



100 TOP Accounting WORDS TP BOOKLET 3° MEDIO



DEG
División
Educación
General

English Opens Doors Program
Division de Educación General - Mineduc





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DEG
**División
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General**

100 TOP

Accounting

WORDS TP BOOKLET
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Get to know your booklet

LESSONS



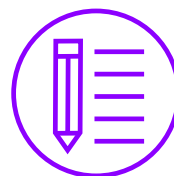
Listening



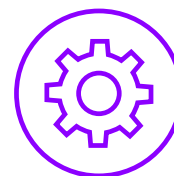
Reading



Speaking



Writing

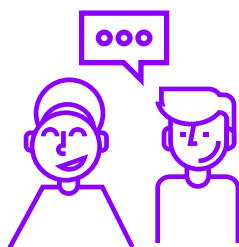


Project

ACTIVITIES



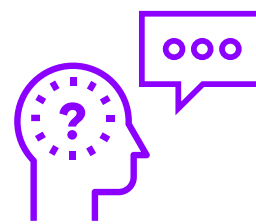
Individual



In pairs



Group Work



Think & discuss

ACTIONS



Read



Write



Watch a video



Speak



Listen

¡Bienvenido!

Welcome!

ES

A continuación, te presentamos un recurso elaborado para avanzar en uno de nuestros principales objetivos: mejorar la calidad y fortalecer la enseñanza Técnico-Profesional en el país.

La creación de este Booklet responde a la importancia de aprender el idioma inglés en el contexto de cada especialidad técnica, de manera que en el futuro puedas acceder a mayores oportunidades de especialización y en el mundo laboral.

Es por esta razón que creamos este recurso didáctico, donde proponemos tanto a docentes como estudiantes, las 100 palabras más utilizadas en cada especialidad aplicadas en contextos específicos, fundamentales para el dominio del idioma.

Dado que en el mundo de hoy es importante entregar todas las opciones para favorecer el aprendizaje del inglés, el trabajo continuo de las actividades que ofrece cada unidad te permitirá desarrollar habilidades lingüísticas como la lectura, audición, expresión escrita y oral, además de trabajar colaborativamente en los proyectos al término de cada unidad.

Esperamos que este 100 Top Words Booklet sea una contribución para el aprendizaje del idioma en la especialidad que has elegido.

EN

We are pleased to present you with this resource, which was created to advance one of our primary objectives- improving and strengthening the quality of technical professional education in Chile.

The creation of this booklet responds to the importance of learning the English language in the specific context of each technical specialty and aims to provide you with access to greater opportunities in your area of concentration, and in the labor market in general.

With that in mind we have created this educational resource, through which we propose to teachers and students alike – the 100 most commonly used words for specific contexts, fundamental to language mastery in each area of technical specialization.

Given the current importance of providing all possible opportunities to foment English language acquisition, the successive completion of the activities offered in each unit will facilitate the development of your linguistic abilities, including reading comprehension, written and oral expression, as well in collaborative learning projects provided at the end of each unit.

We hope that the “100 Top Words” Booklet will contribute to your English language learning, in the technical professional concentration that you have chosen.

Tus comentarios nos importan: escríbenos a TPenglish@mineduc.cl

Accounting Booklet Glossary



List of acronyms

1. AR	Accounts Receivable
2. AP	Accounts Payable
3. CFO	Chief Financial Officer
4. COO	Chief Operating Officer
5. CPU	Cost per Unit
6. CR	Credit
7. DR	Debit
8. FIFO	First in, First out
9. GL	General Ledger
10. GP	Gross Profit
11. IASB	International Accounting Standards Board
12. IFRS	International Financial Reporting Standards
13. LIFO	Last in, First out
14. NIC	Newly Industrialized Countries
15. PAT	Profit After Tax
16. PBT	Profit Before Tax
17. P&L	Profit and Loss Statement
18. PA	Public Accountant

A

1. Accounting (n)

A system that provides quantitative information about finances.

2. Accounting Software (n)

A computer program that records and organizes financial information.

3. Accounts payable (n)

The accounts in which credit purchases are recorded.

4. Account receivable (n)

The accounts in which credit sales are recorded.

5. Accountant (n)

A Professional who maintains and audits business accounts.

6. Analyst (n)

A person in a brokerage house, bank trust dept., or mutual fund group who studies a number of companies and makes buy or sell recommendations on the securities of particular companies and industry groups.

7. Apply (v)

Ask (for something); refer (a word or name) to a person or thing.

8. Asset (n)

Something of value that a company owns.

9. Assure (v)

Inform positively and with certainty and confidence.

10. Audit opinion (n)

The professional opinion of an accountant regarding the results of an audit.

B

11. Balance sheet (n)

A document that shows a company's assets, liabilities, and equity at a certain point in time.

12. Bank Statement (n)

A periodic statement, usually monthly, that a bank sends to the holder of a checking account showing the balance in the account at the beginning, middle, and at the end of the month.

13. Beginning inventory (n)

The quantity of merchandise available for sale at the beginning of an accounting period.

14. Billing (n)

Request for payment of a debt.

15. Bookkeeper (n)

An accountant who records transactions.

16. Boot (n)

The non-technical term used by some to describe any cash or other property that is received in exchange of property that would be otherwise non-taxable.

17. Budget (n)

A sum of money allocated for a particular purpose.

18. Business (n)

A commercial or industrial enterprise and the people who constitute it.

C

19. Cash (n)

Asset account on a balance sheet representing paper currency and coins.

20. Cash flow (n)

The process of money moving into and out of a company.

21. Cash payments journal (n)

Multicolumn journal used to record sums of cash paid out for expenses.

22. Chart of accounts (n)

A listing of the names of the accounts that a company has identified and made available for recording transactions in its general ledger.

	23. Check (v)	Examine to determine accuracy, quality, or condition.
	24. Client (n)	A customer or person to whom services are provided.
	25. Company (n)	An institution created to conduct business.
	26. Compare (v)	Examine and note the similarities or differences of; consider or describe as similar, equal, or analogous.
	27. Contract (v)	A binding agreement between two or more persons that is enforceable by law.
	28. Create (v)	Bring into existence; invest with a new title, office, or rank.
(D)	29. Debt (n)	Money owed to a third party.
	30. Dissolution (n)	Termination of a corporation.
(E)	31. Economics (n)	The study of the ways goods and services are produced, transported, sold, and used.
	32. Earned income (n)	Wages, salaries, professional fees, and other amounts received as compensation for services rendered.
	33. Employee (n)	A worker who is hired to perform a job.
	34. Employer (n)	A person or firm that employs workers.
	35. Employment (n)	The occupation for which you are paid.
	36. Entrepreneur (n)	A person who takes on the risks of starting a new business.
	37. Expense (n)	Amounts paid for goods and services that may be currently tax-deductible (as opposed to capital expenditures).
(F)	38. Factoring (n)	Selling a receivable at a discounted value to a third party for cash.
	39. Finance (v)	To finance something is to borrow money in order to purchase it.
	40. Financial Statement (n)	The record of all business activities and financial performance of a company including the balance sheet, income statement, and cash flow statement.
	41. Fiscal year (n)	The period used by organizations to prepare annual financial statements.
	42. Forecast (n)	Prospective financial statements that are an entity's expected financial position, results of operations, and cash flow.
(G)	43. Gain (n)	Excess of revenues received over costs relating to a specific transaction.
	44. General Ledger (n)	The record-keeping system for a company's financial data with debit and credit account records validated by a trial balance.
	45. Gross wages (n)	The sum of an employee's hourly pay for a certain period.
(H)	46. Human Resources Department (n)	(HR Department) The office of an organization that oversees various aspects of employment.
(I)	47. Inflation rate (n)	Rate of change in average price of goods over a period of time.
	48. Insolvency (n)	Inability to pay debts when due.

	49. Interview (n)	To hold a meeting with somebody or a group of people especially for the purpose of evaluation or consultation.
	50. Inventory (n)	The value of a firm's current assets including raw materials, work in progress, and finished goods.
	51. Investing (n)	The practice of putting money into something, such as property, in order to earn interest or make a profit.
	52. Invoice (n)	An itemized statement of money owed for goods shipped or services rendered.
	53. Invoice (v)	To send a bill to someone.
J	54. Job (n)	Work; the responsibility to do something.
	55. Journal (n)	A daily written record of (usually personal) experiences and observations; a ledger in which transactions are recorded as they occur.
L	56. Letter (n)	A written message addressed to a person or organization.
	57. Liability (n)	Any amount of money that a company owns.
	58. Liquidity (n)	The degree of ease with which an asset can be converted to cash.
M	59. Maintenance (n)	An activity involved in keeping something in good working order.
	60. Materials (n)	Things needed for doing or making something.
N	61. Net income (n)	The amount of money that remains after all expenses have been deducted from sales revenue.
P	62. Pay stub (n)	A document that shows an employee pay and taxes for a certain period.
	63. Payment (n)	The act of paying money; a sum of money paid.
	64. Payroll (n)	A list of employees and their salaries or wages.
	65. Present (v)	To exhibit to others, to introduce.
	66. Protect (v)	To shield from danger, injury, destruction, or damage.
	67. Purchase order (n)	A document stating items that a company wishes to buy.
R	68. Rate (n)	A quantity, amount, or measure considered as a proportion of another quantity or amount or measure.
	69. Receipt (n)	Something that is received.
	70. Report (n)	A short account of the news.
	71. Report (v)	To give an account or representation of in words; make known to the authorities.
	72. Revise (v)	To make revisions in; to reorganize, especially for the purpose of updating and improving.
S	73. Salary (n)	A yearly amount of money paid to an employee.
	74. Satisfy (v)	To fulfil the requirements or expectations of.
	75. Select (v)	To pick out, select, or choose from a number of alternatives.
	80. Service (n)	Work done by one person or group that benefits another.
T	81. Tangible asset (n)	Any physical object that holds value.

82. Tax (n)

Money that individuals and businesses are required to pay to a government.

83. Tax avoidance (n)

Any activity done to avoid paying taxes.

84. Tax breaks (n)

Discounts on taxes that are offered to encourage some desired behaviour.

85. Tax form (n)

A document that people or corporations are required to turn in to the government's taxation agency.

86. Termination (n)

The act of ending something; a coming to an end of a contract period.

U

87. Update (n)

An improvement for a program.

