

**Приложение ПССЗ/ПКРС по специальности 38.02.01 Экономика и бухгалтерский учет (по отраслям) 2024-2025 уч.г.: Комплект контрольно-оценочных средств учебной дисциплины  
ОГСЭ.03 Иностранный язык в профессиональной деятельности**

**МИНИСТЕРСТВО ОБРАЗОВАНИЯ БЕЛГОРОДСКОЙ ОБЛАСТИ  
ОБЛАСТНОЕ ГОСУДАРСТВЕННОЕ АВТОНОМНОЕ ПРОФЕССИОНАЛЬНОЕ  
ОБРАЗОВАТЕЛЬНОЕ УЧРЕЖДЕНИЕ  
«АЛЕКСЕЕВСКИЙ КОЛЛЕДЖ»**

**Комплект  
контрольно-оценочных средств**

по учебной дисциплине

**ОГСЭ.03 Иностранный язык в профессиональной  
деятельности**

для специальности

**38.02.01 Экономика и бухгалтерский учет (по отраслям)**

Комплект контрольно-оценочных средств разработан на основе Федерального государственного образовательного стандарта среднего профессионального образования по специальности 38.02.01 Экономика и бухгалтерский учет (по отраслям), утвержденного приказом Министерства образования и науки Российской Федерации от 5 февраля 2018 г. № 69, с учетом профессионального стандарта «Бухгалтер», утвержденного приказом Министерства труда и социальной защиты Российской Федерации от 21 февраля 2019 года № 103н, профессионального стандарта «Аудитор», утвержденного приказом Министерства труда и социальной защиты Российской Федерации от 19 октября 2015 года № 728н и профессионального стандарта "Специалист по внутреннему контролю (внутренний контролер)", утвержденного приказом Министерства труда и социальной защиты Российской Федерации от 22 ноября 2022 года № 731н.

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# 1. Паспорт комплекта оценочных средств

## 1.1 Область применения комплекта оценочных средств

Контрольно-оценочные средства (КОС) предназначены для контроля и оценки образовательных достижений обучающихся, освоивших программу учебного предмета.

КОС включают контрольные материалы для проведения промежуточной аттестации в форме дифференцированного зачета.

КОС разработан на основании рабочей программы учебной дисциплины ОГСЭ.03 Иностранный язык в профессиональной деятельности

## 1.2. Цели и задачи учебной дисциплины – требования к результатам освоения учебной дисциплины:

В рамках программы учебной дисциплины обучающимися осваиваются умения и знания:

Умения	Знания
<p>использовать языковые средства для общения (устного и письменного) на иностранном языке на профессиональные и повседневные темы;</p> <p>-владеть техникой перевода (со словарем) профессионально-ориентированных текстов; самостоятельно совершенствовать устную и письменную речь, пополнять словарный запас лексикой профессиональной направленности, а также лексическими единицами, необходимыми для разговорно-бытового общения.</p> <p><b>Диалогическая речь:</b> участвовать в дискуссии/беседе на знакомую тему; осуществлять запрос и обобщение информации;</p> <p>обращаться за разъяснениями; выражать свое отношение (согласие, несогласие) к высказыванию собеседника, свое мнение по обсуждаемой теме; вступать в общение (порождение инициативных реплик для начала разговора, при переходе к новым темам); поддерживать общение или переходить к новой теме (порождение реактивных реплик – ответы на вопросы собеседника), делать комментарии, замечания; завершать общение;</p> <p><b>Монологическая речь:</b> делать сообщения, содержащие наиболее</p>	<p>профессиональная терминология сферы экономики и финансов, социально-культурные и ситуационно обусловленные правила общения на иностранном языке;</p> <p>лексический и грамматический минимум, необходимый для чтения и перевода (со словарем) иностранных текстов профессиональной направленности;</p> <p>структура простых и сложных предложений, предложений утвердительных, вопросительных, отрицательных, побудительных, безличных;</p> <p>имя существительное: основные функции в предложении; образование множественного числа и притяжательного падежа.</p> <p>артиклъ: определенный, неопределенный, нулевой; основные случаи употребления.</p> <p>имена прилагательные в положительной, сравнительной и превосходной степенях.</p> <p>наречия простые, составные, производные; степени сравнения наречий.</p> <p>местоимения (личные, объектные, притяжательные, указательные, вопросительные, возвратные, неопределенные, в том числе составные, количественные - much, many, few, a few, little, a little).</p> <p>глагол, понятие глагола-связки, модальные глаголы (в том числе модальные вероятности). Образование и употребление глаголов</p>

<p>важную информацию по теме, проблеме; кратко передавать содержание полученной информации; в содержательном плане совершенствовать смысловую завершенность, логичность, целостность, выразительность и уместность.</p> <p><b>Письменная речь:</b> создавать эссе, небольшие рассказы; заполнять анкеты, бланки; писать тезисы, делать конспекты сообщений, в том числе на основе работы с текстом.</p> <p><b>Аудирование:</b> понимать основное содержание текстов монологического и диалогического характера в рамках изучаемых тем; высказывания собеседника в наиболее распространенных стандартных ситуациях повседневного общения; отделять главную информацию от второстепенной; выявлять наиболее значимые факты; определять свое отношение к ним.</p> <p><b>Чтение:</b> извлекать необходимую информацию; отделять главную информацию от второстепенной; использовать приобретенные знания и умения в практической деятельности и повседневной жизни</p>	<p>в Present, Past, Future Simple/Indefinite; Present, Past, Future Continuous/Progressive; Present, Past, Future Perfect; Present, Past, Future Perfect Continuous/Progressive; Passive Voice; неличные формы глагола; глагольные комплексы; сослагательное наклонение, косвенная речь</p>
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**Профессиональные (ПК) и общие (ОК) компетенции, которые актуализируются при изучении учебной дисциплины:**

**ОК 2.** Использовать современные средства поиска, анализа и интерпретации информации и информационные технологии для выполнения задач профессиональной деятельности

**ОК 3.** Планировать и реализовывать собственное профессиональное и личностное развитие, предпринимательскую деятельность в профессиональной сфере, использовать знания по финансовой грамотности в различных жизненных ситуациях

**ОК 9.** Пользоваться профессиональной документацией на государственном и иностранном языках

Перечень знаний, умений, навыков в соответствии со спецификацией стандарта компетенции Профессионал Предпринимательство, которые актуализируются при изучении учебной дисциплины:

1) знать и понимать: коммуникационные приемы для представления бизнес-идеи людям, незнакомым с ней;

2) знать и понимать: значение организации эффективной деловой пере-

писки и пересылки документов;

#### **1.4. Планируемые личностные результаты освоения рабочей программы**

ЛР 1. Осознающий себя гражданином и защитником великой страны.

