



**Correction de l'examen de Communication Ecrite et Orale de Langue
Anglaise (L1)**

Activity 1: The text is: b- Website article (1 point)

Activity 2: Answer the following questions according to the text: (5 points)

- 1) Why do you think accounting is important to business? Accounting is important to business because it helps track income and expenditures and provides reliable financial information which can be used in making business decisions.
- 2) In this text we have two types of accounting: cost accounting and managerial accounting.
- 3) The main functions of accountants are: maintaining records of a company's daily transactions, preparing the financial statements and performing periodic audits
- 4) The financial statements according to the Algerian Financial Accounting System are: the balance sheet, the income statement, the cash-flow statement, the statement of changes in equity and the accompanying notes.
- 5) It is so important for accountants to prepare financial statements in order to analyze the company's financial performance.

Activit 3: Match the words on the left with the definitions on the right: (4 points)

- a- Accounting - a person employed or worked for wages or salary
b- Cash - an organization that produces or sells goods to make a profit.
c- Employees - the process or work for keeping financial accounts.
d- Company - money in the form of coins or bills

Activity 4: classify the following words into prefix- root- suffix (3 points)

	Prefix	Root	Suffix
financial	/	finance	ial
Management	/	manage	ment
accounting	/	account	ing
organization	/	organize	ation

Activity 5: Identify whether the following sentences are logical possibility/ability/ necessity / permission: (5points)

- a- employees must pay their taxes. (necessity)
b- Accounting can keep track of an organization's financial health and reliability. (ability)



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- c- Management may help in increasing productivity. (logical possibility)
- d- Authorities should take strict measures against those who embezzle money in banks. (necessity)
- e- The civil servant might take a loan to start a business. (permission/ logical possibility)

1. **Activity 6:** Fill in each gap with the appropriate word from the list given. (2points)

Suppliers - Financial * divided - preparation
Accounting can be **divided** into several fields including **financial** accounting, management accounting, tax accounting and cost accounting.^[5] Financial accounting focuses on the reporting of an organization's financial information, including the **preparation** of financial statements, to the external users of the information, such as investors, regulators and **suppliers**.