88. Utilities (n)

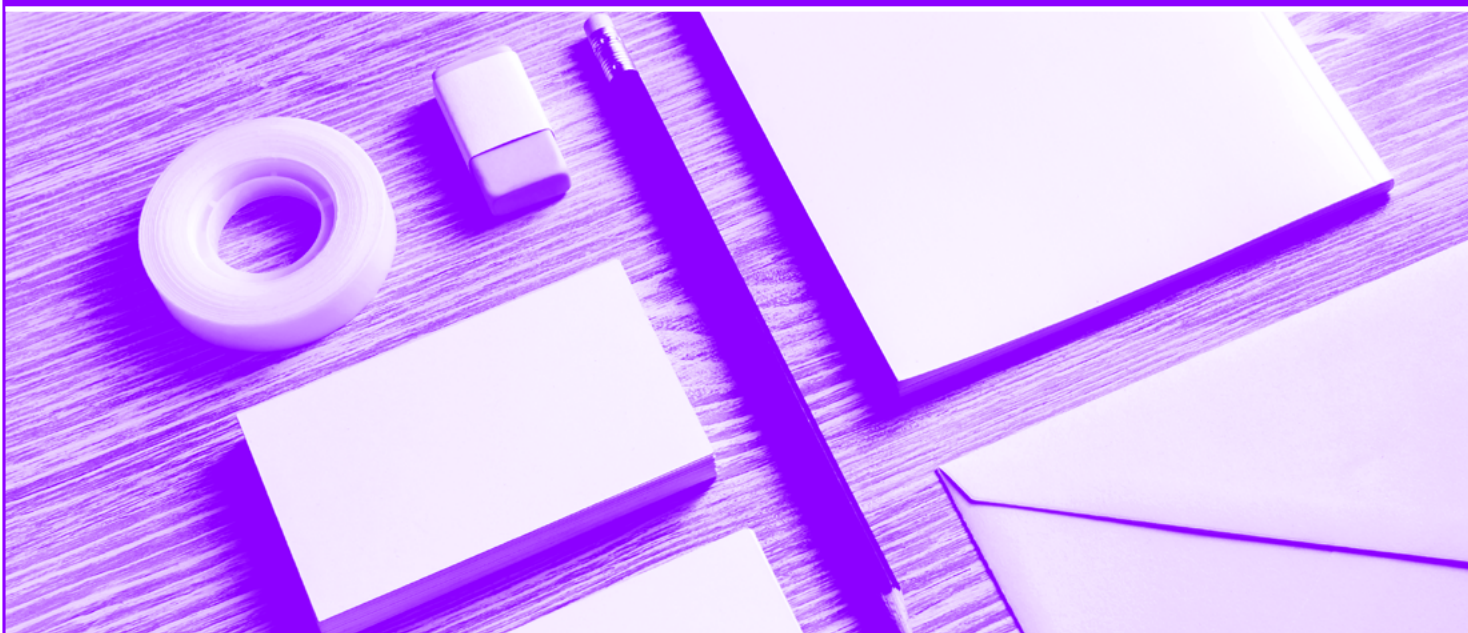
Modern conveniences.

W

89. Wage (n)

A fixed regular payment earned for work or services, typically paid on a daily or weekly basis.

Unit I: Accounting for commercial operations



Goal:

To produce short and clear oral and written texts in context and related to your personal interests and inquiries, with the purpose of expressing a personal critic as well as respecting others.

Skills:

Listening, reading, speaking, and writing.

Project:

Digital leaflet

★ 12 KEY WORDS

Account payable (n)	Cash inflow (n)
Account receivable (n)	Chart of accounts (n)
Balance (n, v)	Create (v)
Billing (n)	Inventory (n)
Budget (n)	Report (v)
Cash outflow (n)	



Lesson 1: Listening comprehension

BEFORE YOU LISTEN

Activity 1. Name three things an accountant must do everyday.

Example : Accountants give financial information to management.

- ① _____
- ② _____
- ③ _____

WHILE YOU LISTEN

[Click here to listen](#) 

Activity 2. Listen for specific information and fill in the missing word or number in the following part of the interview.

going - update - intention - make - payments - collect - data - check

- A. Student:** I'll start with basic questions. How many years have you worked as an accountant?
- B. Accountant:** A lot of years really. I've been the accountant for this company for over 15 years, 17 to be exact.
- A. Student:** Wow, that's my age; I'm 17 years old.
- B. Accountant:** Now, you just made me feel old.
- A. Student:** I apologize. It wasn't my (1) _____
- B. Accountant:** Relax, I was joking.
- A. Student:** The next question is, do you enjoy your work as an accountant?
- B. Accountant:** I really love my job. It's never boring. As an accountant, it's our job to (2) _____, (3) _____, (4) _____ and so many things day to day.
- A. Student:** I never imagined that was (5) _____ to be your answer. I thought you would say something different.
- B. Account:** Not at all. It is a truly great job. I forgot to mention that we usually work close with clients. Clients always want to know about their money and business in general. Communication between the accountant and the client is fundamental for them and for us.

AFTER YOU LISTEN

Activity 3. Answer the following questions about the interview with a complete sentence.

Example : Who is interviewing Luis?

Emma a 17-year-old accounting student is interviewing Luis.

- (a) What advice does Luis give the student?

- (b) How long has Luis worked as an accountant?

- (c) Does Luis use software at work? Which?

- (d) What does he say about law and labour rights?

- (e) According to Luis, how prepared should someone be to go to accounting school?

- (f) In your opinion, what is the best advice Luis gave to Emma?



Lesson II: Reading Comprehension

BEFORE YOU READ

Activity 1. Look at the vocabulary chart and **highlight** the words in the sentence to see how they are used in it.

VOCABULARY WORD	LEXICAL	SENTENCE
Balance Sheet	Noun	The company needs a detailed report; they want to see a balance sheet as soon as possible.
Liquid Assets	Noun	I need to sell my car; it is a fast liquid asset to receive.
Liability	Noun	Coca-Cola needs to pay \$10,000,000 to a worker because of an accident. The liability cheque must be ready soon.
Accounts Payable	Noun	The company's debts and liabilities are processed at the Accounts Payable Department.
Accounts Receivable	Noun	All the money, cheques, assets, and debts paid are entered into the Accounts Receivable book.
Payroll	Noun	There are 56 workers on payroll; all of their personal information and salary is on the website.
Journal	Noun	It's important to update a day-to-day journal every day. All money that enters and exists the company.
Expense	Noun	My monthly expenses are \$580,000 pesos because of rent, food, transport and university.

TIP

A balance sheet is a snapshot in time

WHILE YOU READ

Activity 2. Read the following text about Mary. She is talking about the company she works for and her work responsibilities. **Highlight** the words that you don't remember or are new to you.

I work at Deloitte, a multinational company that has an office in Santiago, Chile. As you can see, the computer program that we use creates simple balance sheets that are easy to understand and include all the necessary information **(Figure 1)**. Our Management and Administration departments always use it. It is used to manage accounts payable and accounts receivable. That means that all the company's debts like employees' salaries and expenses must appear in the accounts payable balance sheet and all the money received like sales, cheques, and payments to our company must appear in the accounts receivable balance sheet. Liabilities and legal responsibility for accidents and other situations must be reported immediately to the company management and accounting department.

Company assets should always appear on the left of the balance sheets, some reports and the weekly and monthly balance sheets.

A typical day for me is checking, approving, and recording movements in the company journal, the journal is to help have a day to day control of the ins and outs of the company. It has 100 workers, but only 85 are contracted and 15 are external help.

We like to use online banking to pay services and expenses like rent, office stock, and debts. It is very helpful because it saves us time.

Adapted from: <https://en.islcollective.com/20191116>

TEDDY FAB INC BALANCE SHEET. DECEMBER 31, 2100			
ASSETS		LIABILITIES AND SHAREHOLDERS' EQUITY	
CURRENT ASSETS		CURRENT LIABILITIES	
Cash and cash equivalents	100.000	Accounts payable	30.000
Accounts receivable	20.000	Notes payable	10.000
Inventory	15.000	Accrued expenses	5.000
Prepaid expense	4.000	Deferred revenue	2.000
Investments	10.000		
TOTAL CURRENT ASSETS	149.000	TOTAL LIABILITIES	247000
PROPERTY AND EQUIPMENT		SHAREHOLDERS' EQUITY	
Land	24.300	Common stock	10.000
Buildings and improvements	250.000	Additional paid-in capital	20.000
Equipment	50.000	Retained earnings	197.100
Less accumulated depreciation	(5.000)	Treasury stock	(2.000)
OTHER ASSETS			
Intangible assets	4.000		
Less accumulated amortization	(200)		
TOTAL ASSETS	472.100	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	472.100

Figure 1

A. Read the following questions and check (✓) the correct answer.

- ① **YES**_____ **NO**_____ Is Deloitte a national company?
- ② **YES**_____ **NO**_____ Does the company have more than 110 workers?

B. Check (✓) if each statement is True or False.

- ③ **T**_____ **F**_____ The company employs an old computer program.
- ④ **T**_____ **F**_____ Only Management and Administration use the program.
- ⑤ **T**_____ **F**_____ Deloitte uses online banking
- ⑥ **T**_____ **F**_____ Mary only works in payroll.

AFTER YOU READ

Activity 3. Match each vocabulary word from the box with a definition. Then complete the sentences with the correct word.

(a) balance sheet - (b) liquid asset - (c) liability - (d) net income
(e) property - (f) payroll - (g) journal - (h) expense

- ① _____ is a list of employees and how much they earn a month.
- ② _____ is a record where all business transactions are entered by an accountant.
- ③ _____ money that is spent to purchase goods or services provided by someone else.
- ④ _____ a detailed summary of a person's or a company's financial condition.
- ⑤ _____ something that is legally owned by a person or company.
- ⑥ _____ an obligation to settle a debt; money owed to someone.
- ⑦ _____ cash or something that is easily convertible into cash.
- ⑧ _____ money remaining after all expenses and taxes have been paid.

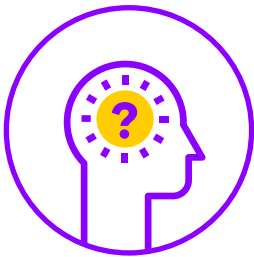
- (a) All the office supplies, rent, and furniture are part of the company's _____
- (b) Microsoft's _____ was more than 3,1 billion dollars in 2018.
- (c) The company sold all the _____ after six months.
- (d) Everyone must register their _____ at the Conservador de Bienes Raíces.
- (e) The office manager needs to see the July _____ before the monthly meeting.
- (f) The person in charge of _____ forgot to pay my extra hours from last month.
- (g) Ford Motors will pay \$10 million in _____ to the victim's family.
- (h) My client needs a copy of his personal accounts and _____.



Lesson III: Speaking

WARM UP

Activity 1. Read the box with phrases to express thoughts and opinions.