ЛР 4. Проявляющий и демонстрирующий уважение к людям труда, осознающий ценность собственного труда. Стремящийся к формированию в сетевой среде лично и профессионального конструктивного «цифрового следа».

ЛР 7. Осознающий приоритетную ценность личности человека; уважающий собственную и чужую уникальность в различных ситуациях, во всех формах и видах деятельности.

ЛР 8. Проявляющий и демонстрирующий уважение к представителям различных этнокультурных, социальных, конфессиональных и иных групп. Сопричастный к сохранению, преумножению и трансляции культурных традиций и ценностей многонационального российского государства.

ЛР 10. Заботящийся о защите окружающей среды, собственной и чужой безопасности, в том числе цифровой.

#### **1.3 Результаты освоения учебного предмета, подлежащие проверке**

Наименование тем	Коды компетенций и личностных результатов, формированию которых способствует элемент программы	Средства контроля и оценки результатов обучения в рамках текущей аттестации (номер задания)	Средства контроля и оценки результатов обучения в рамках промежуточной аттестации (номер задания/контрольного вопроса/ экзаменационного билета)
<b>Раздел 1</b> Речевой этикет	ЛР 1, ЛР 4, ЛР 7, ЛР ,ОК 02, ОК 03ОК 09	Текст №1 Текст №2 Текст №3 Текст №4	Практическое задание №1 Практическое задание №2
<b>Раздел 2</b> Деловая коммуникация	ЛР 4, ЛР 7, ЛР 8,ЛР 10, ОК 02, ОК 09	Текст №5 Текст №6 Текст №7 Текст №8	Практическое задание №1 Практическое задание №2
<b>Раздел 3</b> Деловая коммуникация в профессиональной деятельности	<i>ЛР 4, ЛР 7, ЛР 10,ОК 02, ОК 03,ОК 09</i>	Текст №9 Текст №10 Текст №11 Текст №12	Практическое задание №1 Практическое задание №2
<b>Раздел 4</b>	<i>ЛР 4, ЛР 7, ЛР</i>	Текст №13	Практическое задание

Экономический иностраный язык	<i>10, ОК 02, ОК 03, ОК 09</i>	Текст №14 Текст №15 Текст №16 Текст №17 Текст №18	№1 Практическое задание №2
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## 2. Комплект оценочных средств для текущей аттестации

### 2.1. Текстовые задания

- прочтите текст
- сделайте перевод текста
- ответьте на вопросы, выполните задание.

#### Текст №1

##### Economics

Many of the words used by economists are very familiar to us. We know that economists talk and write about such topics as *money, prices, wages, employment, taxes, exports and imports, earning, and spending*. Every day some economic problem or other is mentioned in the newspapers, on the radio and on the television. Economics is a science and part of our everyday lives, for:

- we live in an economic system
- every day we take part in economic activities, and
- we are familiar with the words used by economists. Economics is about economising, that is, 'making the most of what we have'. For the individual, this means using one's abilities and spending one's income in the way that gives the most satisfaction or benefit.

For the community as a whole, it means using the people's skills and energies, the land, the buildings, the machinery and the other economic resources so as to obtain the highest possible standards of living.

#### Answer these questions:

1. Are you familiar with many terms used by economists?
2. What are these terms?
3. Did you know that economics is a science?
4. Do you know the difference between economics and economy?

#### Текст №2

##### Production, exchange and consumption

Every day we can see people carrying out economic activities. They are taking place in houses, shops, offices, factories and banks, on farms, on building sites, and so on. The study of this great variety of activities is made much easier by classifying them into three main types of activity — production, consumption and exchange.

The word production is usually taken to mean the making of some physical object, such as a motor car, a piece of furniture or a pair of shoes, or the growing of some particular crop, such as wheat or potatoes.

In economics, however, the word 'production' has a much wider meaning. Production takes place so that people's wants can be satisfied. Any kind of work which helps to satisfy people's wants, and for which they are prepared to pay a

price, is productive work.

Production, therefore, includes the output of services as well of goods. Service industries cover wholesaling, retailing, banking, insurance, accountancy, transport, the law, education, health, entertainment, etc.

There are two types of consumer goods: durable goods and non-durable goods. Durable consumer goods have a fairly long life — many of them last for several years. They include such items as household furniture, domestic appliances and the family car. Non-durable consumer goods are commodities which are used up immediately (i. e. in a single use) or in a relatively short period of time. Food, drinks, soap and toothpaste are obvious examples of non-durable consumer goods.

There is a system that enables people to exchange what they produce for the goods and services produced by other people. This system of exchange depends on the use of money. What happens is that people sell their services for money (wages and salaries), and then use this money to buy the things which others have produced.

Consumption means the 'using up' of goods and services in order to satisfy our wants.

**Answer these questions:**

1. What are the three main types of economic activities?
2. What does 'production' mean for economist?
3. What is called 'productive work'?
4. Are there many service industries? What are they?
5. Is there much difference between durable and non-durable commodities?

Give a few examples.

**Текст №3**

**The meaning of scarcity**

One of the great benefits of television is that it enables us to see how people in the rest of the world live. We see that in some parts of the world, such as Western Europe and North America, people are generally well off. Pictures from other parts of the world, such as Africa and Asia, show millions of people living in poverty.

It seems very strange, therefore, that economists say that scarcity is a world-wide problem, that it is a feature of all societies.

This puzzle is explained by looking at the way the word 'scarcity' is used in economics. When economists say that something is scarce, they do not mean that it is rare or that only a very small quantity is available. They simply mean that there is not enough of it to completely satisfy everyone's wants.

When the word is used in this way, it is true to say that scarcity exists in all countries, both rich and poor. In all of them people want more goods and services than they can obtain. It is because their wants are not fully satisfied that people everywhere work for and demand higher and higher living standards.

Why is it that so many wants remain unsatisfied, in spite of the enormous increases in the output of goods and services in modern times?



An important reason is that our wants are not limited. They are always growing and changing. How often do we hear the comments, 'You are never satisfied' and 'The more you have, the more you want'?

