الجمهورية الجزائرية الديمقراطية الشعبية
République Algérienne Démocratique et Populaire
وزارة التكوين والتعليم المهنيين
Ministère de la Formation et de l'Enseignement Professionnels

Centre National de la Formation et de l'Enseignement Professionnels à Distance (CNFEPD)

المركز الوطني للتكوين و التعليم المهنيين عن بعد (م. و. ت.ت. م.ب)

ANGLAIS COMMERCIAL

OBJECTIF GÉNÉRAL:

À l'issue de ce module, le stagiaire doit être capable de communiquer avec aisance en anglais en utilisant le vocabulaire spécifique au commerce.

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LESSON N° 01:

ORTHOGRAPHE ANGLAISE ET PRONONCIATION

OBJECTIF DE LA LEÇON N°01: Le stagiaire doit être capable de s'initier à l'anglais commercial.

PLAN DE LA LEÇON N° 01:

INTRODUCTION

I- LES VOYELLES ANGLAISES

II- LES DIPHTONGUES ANGLAISES

III- LES TRIPHTONGUES

IV- LES CONSONNES ANGLAISES

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INTRODUCTION :

L'orthographe anglaise n'indique pas la prononciation. La même lettre représente souvent des sons différents et le même son est aussi souvent représenté par des lettres, ou groupes de lettres différents. De plus, de nombreuses lettres ne se prononcent pas du tout.

Par exemple la lettre a est prononcée différemment dans chacun des mots suivants:

Cat [kæt], cart [kɑ:t], wash [wɔʃ], talk [tɔ:k] :

Came [keim], chocolate [▫tʃɔkɔl:t], an [ən]

Les lettres soulignées dans les mots qui suivent ne sont pas prononcées :

Cupboard [ˈkʌbəd], raspberry [ra:zbri], knife [naif] ,climb[klaim],

listen [lisn], daughter [ˈdɔ:tə]

L'alphabet phonétique :

L'alphabet phonétique permet de transcrire la prononciation. En plus des 26 lettres de l'alphabet ordinaire. Il dispose de symboles supplémentaires nécessaires à la transcription de tous les sons émis en langue anglaise.

Pour les voyelles, ces symboles sont :

1) [i:], 2) [i], 3) [e], 4) [æ], 5) [a:], 6) [o], 7) [ɔ :] 8) [u],

9) [u:], 10) [ʌ], 11) [ə:], 12) [ə],

Pour les consonnes, les symboles nouveaux sont :

1) [θ], 2) [ð], 3) [ʃ], 4) [tʃ], 5) [ʒʃ], 6) [dʒ], 7) [ɧ],

Remarques importantes :

1- On ne sert jamais de majuscules en phonétique.

Exemples : London [ˈlʌndən] , John Bull [ˈdʒɔnˈbul]

2- Ne pas écrire la phonétique liée comme l'écriture cursive ordinaire, mais en séparant les symboles.

Exemples : green [gri:n] , believe [biˈli:v]

3- La syllabe accentuée est indiquée en la faisant précéder d'un accent.

Exemples: answer [ˈa:nsə] , tobacco [təˈbækou] , afraid [əˈfreid]

Il est essentiel d'étudier correctement et attentivement l'ensemble des symboles utilisés dans l'alphabet phonétique. Il y sera fait appel à chaque jour qu'une difficulté majeure ou spécifique surgira en matière de prononciation et d'orthographe.

I- LES VOYELLES ANGLAISES :

Il existe en anglais deux voyelles [i] que nous représentons.
-par [i:] = voyelle longue comme dans le mot arabe][ـفي

-par [i] = voyelle brève comme dans le mot arabe][ـمن

Les symboles suivis de deux points indiquent des voyelles longues.

[i:] comme dans [si:t] = seat

En orthographe ordinaire, se son s'écrit fréquemment [ee] ou [e].

Exemples : see [si:], green [gri:n], feet [fi:t], tree [tri:],

knee [ni:], be [bi:], cedar ['si:d∂], eve [i:v],

fourteen [fɔ:'ti:n]

Mais il s'écrit aussi [ea],[ie],[ei], et [i]

Exemples : tea [ti:], dream[dri:m], eat [i:t] , meat [mi:t] field [fi:ld] , believe [b'ili:v] , celling ['si.liŋ], machine [ma'ʃi:n]

Exercice de lecture :

Lisez la liste des mots suivants en prononçant le son [i] correctement, n'oubliez pas que c'est une voyelle longue.

Keep [ki:p]	Clean [kli:n]	leaf [li:f]
Leap [Li:p]	feed [fi:d]	keen [ki:n]
Seek [si:k]	neat [ni:t]	weak [wi:k]
Seep [si:p]	geese [gi:s]	leak [li:k]
sleep [sli:p]	cease [si:s]	lean [li:n]
need [ni:d]	fleet [fli:t]	mean [mi:n]
lead [li:d]	sheep [ʃi:p]	seed [si:d]

:]sit [comme dans sit] i [

ORTHOGRAPHE :

Les lettres [i] et [y] se prononcent [i] l'orsque elles sont brèves.

Exemples: Lift [lift], mix [miks], pity ['piti] , syrup ['sir∂p]
physics [fiziks], chicken ['tʃikin]

La lettre | e | (et parfois | a |) se prononcent [i] dans un grand nombres de syllabes non accentuées.

Exemples : begin [biˈgin], beside [biˈsaid], prepare [priˈpeə] ,

remember [riˈmembə] , december [diˈsembə]

horses [hɔ:siz] , mistresses [ˈmistrisiz] ,

village [ˈvilidʒ] , cabbage [ˈkæbidʒ]

Aussi dans les présents et participes passés, finissant par ied, et ceux dont le ed est précédé de t ou d.

Exemples : married [ˈmærid], buried [ˈberid], carried [ˈkærid]
visited [ˈvizitid], parted[ˈpaitid] , needed [ˈni:did] ,
Moulded [ˈmouldid] , etc…

Exercice de lecture:

sit [sit]	skin[skin]	win [win]
lip [lip]	sick [sik]	Link [link]
cliff [klif]	live [liv]	silly [ˈsili]
sin [sin]	king [kiŋ]	lily [ˈlili]
limb [lim]	miss [mis]	English [ˈiŋgliʃ]
fit [fit]	mix [miks]	Mers [ˈmisiz]
it [it]	slim [slim]	Fifty [ˈfifti]
fish [fiʃ]	ship [ʃip]	Women [ˈ wɔmin]
	sing [siŋ]	

Exercice de lecturesur [i:] et [i] :

leave [li:v]	seep [si:p]	ceiling [ˈsi:liŋ]
live [liv]	sip [sip]	easy [i:zi]
lead [li:d]	eat [i:t]	easily [ˈi:zili]
lid [lid]	it [it]	believe [biˈli:v]
Leap [li:p]	feet [fi:t]	secret [ˈsi:krit]
lip [lip]	fit [fit]	sea-sick [ˈsi:sik]
seek [si:k]	leak [li:k]	Leaving [ˈli:viŋ]
sick [sik]	lick [lik]	sheepskin [ˈʃi:pskin]
sleep [sli:p]	sheep[ʃi:p]	meaning [ˈmi:niŋ]

slip [slip]	ship [ʃip]	

[e] comme dans set [set] :

Cette voyelle ressemble au [ʼe] français du mot "été"

Orthographe:

Ce son [e] est souvent représenté par la lettre [e]

Exemples: bed [bed] , ten [ten] , red [red], very [ʼveri]
empty [ʼemti]….etc

Ce son peut être aussi representé par [ea] comme dans les exemples suivants :
head [hed] , bread [bred] ,breakfast [brekfast]
threat [θret], meadow [ʼmedou] … etc

Exercice de lecture:

let [let]	egg [eg]	west [west]
left [left]	get [get]	vest [vest]
leg [leg]	wet [wet]	yes [jes]

Exercice de lecture sur [i:], [i] et [e]

lead [li:d]	sleep [sli:p]	leap [li:p]
lid [lid]	slip [slip]	lip [lip]
led [led]	slept [slept]	leapt [lept]
seek [si:k]	eat [i:t]	seen [si:n]
sick [sik]	it [it]	sin [sin]
said [sed]	ate [et]	set [set]

[æ] comme dans cat [kæt] :

Orthographe :

Ce son est toujours représenté par la lettre [a]

Exemples: hat [hæt] , cap [kæp], pan [pæn] , back [bæk] , black [blæk], man [mæn], bag [bæg] , catch [kæt ʃ] etc….