PHRASES TO EXPRESS THOUGHT AND OPINION

1. "My opinion of the product/service is...."
2. "It is important to..."
3. "I recommend that..."
4. "I believe that..."
5. "I disagree...."
6. "My view is that..."
7. "If you ask me..."

CONTROLLED PRACTICE

Activity 2. First, read this model of a role play and then practice with a classmate.

- Teacher:** Did you see the commercial for the new iPhone 11?
- Student:** Yes, I did.
- Teacher:** What do you think of the new phone?
- Student:** If you ask me, the commercial is too short to see every detail of the iPhone 11.
- Teacher:** Yes, it is important to see what new features it has.
- Student:** I know that the new phone has a better battery life.
- Teacher:** Really? That is great. I believe that it's one of the most important things to see when you want to buy a new phone.
- Student:** Did you see the camera the phone has?
- Teacher:** Yes, I usually recommend a phone with a good quality camera.
- Student:** My father has an iPhone 11 and he says the quality of the camera is excellent.
- Teacher:** Oh, wonderful. Maybe I will buy an iPhone next time.

FREER PRACTICE

Activity 3. You are going to a job interview at BDO Chile for a Managerial Accounting position. Get together with a partner, choose card A or B and role play. Add one more question to the card.

CARD A YOU ARE THE MANAGER OF BDO, THESE ARE YOUR QUESTIONS	CARD B YOU ARE APPLYING FOR A JOB AT BDO, THESE ARE YOUR QUESTIONS
<ol style="list-style-type: none">1. What do you know about BDO Chile?2. How do you know about the company?3. Do you have experience?4. What skills do you have?5. What are your strengths?6. What are your strengths?7. _____	<ol style="list-style-type: none">1. What does the company want from its workers?2. Are there benefits?3. Is there a chance to grow in the company?4. How much is the starting salary at BDO Chile?5. _____

PRE WRITING

Activity 4. Things you should say at the end of an interview.

1. Remind the interviewer of your skills.
2. Ask about the next steps after the interview.
3. Ask if they want more information.
4. Restate your interest in the position.



**IT IS ALWAYS RECOMMENDED TO SAY SOMETHING
ONCE AN INTERVIEW IS FINISHES**

Example:

"I really appreciate your time for this interview. I would like to emphasise (show importance) that I am very interested in the position the company is offering. Do you need any other information?"

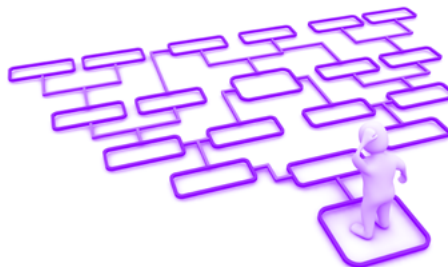


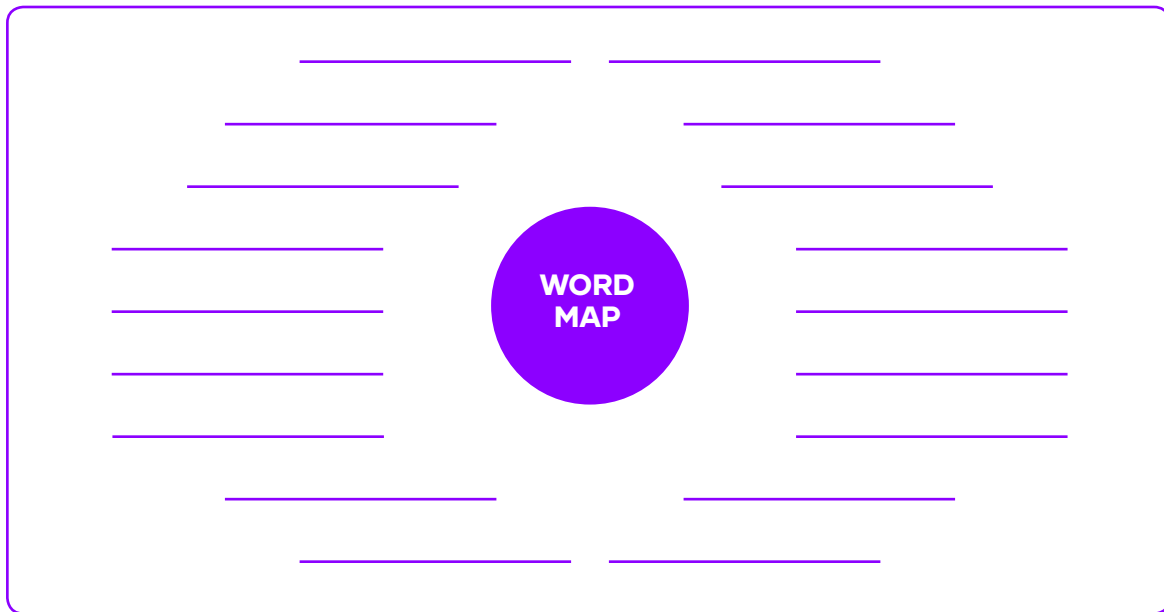
Lesson IV: Writing

PRE WRITING

Activity 1. Create a word map of all the words that you learnt in this unit and others that you know to accept a job at BDO Chile.

Example:





Activity 2. Look at the example of a short paragraph to accept a job. Highlight words that you believe are important to remember or use in your letter.

Mr. Patricio Poblete
Padre Mariano 272, Of. 602
Providencia, Santiago
March 10, 2020

Dear Mr. Poblete,

Thank you for offering me the position of Managerial Accountant. I would like to accept your offer and will be ready to start work at the end of this month. I am happy to be part of the Baker Tilly Chile team and expect to hear from the Human Resources Department for more information.

Sincerely, **Ernesto Escobar**

TIP

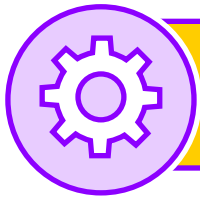
Show your enthusiasm and appreciation for the opportunity.

WRITING

Activity 3. Create a letter of acceptance to BDO Chile and compare it to the example letter shown. Make use of words from the word map you created in Activity 1.

Ms. Basterrechea
BDO Chile
Avenida Américo Vespucio Sur 100
Las Condes, Santiago

Sincerely,



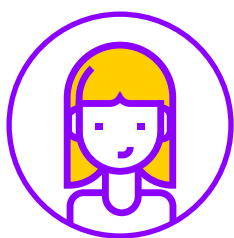
Lesson V: Project

Name of the project	"Digital Leaflet"
Level	11th grade
Estimated time	90 minutes
General aims	<ul style="list-style-type: none"> To work collaboratively with a classmate and research a multinational company in Chile of your choice To design and create a leaflet
Language aims	<ul style="list-style-type: none"> To strengthen writing skills To strengthen conversation skills To use the vocabulary and knowledge gained before and during this unit
Resources/Materials	Computer, booklet, and notes
Teacher's role	<ul style="list-style-type: none"> To thoroughly explain all tasks that should be completed To give guidance and feedback during the process To answer questions and encourage student motivation
Student preparation	<ul style="list-style-type: none"> Investigate the company's history Research the services or products it offers
Procedure	<ul style="list-style-type: none"> Discuss and exchange ideas for a leaflet Decide the design of the leaflet with your classmate Choose together where you will put all the information Organize your time and tasks to produce the final product
Follow-up	<ul style="list-style-type: none"> Check and edit your leaflet with teacher Reflect and communicate what you enjoyed and didn't enjoy about the project Reflect on your individual work and collaborative work with your teacher and partner
Variation	<ul style="list-style-type: none"> A brief description of the company (history, location, headquarters) Organize and prepare a balance sheet that explicit the company's December 2019 monthly financial report Appealing colors and font size Use of Present Simple

Note: You do not have to present the leaflet, only hand in it

DIGITAL LEAFLET RUBRIC				
CATEGORY	4	3	2	1
1. Content	Information/ content is relevant to the instructions given.	Almost all information/ content is relevant to the instructions given.	Some information/ content is relevant to the instructions given.	Little information/ content is relevant to the instructions given.
2. Creativity/ Originality	The leaflet is very neat, clean, and easy to understand.	The leaflet is mostly neat, clean, and easy to understand.	The leaflet is not very neat, clean, or easy to understand in genera	The leaflet is distractingly messy or very poorly designed.
3. Visual Aids	All visual aids and content are appropriate and add to the understanding of the idea.	Most visual aids and content are appropriate and add to the understanding of the idea.	Some visual aids help with understanding of the topic.	Visual aids have no relation with the content and do no help to understand the topic.
4. Grammar	There are no grammatical mistakes.	There are 2 grammatical mistakes.	There are 3-4 grammatical mistakes.	There are more than 4 grammatical mistakes.
5. Timeliness	Work is delivered on time.	Work is delivered 1 day late.	Work is delivered 2 days late.	Work is delivered 3 days late.
6. Class work x2	Student works properly during class time and shows autonomy to develop his/her work.	Most of the time student works properly during class time and shows autonomy to develop his/her work.	Sometimes student works properly during class time and does not show much autonomy to develop his/her work.	Student does not work properly during class time and shows no autonomy to develop his/her work.

Unit II: Calculating and registration of payment



Goal:

To use your knowledge of English in the comprehension and production of brief oral and written texts in order to build a personal critical posture within personal interests and inquiry contexts.

Skills:

Listening, reading, speaking and writing

Project:

Payroll Officer Contract

★ 12 KEY WORDS

Compare (v)

Contract (n)

Create (v)

Payment (n)

Pay stub (n)

Revise (v)

Salary (n)

Select (v)

Service (n)

Terms and conditions(n)

Termination (n)



Lesson 1: Listening comprehension

BEFORE YOU LISTEN

Activity 1. What do you think you will listen to by looking at the picture?



WHILE YOU LISTEN

[Click here to listen](#)

Activity 2. Listen for specific information and fill in the missing word(s) in the following part of the conversation.

- A. Simon:** Mary, tell me about what you do for the family you work for.
- B. Mary:** Oh, they are a great family and the business they have is very (**1**) _____.
- A. Simon:** What do you do exactly?
- B. Mary:** I am basically in charge (**2**) _____, employee contracts, and organizing the daily spread sheet....and a few other small things. And you Simon, What are you doing at the company you work for?
- A. Simon:** I do more or less the same as you. I'm in charge of paying, contracts, and reporting when there is a (**3**) _____ with a worker.
- B. Mary:** What software do you use for payroll?
- A. Simon:** It's been easy using BambooHR. The paying process is easy with (**4**) _____, taxes, deductions, etc.
- B. Mary:** Oh wow. I still do everything with calculator and paper. Maybe I should start using software.
- A. Simon:** I personally think that using (**5**) _____ helps us save time and everything is filed and ready to print whenever you need to give (**6**) _____. Any tips for me? You have more experience than me.
- B. Mary:** Yes; be responsible, organized, and punctual.