The problem is that our wants seem to grow as fast as, or even faster than, our ability to produce goods and services.

The basic problem of economics, therefore, is that economic resources — land, labour, materials, fuel, factories, machinery, etc. — are limited in supply but people's wants seem to be unlimited.

**Answer these questions:**

1. What does the word 'scarcity' mean in economics?
2. Is scarcity a world-wide problem?
3. Why is it that so many wants remain unsatisfied, in spite of the enormous increases in the output of goods and services in modern times?
4. Is it true to say that scarcity exists in all countries, both rich and poor?
5. What is the basic problem of economics?

**Текст №4**

**Business hours**

The standard working day in the United Kingdom and the USA starts at 9:00 a. m. and lasts till 5:00 p. m. with lunch time from 1:00 p. m. to 2:00 p. m. Many banks are usually open for customers from 9:30 a. m. to 3:30 p. m. Some businesses and industries traditionally work different hours.

Most employees have a five-day working week, Monday through Friday. The working week is between 35 and 40 hours long. Overtime is quite common and is generally paid, often at a premium to the basic rate of pay. The weekend usually starts on Friday night and lasts till Monday.

Thus on Saturdays and Sundays most businesses are closed. But as to shops they are open on Saturdays and some of them are open on Sundays,

In Britain the law does not say what shops can be open on Sundays but it says what goods can be sold on Sundays. They are newspapers, magazines and fresh food. If the law is broken, criminal proceedings may be taken. Many officials and the public demand that the Sunday trading rules should be abolished in the UK. Most businesses are closed on public or national holidays. The main *public holidays* of the UK are as follows:

<i>New Year's Day</i>	<i>in January</i>
<i>Good Friday</i>	<i>in April</i>
<i>Easter</i>	<i>in April</i>
<i>Easter Monday</i>	<i>in April</i>
<i>May Day</i>	<i>in May</i>
<i>Christmas Day</i>	<i>25 December</i>
<i>Boxing Day</i>	<i>26 December</i>

In the *United States* the following *main holidays* are celebrated:

*New Year's Day, Washington's Birthday, Easter, Memorial Day, Independence Day, Labour Day, Veterans' Day, Thanksgiving Day, Christmas Day.*

All the main public or national holidays in the US and UK are *bank holidays*, which means banks are closed on those days. Besides there are some other bank holidays, when banks and many other businesses are closed. The bank holidays besides public or national holidays are:

Spring or Summer (Bank)

Holiday in May or June

Autumn (Bank) Holiday in August or September

It dates back to the nineteenth century when by the Bank Holiday Act and a Supplementary Act these days were constituted as bank holidays in the UK.

**Answer these questions:**

1. When does the standard working day start and finish in the UK and USA?
2. How long is the working week there?
3. Is overtime allowed and paid?
4. What are the usual working days?
5. What days are shops open in those two countries?
6. What goods can be sold on Sundays in the UK?

## **Текст №5**

### **Types of businesses in the UK**

Most businesses in the United Kingdom operate in one of the following ways:

- sole trader
- partnership
- limited liability company
- branch of a foreign company.

The *sole trader* is the oldest form of business. There are many one-man owners, for example: a farmer, doctor, solicitor, estate agent, garage man, jobber, builder, hairdresser etc. The *partnership* is a firm where there are a few partners. They are firms of solicitors, architects, auditors, management consultants etc. The names of all the partners of the firm are printed on the stationery of a partnership. The most common type of company in the United Kingdom is the *limited liability company*.} At the end of the name of such a company the word *Ltd.* is used. For example: *Wilson and Son Ltd.* Many of such companies are *joint-stock companies* owned by *shareholders*

Limited liability companies are divided into *public and private ones*. Only public companies may offer shares to the public at the stock exchange. The names of such companies end in *plc.* which stands for *public limited company*. For instance: *John and Michael plc.*

Private limited companies may not offer shares to the public. The names of

such companies end simply in *Ltd.* A **branch of a foreign company** is a part of a company incorporated outside Great Britain but acting under the law of the UK. Usually these companies act in the UK under their normal foreign names.

***Translate these word combinations into English:***

их фирма и ее филиалы; ваша ответственность; их акционеры; наш договор; ее отделы; их фондовая биржа; ее менеджеры и аудиторы; их замечания к договору; его партнер; ее адвокат; их агент по недвижимости; наша сверхурочная работа, ваши праздники; их праздники

**Текст №6**

**Forms of businesses in the USA**

Businesses in the USA may be organized as one of the following forms:

- individual business
- general partnership
- limited partnership
- corporation
- alien corporation
- foreign corporations

An *individual business* is owned by one person.

A *general partnership* has got several owners. They all are liable for debts and they share in the profits.

A *limited partnership* has got at least one general owner and one or more other owners. They have only a limited investment and a limited liability. A *corporation* is owned by persons, called *stockholders*. The stockholders usually have certificates showing the number of shares which they own. The stockholders elect a director or directors to operate the corporation. Most corporations are closed corporations, with only a few stockholders. Other corporations are owned by many stockholders who buy and sell their shares at will. Usually they have little interest in management of the corporations.

*Alien corporations* are corporations of foreign countries.

All the corporations are to receive their charters from the state authorities. The charters state all the powers of the corporation. Many corporations try to receive their charters from the authorities of the State of Delaware, though they operate in other states. They prefer the State of Delaware because the laws are liberal there and the taxation is rather low. Such corporations, which receive their charters from an outside state are called *foreign corporations*.

All the corporations require a certificate to do business in the state where they prefer to operate.

**Answer these questions:**

1. What are the main forms of businesses in the USA?
2. Is there much difference between an *individual business* and *general partnership*?

3. What can you say about *corporation*?
4. *Alien corporations* are corporations of foreign countries, aren't they?
5. Why do many corporations try to receive their charters from the authorities of the State of Delaware?

### Текст №7

#### Directors and managers

As a rule a private company has only one director.

A public company must have at least two directors. Usually there is no upper limit on the number of directors a public company may have. The company's note-paper must list either all or none of the names of its directors.

A limited liability company or a corporation is headed by the board of directors elected by shareholders. The directors appoint one of their number to the position of managing director to be in charge of the day-to-day running of the company. In large organizations the managing director is often assisted by a general manager. Some companies also have assistant general managers. Many directors have deputies who are named deputy directors.

