authentic material that learners consult to enhance the project.

**Step Four : Identifying language skills and strategies**

1. Identify the language skills (reading, writing, speaking, listening) which learners will need to gather information for their project.
2. Determining the skills and the strategies that learners will need to compile information that may have been gathered from several sources.

**Step five : Gathering information**

Learners must collect and choose information for their project

**Step Six : compiling and analysing information**

Learners should compile information they have gathered, compare their findings, and decide how to organize them for efficient presentation. The teacher may assume the role of guide.

**Step Seven : Presenting final product**

Learners will present the outcome of their project work as a culminating activity. The manner of the presentation will largely depend on the final form of the product.

**Step Eight : Evaluating the project**

The teacher should take into consideration the language and communicative skills and information they have acquired in the process.

**Practice :** Choose a topic and do a project work on it

**Topic 1 :** Child labour **Topic 7 :** Consumer behaviour

**Topic 2 :** Obesity **Topic 8 :** Earthquakes

**Topic 3 :** Money **Topic 9 :** counterfeiting

**Topic 4 :** Company shares **Topic 10 :** Investment

**Topic 5 :** Poverty **Topic 11 :** Wages

**Topic 6 :** Bribery **Topic 12 :** Profits

Module : English

Level : Master One

Branch : Accounting

**Lecture Two : Conjunctions**

1. **Definition :**

Conjunctions join words, phrases, and clauses.

1. **Types of conjunctions :**

There are three main types of conjunctions.

1. **Coordinating conjunctions :**

But, so, or, and, nor, yet, for ( FANBOYS)

* Coordinating conjunctions join words, phrases, or independent clauses of a sentence together. They often link similar grammatical parts of a sentence together (parts of speech+parts of speech) (phrase+phrase) (clause+clause)

Eg1 : We went to the park, but we did not have the time for the meusum.

Eg2 : Let’s meet at the beach, or in front of the hotel.

Eg3 : On Friday night we watched TV, and a movie.

* In a sentence, coordinating conjunctions come in between the individual words, phrases, and independent clauses they are joining.
1. **Subordinating conjunctions :**

Although, Eventhough when,once, as soon as

While, whereas Expressing concession Till, until Expressing time

In spite of, despite of Before, after

As long as, provided that, providing that Expressing condition

If, unless (if not)

* Subordinating conjuncions join an independent clause (which contains both a subject and a verb, and can act as a complete sentence) and a dependent clause( which also contains a subject and a verb, but is not a completed sentence)

Eg1 : They went runing although itw as a very hot.

Eg2 : We decided to go to the cinema as itw as too cold to go to the beach.

Eg3 : He went to work after he had finished his breakfast.

Eg4 : I will go there provided that you go too.

Eg5 : I wont go there unless you go too.

* Subordinating conjunctions always come at the begining of a dependent clause ;however, dependent clause can sometimes come before the independent one seperated by a comma.To conclude, coordinating conjunctions join parts of speech that are similar whereas subordinating conjunctions often shows a contrasting or unequal relationship.
1. **Linking words across sentences :**

Linking words across sentences always lin a second sentence to an idea in the previous sentence. That means they come at the begining of the second sentence.

* In addition, furthermore = Addition
* However, whereas, on the other hand = Contrast
* Therefore, consequently = Result
* Firstly, secondly, thirdly, finally = arranging thoughts

**Activity One :** Write a short paragraph about anysubject you want to write about using the following linking words across sentences : furthermore, however, therefore

**Activity Two :** Write a short paragraph about any topic of your interest using : first, second, third, finally.

Module : English

Level : Master One

Branch : Accounting

**Lecture Three : Administraive Letter Vs Personal Letter**

* **The administrative Letter (the formal letter)**

Is a kind of official piece of writing when you want to appear serious and in which you do not know the other people very well.

* **The personal Letter ( the informal letter)**

Is a kind of informal piece of writing when you want to convey any information, or a feeling for people who are closed to you.

* **The personal letter’s form :**

 February,13th 2018 The date

Greeting Dear Ahmed,

 I am sorry to hear that you had an accident……………………………………….

……………………………………………………………………………………………………………………………………………………………………………………………………. ………………………………………………………………………………………………..

 Love. Closing sentence

 Ali. Signature

* **The administrative Letter’s form :**

Bedjaoui High School The receiver address Ali-Almir The sender address

Almojahdine street,biskra Abdelkader street,Biskra

Dear Sir,

 I’am sorry to inform you that …………………………………………………………

……………………………………………………………………………………………………………………………………………………………………………………………………

Yours, sincerly. Closing sentence

Ali-Almi. Signature

**Activity One :** Write a personal letter for your friend to inform him that you cannot make it to the party for certain reasons.