Exercice de lecture : glad [glæd], fact [fækt] , map [mæp]cab [kæb], van [væn], lad [læd], sat [sæt], mad [mæd]

[a:] comme dans caim [ka:m] :

devant un [a] muet se [L] prononce [a :]

[ar] se prononce ordinairement [a :] dans une syllabe accentuée.

Exemples: arm [a:m] , dark [da:k] , farm [fa:m] , heart [ha:t,]

large [la:dz] , yard [ja:d] , car [ka:] , cigar [siga:]

Caif [ka:f], classe [kla:s], sharp [ʃa:p], glas [gla:s] ,

guard [ga:d], mast [ma:st] , art [a:t]

Exercice de lecture sur æ] [et [a:] :

lad [læd] lard [la:d] mash [mæʃ] marsh [ma: ʃ]	match[mætʃ] march [ma:tʃ] cat [kæt] cart [ka:t]	massage ['mæsa:ʒ] back-yard ['bæk'ja:d] fat-calf ['fætka:f] gladheart ['glædha:t]

[ɔ] not [nɔt] :

Orthographe:

La lettre [o], lorsque e a un son bref, et [a] la lettre précédé de [w] se prononcent souv [ɔ]

Exemples:knot [nɔ] , hot [hɔt] clock [klɔk] ,

across [a'krɔs] , fond [fɔnd] , donkey [dɔnki] ,

what[wɔt] ,watch [wɔtʃ] , wash [wɔʃ:] ,

wander [wɔndə] , want [wɔnt]

Exercice de lecture:

cost [kɔst] cough [kɔf] cod [kɔd] dog [dɔg]	fog [f ɔg] fox [fɔ ks] god[gɔd]long[lɔŋ]	lot [lɔt] on [ɔn] shop [sɔp] soft [sɔft] song [sɔn]

[ɔ :] comme dans saw [sɔ :]

aw et au se prononcent généralement [ɔ:]

or (suivi ou non de consonne) et a (suivi d'un l final ou d'un l et d'une consonne) se prononcent souvent [ɔ :]

Exemples : saw [sɔ:], draw [drɔ:], canght [kɔ:t]

autumn [ɔ:təm], August[o:gəst], saucer [s'ɔ:sə] etc...

for [f ɔ:], born [bɔ:n], morning ′[′mɔ:niŋ]

all [ɔ:l], corner [′kɔ:nə], always [′ɔ:lwəz]

also['ɔ:lsou] , chalk [tʃɔ:k], george [dzɔ:dz]

Exercise de lecture:

cause [kɔ:z] form [fɔ:m] lard [lɔ:d] cork [kɔ:k]	walk [wɔ:k] shore [ʃɔ:] lawn [lɔ:n] four [fɔ:]

Exercice sur [ɔ]et [ɔ :] et sur [a:] et [ɔ:]

cock [kɔk] cork [kɔ:k] not [nɔt] naught [nɔ:t]	lot [lɔt] lard [lɔ:d] clod [klɔd] claude [klɔ:d]	cart [ka:t] court [kɔ:t] farm [fa:m] form [fɔ:m]	Far [fa:] Four[f ɔ:] Park [pa:k] pork [p ɔ:k]

[u] comme dans le mot arabe]يو[

La lettre | u | se prononce aussi [u] dans certains mots.

| oo | , suivis de K , out aussi le son [U]

Exemples: put [put] , full [ful], bull [bul], book [buk],

hook[luk], foot [fut],good [gud]

Exercice de lecture:

good [gud], cook [kuk], shook [ʃuk]

wood [wud] , look [luk], bush [buʃ]

[U :]comme dans le mot arabe]روما[

La lettre | u | se prononce parfois] U :]ou] ju:]

Exemples : rule [ru:l], prune [pru:n], june [dʒu:n]

true [tru:], due [dju:] , mute [mju:t], huge [hju.dʒ]

| oo | (non suivis de r ou K) se prononcent généralement[u:] et souvent

aussi la lettre | o |

Exemples : moon [mu:n] ; noon [nu:n]; soon [su:n], roof [ru:f],

Exercice de lecture :

food [fu:d]; zoo [zu:], : flu [flu:], soup [su:p]

moon [mu:n] , soon [su:n] , shoot [ʃu:t], too [tu:]

Λ][comme dans up [Λ p]

C'est l'un des deux sons brefs de la lettre | u |

Exemples : cup [kΛp] , sun [sΛn], bus [bΛs] , fun [fΛn],

La lettre | o | se prononce parfois | Λ |

Exemples : come [kΛm] , son [sΛn], love [lΛv], one [wΛn],

one[wΛn], glove [glΛv], confort [kΛmf ə t],

mother [mʌðə].

Le groupe | ou | se prononce parfois][ʌ

Exercice de lecture :

Luck [lʌk] Cut [kʌt] Gun [gʌn]	Slum [slʌm] Cump [kʌmp] Sum [sʌm]	Young [jʌŋ] Lung [lʌŋ] Mach [mʌtʃ]	music [mʌsk] numb [nʌm] money[mʌni]

[ə] comme dans forget [fə'get]

Cette voyelle ne s'emploie jamais dans une syllabe accentuée.

Exemples : banana [bə'na:nð], monotonons [mə'nɔtənəs],

breakfast['brekfast], policeman [pə'li:sman],again [ə'gen]

Les lettres | a | , | e | , | o |, et | u |, se prononcentfréquemment [ə] dans une syllabe non accentuée et tout particulièrement dans les préfixes et suffixes.

Exemples : about ['əbaut], answer ['a:nsə], forgive[f ə'giv], circus ['sə: kas]

Les lettres i; et y peuvent aussi se prononcer [ə] dans les mêmes conditions.

Les finales non accentuées | er | | ar | | or | , | ou | , , | ure | se prononcent [ə]. Il en est de même pour celles en | ous | , | on |, | an |, | ion | et | as | etc....

Exemple : butcher ['butʃə], sugar ['ʃugə], doctor ['doktə] neighbar ['neibə], litérature['litritʃə], enormous ['inɔ:məs], permission [pə'miʃðn], religion [ri'lidzan],

important [im'pɔ:tant].

Les articles the et a se prononcent [ðð] et [ð] devant une consonne.

Exercice de lecture :

Clever [ˈklevə] Common [ˈkɔmən] Consider [kənˈsidə]	england [ˈiŋglɔnd] Compass [ˈkʌmpə] colour [ˈkʌlə]	number [ˈnʌmbə] summer [ˈsʌmə] wonder [ˈwʌndə]

[ə:] comme dans first [fə:st]

Ce son est toujours représenté par une voyelle (on 2 voyelles)

suivie de | r |

Exemples : person [pə:sn] , nurse [nə:s] , surface [ˈsə:fis] aussi | ir | , et | ear | et | or | biens que moins fréquemment.

Exemples : girl [ga:l] , earth [ə:θ] , work [wə:k]

Exercice de lecture:

firm [fə:m] learn [lə:n] sir [sə:]	first [fə:st] shirt [ʃə:t] surf [sə:f]	earn [ə:n] firm [fə:m] worm [wə:m]	worst [wə:st] nerve [nə:v] verse [və:s]

Le son de voyelle [a] ne s'emploie pas seul en anglais et ne sert qu'à former les deux diphtongues [ai] et [au]

Il en est de même pour le son de voyelle [o] qui entre seulement dans la composition de la diphtongue [ou], et du son [ɛ]dans la diphtongue [ɛð]

II- LES DIPHTONGUES ANGLAISES :

Un diphtongue est un double son de voyelle. Les deux sons de voyelles ne sont pas juxtaposés, mais on glisse du 1er au 2ème d'une manière continue.

Il existe en anglais neuf (09) diphtongues, chacune représenté en phonétique par les deux symboles des voyelles qui les composent. Ce sont :

ai], [au], [ei] ,[ou] , [ɔi] , [ia] ,[ɛð] ,[ua] , et [ɔð]

Sur ces 9 diphtongues[ei] , [ou], [ði] et [ðu] sont celles qui se rencontrent le plus fréquemment en anglais.

[ði] comme dans fly [flði] :

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Ce son de diphtongue est presque toujours représenté par les lettres [i] , on [y] , en orthographes ordinaire et quelques fois par [ie] et [ei] .