Directors need not be shareholders. They are responsible for the management of a company's affairs. They are not subject to any residence or nationality restrictions.

Big companies have many managers heading departments. They are all responsible to the managing director. Among various departmental managers (directors) the following can be mentioned:

- *sales manager*
- *personnel manager*
- *chief manager*
- *a district manager*
- *sales and marketing manager*
- *industrial engineering manager etc.*

#### Answer these questions:

1. How many directors can a private company have?
2. Who heads a limited liability company?
3. Who is a general manager?
4. What managers do many companies have?
5. What is the status of a director?

### Текст №8

#### English banknotes and coins

The official currency of the United Kingdom is still keeping the pound sterling but the possibility of joining the euro is being widely debated. The *pound sterling* is equal to *one hundred pence*.

English banknotes are issued by the *Bank of England*. As to *coins* they are minted also by this state bank.

There are *banknotes* of the following denominations:

£1	£20
£5	£50
£10	£100

The following *coins* are in circulation: halfpenny, one penny, **two** pence, five pence, ten pence, fifty pence.

*On the face* of English banknotes one can read the denomination given both in figures and in words.

Then the inscription on the face of the banknote reads: *promise to pay the bearer on demand the sum of...* And then there are two signatures. The first signature is that of the person authorized by the Government and the Bank of England. The second signature is that of the Chief Cashier.

*The backs* of English banknotes, like many other banknotes, feature portraits of different famous people.

■ The one pound banknote, for example, features *Isaac Newton* (1642—1727), a well-known English scientist who made a few very important discoveries including gravitation law.

■ The back of the five pound note portrays the *Duke of Wellington* (1769—1852), a famous Irish general who defeated Napoleon at Waterloo, Belgium in 1815.

■ On the back of the ten pound note one can see *Florence Nightingale* (1820—1910), founder of the nursing profession. She volunteered as a nurse to Turkey to take care of the wounded soldiers from Crimean War, war of England and France versus Russia.

■ And the back of the twenty pound banknote features *William Shakespeare* (1564-1616), the greatest playwright of all time

**Answer these questions:**

1. What is the official currency of the UK?
2. Who issues banknotes and mints coins in the UK?
3. What is the smallest unit?
4. How many pence are there in one pound?
5. What famous people are featured on the backs of various English banknotes?

## **Текст №9**

### **American money**

The *American dollar* is subdivided into *one hundred cents*.

The dollars are issued by the *Federal Reserve System*, established by Congress in 1913.

Here is the text on the face of an American ten dollar banknote:

- *ten* dollars

- *Federal Reserve Note*
- *The United States of America*
- *This note is legal tender for all debts public and private in* Washington, D. C.

- *Treasurer of the United States*
- *Secretary of the Treasury*

On the face of American dollars one can also see the portraits of the following famous persons:

- *George Washington* (1732—1799), the first President of the United States of America, who gave his name to the capital of the country. George Washington became the first President after the successful war of 13 British colonies for independence. After they won the war they formed 13 states and united to make the United States of America. Thus Independence was proclaimed on July 4, 1776.

- *Abraham Lincoln* (1809—1865), who was President from 1861 to 1865 after the war between the northern and southern states. It was he who proclaimed freedom of slaves of the south.

- *Alexander Hamilton* (1755—1804), a famous American statesman, who fought in the Independence War together with general George Washington. Later he became the first Secretary of the Treasury.

- *Andrew Jackson* (1767—1845), who was President of the USA from 1829 to 1837, when Texas won independence from Mexico.

- *Ulysses Grant* (1822—1885), who was President of the USA. from 1869 to 1877 when the Centennial Exposition was held in Philadelphia.

- *Benjamin Franklin* (1706—1790), a very popular public figure, writer, diplomat and scientist. It was he who invented bifocal spectacles among many other things.

On the back of banknotes various famous buildings are featured, such as:

- Lincoln Monument, one of the monuments in Washington
- US Treasury Building, in Washington
- White House, house of every President, except George Washington, who only planned the capital of the USA.
- US Capitol, which houses the Senate and the House of Representatives
- Independence Hall, in Philadelphia, where Independence of the 13 British colonies was proclaimed.

All the banknotes bear the words: *In God We Trust*.

## **Текст №10**

### **Glimpses of history of money**

At different periods of time and in different parts of the world many different commodities have served as money.

These commodities were: cattle, sheep, furs, leather, fish, tobacco,

tea, salt, shells etc.. The illustration shows shell money used by early settlers in North America. The shells were threaded into strings or belts called wampum. The experts underline that to serve effectively as money, a commodity should be fairly durable, easily divisible, and portable. None of the above-mentioned commodities possessed all these qualities, and in time they superseded by precious metals. First they were superseded by silver and later by gold. When a payment was made the metal was first weighed out. The next stage was the cutting of the metal into pieces of definite weight and so coins came into use.

Paper money first came into use in the form of receipts given by goldsmiths in exchange for deposits of silver and gold coins. After goldsmiths became bankers their receipts became banknotes. That's how the first banknotes came into existence.

At first coins were worth their face value as metal. But later token coins of limited value as legal tender were issued. Now smaller denomination coins are made from bronze and are often referred to as copper. Bigger denomination coins are made from cupronickel and are usually called silvers or silver.

**Answer these questions:**

1. What are the requirements of a commodity to serve as money?
2. Why did the precious metals start to serve as money?
3. What precious metal was used first as money?
4. How did coins come into existence?
5. How did paper banknotes come into existence?

**Текст №11**

**The Functions of money**

Money serves as (1) a medium of exchange, (2) a unit of account, and (3) a store of value. We examine each of these functions, beginning with medium of exchange.

A **medium of exchange**, or a transactions medium, is anything generally acceptable as a means of payment in the exchange of goods and services, in repaying debts, and in the exchange of assets, such as shares of common stock.

The second function of money is to serve as a unit of account. A **unit of account** is a yardstick for measuring prices and values and a benchmark for comparing them. In principle, any commodity can serve as a unit of account. Having chosen the good, we can express the price of each of the rest of the goods in units of that good. Historically, societies designated a single item to serve as the unit of account, say, a kilogram of wheat. In this way, each good could be priced at so many kilograms of wheat per unit. In modern times, paper money is the unit of account. For example, the dollar is the unit of account in the United States. Knowing that a pound of peaches costs two dollars and a pound of apples costs one dollar enables us to compare their value. Thus, money becomes a *standard of value*.