AFTER YOU LISTEN

Activity 3. Answer the following questions about the conversation with a complete sentence.

Example: From where do Mary and Simon know each other?
They used to go to university together.

- a Does Mary like to work for a family business?

- b How does Mary work with payroll?

- c How long has Simon worked for a multinational company?

- d Where was the café they went to located?

- e What method does Mary use to do accounting where she works?

- f What final words of advice does Simon get from Mary?



Lesson II: Reading comprehension

BEFORE YOU READ

Answer the following question with a complete sentence.

What is the minimum wage in Chile?

WHILE YOU READ

Activity 1. Look at the vocabulary chart and **highlight** the words in the sentence to see how they are used in it.

MINIMUM WAGE IN ONTARIO

Minimum wage is the lowest wage rate an employer can pay an employee across Canada. Requirements with the minimum wage is determined on a pay period basis.

This rate applies to most employees. **Example for calculating general minimum wage:** One week, Julia works 37.5 hours. She is paid on a weekly basis. The minimum wage applicable to Julia is \$14.00 per hour. **Since compliance with the minimum wage requirements is based on pay periods**, Julia must be paid at least \$525.00 (37.5 hours × \$14.00 per hour = \$525.00) in this work week (prior to deductions). (Note that eating periods are not included when counting how many hours an employee works in a week).

Student minimum wage

This rate applies to students under the age of 18 who work 28 hours a week or less when school is in session, or work during a school break or summer holidays.

Liquor servers minimum wage

This hourly rate applies to employees who, as a regular part of their employment, serve liquor directly to customers, guests, members, or patrons in licensed premises and who regularly receive tips or other gratuities as a part of their work.

"Licensed premises" are businesses for which a license or permit has been issued under the Liquor Licence Act.

Homeworkers minimum wage

Homeworkers are employees who do paid work in their own homes. For example, they may sew clothes for a clothing manufacturer, answer telephone calls for a call centre, or write software for a high-tech company. Note that students of any age (including students under the age of 18 years) who are employed as homeworkers must be paid the homeworker's minimum wage.

Minimum wage calculations for employees who earn commission

If an employee's pay is based completely or partly on commission, it must amount to at least the minimum wage for each hour the employee has worked.

Example for calculating commissions: Luba works on commission and has a weekly pay period. One week, she was paid \$150.00 in commission and worked 25 hours. The minimum wage applicable to Luba is \$14.00 an hour. The minimum wage (\$14.00) multiplied by the number of hours worked in the pay period (25) is \$350.00. Luba is owed the difference between her commission pay (\$150) and the required minimum wage (\$350.00). Luba's employer owes her \$200.00

Note: Where overtime hours are worked, the calculation is more complicated.

Adapted from: <https://www.ontario.ca/document/your-guide-employment-standards-act-0/minimum-wage>

AFTER YOU READ

Activity 3. Read the following questions about the text "Minimum wage in Ontario" and circle the correct answer.

1. Is the minimum wage the same for every worker?

☐ Yes

☐ No

☐ Doesn't say

2. Are people paid by the hour?

☐ Yes

☐ No

☐ Doesn't say

3. Can students younger than 18 years work?

☐ Yes

☐ No

☐ Doesn't say

4. Can anyone work at home?

☐ Yes

☐ No

☐ Doesn't say

5. Can liquor be served anywhere that has a permit?

☐ Yes

☐ No

☐ Doesn't say

6. Do Chile and Canada share the same minimum wage criteria?.

☐ Yes

☐ No

☐ Doesn't say

AFTER YOU READ

Activity 3. Discuss with a partner about what you think the main reason is for the difference between the minimum wage in Chile and in parts of Canada.

Example: We talked about the differences in wages and we believe that there are many differences...



Lesson III: Speaking

WARM UP

Activity 1a. The images of pay stubs below explain and show how a worker is paid and the taxes and discounts taken from their salary. Review the pay stubs from **image 1** and **image 2**.

Date: August 8, 2017 S.I.N. 617 458 962					Cheque No. 7116 Employee No. 1265				
Hours Worked 80	Rate of Pay \$14.00	Gross Pay \$1120.20	Vacation Pay	CPP \$50.00	EI \$20.27	Income Tax \$194.20	Union Dues	Net Pay \$855.53	Pay Period Ending July 31, 2007
The Welding Shop 1054 Main Street Winnipeg, Manitoba					Cheque 7116 August 8, 2017				
Pay to the order of YOSEF KILOWANE					\$ 855.53				
Eight Hundred And Fifty Five					53/100 Dollars				
Queen's Bank 96 Isabel Street Winnipeg, Manitoba 695412					Robert J. Smith				

Image 1

ARTECH SPA			11.111.111-1		SANTIAGO, 30 DE SEPTIEMBRE DE 2019		
LIQUIDACION DE REMUNERACIONES MES DE SEPTIEMBRE DE 2019							
SANTIAGO							
NOMBRE: URZUA MARIN							
R.U.T.: 08.174.304-4		C. COSTO: 1 CASA MATRIZ			SUELDO BASE: 240.800		
HABERES			DESCUENTOS				
DIAS TRABAJADOS		30,00	240.800	HABITAT		11,27%	33.923
A CUENTA GRATIFICACION		60.200		FONASA		7,00%	21.070
				SEGURO DE CESANTÍA		1.806	
TOTAL IMPONIBLE		301.000		TOTAL DESCUENTOS		56.799	
TOTAL HABERES		301.000		LIQUIDO A PAGAR		244.201	
BASE TRIBUTABLE		244.201					
Son: DOSCIENTOS CUARENTA Y CUATRO MIL DOSCIENTOS UNO PESOS							

Image 2

CONTROLLED PRACTICE

Activity 1b. Get together with a partner and compare and discuss the following information from the pay stubs.

Example:

Do Canada and Chile have similar labour laws?

I think that the labour laws are very different between Chile and Canada.

1. What do you think is better, to get paid by the hour or day?

2. What is the gross pay in Canada and in Chile? Do both countries use the same base salary?

3. Which country takes more taxes out of the employee's wages?

FREER PRACTICE

Activity 1c. Wrap-up your thoughts by giving an opinion.

What would you prefer as a professional, an hourly rate or a monthly salary?

Provide a detailed answer.



Lesson IV: Writing

PRE WRITING

Activity 1. Think of synonyms and antonyms for each the following words while thinking about a company that sells and buys car parts. Use the glossary on pages 9 if needed.

Example: **decide** (synonym) – **hesitate** (antonym)

WORD	SYNONYM	ANTONYM
SERVICE		
PAYMENT		
TERMINATION		

DRAFTING

Activity 2. Work with a partner and decide who will be the "Client" and "Accountant". Then, read the Accountant Contract document and fill in the information of the "Client" and "Accountant" with fictitious information you create.

ACCOUNTANT CONTRACT

This Accountant Contract is made on **(1)** _____ (day/ month, year) by and between **(2)** _____ ("Accountant") with a mailing address of **(3)** _____, City of Santiago, Metropolitan Region. AND **(4)** _____ ("Client") with a mailing address of **(5)** _____, City of Santiago, Metropolitan Region.



The Client and Accountant ("Parties") agree to the following terms and conditions for the Accountant's services.

I. Services. The Accountant agrees to provide the following services: (check all that apply)

- | | |
|--|---|
| <input type="checkbox"/> Accounts Payable | <input type="checkbox"/> Financial Reports |
| <input type="checkbox"/> Accounts Receivable | <input type="checkbox"/> Daily entrees |
| <input type="checkbox"/> Bank transactions | <input type="checkbox"/> Financial Statements |
| <input type="checkbox"/> Bill Payment | <input type="checkbox"/> General Accountant |

II. Payment. The Client agrees to pay the Accountant: (check one)

- ☐ **Per Hour.** \$ _____ / hour for providing the Services.
- ☐ **Total Price.** \$ _____ / as the total amount for the Services.
- ☐ **Other.** _____

III. Payment. The Client shall pay the Accountant: (check one)

- ☐ **Recurring Payment.** Paid every ☐ week ☐ bi-week ☐ month ☐ quarter ☐ year.
- ☐ **Upon Completion.** Upon completion of the Services to the Client.
- ☐ **Other.** _____

IV. Termination. This Agreement shall be: (check one)

- ☐ **Terminated by Client ONLY.** By providing the Accountant _____ days' written notice.
- ☐ **Terminated by Accountant ONLY.** By providing the Client _____ days' written notice.

Accountant's Signature _____ **Date** _____

Client's Signature _____ **Date** _____

REVISING

Activity 3. Co-evaluation; Exchange contracts with a partner and revise the information.

1. All the information is complete	YES <input type="checkbox"/> NO <input type="checkbox"/>
2. All the information is easy to understand	YES <input type="checkbox"/> NO <input type="checkbox"/>
3. The client and accountant accept the terms.	YES <input type="checkbox"/> NO <input type="checkbox"/>
4. Only the accountant will cancel the contract.	YES <input type="checkbox"/> NO <input type="checkbox"/>
5. The contract needs to be corrected.	YES <input type="checkbox"/> NO <input type="checkbox"/>
COMMENT:	

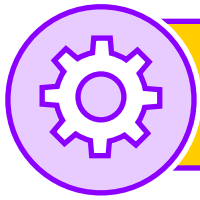
Activity 4. Answer the following question in a complete sentence.

Example: What names must be included in a contract?

The names that must be included in a contract are of the company representative and the worker.

What would you prefer as a professional, hourly rate or monthly salary?

Provide a detailed answer.



Lesson V: Project

Name of the project	Employee Contract
Level	11th grade
Estimated time	90 minutes
General aims	<ul style="list-style-type: none"> To work collaboratively with a classmate and create an employee contract
Language aims	<ul style="list-style-type: none"> To strengthen writing skills To strengthen conversation skills To use the vocabulary and knowledge gained before and during this unit
Resources/Materials	Computer, booklet, and notes
Teacher's role	<ul style="list-style-type: none"> To thoroughly explain all tasks that should be completed To give guidance during the process To answer questions and encourage student motivation To provide feedback during and at the end of the process
Student preparation	<ul style="list-style-type: none"> Investigate the requirements for a contract
Procedure	<ul style="list-style-type: none"> Discuss and exchange ideas for a contract (example: for an accountant, secretary, cashier, etc.) Decide the design of the contract with your classmate Organize your time and tasks to produce the final product
Follow-up	<ul style="list-style-type: none"> Reflect and communicate what you enjoyed and didn't enjoy about the project Reflect on your individual work and collaborative work with your teacher and partner
Variation	<ul style="list-style-type: none"> The fictitious company and employee's information must be included in the contract Organize and explicitly state the employees job description and salary Appealing colors and font size Use of present simple

Note: You must present the contract created.