Exemples : write [rait] , china [ˈtʃainə], guide [gaid] night [nait] sky [skai], spy [spai]

Exercice de lecture :

my [mai] like [laik] white [wait]	why [wɔi] wide [waid] wife[waif]	Wine [wɔin] Right [rait] Blind [blaind]	either [ðiðə] cycle[saikl] shy [ʃai] tie [tai]

[au] comme dans now [nau]

Ce son est très souvent représenté par les lettres [ou] et aussi [ow]

Exemple : house [haus], sound [saund], south[sauθ]
brown[braun] , crown [kraun] , town[taun]

Exercice de lecture :

mouse [maus] cow [kəu] cloud [klaud]	scout [skaut] out [aut] gown [gaun]	bow [bau] found [faund] count [kaunt]

[ei]comme dans name[neim]

Ce sont de diphtongue est ordinairement représenté par la lettre[a] et quelques fois aussi par [ei] et [ey] et [ai] ou [ay]

Exemples : bake [beik], shape [ʃeip] , slate [sleit] , aid [eid] ,

wait [weit] , stay [stei] , way [wei] , eigh [eit] ,

neighbour [ˈneibə] , grey[grei]

Exercice de lecture :

aim [eim] cake [keik] case [keis]	claim [kleim] fame [feim] gain [gein]	lay [lei] safe [seif] shade [ʃeid]	shave [ʃeiv] snake [sneik]weight[weit]

Exercice sur [e] et [ei] :

get [get] gate [geit]	wet [wet] wait [weit]	let [let] late [leit]	met [met] mate[meit]

Exercice sur [ai] et [ei]:

clumb[klaim]claim [kleim]	fight [fait] fate [feit]	Line [lain] lake [lein]	Like[laik] lake[leik]	why [wai] way[wei]

[ou] comme dans go[gou] :

Ce son s'écrit le plus souvent oa , mais est aussi ow fréquemment représenté par les lettres o , ou par . Parfois aussi [ou] et] oe]

Exemples: boat [bout] , blow [blou], old [ould] bone , [boun]scope [skoup] , soap [soup] , to row [rou], oak [ouk] ,dough [dou], joe [dzou], toe [tou] , poultry ['poultri]

Exercice de lecture:

cost [koust] float [flout] know [nou]	nose [nouz] phone [foun] slow [slou]	smoke [smouk] snow [snou] soak [souk]	zone [zoun] coke [kouk] code [koud]

Exercice sur [ou] , [ɔ :] et [u:] :

boat [bout] bought [bɔ:t] boot [bu:t]	mode [moud]maud [mɔ:d]mood [mu:d]	sow [sou] saw [sɔ:] soon [su:n]	coat [kout] caught [kɔ:t] cool [ku:l]

[ɔi] comme dans boy [bɔi]

Ce son est toujours représenté par [oi] et [oy]

Exemple: join [dʒɔin] , boil [bɔil] , joy [dʒɔi] , oil [ɔil],
toy [tɔi], choice[tʃɔis], voice [vɔis]

Exercice de lecture :

coin [kɔin] noise [nɔiz]	destroy[dis'tɔi] foil [fɔil]	void [vɔid] loyd [lɔid]	loin [lɔin] moist[mɔist]

Exercice sur [ði]et [ɔi] :

buy [bai] boy [bɔi]	Kind [kaind] coin [kɔin]	nice [nais] noise [nɔiz]	line [lain] loin[lɔin]

[iə] comme dans fear [fiə] :

Ce son s'écrit le plus souvent [ear[ ] eer] ou [er] .

Exemples : hear [hiə] , tear [tiə], beer [biə] , cheer [tʃiə] ,

hero ['hiərou], here [hiə], zero ['ziərou]

Exercice de lecture:

ear [iə] clear [kliə]fer [fiə]	fierce [fiəs] near[niə] sneer [sniə]	mere [miə] grear [giə] queer [kwiə]	leer [liə] shear [ʃiə] smear [smiə]

[ɛə] comme dans mare [mɛə] :

Ce sont s'écrit le plus souvent en orthographe ordinaire [air] et [are] et aussi [ear] , dans certains mots.

Exemples : chair [tʃɛə] , dairy ['dɛəri] , hair [hɛə],pair [pɛə] ,
rare [rɛə], dare [dɛə], hare [hɛə] , spare [spɛə]
swear[swɛə] , tear [tɛa], pear [pɛə] ,wear [wɛə]

Exercice de lecture:

air [ɛə] care [k ɛə]	fare [f ɛə] share [ʃɛə]	square [skwɛə] where [wɛə]	scare [skɛə] claire [kiɛə]

[uə] comme dans poor [puə]

Cette diphtongue, pas fréquente en anglais, s'écrit le plus souvent [oor] et [ure]

Exemples:endure [in'djuə], jury ['dʒuəri], ensure [in'ʃuə]

cure[kjuə], fewer [fjuə] , moor [muə]

[ɔə] comme dans floor [flɔə]

Cette diphtongue n'est pas indispensable car elle peut être remplacée par le son de voyelle [ɔ:] : elle est souvent représentée par les lettres [oar] ou [ore]

Exemple : board [bɔəd] , roar [rɔə] , store[sɔə] , car [kɔo] ,

Shore [ʃɔə] , snore [snɔə] , more [mɔə] , soar[sɔə]

Exercice sur [ɔ:] et [ɔə] :

sauce [sɔ:s] source[ʃɔəs]	drawn [drɔ:] drawer[drɔo]	flaw [flɔ:] floor [flɔə]	daw [dɔ:] door [dɔə]

Les mots du bas peuvent se prononcer comme ceux du haut (source [sɔ:] par exemple). Mais la réciproque n'est pas vraie et les mots du haut ne peuvent pas se prononcer avec [ɔə].

III- LES TRIPHTONGUES :

Une triphtongue est un triple son de voyelles prononcées dans une seule émission de voix. Les triphtongues anglaises s'obtiennent en ajoutant [ə] à une diphtongue.

Les principal triphtongues sont [aiə] et [auə]. Il existe également les triphtongues [eiə] , [ɔiə], et [ouə], mais elles se rencontrent beaucoup moins fréquemment que les deux précédents.

[aiə] comme dans tire [raiə]

Elle s'écrit de nombreuses manière mais le plus souvent [ia]ou[ire].

Exemples : dial [daiəl], diamond ['daiəmand] ,

enquire [in'kwaiə] , désire[diz'aiə], iron [arən],

Liar [laiə]

[auə] comme dans flower [flauə]

Cette triphtongue est représentée le plus souvent par [owe] ou [ou]

Exemple : power [pawə] , flour[flauə] , tower [tauə] .

[eiə] , [ouə] et [ɔiə]

Exemples : prayer[preiə] , slower[slouə], soya [sɔiə]

Exercice de lecture :

Fire [faioə] player[pleiə]	lion [laiən] lower [louə]	wire [wəiə] hour [əuə]	payer ['peiə] towel [tauəl]

IV- LES CONSONNES ANGLAISES :

[p] comme dans part [pa:t]:

La lettre [p] se prononce ordinairement [p].

Exemples : paper ['peipə] , pipe [paip] , puppy[′pʌpi] .

Mais] p] est généralement muet dans les mots commençant par[pt], [pn] et [ps].

Exemples : pneumatie [nju'mætik] , psychology [sai'kɔledʒi] ,

cupboard [□kʌbəd] , empty ['¤emti] , pear [pɛə] ,

pig [pig] , pain [pein] , pen [pe:n], pan [pæn] ,

pet [pet] , put [put] , paint [peint] .

[b] comme dans bed [bed]:

La lettre b se prononce habituellement b

Exemples : bread [bred] , blind [blaind] , boat [bout] ,

baby [′beibi]

Cette lettre b est cependant muette dans les mots se terminant en mbb et dans leurs dérives, ainsi que devant t dans certains mots.

Exemples:lamb [læm] , climb [klaim], thumb [θʌm]
plumber[′plʌmə] ,bebt[det] , doubt [daut] ,

subtle [sʌtl] .

