**Guía para examen C1 quinto semestre**

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Importante: ya no hacer la tarea del vocabulario que tenían que investigar en internet (palabras comunes que anotamos en el pizarrón).

**VOCABULARIO:**

En lugar de esa tarea, tienen que estudiar el siguiente vocabulario y sus definiciones. En el examen tendrán que contestar un ejercicio de relación de columnas. (Relacionar 10 definiciones con 10 palabras).

**Exercise 1.**

Ejemplo:

|  |  |  |
| --- | --- | --- |
| something that is legally owned by a person or company | ( d ) | (a) Payroll |
| the decrease in value, over time, of property or assets | ( c ) | (b) Journal |
|  | ( ) | (c) depreciation |
|  | ( ) | (d) Property |

1. Payroll: a list of all employees and their wages
2. Journal: an accounting record where all business transactions are INITIALLY entered
3. Expense: money that is spent to purchase goods or services provided by someone else
4. Balance sheet: a detailed summary of a person's or a company's financial condition at a specific point in time, taking into account their assets, liabilities, etc.
5. Property: something that is legally owned by a person or company
6. Liability: an obligation to settle a debt; money owed to someone
7. Equity: this word has 2 meanings: "stock (shares)" and "net worth"
8. Cash flow: the balance of cash receipts minus cash payments over a given period of time
9. Liquid assets: cash or something that is easily convertible into cash
10. Net income: money remaining after all expenses and taxes have been paid
11. Disclosure: releasing your tax information to a third party
12. Audit (noun):a process to check if what you declared is correct
13. Tax evasion:not paying taxes when one is required to do so
14. Exempt (adjective):not having to pay taxes
15. Dividends: the profits of a company that are distributed among shareholders
16. Unauthorized: illegal, not allowed
17. Self-employment income: money that you make working for yourself
18. Form (noun):a document that you fill out
19. Depreciation: the decrease in value, over time, of property or assets
20. Tax dispute: a disagreement about how much tax you have to pay

**Exercise 2.**

Order of adjectives. repasar los ejercicios de la pagina 18. Ustedes tienen la copia.

Ejemplo: a big heavy pink vinyl chair.

**Exercise 3.**

Vocabulary: responding to dilemas. repasar los ejercicios de la pagina 58. Ustedes tienen la copia.

**GRAMMAR**

**Exercise 1:**

First conditional: 5 ejercicios en el examen.

Examples:

1. If the report isn't on my desk tomorrow morning, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

( ) a) you´ll be in big trouble. b) your job here will be quite safe c) we´ll have to lay off some workers. d) he´ll be out on his ear.

**Exercise 2:**

Second conditional y Wish: 6 ejercicios en el examen.

Tienen que completar una conversación. ejm. este es solo el inicio de una conversación.

Mark: I wish I (1) \_\_\_\_\_\_\_\_\_\_*lived*\_\_\_\_\_\_\_\_\_\_\_\_\_ (live) in the country. I hate the traffic.

Sofia: If I (2) \_\_\_\_\_\_\_\_\_\_\_*\_were\_*\_\_\_\_\_\_\_\_\_\_ (be) you, I (3) \_\_\_\_\_\_*would move*\_\_ (move) to a quiet place.

**Exercise 3.**

Used to

Tienen que completar un párrafo en pasado, lo importante de este ejercicio es determinar si es pasado simple o used to, además identificar si es used to, use to ó didn´t use to. Recuerden que el used to se utiliza cuando enfatizamos que algo solíamos hacer pero ya no lo hacemos o que algo teníamos y ya no lo tenemos.

Example: Use the correct form of *used to* if possible. NEG = negative (6 points)

I (1) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (be-NEG) afraid of driving, but I am now

**READING**

Leer el siguiente texto con detalle. En el examen contestaran 10 preguntas relacionadas al mismo.

THE ACCOUNTING PROFESSION

To decide to be an accountant is no more descriptive than deciding to be a doctor, obviously, there are many specialty areas. Many accountants engage in the practice of “public” accounting, which involves providing audit, tax, and consulting services to the general public. To engage in the practice of public accounting usually requires one to be licensed as a CPA (Certified Public Accountant.

Auditing involves the examination of transactions and systems that underlie organization´s financial reports, with the ultimate goal of providing an independent report on the appropriateness of financial statements. Tax services relate to the providing of help in the preparation and filing of tax returns and the rendering of advice on tax consequences of alternative actions. Consulting services can vary dramatically, and include such diverse activities as information systems engineering to evaluating production methods. Many accountants are privately employed directly by small and large business (i.e., industry accounting) and not-for-profit agencies (such as hospitals, universities, and charitable groups). They may work in areas of product costing and pricing, budgeting, and the examination of investment alternatives. They may focus on internal auditing, which involves looking at controls and procedures in use by their employers. Objectives of these reviews are to safeguard company resources and asses the reliability and accuracy of accounting information and accounting systems. They may serve as in house tax accountants, financial managers, or countless other occupations. And, it probably goes without saying that many accountants work in the governmental sector, whether it be local, state, or nation levels. You would expect to find many accountants at the Internal Revenue Service, General Accounting Office, Securities and Exchange Commission (“SEC”- The USA governmental agency charged with regulating accounting and reporting by companies whose shares of stock are bought and sold in public markets), and even the Federal Bureau of Investigation.

**LISTENING**

Listening de un tema relacionado a lo que hemos visto. Escuchan un audio y completan oraciones.

**WRITING**

Practicar estos ejercicios. Uno de ellos es el que viene en el examen. El día del examen decidiré cual tienen que desarrollar.

Exercise 1. Talk about a dream or dreams you have. It (they) might be related to school, work, travel, or love. Describe it in detail. Why do you have this dream? You can use wish, hope, expect (expresa algo de lo que estan seguros va a pasar) and wait (va a suceder, solo es cuestión de tiempo) (10 points)

Exercise 2. You are applying to college. One of your requirements is to write a short autobiography. Be sure to include the following information: Where were you born?, Where did you grow up?, What did you use to do for after school when you were younger?, Where did you study?, etc. (7 points)

Éxito en el examen. Aquí les menciono lo necesario para que repasen sus temas y tengan muy buena calificación. De ustedes depende lo demás.

Cualquier duda a mi correo o en el Facebook, me buscan como Fernando Mendoza Constantino

BYE.