PAYROLL OFFICER CONTRACT RUBRIC				
CATEGORY	4	3	2	1
1. Content	The contract is clear and easy to understand.	The contract is generally clear though it may not be totally easy to understand.	The contract may be vague and is not easy to understand.	The contract is unclear or confusing to understand.
2. Creativity/ Originality	The contract is very neat, clean, and easy to understand.	The contract is mostly neat, clean, and easy to understand.	The contract is neat, clean, and easy to understand in general..	The contract is distractingly messy or very poorly designed.
3. Grammar	There are no grammatical mistakes.	There are 2 grammatical mistakes.	There are 3-4 grammatical mistakes.	There are more than 4 grammatical mistakes.
4.Vocabulary	Exhibits skillful use of vocabulary that is precise and purposeful.	Exhibits reasonable use of vocabulary that is precise and purposeful.	Exhibits minimal use of vocabulary that is precise and purposeful.	Lacks use of vocabulary that is precise and purposeful.
5.Organization	Organizational structure establishes relationship among ideas.	Organizational structure establishes relationships between ideas although mistakes may be present.	Organizational structure establishes some relationship among some of the ideas. The structure is minimally complete.	Organizational structure does not establish connections among ideas. The overall structure is incomplete or confusing.
6. Class work	Student works properly during class time and shows autonomy to develop his/her work.	Most of the time, student works properly during class time and shows autonomy to develop his/her work.	Sometimes student works properly during class time but does not show much autonomy to develop his/her work.	Student does not work properly and shows no autonomy to develop his/her work.

Unit III: Control and Processing of Accounting Information



Goal:

Fluently produce and understand short and clear oral and written texts in communicative situations.

Skills:

Listening comprehension, Reading comprehension, Speaking (oral expression) and Writing

Project:

Work Termination Contract

★ 8 KEY WORDS

Compare (v)

Contract (n)

Create (v)

Inventory (n)

Invoice (n)

Revise (v)

Price list (n)

Satisfy (v)



Lesson 1: Listening comprehension

BEFORE YOU LISTEN

Activity 1. Answer the following questions.

A. What is the minimum notice for a termination of contract in Chile?

B. What is the maximum notice for a termination of contract in Chile?

C. Can a worker appeal a termination of contract in Chile? Explain.

WHILE YOU LISTEN

[Click here to listen](#) 

Activity 2. Listen and fill in the missing word(s).

end - inventory - before - month

A. Worker: Hi, sorry I'm late. I just finished checking **(1)** _____ at the warehouse.

B. Employer: Please have a seat, would you like to drink something? Water, coffee, tea?

A. Worker: No, thank you, I just had a coffee **(2)** _____ coming.

B. Employer: Well let's get started. I want to thank you for all your work. You have tried to improve this past **(3)** _____ with inventory and dead-lines.

A. Worker: Thank you, that is very kind of you to say. I must admit, it isn't my favorite job.

B. Employer: Yes, that is why I called you into my office. You have really tried, as I said earlier. But unfortunately, we must let you go.

We must **(4)** _____ our work relationship.

AFTER YOU LISTEN

Activity 3. Answer the following questions with a complete sentence.

a. How many minutes was the worker late?

b. Did he like his job?

c. Does he know the reason for his termination of contract?

d. Can he take everything from his desk?

e. What documentation must he sign?



Lesson II: Reading

BEFORE YOU READ

Activity 1: Answer the following questions with a complete sentence.

Example: What cellular phone do you have?

I have an old phone my father gave me, a Samsung.

a. Do you have a cellular phone?

b. How many apps does your cellular phone have?

c. How often do you use them during the day? Mark with a tick (✓)

☐ Once a day ☐ Twice a day ☐ Three times a day ☐ More than three times a day

d. What is your favorite app?

e. Which app do you prefer? Music, Pictures, or Messaging? Why?

f. How do you contact your friends and family? By text or call?

g. Do you know some computer programs for accounting? Which ones?

READING

Activity 2: Read the following text and underline new vocabulary.

WHAT EFFECT HAS TECHNOLOGY HAD ON OUR LIVES?

The 21st Century has many advanced technologies. The technological revolution that started after World War II is now integrating fast, technological advances into our lives. The two main areas are economics and communications.

What effect has technology had on our lives?

Businesses now use cloud services or machine learning to avoid failure. Consequently, every big corporation uses computing services to carry out operations in every department. For example, Coca-Cola, the BBC, and Levi's market and sell different products and services, yet they all share one basic property—without advanced computing services, their operations would collapse. China, India, and many other developing countries have large IT sectors which drive their economies. Furthermore, the more advanced economies, like that of Germany, the United States, Japan and Korea use different programs and technologies for accounting and bookkeeping.

In conclusion, computing and new technologies have had an important effect on our lives in many ways and it is in business and communications that they have had the greatest influence. In the future, as technology continues evolving, our business practices and methods of communication will experience bigger changes. It is already starting to bring changes to other aspects of our lives, such as transportation and health. The other important effect of technological change is the revolutionizing of communication. For example, in the past, people wrote letters or talked on home phones. Now they send emails, text, or chat messages using mobile devices instead of waiting weeks for a letter. Today, we communicate in real time or seconds after a message or email has been sent. New forms of communication are cheaper or free. As a result, now people who live thousands of kilometres away from each other can instantly communicate as much as they want and when they want.

Adapted from eslflow.com

WHILE YOU READ

Activity 3: Answer the following questions about the text. Write complete sentences in your reply and then check with your class.

Example: When did the technological revolution start?

The technological revolution started after World War Two

1. What two parts of our lives have computers changed?

2. How is technology important for a business?

3. Why is it easier to communicate with people today compared to the past?

4. What do you think can happen if a business does not use technology in its accounting department?

5. How do you think technology will continue changing in the future? Express an opinion.

AFTER YOU READ

Activity 4: Read the following questions and say what you think to your group.

1. Do you think that technology will totally control all parts of an accountant's work? Why?

2. Does an accountant's work process need technology all of the time? When?

3. Can technology provoke people to make mistakes? How?



Lesson III: Speaking

WARM UP

Activity 1. Look at these phrases and follow the model by practicing in pairs.

"I need to enter inventory _____"

Example: "Good morning, I need to enter the new car parts inventory into the company's system."

"How many _____ left _____?"

Example: "How many new car parts left the warehouse this week?"

"How much _____ do we have _____?"

Example: "How much time do we have to wait for the new car parts to arrive?"

INPUT

Activity 2. Look at the example of a conversation between two people, the general manager and a warehouse worker.

Good morning, I need to confirm how many 2-liter bottles of clothes detergent we have in stock.

One moment....
We have 2500 bottles in stock.



CONTROLLED PRACTICE

Activity 3. You are the general manager of Green Detergent; you have a budget of \$110,000 to order 2-liter bottles of detergents. Get together with a partner and practice some questions and answers.

<p>GENERAL MANAGER OF GREEN DETERGENT INC (STUDENT)</p>	<p>JOHN, CLEAN BOTTLES WORKER (TEACHER)</p>
<ol style="list-style-type: none"> 1. I need to order 7,000 bottles for next week. 2. Is it possible to buy less than the minimum? 3. Can we agree on 7,000 for \$110,000? 4. We prefer an invoice not a receipt. 5. Thank you for your help. 	<ol style="list-style-type: none"> 6. I'm sorry we sell 10,000 bottles minimum. 7. Yes, it is possible but only for this month. 8. Yes, the invoice will be for \$95,000. 9. No problem, we will send you an electronic invoice. 10. You're welcome.

FREE PRACTICE

Activity 4: Call Clean Bottles to check on your order and ask when it will arrive. Work in pairs.

Notes

[illegible]

WRAP UP

Activity 5: Call John at Clean Bottles to thank him for the company's service.

Example: "Hello John, I am calling to thank you for your help."



Lesson IV: Writing

PRE WRITING

Activity 1: Read the accounting terms of important Information and connect them using column A and B.

A	B
a. Tax Year	1. _____ Servicio de Impuestos Internos
b. Government financial assets	2. _____ Colegio de Contadores
c. Work Code	3. _____ Ministry of Finance
d. Tax Authority in Chile	4. _____ Basic Financial statements
e. Accounting Reports	5. _____ Dirección del Trabajo
f. Professional Accountancy	6. _____ January 1st to December 31st

TIP

A letter for canceling a contract is a formal declaration of your intention to end a business relationship with an employee/worker. Read the tips to help you prepare a letter of "Termination of Contract."

1. When writing a letter of "Cancellation of Contract" you must be professional.
2. Give a reason of why you are canceling the contract.
3. Always indicate when you would like the service to end.
4. Show in the letter that you are following the national work code.
5. Thank the employee for their service and wish them well.

DRAFTING

Activity 2. The owner of Clean Bottles is not happy with Javier and wants him fired. Read his email telling you to terminate Javier Jeldres' contract with Clean Bottles.

John,

Please inform the employee Javier Jeldres that the company won't need his services next year. Reason: bad customer service.

Frank
Human Resources Department

Activity 3. Create a list of words to help you create a "Termination of Contract" letter for Javier Jeldres.

Example: not happy, company, warning, finish, next week

not happy



TIP

The most common way to write a letter is in the present tense.

Activity 4. Fill in the model of letter with the words that you listed.

Example:

Dear Mr. Jones,

This letter is to inform you that your employment as an Account Executive in the Sales Department of Clean Bottles will end on September 20, 2020. This decision is final...

Dear Mr. Jeldres,

This letter is to inform you that your employment as an **(a)** _____ in the Sales Department of Clean Bottles will end as of **(b)** _____. This decision is final.

You will receive your final check after your last day of work. Your health care benefits will remain active for 90 days after termination.

The reason for your contract termination is because of **(c)** _____.

If you have any questions about your compensation, benefits, or this company's policies, please contact Janet Smith in Human Resources at (22) 575-5589.

**Best Regards, John Richardson,
Executive Financial Officer**

REVISING

Activity 5. Check your letter to Javier Jeldres. Check that the reason for termination is the same as the instructions that Frank from Human Resources sent you.

EDITING AND PUBLISHING

Activity 6. Frank from the Human Resources Department sent you a new email. Read the information and edit your letter to Javier Jeldres.

John,

It is important to write that Javier must return his company credit card and company identification card the day before termination.

Frank, Human Resources Department

Dear Mr. Jeldres,

This letter is to inform you that your employment as an **(a)** _____ in the Sales Department of Clean Bottles will end as of **(b)** _____. This decision is final.