Exercice de lecture :

bag [bæg] back[bæk]	bus [bʌs] black [blæk]	bomb[bɔm] book [buk]	bake [beik] bone[boun]	beam[bi:m] bean [bi:n]

[t] comme dans ten [ten]

La lettre [t] se prononce ordinairement [t]

Exemples : tap [tæp], ten [ten], town [taun], tart [ta:t]

Le son [t] est exceptionnellement représenté par [th], dans certains mots et aussi par [ed] après certains consonnes sourdes. Thames [temz], thomas [tɔməs] , anthony[ˈætani]

La lettre [t] est muette dans les finales en [stle] et [sten]

Exemples : castle [ka:sl], fasten ['fa:sn] , listen [lisn] ,often [ɔ:fn]

Exercice de lecture: tip [tip] , tea [ti:] , time [taim] , tie [tai]

twing [twig], top [tɔp] , too [tu:] , tyre [taiə],

tide [taid], tub [tʌb] ,

[d] comme dans day [dei]

La lettre [d]se prononce [d]

Exemples:desk [desk] , dog [dɔg] , do [ou]

Cette lettre est muette dans certains mots.

Exemples:handsome [hænsam], grandfather [grænfa:ðə] ,

Wednesday [ˈwenzdi]

Prononciation du [ed] du prétérit et du participe passé

Le [ed] prétérit est du participe passé se prononce [id] après [t] et un [d].

Exemples : divides [diˈvaidid], visited [ˈvizitid], ended ['endid],

Autrement , ce [ed] se prononce toujours [t] ou [d] , à savoir :

- [t] après une consonne sourde, c'est-à-dire après (p), (k), (f), (o) (s) ou (h)
- [d] dans tous les autres cas.

Exemples: brushed [brʌʃt], picked [pikt] , pressed [prest]

phoned [pound] , loved [lʌvd] , hanged [hæϧgd]

Exercice de lecture sur son (d) :

dark [da:k] deaf [def]	deep [di:p]dove[dʌv]	die[dai] dig[dig]	dust [dʌst] daddy [ˈdædi]

[k] comme dans cat [kæt] :

La lettre [k] se prononce[k] .

Exemples : kick [kik], king [kiŋ] , book [buk]

La lettre [c] se prononce également [k], lorsqu'elle est suivie de [a], [o],[u], ou d'une consonne ainsi qu'**enposition finale.**

Exemples : cap [kæp] , code [koud] , cup[kʌp]

clever[▫klevə] , magic ['▫mædʒik]

[ch] , se prononce également [k] , dans certains mots.

Exemples: chemist ['kemist], orchestra [▫ɔ:kistrə], school[sku:l]
[qu] se prononce ordinairement [kw] mais parfois aussi
[k]

Exemples : quick [kwik] , quite [kwait] , enquire [inˈkwaiə]
quay [ki:] [x] se prononce [ks]en syllabe accentuée ou devant une consonne.

Exemples : fox [fɔks], tax [tæks], excellent [ˈeksələnt],
exercice [ˈeksəsaiz], exploit [ˈeksploit]

La lettre [k] est muette dans les mots commençant par [kn] :

Exemple : know[nou], knife [naif] , knot[nɔt] , etc…..

Exercice de lecture :

coat [kout] cake [keik]	cook [kuk] queen [kwi:n]	six [siks] kanowledje ['nɔlidʒ]	christmas[ˈkrismas] conquer['kɔŋkə]

[g]comme dans go [gou]

La lettre [g] , suivie de [a], [o], [u] ,ou d'une consonne, ainsi qu'en position **finale** se prononce ordinairement [g].

Exemples: goat [gout], grass[gra:s], pig [pig] , good [gud]

Aussi devant [e], et [i] dans certains mots

Exemples: gertrude [ˈg ə:tru:d] , geese [gi:s] , hunger[huŋgə]

gift [gift] , girl [gə:l] , begin [biˈgin]

[ex] suivi d'une voyelle accentuée se prononce ordinairement [igz]

Exemples:exact [ig'zækt], exam [igˈzæm], exaggerate

[igˈzæ dzareit]

La lettre [g] est muette dans les mots commençant par [gn]

Exemples : gnarled [na:ld] , gnat [næt], gnaw [nɔ:]

Exercice de lecture :

gone [gɔn] gun [gʌn]	guard [ga:d] Gum [gʌm]	glad [glæd] gleam [gli:m]	bag [bæg] glove [glʌv]

[f] comme dans foot [fut] :

Les lettres [f] , [ph] et parfois [gh] se prononcent [f]

Exemples: fit [fit] , fifteen[ˈfifti:n] , phrase[freiz],

photograph [ˈfoutəgra:f] , phantom[ˈfæntam] rough[rʌf] , enough[inʌf], laugh [la:f]

Exercice de lecture:

Fate [feit] foot [fut]	phone [foun] half [ha:f]	fit [fit] though [tʌf]	draught [dra:ft]first [fə:st]

[v] comme dans vest [vest] :

Le son [v] est représenté par la lettre V :
Exemples : velvet [▫velvit] , vase [va:z] , five [faiv],save [seiv] ,valve [vælv] , vivid ['vivid] .

[θ] comme dans thin [θin ث][ ]:

[θ] est l'un des deux sons du "th" anglais [th] se prononce [θ] au début et à la fin d'un mot et à l'intérieur des mots qui ne sont pas d'origine germanique(exception faite des pronoms commençant par[th] et quelques autres mots).

Exemples: thik [θik], thank [θænk], thumb[θʌm], month [mʌnθ]
path[pa:θ] ,south [sauθ] , mathematics [mæθmætiks] ,
method[ˈmeθad]

Exercice de lecture :

thief [θi:f] thirst [θə:st]	thin [θin] third [θə: d]	north [nɔ: θ] mouth [mauθ]	bath [ba: θ] enthusiasm [in¤θu:ziæzm]

ð][comme dans this [ð [is] ,] [ذ :

[ð] est le deuxième son du th anglais.

[th] se prononce][ð , dans les pronoms commençant par ces lettres et à l'intérieur des mots d'origine germanique.

Exemples : they [ðei] , that [ðæt] , then [ðen]

father [fa: ə ðə], weather ['weðə]

Exercice de lecture :

this ð[is] there [ðɛə]	those ð[ouz] thus [ðʌs]	though [ðou] mother ['mʌðə]

[s] comme dans sun [sʌn] :

La lettre S se prononce toujours [S]au début d'un mot.

Exemples : six [siks], source [sɔ:s], sir [sə:]

Au milieu ou, à la fin d'un mot, [s] se prononce parfois [s], parfois [Z]On l'apprendra à l'usage car il n'existe pas de règle simple à ce sujet.

[z] comme dans nose [nouz] :

La lettre [z] se prononce [z] .

Exemples : zoo [zu], zebra [ˈzi:brə] , zero [ˈziərou] se prononce aussi [z] :

- Le [s] du pluriel et de la 3ème personne du singulier de l'indicatif présent.

Exemples: bees [bi:z] , (he) sees [si:z] , brushes [▫brΛʃiz]

does [dΛz]

- Le [s] dans et à la fin de nombreux mots.

Exemples: praise [preiz], busy [ˈbizi] , his [hiz], Mrs [misiz]

- Le [x] en début de mots.

Exemples : xavier [ˈzeiviə] , xylophone [ˈzailəfoun]

Exercice de lecture :

zoo [zu:] please [pli:z]	sneeze [sni:z]cheese [tʃi:z]	buses [bΛsiz] kisses [kisiz]	misery [ˈmizəri] zinc [ziȝk]

[ʃ] comme dans ship [ʃip ش][ ]

[sh] se prononce [ʃ]

Exemples : shape [ʃeip], dish [diʃ] , fish [fiʃ] , si [ci]

[sci] , [ti] ,se prononcent souvent [ʃ]

Exemples: version [ˈvə:ʃən] , official [ə'fiʃəl]

conscience [' kənʃəns] , friction [ˈfrikʃən]

[ch] et [tch] se prononcent d'ordinaire[tʃ] .