Normally, the same item serves as the unit of account and the medium of exchange: the dollar in the United States; the yen in Japan; the mark in Germany. In abnormal times, however, societies divorce the two functions of money, often unofficially. For example, although the ruble is the unit of account in Russia, some Russians use foreign currencies, such as the dollar and the mark, as the unofficial medium of exchange. Many Russians, without access to foreign currencies, resort to barter. Invariably, the reason for the divorce of the medium of exchange from the unit of account is a deterioration of the currency as a store of value, which takes us to the third function of money.

**A store of value** is a reservoir of future *purchasing power*. Money is both a temporary and a permanent store of purchasing power. The function of money as a temporary store of purchasing power is an outgrowth of its function as a medium of exchange. If an item is to serve as a medium of exchange, people must hold that item to carry out their transactions. For example, consider an individual who earns \$700 a week but plans to spend \$560 on goods and services and save \$140 every week. Usually this individual will not spend the entire \$560 on payday. Instead, he may spend \$90 on payday and hold \$470 in the form of money to be spent over the course of the week.

This \$470 held in money is a temporary store of purchasing power. People, however, hold more money than they need to carry out their transactions. Why? The answer is that money can also serve as a permanent store of purchasing power. Individuals who save forgo present consumption to have higher future consumption. The wealth of individuals is their accumulated savings. Money is one form in which individuals may keep their wealth; stocks, bonds, and real estate are other forms. Of course, when wealth is held in money, in the future it will not need to be exchanged to buy goods and services. The ability of money to serve as a store of value depends on its capacity to retain its purchasing power.

**Task:**

1. Illustrate your understanding of three functions of money with your own examples.

**Текст №12**

**Inflation**

**Inflation** - a persistent rise in the general level of prices.

**Disinflation** - a falling inflation rate.

**zero inflation** - No change in the general level of prices.

**hyperinflation** - a rapidly rising inflation rate, often reaching hundreds of percentage points within a few months.

**deflation** - the opposite of inflation, in which the general level of prices declines.

**stagflation** - a simultaneous increase in both the inflation rate and the unemployment rate.

**purchasing power of money** - the amount of goods and services a unit of money can command in the market.



**price index** - a numerical device used to measure changes in prices.

**consumer price index** - a measure of inflation based on a theoretical market basket of consumer goods.

Everyone is familiar with the way prices of goods and services behave in the marketplace.

They usually go up. The phenomenon of rising prices is called inflation. Since the economy includes multitudes of prices, and all do not rise or fall at the same time, it is convenient to use the concept of an average price and describe inflation as a continuing rise in the level of the average price, or the general price level.

The inflation rate is the rate of change (or the percentage change) in the general price level over a specified time period, usually a year. An increase in the inflation rate means that prices are rising at a faster rate. A decrease in the inflation rate means that prices in general are not rising as quickly as before; it does not mean that prices are falling. The term disinflation is often used to describe a declining inflation rate. If prices in general do not change, a situation of zero inflation exists.

Rapidly rising prices may lead to a situation called hyperinflation. Many countries have experienced hyperinflation, some very recently, with inflation rates reaching hundreds of percentage points in a matter of months.

The phenomenon of falling prices is known as deflation. It is the opposite of inflation.

Economies have also experienced a situation known as stagflation. This occurs when a high rate of inflation is accompanied by a high level of unemployment. This presents a dilemma for policy makers, as attempts to cure one problem invariably make the other one worse. The cherished goal of every country has been to keep both problems under control to avoid the heavy costs they inflict on people.

Inflation and the purchasing power of money are inversely related. Inflation causes the purchasing power of money to fall. The purchasing power of money (also known as the *value of money*) is the amount of goods and services that one unit of money can buy. When prices rise, the same goods cost more in terms of dollars, and the dollar's value in terms of those goods falls.

Inflation is commonly measured with the aid of a price index. A price index is a statistical device to measure price changes between a base period and a subsequent period. Economists use many different price indices. The consumer price index (CPI) is the most popular index for tracking inflation in the United States. The CPI measures the average change in the prices paid by urban consumers for a fixed basket of goods and services. The statistics for this index are compiled by the Bureau of Labor Statistics of the U.S. Department of Labor, which publishes them monthly.

**Task:**

1. Sum up the text in 7-10 sentences and present your summary in class. Use the keywords given before the text.

### Текст №13

#### Taxation

In poetry, spring is a time when a young person's fancy turns to thoughts of love.

But in economics, spring is much less romantic period. It is the season when millions of people in many countries begin to sort their previous year's income and expense records—the first step in determining their personal income tax.

In calculating this tax, you are allowed to take specific types of deductions and exemptions. Some deductions that may be made (within limits) from your income are donations to your alma mater and to various non-profit organizations

The amount of income tax you must pay at a given income level depends on several things. These include whether you are single or married and what the particular tax rates happen to be at the time. The rates are usually revised by the government every few years.

**Tax is money compulsory levied by the state or local authorities on individuals, property, or businesses.** In modern economies taxes are the most important source of government revenues. Taxes can be levied and classified in many ways. In many countries there are three principal types of taxes:

**Taxes on income** (personal income taxes and corporate income taxes);

**Taxes on wealth** (property taxes; death and gift taxes);

**Taxes on activities** (sales and excise taxes; social security taxes).

Because the power to tax is so weighty a matter, economists have developed several broad standards for judging the merits of a tax:

1. *Equity*. Tax burdens should be distributed justly.

2. *Efficiency, Stability, and Growth*. A tax should contribute toward improving resource allocation, economic stabilization, and growth in the total output of goods and services.

3. *Enforceability*. A tax should be adequate for its purpose and acceptable to the public, or else it will be impossible to enforce.

Taxes are considered to have three functions:

(a) fiscal or budgetary, to cover government expenditure, to provide the public authorities with the revenue required for meeting the cost of defence, social services, interest payment on the national debt, municipal services, etc.;

(b) economic, to give effect to economic policy, to promote stable economic growth, to influence the rate of economic growth of the nation;

(c) social, to increase the economic welfare of the community, to lessen inequalities in the distribution of income and wealth.

Businesses and individuals are subject to many forms of taxes. The various forms of business are not taxed equally. The tax situation is simplest for proprietorships and partnerships; corporations or companies are treated differently.