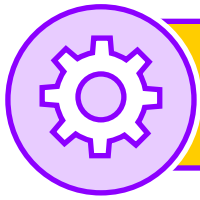
You will receive your final check until your last day of work. Your health care benefits will remain active for 90 days after termination.

(c) _____

The reason for your contract termination is because of **(d)** _____

If you have any questions about your compensation, benefits, or this company's policies, please contact Janet Smith in Human Resources at (22) 575-5589.

**Best Regards, John Richardson,
Executive Financial Officer**



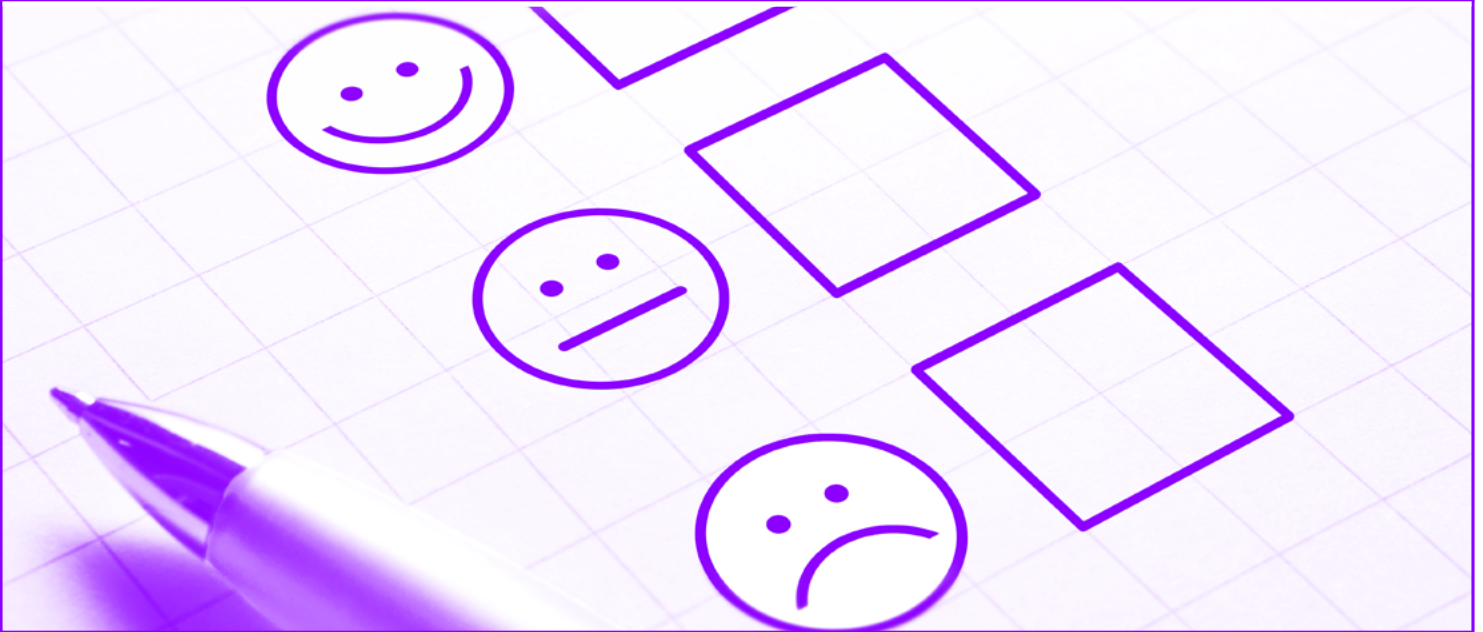
Lesson V: Project

Name of the project	System Inventory
Level	11th grade
Estimated time	90 minutes
General aims	<ul style="list-style-type: none"> To work collaboratively with a classmate To create a simple inventory system
Language aims	<ul style="list-style-type: none"> To strengthen writing skills To strengthen conversation skills To use the vocabulary and knowledge gained before and during this unit
Resources/Materials	Computer, booklet, and notes
Teacher's role	<ul style="list-style-type: none"> To thoroughly explain all tasks that should be completed To give guidance and feedback during the process To answer questions and encourage student motivation
Student preparation	<ul style="list-style-type: none"> Brainstorm ideas for an inventory system Include requirements given
Procedure	<ul style="list-style-type: none"> Discuss and exchange ideas for an inventory system Decide how many items to include Decide how to add them to the system Choose together where you will put all the information Organize your time and tasks to produce the final product
Follow-up	<ul style="list-style-type: none"> Check and edit your PowerPoint with the teacher Reflect and communicate what you enjoyed and didn't enjoy about the project Reflect on your individual work and collaborative work with your teacher and partner
Variation	<ul style="list-style-type: none"> A brief description of the system you created Organize and prepare a graph(s) to show "in" and "out" of inventory as an example Appealing colors and font size Use of Present Simple

Note: You must present your inventory system to the class.

TERMINATION OF CONTRACT RUBRIC				
CATEGORY	4	3	2	1
1. Salutation and Closing	Salutation and closing have no errors in capitalization and punctuation.	Salutation and closing have 1-2 errors in capitalization and punctuation.	Salutation and closing have 3 or more errors in capitalization and punctuation.	Salutation and/or closing are missing.
2. Sentences	All sentences are complete and well-constructed	Most sentences are complete and well-constructed.	Some sentences are complete and well-constructed.	Many sentences need lots of work.
3. Grammar & spelling conventions	Writer makes no errors in grammar or spelling.	Writer makes 1-2 errors in grammar and/or spelling.	Writer makes 3-4 errors in grammar and/or spelling	Writer makes more than 4 errors in grammar and/or spelling.
4. Format	Complies with all the requirements for a professional letter.	Complies with almost all the requirements for a professional letter.	Complies with several of the requirements for a professional letter.	Complies with less than 75% of the requirement for a professional letter
5. Class work	Student has worked during every class in a concentrated and dedicated way.	Student has worked during every class but has been distracted at some point.	Student has not worked during every class and his/her work has been interrupted several times.	Students has not worked properly and has also prevented others from working.

Unit IV: Operating Systems



Goal:

Understand main information of oral and written texts in context related to students' interests

Skills:

Listening, reading, speaking and writing.

Project:

Survey

★ 9 KEY WORDS

Assure (v)

Apply (v)

Check (v)

Environment (n)

Maintenance (n)

Materials (n)

Present (v)

Protect (v)

Supplies (n)



Lesson 1: Listening

BEFORE YOU LISTEN

Activity 1. What do you think is a survey?

- (a) _____ it is a worksheet.
- (b) _____ it is a movie.
- (c) _____ it is an examination.
- (d) _____ it is a test.



WHILE YOU LISTEN

[Click here to listen](#) 

Activity 2. Listen and fill in the missing word(s) or numbers in the following part of the interview.

home – Macul – 1.234.567-9 – last name – 2.345.678-9

- Surveyor:** State your name and **(1)** _____ please.
- Homeowner:** John Gaines
- Surveyor:** Can you spell your last name, please?
- Homeowner:** It is G.A.I.N.E.S.
- Surveyor:** Can you state your identification number, please?
- Homeowner:** My identification number is **(2)** _____.
- Surveyor:** And what your **(3)** _____ address?
- Homeowner:** It is Avenida Veliz 1441, **(4)** _____.

AFTER YOU LISTEN

Activity 3. Answer the following questions about the interview with a complete sentence.

a. How many daughters does John have?

b. How many adults live in his house?

c. Does John own or rent his house?

d. When did John buy his house?

c. What internet company does John have at home?



Lesson II: Reading comprehension

BEFORE YOU READ

Activity 1. What makes a good organisational system in an office? Choose and underline the six most important factors from this list and compare with a partner.

good file system - efficient phone system - work long hours
keep a writing pad - teamwork - an office board - punctuality
keep a fluent work relationship - call clients once a week - great coffee

READING

Activity 2. Read the following article.

ORGANISATION IS A KEY COMPONENT OF PRODUCTIVITY

As an accountant it's your job to make sense of all the financial transactions in a company. Even small businesses require meticulous work in everything going out and coming in. The smallest error can result in hours upon hours of scrutinizing data and looking for misplaced decimal points. Additionally, accountants have more complex responsibilities like managing employee payroll and preparing tax documents. These tasks require focused attention and a systematic process, a mistake could create serious problems for a business owner.

Whether you're managing the finances for your own business or a client's, the key to your success is organisation. Here are five tips to help accountants to stay organised at work.

1. Manage Client Relationships

When a business is growing, it is fundamental to have a good relationship with clients and possible future clients. It is sometimes difficult to answer phone calls or emails immediately. A good tip is to let them know that you are aware of it and that you will return the phone call or email as soon as possible.

Knowing how to effectively manage client relationships is a key organisational tactic for accountants. Logging the details of each meeting makes it easier to pick up where you left off, while tracking customised client preferences, allowing you to provide personalised service.

2. Integrate your software programs

Using effective software is a great start for managing client relationships; they can help you save time on double data entry, and it makes it easier to maintain organised records of your interactions with each client.

3. Optimize your Workspace organisation

Digital organisation is great, but physical organisation still plays a big role in your workplace productivity. Maybe you're working in a corner office, or maybe you're running an accounting practise from your kitchen table. Either way, here are a few ideas to consider implementing:

- An L-shaped (or U-shaped) desk puts more essential items and files within reach.
- Keep clutter to a minimum.
- Tablets are useful as well.
- Use organisers to separate small items in drawers.
- Use a combination of vertical and horizontal file folder organisers to maximize your available storage space.
- Save your eyesight! Use a combination of overhead and task lighting.
- Double or even triple computer monitors save time and minimize confusion caused by switching between programs.

4. Develop a streamlined workflow

If you're an experienced accountant, you probably already have a general workflow in place. It is important to keep paper documents organised, here are some tips to try:

- Thermal paper receipts should be scanned and digitally filed in the appropriate client folders, as they will fade over time.
- Standard paper receipts can either be scanned or stapled and filed with the relevant paperwork.
- You should have a paper folder for each client to store all documents.
- Some people like to keep post-it notes and writing pads on their desk to take notes during conversations with clients. Those papers should go into the client's folder as well.

5. Schedule your day ahead of time

At the end of each day, take a few minutes to compile a list of things you want to do the following day. For accountants, working in structured office environments, you may be able to create a detailed hourly schedule. For those working for themselves or from home, you may need to leave more room for unexpected interruptions or tasks.

Getting your work done is good, but there's a huge sense of satisfaction in getting it done in an organised fashion. In addition, staying organised at work helps you provide your clients with better service, maintain a less stressful work environment, and comfortably scale your business. Test out different tools and tips until you find what works for you!