Exemples : china [ˈtʃain] , teacher [ˈti:tʃə], catch [ˈkætʃ]

fetch [fetʃ]

Exercice de lecture :

shop [ʃ ɔp] shut [ʃΛt]	shy [ʃai] chope [tʃop]	chair [tʃɛə] church[tʃə:tʃ]	station [ˈsteiʃən]nation [ˈneiʃən]

[ɛ] comme dans pleasure ['pleȝə] = [j français]:

[s] et [si] se prononcent [ȝ] dans de nombreux mots :

Exemples : leisure ['leȝə] , invasion [inveiȝan],
La lettre [j] et [g] devant [e] ,[i], ou [y] se prononcent ordinairement [dȝ] = [ج] en arabe.
Exemples : joy [dȝɔi], japan [dȝðpæn], ginger ['dȝindȝə],

gymnastic [dʒim'næastik]

Exercice de lecture : Treasure['tereʒə], jam [dʒæm], john [dʒɔn] james [dʒeimz], judge [dʒndʒ], george [dʒɔidʒ],
jean [dʒi:m] , gentle ['dʒentl]

[r] comme dans red [red] :

Le son[r] est toujours représenté par la lettre [r]

Exemples: rich[ritʃ] , rope [roup] , rain [rein], write [rait]

La lettre [r] ne se prononce pas lorsqu'elle est suivie d'un son de consonne.

Exemples: bird [bə:d], farm [fa:m], particularly[pa'tikjulali]

Elle ne se prononce pas en fin de mot, sauf lorsque le mot suivant commence par un son de voyelle et qu'il y a liaison avec ce dernier.

Exemples : poor [puə], fire [faiə] , far [fa:], letter ['letə], … etc

Do it for me ['du it fə'mi:],

Do it for us ['du it fər'ʌs],

Exercice de lecture :

dream [dri:m] dress [dres]	dry [drai] drop[drop]	drive [draiv] rat [ræt]	road [roud] railroad ['reilroud]

Bien que la lettre[r] non suivie de voyelle ne se prononce pas, elle exercice cependant une influence sur la prononciation elle indique souvent un allongement de la voyelle précédente ou un [ð]final.

Exemples :

pot [pɔt] port [pɔ:t]	shot [ʃɔt] short [ʃɔ:t]	beard [biəd] pear [pɛə]	moor [muə] care [kɛə]

Exercice de lecture :

glare [glɛə] guard [ga:d]	stair [stɛə] purse [pə:s]	former ['fɔ:mə]murder [ˊmə:də]	armchair ['a:mtʃɛə] cardboard['ka:dbɔ:d]

[h] comme dans hot [hɔt]=هـ][

La lettre h se prononce [h]

Exemples : hive [haiv] , hole [houl], house[haus]

[h] peut disparaître dans une syllabe inaccentuée :

Exemples : shepherd ['ʃepəd], vehicle ['vi:kl], exhort [ig'zɔ:t]
exhibition [eksi'biʃən], nothingham ['nətiɧem]
forehead ['fɔrid] etc

Exercice de lecture :

home [houm] Hair [hɛo] perhaps [pohæps]	Half [ha:f] ham [hæm] hill [hiə]	hand [hænd] hard [ha:d] here [hiə]	head [hed] Heart [ha:t] hypocrisy [hi'pɔk:rəsi]

[m] comme dans man[mæn]

La lettre[m] se prononce [m].

Exemples : moon[mu:n] , mother [mʌðə] , map [mæp]

[n] comme dans no [nou] :

Le son [n] est représenté par la lettre [n]

Exemple : nun [nʌn] , noon [nu:n] , name [næm]

Exercice de lecture :

mouth [mauθ]	timid ['timid]	mouse [maus]
north [nɔ :θ]	honey ['hʌni]	nice [nais]

ƃ][comme dans sing [siƃ]

Le groupe [ng] se prononce]ƃ[en fin de mot.

Exemples : bring [briƃ] , young [jʌƃ] , thing [θi]ƃ

La lettre n se prononce [ƃ] devant un son [k] ou [g]

Exemple: pink [piƃk] , anger [¤æƃgə] , single [siƃgl]

[l] comme dans belle [bel] :

Le son [l] est toujours représenté par la lettre [L]

Exemples:lid [lid] , lamb [læm] , lip[lip] , learn[lə:n]

La lettre [l] suivie de [m] est souvent muette.

Exemples: calm [ka:m], almond['a:mənd], salmon[ˈsæmən],

de même dans : should [ʃud] , would [wud] , could[kud

chalk [tʃɔ:k], walk [wɔ:k], colonel ['kə:nl]

Exercice de lecture :

bill [bil] mill [mil] luck [lʌk]	ball [bɔ:l] call [kɔ:ltool [tu:l]	full [ful] file [fail] silk [silk]	mail [meil] milk [milk] belt [belt]

[j] comme dans yes [jes] = ي][:

La lettre [y] suivie d'un son de voyelle se prononce [j]

Exemples: yet [jet] , you [ju:], young [jʌƃ], yellow[ˈjelou]

[i] et [e] se prononcent souvent [j]devant le son [ð]

On ajoute parfois [j] devant la voyelle [u:]

Exemples : humour [ˈhju:mə] , future [ˈfju:tʃə] , statue [ˈstætju:] ,
suit [sju:t] , neuter [ˈnju:tə], tutor [ˈtjuitə]
La lettre[w]se prononce [w]

[w] comme dans one[wʌn] = و] [

Exemples : week [wi:k], where[wɛə], twenty [twenti]

Le groupe [qu] se prononce généralement [kw] et aussi [gu] fréquemment [gw]

Exemples: quick [gwik] , queen [gwi:n] , quiet[gwaiet]
penguin[peŋgwin] , language [læŋgwidz] ect…

La lettre [w] est muette devant un [r] et aussi en fin de syllabe.

Exemples: write [rait] , wrong [rɔŋ], wretch [retʃ] , stew [stju:], flower [flouə] , tower [ˈtauə]

Exercice de lecture:

wish [wiʃ] Swan [swɔn]	whale[weil] sweat [swet]	twin [twin] swoop [swu:p]	grew [gru:] power [pouə]

LA LEÇON N° 02: ETUDE DE TEXTES EN RAPPORT AVEC LES ETUDES COMMERCIALE

OBJECTIF DE LA LEÇON N°02: Le stagiaire doit être capable de s'initier à l'anglais commercial.

PLAN DE LA LEÇON N° 02:

LESSON N° 01: THE USE OF THE PAST TENSE

I- THE PAST SIMPLE
II-THE PAST CONTINUOUS

LESSON N° 02 : COMPLETE SENTENCE

I- COMPLETE SENTENCE
II- SUBORDINATE CLAUSE (OR DEPENDT CLAUSE)
III- THE COMPOUND SENTENCE
IV- CORRELATIVES CONJUNCTIONS
1-Conjunctives Adverbs (or connectors)
2-Compound correctors

LESSON N° 03 : EXPRESSING CAUSES AND RESULTS

LESSON N° 04 : THE PASSIVE VOICE

LESSON N° 05 : DIRECT AND INDIRECT SPEECH

LESSON N° 01: THE USE OF THE PAST TENSE

I- THE PAST SIMPLE:

1- The past simple is used for interpreted past actions, first action interpreted by second.

Ex : When he was reading the telephone rang

2- It's used for an action which happened in a precise moment and completely finished in the past.

Ex : In 1970 I went to ENGLAND



3- It is used for narrating; it is used with ago, last, yesterday, in 19...

Ex: Who wrote his exercise yesterday ?

Interrogative form :

Did he write his exercise?

Did + Subject + Verb

Negative form:

He didn't write his exercise

Subject + Did + Not + Verb

II- THE PAST CONTINUOUS:

The past continuous is used for two actions in progress in the past.

It's used with (while, when, as, as just as, as soon as…).

Ex :1- When I was writing someone was talking

2- While he was reading, I was dancing.

3- As he was eating, I was sleeping.

LESSON N° 02 :

I- COMPLETE SENTENCE:

The English sentence is made up of one more clauses.

A clause is a group of words containing a verb and its subject.

Main clause: (or independent clause) is a clause that can stand alone as a sentence.

Ex:1- The driver rested and had a drink

2- The donkey chewed the tender grass while the driver rested.

In this sentence, we have:

- A main clause: "The donkey ….grass"
- A subordinate clause: "while the driver rested ".

II- SUBORDINATE CLAUSE (OR DEPENDENT CLAUSE):

Is a clause that cannot stand-alone.

Ex :1- I'll speak to her when she comes.

2- After graduating from university, he became a teacher in french.

3- I'll read his book as soon as I can.

When a sentence consists only of one main clause, it is called simple sentence.

Ex: The policeman showed the tourist the Way to the hotel.

III- THE COMPOUND SENTENCE :

A compound sentence is a sentence made up of two or more main clauses.

The two clauses are joined by:

- A comma + a coordinating conjunction: and, but, or, etc…
- A semicolon ";".