**Answer these questions:**

1. What are taxes?
2. What are the main functions of taxation?
3. What are the principal types of taxes?

#### **Текст №14**

### **Bookkeeping**

**Bookkeeping** is writing down all the transactions arising from business activities which can be expressed in money. To run your business well you must know what money you have received, how much money you have spent and, most important of all, how you spent it. A bookkeeping system can provide you with that information. The books used for keeping records consist of a ledger and subsidiary books.

**The ledger** is the general book in which you enter almost all the figures arising from your business activities. A ledger consists of a number of accounts. A **chart of accounts** serves as an index to the ledger, and each account is numbered to facilitate the frequent references that are made to it. An account is a column in the ledger that has been given a specific name, e.g. Cash, Bank, Sales and etc.

**The invoice book** helps you to remember who owes the business money for goods and services you have sold but have not been paid for. When you have delivered a commodity or provided a service you send an invoice to the customer. You keep a copy of the invoice in the invoice book.

**The purchase journal** is used to write down details of goods and services bought on credit which are not yet paid for. The invoice you receive from the supplier is kept in the purchase journal until it is fully paid.

**The wages book.** In this book you make notes about your employee names, wages, advance payments and so on.

#### **Task:**

*In turns, explain the meaning of the economic terms given below to your partner.*

Accounting, cost, income, liabilities, transaction, cost accounting, assets, balance sheet, debit, credit, invisible assets, account, double-entry, expenses, direct costs, cash, ledger, invoice book, revenue, owner's equity, profit & loss account, scheduled payments, inventory.

#### **Текст №15**

### **The factors of production**

Economic resources comprise human beings and all the things they use to produce the goods and services which people want. In economics, these resources are described as *factors of production*. They are often classified into three main

groups: *natural resources, human resources, and manufactured resources.*

Natural resources are the resources provided by nature and not by human beings. The word *land* is used to describe the gifts of nature.

Human resources consist of the energies, skills and knowledge of the working population. These resources are described as *labour*.

The word *capital* is used to describe manufactured resources. They consist of such things as factories, machines, railway, roads, power stations, docks and so on.

Many economists include a fourth factor of production — the *entrepreneur*. This is the person (or persons) who organises land, labour and capital into units of production. These units of production are described as firms.

**Answer these questions:**

- (1) What three factors of production do economists usually name?
- (2) What does each of them mean?
- (3) Is the fourth factor recognized by Russian economists, as far as you know?
- (4) Do factors of production mean economic resources?
- (5) What do economic resources usually comprise?

## **Текст №16**

### **Foreign trade of the UK**

In the 19th century Britain dominated international trade, accounting for about one-third of the world's exports. Early in the 20th century its position changed. The volume of world's exports increased but the percentage of British exports in world trade declined significantly.

But still foreign trade is vital to Britain's livelihood. With a large population, small land area, and few natural resources, the country must depend on foreign trade to supply the raw materials for English factories and to provide a market for the sale of the thousands of types of manufactured goods produced by English industries.

The United Kingdom's principal exports are vehicles, machinery, manufactured goods and textiles. Her main imports are foodstuffs and most of the raw materials for industry.

There is usually an unfavourable balance of trade, that is, imports exceed exports, but this is compensated for in part by the so-called *in visible trade*. The earnings from invisible trade come in the way of shipping charges, interest payments from foreign investments, interest payments from British enterprises abroad, and tourist expenditure. The earnings from foreign tourist trade make this one of British important industries.

Britain has got very sound economic ties with various countries of the world, especially the Commonwealth countries. The Commonwealth, officially called *The Commonwealth of Nations*, has grown out of the old British Empire which came to an end with the Second World War. The Commonwealth countries are Canada, Australia, New Zealand and a few small countries and territories. The

UK enjoys special rights to import various agricultural products such as fruits and vegetables from the Commonwealth at very good prices all year round.

**Task:**

**Insert the correct prepositions**

- (1) In the 19<sup>th</sup> century Britain accounted world's exports.
- (2) Foreign trade is vital... Britain.
- (3) The country depends ... foreign trade.
- (4) There is usually an unfavourable balance ... trade in the country.
- (5) But this is compensated ... by the so-called invisible trade.
- (6) The earnings ... invisible trade come in various payments.
- (7) The earnings ... foreign tourism make it a very important industry.
- (8) The Commonwealth has grown ... the old British Empire.
- (9) The old British Empire came ... an end ... the Second World War.

**What words in the text prove that:**

- (1) Britain was one of the main exporters in the world.
- (2) At the beginning of the 20<sup>th</sup> century Britain lost its dominating position.
- (3) There are a few objective factors why foreign trade is very important for Britain.
- (4) Britain needs raw materials for its industries.
- (5) Britain is interested in exporting its manufactured goods.
- (6) Britain imports a lot of foodstuffs.
- (7) Britain's invisible exports exceed invisible imports.

**Complete the sentences with the following words:**

*world's export, international trade, livelihood, percentage, manufactured goods*

- (1) In the 19<sup>th</sup> century Britain dominated .
- (2) Britain accounted for about one-third of the
- (3) In the 20<sup>th</sup> century the volume of... increased.
- (4) The ... of British exports in the world trade declined significantly.
- (5) But still foreign trade is vital to Britain's ...
- (6) The country depends on foreign trade to provide a market for their.

**Текст №17**

**Basic terms in foreign trade**

Countries buy and sell various goods as well as various services. Goods bought from abroad, such as food, cars, machines, medicines, books and many others, are called visible imports. Goods sold abroad are called visible exports.

Services, such as insurance, freight, tourism, technical expertise and others, are called invisible imports and invisible exports.

The total amount of money a country makes including money from visible and invisible exports, for a certain period of time, usually for a year, is Gross Na-

tional Product, or GNP.

The difference between a country's total earnings or GNP, and its total expenditure is called its balance of payments.

The difference between what a country receives for its visible exports and what it pays for its visible imports is its balance of trade. If a country sells more goods than it buys, it will have a surplus. If a country buys more than it sells, it will have a deficit.