Activity 3. Order the organisational tips into most important, least important, and not important.

MOST IMPORTANT	LEAST IMPORTANT	NOT IMPORTANT

TIP

Color coding helps and permits you to visually identify files by category.

AFTER YOU READ

Activity 4. Add two tips that you think are important but are not in the article.

1 _____

2 _____



Lesson III: Speaking

WARM UP

Activity 1. Read the following personal questions and answer them with a complete sentence. Next, talk about your answers with the teacher or a classmate.

Example: Do you turn off the lights when you leave home?

Yes, I always turn off the lights when I leave home.

a. Do you help save energy at home? How?

b. Do you charge your phone all night?

c. Do you unplug your phone charger when you are not using it?

d. Where do you put paper, plastic and glass things after using them?

INPUT

Activity 2. Look at the chart of energy saving tips, check (√) if you practice any of these tips.

Turn off the computer when you finish using it.	
Recycle paper.	
Turn the monitor off when you are not using it.	
Print only when necessary.	
Use rechargeable batteries.	

CONTROLLED PRACTICE

Activity 3. Get together with a partner and create an energy saving tips chart for an office. Discuss at least four problems and tips to solve them.

PROBLEM	SOLUTION
Example: Don't use air conditioning	open a window instead.
1	
2	
3	
4	

FREE PRACTICE

Activity 4: After completing Activity 3, discuss your chart with your classmates and teacher and comment why you think each tip is important for an office space.

Example: I think it's important not to use air conditioning because we can save energy.

WRAP UP

Activity 5. In your opinion, what is the most important energy saving tip for an office? Discuss and compare your answer with a fellow student or your teacher.

TIP

Office plants increase indoor air quality. Put one on your desk and enjoy!



Lesson IV: Writing

PRE WRITING

Activity 1. Read the short description of a serious problem for a business. Highlight words that you find relevant. Then look them up in a dictionary.

Inefficient records management programs can lead to expensive consequences for a business. Everything must be in order in a business, because of taxes and budget concerns. All business, big or small, should have an accurate budget in place.

Not keeping good records can result in a business exhausting the budget, leading to spending more than what is coming in. This can result in problems with suppliers, payroll, utilities, and other vital components to a running successful business.

Businesses may need to file for bankruptcy or shut their doors if they fail to keep adequate records from the beginning. Sloppy record keeping that leads to legal implications can reflect poorly on the business' brand and reputation. Sometimes poor records management goes unnoticed, depending on the severity of the problem, though most will face the consequence sooner or later.

Adapted from www.recordnations.com



Activity 2. These are the parts of an essay. Highlight the example with different colors.

1	Topic Sentence (Talks about the main idea of the paragraph)
2	Supporting Sentences (Information to understand the topic/main idea)
3	Concluding Sentence (Ends the paragraph and repeats the main idea)

Example

(1) Firstly, transport is responsible for air pollution, in particular cars. **(2)** Nowadays too many people use their cars, even to go very short distances. Driving fewer miles would decrease the amount of pollution produced by cars. **(3)** For instance, people could ride a bicycle or walk to work. By doing this, they would damage the environment less and enjoy the clean air.

DRAFTING

Activity 3. Write a short paragraph of 50 words suggesting a solution to the problem you read in Activity 1. Remember to include introduction, supporting sentences and conclusion.

REVISING

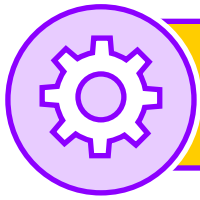
Activity 4. Ask your teacher to check your paragraph and rewrite it with his/her corrections.

EDITING

Activity 5. When corrected, write your paragraph on a blank sheet of paper and hand it in to your teacher.

FACT

Laptops can use 85% less electricity than a desktop PC during one year.



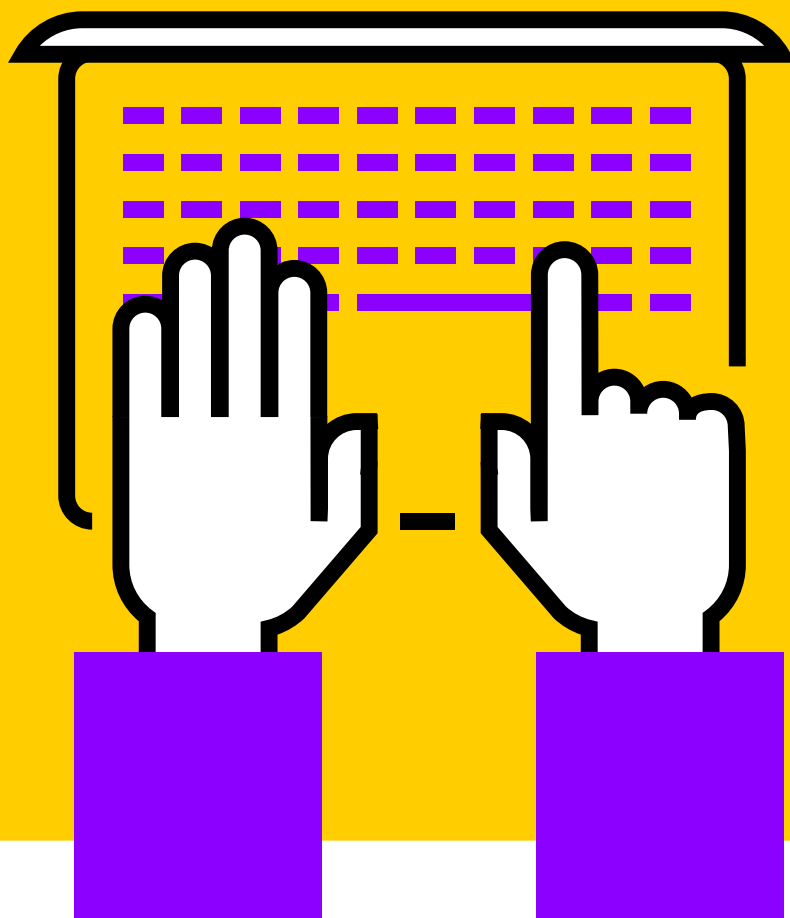
Lesson V: Project

Name of the project	Survey
Level	11th grade
Estimated time	90 minutes
General aims	<ul style="list-style-type: none"> To work collaboratively with a classmate To survey the school's energy saving protocols To gather information and create an action plan based on those results
Language aims	<ul style="list-style-type: none"> To strengthen writing skills To strengthen conversation skills To strengthen writing skills for a presentation. Use the vocabulary and knowledge gained before and during this unit.
Resources/ Materials	Computer, booklet, and notes
Teacher's role	<ul style="list-style-type: none"> To thoroughly explain all tasks that should be completed To give guidance and feedback during the process To answer questions and encourage student motivation
Student preparation	<ul style="list-style-type: none"> Brainstorm ideas and questions for a survey Create 5 Yes/No questions (Example: Do you live in Santiago? Yes/No) Create 5 "Wh" questions (Example: What is your mother's first name?) Survey teachers, administrators, and school community collaborators Organize information and time to survey
Procedure	<ul style="list-style-type: none"> Discuss and exchange ideas for a survey Decide who will be surveyed Gather all the information Choose collaboratively how you will put all the information in a PowerPoint presentation
Follow-up	<ul style="list-style-type: none"> Check and edit your PowerPoint with the teacher Reflect and communicate what you enjoyed and didn't enjoy about the project Reflect on your individual work and collaborative work with your teacher and partner
Variation	<ul style="list-style-type: none"> Include a brief description of age, gender, and how many people you surveyed Show minimum 4 graphics that display your results Include your questions for the audience to see Use appealing colors and font size Use of Present and Past Simple

Note: You must present your inventory system to your class and teacher

ORAL PRESENTATION RUBRIC				
CATEGORY	4	3	2	1
1. Preparedness	Student is completely prepared and has obviously rehearsed.	Student seems pretty prepared but might have needed a couple more rehearsals.	The student is somewhat prepared, but it is clear that rehearsal was lacking.	Student does not seem at all prepared to present.
2. Listens to others presentations	Listens intently. Does not make distracting noises or movements.	Listens intently but has one distracting noise or movement.	Sometimes does not appear to be listening but is not distracting.	Sometimes does not appear to be listening and has distracting noises or movements.
3. Speaks clearly	Speaks clearly and distinctly all (100-95%) the time, and mispronounces 0 to 3 words.	Speaks clearly and distinctly all (100-95%) the time, but mispronounces 4 to 6 words.	Speaks clearly and distinctly most (94-85%) of the time. Mispronounces 7 to 10 words.	Often mumbles or cannot be understood OR mispronounces more than 11 words.
4. Uses complete sentences	Always (99-100% of time) speaks in complete sentences during the presentation.	Mostly (80-98%) speaks in complete sentences during the presentation.	Sometimes (70-80%) speaks in complete sentences during the presentation.	Rarely speaks in complete sentences during the presentation.
5. Research and Gather information X2	Collects a great deal of information and relates to the topic.	Collects some basic information, most relates to the topic.	Collects very little information, some relates to the topic.	Does not collect any information that relates to the topic.
6. Questions	All 10 questions appear in the presentation.	Less than 8 questions appear in the presentation.	Less than 6 questions appear in the presentation.	Less than 5 questions appear in the presentation.
7. Graphics	All 4 graphics appear in the presentation.	Only 4 graphics appear in the presentation.	Only 3 graphics appear in the presentation.	2 or fewer graphics appear in the presentation.
8. Volume	Volume is loud enough to be heard by all audience members throughout the presentation.	Volume is loud enough to be heard by all audience members at least 90% of the time.	Volume is loud enough to be heard by all audience members at least 80% of the time.	Volume often too soft to be heard by all audience members.
Class work	Student has worked during every class in a concentrated and dedicated way.	Student has worked during every class but has been distracted at some point.	Student has not worked during every class and his/her work has been interrupted several times.	Students has not worked properly and has also prevented others from working.

Appendix



ANSWER KEY UNIT I

UNIT I

Lesson 1, Activity 2

Intention - update - check - pay - going.

Lesson 1, Activity 3

- a) Be prepared and be good at math
- b) 17 years
- c) Yes, he does
- d) It doesn't say

Lesson 2, Activity 2A, 2B, 2C

Activity 2A	Activity 2B	Activity 2C	Activity 2C
1.NO 2.NO	3. FALSE 4. FALSE 5. TRUE 6. FALSE	1. f 2. a 3. h 4. g 5. e 6. c 7. b 8. d	a. liquid assets b. net income c. property d. journal e. balance sheet f. payroll g. liability h. expense

UNIT II

Lesson 1, Activity 2

- 1. stable
- 2. payroll
- 3. problem
- 4. graphs
- 5. software
- 6. reports

Lesson 2, Activity 2A, 2B, 2C

- a. Yes, she likes working for a family business
- b. She uses calculator and paper
- c. Two months
- d. Across the street
- e. Doesn't say
- f. Use software to save time

Intention - update - check - pay - going.