**Activity Two :** Write an administrative letter to the head of the department to inform him about canging the group.

Module : English

Level : Master One

Branch : Accounting

**Lecture Four : Accounting and Taxing Technical terms**

* **Gross Profit:** is the total profit from a business before tax.
* **Net Profit:** what is taken as Net income after tax?
* **Annual Reports:** are the written records, or reports which are presented once a year with the same title, but different contents.
* **Balance Sheet:** is a written record of money received, and money paid out. It also represents liabilities and non-cash based assets.
* **Interests:** is the percentage, or interest rate per year, what you will get from doing a business.
* **Profits:** is the difference between returns and costs.
* **Assets:** something of value that a person or a company owns.
* **Liabilities:** the amount of money that a person or a company owns from a Bank.
* **Financial crises:** a time of great danger when a business and the financial situation of a company is getting worse.
* **Economical Recessions:** a period when the business and industry of a country is not successful.
* **Creative Accounting:** refers to accounting practices according to the rules, but there is a deviation from the spirit of those rules.
* **Corporate Headquarter:** is when a firm or a company is located, the central office.
* **Costs:** the amount of money that you have to pay for something.
* **Budgeting:** a plan of how to spend an amount of money over a particular period of time.
* **Exchanges :** are the deals made by two firms or companies (doing a business)

Module : English

Level : Master One

Branch : Accounting

**Lecture Five : Step by step guide for writing a good paragraph**

* **What is writing ?**

It is the process of representing a language with symbols or letters. Writing well-composed academic paragraph is not simple, and it is tricky.

* **What are the main steps of writing a good paragraph ?**

**Step One : decide the topic of your paragraph :**

Before you can begin writing, you need to know what you are writing about. First look at the writing prompt or assignment topic. As you look at it , notr any key terms or repeated phrases because you will want to use those words in your response. After looking at the propt and doing some additional reading and research, you should better understand your topic and what you need to discuss.

**Step two : develop a topic sentence :**

Before writing a paragraph, it is important to think first about « the topic » and then what you want to say about the topic. The topic is easy, but the question turns to what you want to say about the topic. This concept is sometimes called « the controlling idea ». Good topic sentences should always contain both : 1- Topic 2- the controlling idea.

1-The topic : is the main subject matter or idea covered in the paragraph.

2-The controlling idea : this idea focuses the topib by providing direction to composition.

Eg : learners can avoid plagiarizing by taking certain precautions.

Eg : there are several advantages to Online education

Eg : Effective leadership requires specific qualities that any on can develop.

**Step three : demonstrate your point :**

After stating your topic sentence, you need to provide information to prove, illustrate, clarify, and examplify your point. What examples can i use to support my point ? how can i support my point with specific data, experiences, or other factual material ?

* Facts, details, reasons, examples.
* Information from further reading and class discussion
* Paraphrases or short quotations
* Statistics, percentages, data from research studies.
* Adding transitional or introductory phrases : for example, for instance, first, second, finally, and make sure that you are citing your sources appropriately.

**Step four : give your paragraph meaning**

After you have given the reader enough information to see and understand your point. You need to explain why this informaton is relevant, meaningful, or interesting.

* What does the provided information mean ?
* How does it relate to your overall point, argument, or thesis ?
* Why this information is important,significant ?

**Step five : Concluding your paragraph**

 After illustrating your poit with relevant information, you should add « concluding sentence ». concluding sentences link one paragraph to the next and provide another device for helping you ensure your paragraph is unified. While not all paragraphs include a concluding sentence you should always consider whether one is appropriate.

**Activity :**

Suppose you were the manager of an ethical investment fund, a fund which invests only in socially responsible businesses. Write a policy statement to inform potential fund contributers about it.

Module : English

Level : Master One

Branch : Accounting

**Lecture Six : Fundamental principles for professional Accountants**

A professional accountant is required to comply with the following fundamental principles:

* **Integrirty:** A professional accountant should be straight and honest in all professional and business relationships.
* **Objectivity:** A professional accountant should not allow bias, conflict of interest, or under influence of others to override professional or business judgements.
* **Professional competence and Due care:** A professional accountant has a countinuing duty to maintain professional knowledge and skills at the level required to ensure that a client or employer receives competent professional service based on current developments in practice legislation, and techniques. A professional accountant should act diligently in accordance with applicable technical and professional standards when providing professional services.
* **Confidentiality:** A professional accountant should respect the confidentiality of information acquired as a result of professional ans business relationships, and should not disclose any such information to third parties without proper and specific authority unless there is a legal and professional right or duty to disclose. Confidential information acquired as a result of professional and business relationships should not be used for the personal advantage of the professional accountant or third parties.
* **Professional behaviour:** A professional accountant should comply with relevant laws and regulations, and should avoid any action that discredits the profession.

Module : English

Level : Master One

Branch : Accounting

**Lecture Seven : Ethics in Business**

**Abstract 1**

 Ethics is a set of moral values that the professionals in any field should follow when they deal either with each other, or with public. In business, ethics represents the attitudes that individuals, and firms should comply within actions they perform and decisions they take at evey level of their realizations.

 Insocieties where both political and cultural conditions exist for making everyone obey the practice, the main principles that those engaged in the economic branches should follow involve a good number of the quantities that have always served as the basisfor civilizations. Among them we find the obligation to be honest, and lawful one’s activities. It is also essential to act in conformity with the spirit of fair competition which imposes the acceptance of new comers in one’s sphere, and forbids the recourse to the use of monopolization not only in the sphere of manufacturing and spelling good but also as regards the services which are provided to the community.

 Next to these aspects, ethics requires from the various members and groups of the economic sectors the payment of one’s taxes to the state, and the necessity to treat one’s employees with fairness either in the question of salaries or in matters related to the various social benefits they have the right to such as insurance policies, retirement pension, and the protection from professional accidents.

**Questions :**

1. What is the abstract about ?
2. Define what is « Ethics »
3. Find the synonyms of : attitude,comply, realization,
4. What is the world of business ?
5. What are the quantities of good business ?
6. What are the Ethics requirements ?
7. What are the social benefits ?