AND: Shows addition;

Ex: John moved to London, and Jane moved to Liverpool

BUT and **YET:** show contrast;

Ex:a- John moved away, but Jane stayed in town .

b- He has saved money, all year, yet he doest not

c- Have enough for his holidays.

OR and NOR: Show contrast or alternation;

Ex :a- Are you going at the cinema, or will you stay home ?

b- I do not know writting Arabic, nor I speak it very well.
FOR: Shows reason;

Ex: This student failed for he was very ill this year.

IV- CORRELATIVES CONJUNCTIONS :

They are used to join two sentences patterns or two parallels sentences elements of any kind.

Either ……or……
Neither……nor…….
Both…….and……
Not only ……..but also…….

Ex:

1- Either you will confess, or I will complain.
2- Neither he is honest, nor he is trustworthy.
3- Not only he is honest, but he is also trustworthy.

1- Conjunctives Adverbs (or connectors) :

They are used to connect basic sentence patterns to make compound sentences.

Ex: I wanted to buy this house, however it was already sold .

The principal connectors are:

Addition : moreover, also, besides, furthermore, likewise .

Contrast: However, nevertheless, still, (on the contrary, on the other hand);

Result: Therefore, hence, thus, consequently … (as a result);

Alternative: Otherwise;

Time : Then, meanwhile, afterword (in the meantime, so far, since then, after, that, before that, until then) accordingly.

2- Compound connectors:

Ex1: It is too late to finish work;in fact, it is time to go home.

2- He is not a stupid boy; on the contrary, he is quite intelligent.
3- They may to the concert, on the other band; they may decide to attend a lecture.

Note:

The punctuation in these different kinds of compound sentences.

- In short main clauses the comma is frequently omitted before “AND” and “OR”, but it is usually needed with BUT and FOR.

An adverb clause can introducedby:

2.1- Subordinating conjunctions :

When - until - after - before - while - since - once til - although - though - whereas - (even though) - If - whether - unless - because - as - since - whatever - wherever.

Ex: Since we live near the sea, we can often go swimming

2.2- Compound subordinating conjunctions:

As soon as, as far as, as long as, so that, in order that, such that, except that, for all that, so as to, in spite of the fact that, as if, in case, even if, now that, provided that, supposing that, given that, granted that…. .

Ex: He left early in case he would miss the train.

2.3- Correlative subordinating conjunction:

If ……then/ as…….so/ such…..as / no sooner …that such…….that.

The complex sentence is a sentence made up of one main closed and a subordinated clause.

A subordinate clause is a clause which begins with a subordinate conjunction.

It can never stand alone, but must be attached to a train clause**:**

Ex: I have not seen John since he left home.

The subordinate clauses are classified according to their function in the sentence. They are three kinds of subordinate clauses.

a- Adjective clause: (or relative clauses)

- It modifies the subject, or some other noun or pronoun;
- It is usually introduced by one of the relative pronouns: which, who, that.

Ex :1- Mr Jones, who is sick, will not go out.

2-We arrived at the hotel, which we find very comfortable.

3- I don’t like people who drive fastly cars.

b- Noun clause:

It is used generally as the subject the object or the complement of the verb.

Ex:1- Whether we need it is a different matter (subject).

2- I don’t know whether we need it (object).

There are five main types of noun clauses:

1- The clauses :

Ex: I told him that she was wrong.

2- Interrogative clauses :

Ex:I can't imagine what made him do a thing like that

3- Relative noun clauses:

Ex : 1- Whoever told you that was lying.

2-Anyone who.

3-The person who.

4- To infinitive noun clause :

Ex: His ambition is to be a pilot.

5- Ing noun clause:

Ex: 1- He likes playing football.

2- Telling lies is wrong.

c- Adverb clause :

- It modifies verbs, and most often tells us when or why etc.
- It can come either before of the main clause.

Ex : When he expressed desire to leave, every one expressed regret.

Everyone expressed regret when he decided to leave (no comma).

LESSON N° 03: EXPRESSING CAUSES AND RESULTS

a- Expressing causes :

- Because of the drought, vegetables prices have gone up.
- The Algerian Athlets didn't get any gold medal in Seoul Olympics because they were not trained enough for the competition.
- Because of his bad manners nobody likes him.
- As the weather was bad, we stayed at home.

AS + NOUN

Because of + noun

Because of + verb

b- Expressing results, consequences :

- Thepupils didn't work hard last year,
  As a result, many of them failed in the baccalaureate exam.
- It was very hot during the summer / so / therefore, a lot of forests burnt.

As a result
So
Therefore

LESSON N° 04: THE PASSIVE VOICE:

A- The passive voice is obtained by the use of "To be" and the past participle of the main verb.

Ex:1- The police easily captured the thief.

2-The thief was easily captured by the police

Ex:1-We must warn them of the danger.

2-They must be warned of the danger by us.

B- The verb in the infinitive is needed in the passive.

Ex:1-Did they see him go out?

2-Was he seen to go out by them?

C- With verbs in continuous form, we use being + the past participle.

Ex:1- They are defending the city bravely .

2- The city is being defended bravely.

LESSON N° 05: DIRECT AND INDIRECT SPEECH

Examine the following pair of sentences:

Ex: The poor man said:" I' m tired».
The poor man said that he was tired.
The first sentence is an example in direct speech, because the poor man's words are given exactly as spoken between the inverted commas.
The second sentence is an example of indirect speech (reported speech).

Change of tenses

Direct speech	**Indirect speech**
Can	Could
May	Might
Must	Had + to
Shall	Should
Will	Would
* Present tense * Past tense	Pasttense
* Present perfect	Past perfect

EXERCISES:

EXERCISE N° 01:

Put in the following paragraph, the missing conjunctions and connectors :

Usually, Tom travels by bus, …(1)…..yesterday he went for a pioneer in his car. When he reached the mountains, he saw a road, to the left…(2)…..there was one to the wright .He wanted to meet his friends at the campgrounds, but he forgot his map…(3)…the road signs told him where it was ……(4)…….there were no people close by to give him directions. He should have gone back to ask advice …(5)…….he did not want to go away. He decided to take the left. After he had gone several miles, his car ran out of gas,……(6)…….he had to stop…(7)….he wanted to rest. He said down under a tree,…(8)….his friends at the campgrounds realised that he was late . They decide that he was lost …(9)….he had trouble car,…(10)…..he would have been there on time,…(11)……he would have sent a message . Few cars travelled those roads, ……(12)……the woods can be dangerous for a man alone ……(13)…….they set out to find him . When they came to the fork in the road, they thought he might have taken the wrong turn……(14)…….they too went left……(15)…….found him. Tom was getting hungry,……(16)….he was delighted to see his friends . They talked a lot about the adventure,……(17)…….they all returned to the campgrounds for a late picnic.

EXERCISE N° 02 :

Fill with words expressing cause or result:

1- They are planning to build a motor way in that area …….many houses have to be demolished.
2- It is difficult to find accommodation …….of the housing problem
3- She complained to the police …….. the neighbours always made noise.
4- He was driving to fast ……. he was late

6- He had a car break down …… he arrived late at work

EXERCISE N° 03 :

Change to the passive voice:

1- The policeman arrested the robber
2- We often teach foreign languages thought questions and answers
3- The earthquake destroyed the whole city
4- The storm damaged the trees

ANSWERS:

EXERCISE N° 01:

But / and / therefore / furthermore / nor / so / then / in the meantime

(1) (2) (3) (4) (5) (6) (7) (8)

because / otherwise / but also / so / why / therefore / for / before /

(9) (10) (11) (12) (13) (14) (15) (16)

when.

(17)

EXERCISE N° 02:

1- As a result / so.
2- Because.
3- Because.
4- Because.
5- Therefore.

EXERCISE N° 03:

1- The rubber was arrested by the policeman.
2- Foreign languages are taught through questions and answers.
3- The whole city was destroyed by the earthquake.
4- The trees were damaged by the storm

LEÇON N°03:

REDACTION DES LETTRES COMMERCIALES EN ANGLAIS

OBJECTIF DE LA LEÇON N°03: Le stagiaire doit être capable de rédiger des documents utilisés dans le domaine de commerce.

PLAN DE LA LEÇON N°03 :

I- WHAT'S TRADE AND AID?

II- TERMS OF TRADE: Export prices /Import prices

III- STRUCTURE OF A BUSINESS LETTER

I- WHAT'S TRADE AND AID?