**Task:**

**Underline the correct words in the brackets**

- (1) Goods sold to other countries, such as food, cars, machines, medicines, books, musical instruments, cassettes, discs and many others, are (*visible, invisible*) exports.
- (2) Services, such as insurance, freight, tourism, technical expertise, medical operations and others sold to other countries are invisible (*imports, exports*).
- (3) The difference between total earnings of a country and its total expenditure is called its balance of (*payments, trade*).
- (4) The difference between a country's earnings for its visible exports and expenditure for its visible imports is called its balance of (*payments, trade*).
- (5) The difference between a country's GNP and its total expenditure is called its balance of (*payments, trade*).
- (6) The total amount of money a country earns including exports, for a certain period of time, is called (*GDP, GNP*).
- (7) The amount of money a country earns for goods and services inside the country is called (*GDP, GNP*).
- (8) If a country sells more goods than it buys it will have a (*deficit, surplus*).

**Complete the sentences:**

- (1) Gross National Product is the total amount...
- (2) Gross Domestic Product is...
- (3) Invisible exports and imports are...
- (4) Visible exports and imports are...
- (5) A country's balance of payments is...
- (6) A country's trade balance is...
- (7) If a country sells more goods than it buys, it will have a
- (8) If a country buys more than it sells, it will have a ...

**Текст №18**

**The factors of production**

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- (4) Do factors of production mean economic resources?
- (5) What do economic resources usually comprise?

### 3. Комплект оценочных средств для промежуточной аттестации

#### 3.1. Практическое задание №1

1). *Образуйте множественное число существительных:*

a car, a bus, a story, a wolf, a mouse

2). *Образуйте степени сравнения прилагательных:*

long, beautiful, smart, big, little

3). *Раскройте скобки, употребляя глагол в правильной форме:*

1). Tomorrow I (not to go) to school. 2). Where they (to spend) last month? 3). Usually she (to go) shopping three times a week. 4). After classes he (to wait) for you at home. 5). What subjects you (to study) at your college? 6). I (to see) a good film last Friday. 7). We always (to drink) coffee in the morning.

4). *Прочитайте текст и соотнесите вопросы с абзацами текста:*

A- *How do you get online?*

B- *How fast are today's internet connections?*

C- *Who created the Internet?*

D- *How much does broadband access cost?*

E- *Why do you need a modem?*

F- *Did the Internet become popular quickly*

G- *How old is the Internet (the Net)? When was it created?*

H- *What does TCP/IP mean?*

I- *Are there other ways of accessing the Internet?*

#### **The Internet: FAQs**

(Frequently Asked Questions)

1. \_\_\_\_\_?

It's hard to say exactly. The research that led to what we now know as the Internet was begun in the 1960s.

1. \_\_\_\_\_?

Again, it's hard to say exactly who created it. The initial research was carried out by the Advanced Research Projects Agency in America, funded by the US government.

3. \_\_\_\_\_?



It took many years for the Internet to become popular around the world. It's only really since the mid-90s that the Internet has been a part of our lives.

4. \_\_\_\_\_?

To get connected, you need a computer, the right connection software and a modem connected to the phone line. You also need an account with an Internet Service Provider (ISP), which acts as a gateway between your PC and the rest of the Net.

5. \_\_\_\_\_?

Today, ISPs offer a broadband, high-speed connection. The most common types are cable — offered by local cable TV companies — and ADSL (Asymmetric Digital Subscriber Line), which works through phone lines. They are both faster than the traditional dial-up telephone connection. Broadband access is also offered by some electricity networks.

6. \_\_\_\_\_?

It depends on which company you choose. Nowadays, some companies even offer free broadband.

7. \_\_\_\_\_?

A modem (modulator/demodulator) converts digital signals into analogue signals so that data can be transmitted across the phone or cable network.

8. \_\_\_\_\_?

The language used for data transfer on the Internet is known as TCP/IP (transmission control protocol/ Internet protocol). This is like the internet operating system. Every computer connected to the Net is identified by a unique IP address.

9. \_\_\_\_\_?

Other methods of internet access include Wi-Fi, satellite, mobile phones and TV sets equipped with a modem. Wi-Fi-enabled laptops or PDAs allow you to connect to the Net if you are near a wireless access point, in locations called hotspots (for example, a Wi-Fi cafe, park or campus). Satellite services are used in places where terrestrial access is not available (for example, on ships at sea). Highend mobile phones provide access through the phone network.

### **3.2. Практическое задание №2**

1). *Образуйте множественное число существительных:*

a dog, a box, a baby, a hero, a leaf

2). *Образуйте степени сравнения прилагательных:*

small, good, interesting, clever, deep

3). *Раскройте скобки, употребляя глагол в правильной форме:*

1). She (to wash) her car once a week. 2). When you (to leave) the meeting yesterday? 3). She (to explain) a grammar rule yesterday. 4). My mum usually (not to cook) dinner. 5). What she (to do) yesterday? 6). My sister (to go) to school every day. 7). Last year Ann (to visit) Spain.

4). *Прочитайте текст и выберите для каждого абзаца(A-D) правильный заголовок (1-4):*

1. Sound, Music, MIDI
2. Products full of pictures, action and sound
3. Creating and editing movies
4. The potential of multimedia

A \_\_\_\_\_

Multimedia applications are used in all sorts of fields. For example, museums, banks and estate agents often have Information kiosks that use multimedia; companies produce training programs on optical discs; businesspeople use Microsoft PowerPoint to create slideshows; and teachers use multimedia to make video projects or to teach subjects like art and music. They have all found that moving images and sound can involve viewers emotionally as well as inform them, helping make their message more memorable.

The power of multimedia software resides in **hypertext**, **hypermedia** and **interactivity** (meaning the user is involved in the programme). If you click on a hypertext link, you can jump to another screen with more information about a particular subject. Hypermedia is similar, but also uses graphics, audio and video as hypertext elements.

B \_\_\_\_\_

As long as your computer has a **sound card**, you can use it to capture sounds in digital format and play them back. Sound cards offer two important capabilities: a built-in stereo synthesizer and a system called **MIDI**, or **Musical Instrument Digital Interface**, which allows electronic musical instruments to communicate with computers. A Digital Audio Workstation (**DAW**) lets you mix and record several tracks of digital audio.

You can also listen to music on your PC or transfer it to a portable **MP3** player. MP3 is short for **MPEG audio layer 3**, a standard format that compresses audio files. If you want to create your own MP3 files from CDs, you must have a CD ripper, a program that extracts music tracks and saves them on disk as MP3s.

Audio is becoming a key element of the Web. Many radio stations broadcast live over the Internet using **streaming audio technology**, which lets you listen to audio in a continuous stream while it is being transmitted.