UNIT III

Lesson 1, Activity 2

- 1. inventory
- 2. before
- 3. month
- 4. end

Lesson 4, Activity 1

d - f - b - e - c - a .

UNIT IV

Lesson 1, Activity 2

- a. last name
- b. 1.234.567-9
- c. home
- d. Macul

Lesson 1, Activity 2

- a. two daughters
- b. adults
- c. own
- d. 1987
- e. Lotus

SCRIPT UNIT I

This is an interview between an Accounting Student, Emma and an Accountant, Luis. The student is researching information for a school project and prepared questions for the interview.

Student: Thank you for meeting with me, I really appreciate it.

Accountant: You are welcome. It is very nice to know that young people are interested in this profession.

Student: I prepared a few questions for my project. I hope that's fine.

Accountant: Absolutely, maybe can give you more information about it.

Student: That would be totally great. So, shall we start?

Accountant: I'm ready. Shoot!

Student: I'll start with basic questions. How many years have you worked as an Accountant?

Accountant: A lot of years really. I've been the accountant for this company for over 15 years, 17 to be exact.

Student: Wow, that is my age, I'm 17 years old.

Accountant: Now, you just made me feel old. (Laughing).

Student: I apologize. It wasn't my intention.

Accountant: Relax, I was joking.

Student: The next question is, do you enjoy your work as an accountant?

Accountant: I really love my job. It's never boring. As an accountant, It's our job to update systems, check information, make payments, collect data and so many other things day to day.

Student: I never imagined that was going to be your answer. I thought you would say something different.

Account: Not at all. It is a truly great job. I forgot to mention that we usually work closely with clients. Clients always want to know about their money and business in general. Communication between the accountant and the client is fundamental for them and for us.

Student: Next, how prepared do I need to be to go to Accounting School?

Accountant: Everyone is going to give you a different answer. Not everyone will say the same thing. You need to be prepared, by understanding numbers, columns...you need to be good at math as well as public relations.

Student: Public Relations? I don't understand.

Accountant: Public Relations because you will have to meet with clients, have meeting, make presentations where you will have to relate with other people as well as answer their questions.

Student: Is it important to keep studying after you become a professional and start working.

Accountant: Yes, you should always study and stay updated with things related to law and labour right.

SCRIPT UNIT II

You are going to hear a conversation between two accountants. Simon works for a multinational and Alice who works for a small family business.

Simon: Mary? Are you Mary Atkinson?

Mary: Yes, yes I am. Have we met before?

Simon: It's me Simon, Simon Meyer, from university. We had the same English teacher, Miss Sanchez.

Mary: Yes, that's right. Oh wait, I remember now. How are you?

Simon: I'm great. I have been working for a multinational. I started to working there two months ago.

Mary: And do you like your job?

Simon: Yes, I do. It is a little difficult because I'm new. But I have been learning more and more everyday.

Mary: That sounds like a big responsibility. I work for a small family business. I started to work for them 10 years ago, when we finished university.

Simon: Congratulations. Hey, do you have time now to go for a coffee? There's a great café across the street.

Mary: Yes, I don't have to go back to the office this afternoon.

Simon: Let's go then.

In café...

Simon: Mary, tell me about what you do for the family you work for.

Mary: Oh, they are a great family and the business they have is very stable.

Simon: What do you do exactly?.

Mary: I am basically in charge of payroll, employee contracts and organizing the daily spread sheet....and a few other small things. And you Simon, what are you doing at the company you work for?

Simon: I do more or less the same as you. I'm in charge of paying, contracts, and reporting when there is a problem with a worker.

Mary: What software do you use for payroll?

Simon: It's been easy using BambooHR. The paying process is easy with graphs, taxes, deductions...etc.

Mary: Oh wow. I still do everything with calculator and paper. Maybe I should start using software.

Simon: I personally think that using software helps us save time and everything is filed and ready to print whenever you need to give reports. Any tips for me? You have more experience than me.

Mary: Yes, be responsible, organised, and punctual.

SCRIPT UNIT III

Employer: Hello, this is Human Resources, can you come to my office, please.

Worker: Yes, I can go in 20 minutes.

Employer: No, I can't wait 20 minutes, you must come now.

Worker: Sorry, I can't. I can be there in 20 minutes, I'm very busy.

Employer: Well, I hope to see you then.

30 minutes later....

Worker: Hi, sorry I'm late. I just finished checking inventory at the warehouse.

Employer: Please have a seat, would you like to drink something? Water, coffee, tea?

Worker: No, thank you, I just had a coffee before coming.

Employer: Well let's get started. I want to thank you for all your work. You have tried to improve this past month with inventory and deadlines.

Worker: Thank you, that is very kind of you to say. I must admit, it isn't my favorite job.

Employer: Yes, that is why I called you into my office. You have really tried, as I said earlier. But unfortunately, we must let you go. We must end our work relationship.

Worker: I don't understand. Are you terminating my contract?

Employer: That is exactly what I am saying.

Worker: I still don't understand. You just thanked me for improving my work.

Employer: You are right. I did, but we are not totally satisfied with your level of work.

Worker: Is that the reason? You're not satisfied?

Employer: No, we are not.

Worker: I understand, thank you for your support.

Employer: You're welcome. I am giving you one-month notice.

Worker: 30 days.

Employer: Yes.

Worker: Do I need to sign something?

Employer: I have this letter of Termination of Contract that shows the reason, end date, all payments you will receive, and a recommendation.

Worker: Ok, thank you.

Employer: You will need to hand in your company identification card and your keys.

Worker: Can I take the plant on my desk and some papers?

Employer: Yes, the plant is fine. All papers are company property.

Worker: Thank you, I'm sorry that you weren't satisfied with my work. I really tried my best. I would also like to say that the company needs to improve its inventory system.

Employer: Explain your comment.

Worker: The system that you have now does not file old barcodes.

Employer: We don't have old inventory.

Worker: Yes, you do. There are some old boxes that are still stocked in the warehouse.

Employer: Have you informed the warehouse manager of the problem?

Worker: Yes, I have.

Employer: Great, I will look into the problem tomorrow. Again, thank you for everything.

SCRIPT UNIT IV

Surveyor: Good afternoon, I'm from the National Family Planning Board.

Homeowner: Hello, can I help you?

Surveyor: Yes, I would like to ask you a few questions for our 2020 National Survey.

Homeowner: Sorry, I'm busy right now. I can't.

Surveyor: I can come back next week? Is that ok?

Homeowner: No, I am going on vacation next week. You better just do it now.

Surveyor: Great, thank you.

Homeowner: Come in, please.

Surveyor: I need to record this survey as well as write down your answers on this sheet.

Homeowner: That's fine, let's start.

Surveyor: State your name and last name, please.

Homeowner: John Gaines

Surveyor: Can you spell your last name, please.

Homeowner: It is G.A.I.N.E.S

Surveyor: Can you state your identification number please?

Homeowner: My identification number is 1.234.567-9

Surveyor: And what is your home address?

Homeowner: It is Avenida Veliz 1441, Macul.

Surveyor: Do you rent or own this house?

Homeowner: It is our house; we are the owners.

Surveyor: When did you buy it?

Homeowner: We bought the house in 1987.

Surveyor: Do more or less than three people live in the house?

Homeowner: Well it's me, my wife, my mom, two daughters, uncle, and cousin

Surveyor: So that is a total of how many people?

Homeowner: Seven

Surveyor: How many adults?

Homeowner: Five adults. I'm 47, my wife is 38, my mom is 67, my uncle is 64, and my cousin is 25.

Surveyor: Great, and that makes two people less than 18, right?

Homeowner: Yes.

Surveyor: How many bedrooms and bathrooms do you have in this house?

Homeowner: We have five bedrooms and three full bathrooms.

Surveyor: How many people in the family work?

Homeowner: Only three, my wife, cousin and I.

Surveyor: How many people study?

Homeowner: Two, my daughters

Surveyor: Do you have more than two computers in the home?

Homeowner: One PC and two notebooks.

Surveyor: Right, ok so you have one PC and one notebook.

Homeowner: No, I said that we have one PC and two notebooks. Look, do you have more questions? I really need to finish this survey, or I will be late for work.

Surveyor: Just two more questions please and I can be on my way.

Homeowner: Fine, please continue.

Surveyor: Right. What internet company do you use at home?

Homeowner: We use Lotus.

Surveyor: And the last question, where do your children study, public or private school?

Homeowner: They both study at a public school about four blocks from the house.

Flashcards





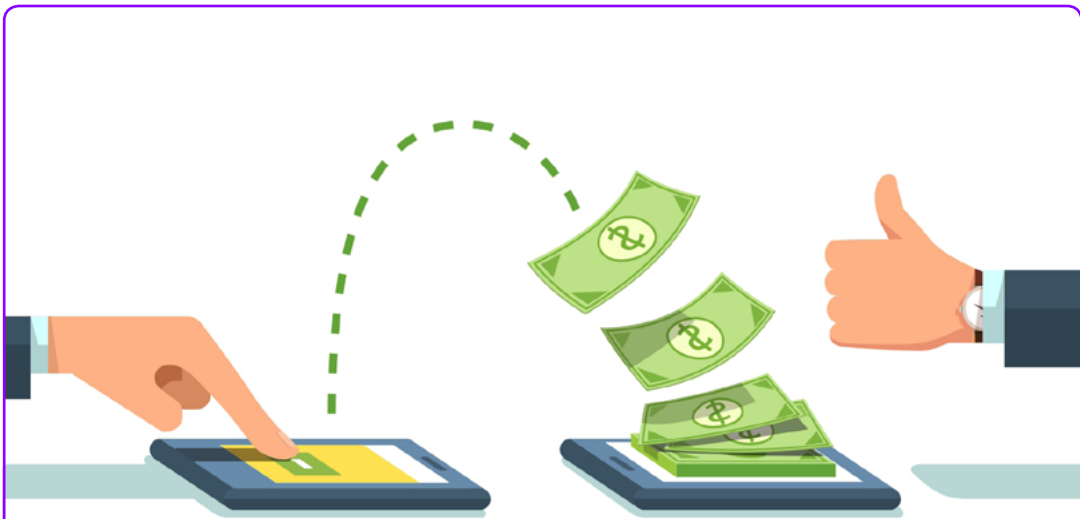
BILLING



REPORT



CONTRACT



PAYMENT



PAY STUB



PRICE LIST



INVOICE

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