1- Definition of trade:

Trade is an exchange of resources between countries

2- Definition of aid:

Aid is a transfer of resources from one contry to another. Both trade and aid make resources available to developing countries they are not alternatives, both are necessary.

It is of the essence of the development process that it should deal with insufficiencies. Developing countries can't generate enough savings to finance their investment programs. This being so, they can either cut back these programs and develop even more slowly, or go in for deficit finance which means printing more money to make up the amount required. This inevitably raises the home price level and leads to balance of payments deficits. If the country has no reserves, available it will have to damp down activity (deflate) in the home economy.

In this situation, aid is the best form of help as it makes good the shortage of saving for the investment program. Also as a transfer or foreign exchange it helps to correct the balance of payment deficit.

A different situation arises where a developing country is able to generate a sufficiently high rate of domestic saving, but is short of foreign exchange with which to pay for imported machinery and equipment.

If exports can't be increased or imports cut down the country is said to have a foreign exchange gap or trade gap.

In this, case it is the shortage of foreign exchange, not of domestic resources, that is the limiting factor. Any measures to improve the trading position and bring in foreign exchange will help an improvement in the terms of trade relationship of import prices, would raise the ability to purchase imports.

II- TERMS OF TRADE: Export prices /Import prices

Why doesn't a country with trade gap secure aid and spend the money on imports of foreign equipment? The answer is that it may do this and be very pleased with it self in the short run. However, the important part of the problem is to raise exports. This is what an improvement in the terms of trade does.

New industries without export opportunities to match have to depend on the home market which is not big enough to give all the cost- advantages of long production runs. Instead of being better off with their own shiny new factories, the people are soon grumbling that the same good used to be much cheaper when they were imported.

In short neither trade nor aid supplies the complete answer to the development problem. Remember that the term developing countries, covers a wide variety of problems requiring different solutions.

Remember that in economics, nothing is both simple and generally true at the same time. Industrialised countries that provide aid on generous scale to the developing countries must be prepared to face competition from the new industries that they have helped to create.

III- STRUCTURE OF A BUSINESS LETTER:

The form of a business letter is largely a matter of custom and convenience. It should show clearly who wrote it, when it was written, to whom it was written. A business letter usually consists of the following six parts: (1) The heading and date. (2) The inside address. (3) The salutation. (4) The body of the letter. (5) The complementary close, and (6) The signature.

1- The heading is usually printed or engraved on the firm's note paper. It indicates the style, the postal, telegraphic and cable address of the firm, as well as the telephone number and the code used. The date should be written on the right-hand side of the letter. A reference number, to be quoted in the correspondent's reply, will help the filling clerk to trace the sender.

2- The inside address, wich is placed on the left-hand side, at the head of the letter, is the address of the person written to and should correspond with the address on the envelope. A courtesy title should always be placed before or after a personal name. You should write: Mr. F.W Jones to a retail tradesman, Arthur brown, ex, to a private gentleman; Mrs. Williams, to a married lady, and Masers. Smith & Co to a commercial firm.

Do not use any title when there is no person's name in the address: e.g. "the public utility co, LTD, Oxford".

3- The salutation, a matter of courtesy, is practically limited to the following five forms: Dear Sirs, Dear Madam, Dear Sir, Gentleman, and Mesdames.

4- The body of the letter contains the information to be communicated. Here clearness of meaning is absolutely necessary. Conciseness and courtesy are highly advisable. Never should clarity be sacrificed to brevity. Again, brevity should not be encouraged at the expense of courtesy. Separate aspects of the same subject should be dealt with in separate paragraphs; entirely different matters are better dealt with in separate letters.

Perfect punctuation is essential in order that the meaning of the letter may be easily grasped. Hackneyed phrases (such as "your favour" and are obliged" should be avoided.

5- The complementary close of an English business letter consists of one of the following forms: yours truly, or "your faithfully", "Respectfully yours" is sometimes used when writing to a superior "cordially Yours" is becoming more and more frequent as a complementary close to ordinary American business letters.

6- The signature authenticates and fixes the responsibility for the letter. Persons whose signature is not very legible often have the name typed under neath
An agent who has been entrusted with a power of attorney is said to sing "per procuration "or "by proxy""

Ex: per pro Smith, Jones &Co; Thomas Wilson

EXAMPLE OF LETTERS:

1- Typical business letter:

Clothe Merchants

Portland Street, Manchester

Tél. : 24.86.00

Télégraphique address : Atco, Portland

Manchester.

Codes : A.B.C.Marconi

Messrs. REYNOLDS & CO	YOUR REF: GJ/L/46
MARKET SQUARE	MANCHESTER
CLOUCESTER	2 nd OCTOBER 20…

2-Reply to a letter of application for an agency:

Messrs. BRETT and Sons

BIRMINGHAM London **18 th April 20...**

Gentleman,

We duly received your letter of 15th APRIL and we are favorably impressed with the proposals you make us.

We have already been with several firms, but at present have come to no decision in the matter. However, if terms could be arranged, we think you would be just the people we should like to represent us.

We believe you have good connections throughout the trade and it seems to us a favorable opportunity to develop further the business which we have been doing for some years past, among the class of buyers you mention.

Of course the whole matter depends upon the question of the amount of commission you would require on orders obtained and executed, and as your Junior Partner intends visiting Birmingham in a fortnight's time, we would prefer to discuss the various points with him personally, instead of stating general terms by post, which would probably have to be modified.

There fore, we shall await his visit.

Yours faithfully

LAND AND STANTON

EXERCISE:

Write an application to Messrs Thomas Jones asking for a post of Junior Clerk.

Address of the company:

Messrs Thomas Jones & Sons LTD
Cotton Merchants
Portland Street - Manchester

Your address:

73 Howard road
Manchester
20 February 20…

LEÇON N° 04:

COMMUNICATION DANS DES CONTEXTES DE VENTE ET D'ACHAT

OBJECTIF DE LA LEÇON N°04: Le stagiaire doit être capable de rédiger des documents couramment utilisées dans le domaine du commerce.

PLAN DE LA LEÇON N° 04:

I- HOME TRADE

1- The wholesale trade
2- The retail trade

II-FOREIGN TRADE
III-TRANSPORT

TEXTE(01) : THE INVOICE

1- Comprehension questions
2- Vocabulary
3- Grammar
4- Phonetics

TEXTE(02): THE SALE AND THE PURCHASE OF THE GOODS

1- Comprehension questions
2- Vocabulary
3- Grammar
4- Phonetics

TEXTE(03):THE CORRESPONDENCES

1- Comprehension questions
2- Vocabulary
3- Grammar
4- Phonetics

TEXTE(4):THE RELATIONSHIP BETWEEN MARKETING AND SALES

1-Comprehension questions
2- Vocabulary

3- Grammar
4- Phonetics

TEXTE(5): CASH, CHEQUE AND CREDIT CARD

1- Comprehension questions
2- Vocabulary
3- Grammar
4- Phonetics

TEXTE(6): ADVERTISING

1- Comprehension questions
2- Vocabulary
3- Grammar
4- Phonetics

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I- HOME TRADE :

It takes place inside one country and consists of two branches:
The wholesale trade and the retail trade.

1- The wholesale trade :

Raw materials and finished goods are purchased in large quantities and sold in smaller quantities to the retailer. Wholesalers are hidden who purchase goods from producers with the intent of reselling them to another middleman or to the retailer. That is the wholesaler does not purchase goods with the intent of selling them to an ultimate consumer.

2- The retail trade :

Retailers purchase goods from producers or wholesalers with the intent of reselling them to the ultimate consumer. As a rule, retailers do not sell goods to other middleman for resale to the ultimate consumer.

Retailers are the final middleman in the cannel of distribution.

Producer → Wholesaler → retailer

These together, make up home trade, which is carried on within the confines of the country.

II- FOREIGN TRADE:

Foreign trade is trade between different countries. It may be divided into trade concerned with:

a- Imports: Goods brought into the country from abroad;
b- Exports: Goods sent out of the country for sale.

III- TRANSPORT :

It is evident that transport assists in getting the goods from the producer to the consumer. A strike of transport workers proves in a negative way, the great dependence of the community upon the transport system for the movement of goods.

Goods may be sent by rail, canal, rivers, road, Sea or air, Railways, Canals, Steamships, Road transport (motor lorries, Vans ext….) and aeroplanes .In fact all means of conveyance for good have to be considered as rendering a share in the process of distribution since they overcome the difficulties consequent on the distance which separates producers and consumers.