The broadcast of an event over the Web, for example a concert, is called a **webcast**. Be aware that you won't be able to play audio and video on the Web unless you have a **plug-in** like RealPlayer or QuickTime.

C \_\_\_\_\_

Video is another important part of multimedia. **Video computing** refers to recording, manipulating and storing video in **digital format**. If you wanted to make a movie on your computer, first you would need to capture images with a **digital video camera** and then transfer them to your computer.

Next, you would need a **video editing** program like iMovie to cut your favourite segments, re-sequence the clips and add transitions and other effects. Finally, you could save your movie on a DVD or post it on websites like YouTube and Google Video.

D \_\_\_\_\_

Multimedia is used to produce dictionaries and encyclopedias. They often come on DVDs, but some are also available on the Web. A good example is the Groller Online Encyclopedia, which contains thousands of articles, animations, sounds, dynamic maps and hyperlinks. Similarly, the Encyclopedia Britannica is now available online, and a concise version is available for iPods, PDAs and mobile phones. Educational courses on history, science and foreign languages are also available on DVD. Finally, if you like entertainment, you'll love the latest multimedia video games with surround sound, music soundtracks, and even film extracts.

1	2	3	4

## 4 Критерии оценивания

**«5» «отлично»** – студент показывает глубокое и полное овладение содержанием программного материала по УД, в совершенстве владеет понятийным аппаратом и демонстрирует умение применять теорию на практике, решать различные практические и профессиональные задачи, высказывать и обосновывать свои суждения в форме грамотного, логического ответа (устного или письменного), а также высокий уровень овладения общими и профессиональными компетенциями и демонстрирует готовность к профессиональной деятельности;

**«4» «хорошо»** – студент в полном объеме освоил программный материал по УД, владеет понятийным аппаратом, хорошо ориентируется в изучаемом материале, осознанно применяет знания для решения практических и профессиональных задач, грамотно излагает ответ, но содержание, форма ответа (устного или письменного) имеют отдельные неточности, демонстрирует средний уровень овладения общими и профессиональными компетенциями и готовность к профессиональной деятельности;

**«3» «удовлетворительно»** – студент обнаруживает знание и понимание основных положений программного материала по УД, но излагает его неполно, непоследовательно, допускает неточности в определении понятий, в применении знаний для решения практических и профессиональных задач, не умеет доказательно обосновать свои суждения, но при этом демонстрирует низкий уровень овладения общими и профессиональными компетенциями и готовность к профессиональной деятельности;

**«2» «неудовлетворительно»** – студент имеет разрозненные, бессистемные знания, не умеет выделять главное и второстепенное, допускает ошибки в определении понятий, беспорядочно и неуверенно излагает программный материал по УД, не умеет применять знания для решения практических и профессиональных задач, не демонстрирует овладения общими и профессиональными компетенциями и готовность к профессиональной деятельности.

## 5. Информационное обеспечение

перечень учебных изданий, электронных изданий, электронных и Интернет-ресурсов, образовательных платформ, электронно-библиотечных систем, веб-систем для организации дистанционного обучения и управления им, используемые в образовательном процессе как основные и дополнительные источники.

### Основные источники:

1. Английский язык для экономистов (В1 – В2): учебник и практикум для СПО/Даниленко Л.П.-3-е изд., испр. и доп.-М.:ЮРАЙТ,2020-130с.
2. Английский язык для ссузов, учебное пособие/ Агабемян И.П. -М.: Проспект,2021-280 с.
3. Английский язык для экономических специальностей. Учебник/А.П. Голубев – М.:КноРус, 2021 – 396с.
4. Грамматика. Сборник упражнений/Голицынский Ю.Б. – М.:КАРО, 2020 – 576 с.

### Дополнительные источники:

5. Шевелева С. А. Основы экономики и бизнеса: учебное пособие для учащихся средних профессиональных учебных заведений / С. А. Шевелева, В. С. Стогов. – 4-е изд., перераб. и доп. – М.: ЮНИТИ-ДАНА. 2018-431с.

### Электронные издания (электронные ресурсы):

1. ИНФОУРОК . Ведущий образовательный портал России.  
<https://infourok.ru/perechen-elektronnih-obrazovatelnih-resursov-dlya-urokov-angliyskogo-yazyka-i-vneurochnoy-deyatelnosti-po-predmetu-531860.html>
2. British Council  
<https://learnenglish.britishcouncil.org/>
3. Урок РФ  
[https://урок.рф/library/tcifrovaya\\_sreda\\_dlya\\_uchitelej\\_angliyskogo\\_yazyka\\_194838.html](https://урок.рф/library/tcifrovaya_sreda_dlya_uchitelej_angliyskogo_yazyka_194838.html)
4. <https://nsportal.ru/shkola/inostrannye-yazyki/angliiskiy-yazyk/library/2018/08/27/spisok-eor-k-urokam-angliyskogo-yazyka>
5. Информационно-образовательная среда «Российская электронная школа»  
<https://resh.edu.ru/>
6. English online. <http://www.abc-english-grammar.com>
7. АВ. <http://www.alleng.ru>
8. Macmillan Dictionary. <http://macmillandictionary.com>
9. Encyclopedia Britannica. [www.britanica.com](http://www.britanica.com)
10. ЯКласс. Видеоуроки и тренажёры.  
<https://www.yaklass.ru>
11. Единая коллекция цифровых образовательных ресурсов  
<https://school-collecion.edu.ru>
12. Интернет урок. Библиотека видеоуроков.  
<https://interneturok.ru>

**Цифровая образовательная среда СПО PROОбразование.**

- Утевская, Н. Л. English Grammar Book. Version 2.0 = Грамматика английского языка. Версия 2.0 : учебное пособие / Н. Л. Утевская. — Санкт-Петербург : Антология, 2021. — 480 с. — ISBN 978-5-9500282-7-4. — Текст : электронный // Электронный ресурс цифровой образовательной среды СПО PROОбразование : [сайт]. — URL: <https://profspo.ru/books/104029> (дата обращения: 24.05.2021). — Режим доступа: для авторизир. Пользователей

**Электронно-библиотечная система:**

IPR BOOK - <http://www.iprbookshop.ru/78574.html>

**Веб-система для организации дистанционного обучения и управления им:**

Система дистанционного обучения ОГАПОУ «Алексеевский колледж»  
<http://moodle.alcollege.ru/>