Warehousing:

A warehouse is simply a house or a building where goods are kept or stored until wanted, protected against climatic influences and thieves.

Warehousing is involved as goods are largely made in anticipation of demand.

Now days Vast quantities of goods are turned out in the hope that they will be sold.

The goods thus produced may be stored somewhere until demanded by the consumer.

Many manufactures have their own warehouses. Others sell their goods to wholesale warehousemen who store them until disposed of to the retailers.

TEXT(01): THE INVOICE

An invoice is a document which gives details of the quantity, the description, the value per unit and the total value of goods which are dispatched from a seller to a buyer. In addition, discounts are often included.

The invoice is a printed form with the seller's name and address, telephone, telex, fax, E-mail. The seller writes the name and the address of the buyer on the invoice.

An invoice sent to the buyer is a bill which tells the buyer the exact amount he must pay. It can also be a form of advice note. It may give details of the cost for information only, or it may be a statement of costs which must be paid before the goods are delivered. A Proforma invoice is like this.

It is like an invoice in every way, but it is used:

1- When the seller demands payment before he dispatches the goods. This may happen with new customers whose credit status is unknown.
2- Information. A proforma invoice may be a quotation informing a buyer how much the goods cost, including the cost of freight and insurance and transport if necessary.
3- When goods are sent on approval. This is, when the seller sends samples of goods to the buyer who can then inspect them before he decides to buy.

When an order is received from a buyer, the sales department passes copies to other departments such as accounts, packing and dispatch. If the goods are not in stock, a copy of the order is sent to the factory for manufacture. The order is transferred to a printed forma and copies of this form are sent to various departments. The sales, accounts and dispatch department must have copies. The buyer's name and address, the number of goods ordered, and the order number are typed on this form. Columns are left blank for the price of each goods, and the total.

One of these copies is retained by the account department, which completes the remaining column. This copy is known as the invoice.

There are two types of invoices:

1- The commercial (or export) invoice: it is used in exporting, and includes details of shipment, freight and insurance.
2- The consular invoice: it is necessary for importing goods into some countries.

I- READING COMPREHENSION:

1- Say whether the following statements are true or false:

a- An invoice is a bill, that is, a demand for payment.
b- A proforma invoice is a quotation of prices and costs which usually must be paid after the goods are dispatched.
c- One of the columns on an invoice must contain a description of the goods.
d- A commercial invoice is used only in land or in domestic trade.

2- Answer the following questions according to the text:

a- What is an invoice?
b- What must be mentioned on it?
c- What are the different types of invoices?
d- Is the consular invoice necessary for importing goods?

3- Insert the correct word in the appropriate space:

Clear/ open/ column/ bill/ quarterly.

An invoice is a ……that is, a demand for payment. It can also be a ……, a regular notice of the buyer's account with the seller. The statement invoice is for buyers who have an …account with sellers and is often sent monthly or ……. there is a separate … in an invoice for the quantity of goods dispatched, the description of the goods the price per unit, and the total value.

4- Rewrite the first paragraph into past simple.

5- Match each word with its synonym in French:

Invoice	produits.
Packing	comptes.
Goods	facture.
Accounts	embalage.

6- Translate the first paragraph into French.

7- Mark the stress in the following words:

Order/ total/ separate/invoice.

TEXT(02): THE SALE AND THE PURCHASE OF THE GOODS

A contract is a verbal or written agreement by which the seller transfers or agrees to transfer the property in goods to the buyer for a money consideration called the price. When the goods are to be delivered at once to the buyer the contract is called a sale. When the goods are to be delivered at a later date the contract is called “an agreement to sell”.

The goods may be bought or sold for cash (the payment is made at once); on credit (the entire amount due is paid by specified date after delivery); on extended credit (the buyer obtains the immediate use of the goods and pays for them in installments, the amount of which includes interest on the debt).

The payment is deferred by different forms:

A- HIRE-PURCHASE, under which the ownership of the goods remains with the seller until all installments have been paid by the buyer. If the later fails to pay the installments, the seller may recover his merchandise.

B- CREDIT SALE, by which the buyer becomes the owner of the goods when he pays the first installment. If the buyer does not make his payments, he may be sued by the seller.

The principal documents used in the buying and selling of goods are: the order, the delivery note, the invoice, the debit note, the credit note, the account sales and account purchase, the statement of account, and the receipt.

I- READING COMPREHENSION:

1- What is the general idea of the text?

2- In which paragraph each idea is mentioned:

a- The usual forms of deferred payment.
b- The most important bills used in the buying and the selling of goods.
c- The definition of a contract.

3- Answer the following questions:

a- Is a contract a written or a verbal form?
b- What are the different types of payment?
c- What is a credit sale?
d- Do you need documents when you sell or buy goods? What are they?
e- When the seller may recover his merchandise?

4- Fill the table with the right word:

The word	**The definition**
.....	It is an exchange of promises between two or more parties to do or refrain from doing an act.
.....	It is a document sent by a seller to a buyer when the latter has been undercharged in the original invoice.
.....	It is a sum paid as security for further payment.
.....	It is a printed form signed by the buyer when he takes delivery of the goods.
.....	It is a written acknowledgment of the payment of money or of the delivery of goods.

5- Fill in the table:

The verb	**The adjective**	**The noun**
To sell.	.....	.....
.....	.....	Payment.
.....	delivered	.....
.....	.....	The use.
To agree.	.....	.....
.....	.....	consideration

6- Transform the following sentences into passive voice:

a- The seller delivers the goods.
b- The buyer can buy the goods for cash.
c- The seller may recover his merchandise.
d- He will pay the first installment.
e- They sent the documents.

7- Classify the words according to the number of their syllables:

Installment - recover - contract - first - cash - legal - acknowledgment - consideration.

One syllable	Two syllables	Three syllables	Four syllables.

TEXT (03): THE CORRESPONDENCES

A

Dear Madam,

We are pleased to advise you that the vases you ordered on 30 may, were dispatched to you by rail this morning. The vases are carefully enclosed in corrugated cardboard packs so as to protect them from damage.

It sometimes happens that a few vases are broken in transit. Should there be any breakages, please let us know as soon as possible in order to enable us to have the damaged items replaced by our business agent in Algeria.

You will find, enclosed in duplicate, our invoice N°20012. We look forward to receiving your first payment by bank transfer or cheque.

We trust that our vases will sell well in your country.

Yours faithfully,

Enc.InvoiceN°20012

b

Dear Mrs. Djeffal,

Thank you so much for your order N°850 dated 30 May, 2006.

As requested, we enclose its duplicate, duly signed, as an order acknowledgement.

Our dispatch department is processing your order today so that the consignment will reach you on time for the holiday season.

We confidently hope that you will have a good turnover, and that you will be able to place more orders with us in the near future.

Yours sincerely

C

Dear Sir,

I am writing to complain about a consignment of glass vases that I have just received. Unfortunately when I unpacked them I found that several items were broken in transit.

I will keep the damaged items in our warehouse for a few days so that your business agent in Algeria can inspect them.

We look forward to your dealing with this matter without delay.

Yours faithfully

D

Dear Mr. James,

We are faxing to place an order for 4000 glass vases. We would like our order to be processed promptly so as not to prevent us from missing the Summer sale.

We have pleasure in enclosing our order N°850. Would you please return the duplicate to us, duly signed, as an acknowledgement of receipt?

Yours sincerely

I- READ THE FOUR E-MAILS AND ANSWER THESE QUESTIONS:

1-What type of correspondence are the e-mails? Business or personal? Why?

2-What type of e-mail is each? Match the following answers (1-4) with the letters (A-D)

1. Order placement. **2.** E-mail of complaint.
3. Order acknowledgement. **4.** Advice of dispatch.

3- The e-mails are not in order. Arrange them in the chronological order in which they are sent and received.

4- Answer the following questions:

a- Who are the sender and the receiver in each e-mail?
b- What is meant by first payment?
c- How many types of payments did the firm suggest to the buyer?
d- If some vases were broken what would the firm do?
e- Where would the buyer keep the broken items?
f- What is meant by items?

5-Give the definition or the synonym of each word:

Dispatch /invoice/ duplicate/turnover/consignment/promptly/receipt.

6-Make three sentences using the following expressions:

As soon as, in order to, so that.

7-Classify the following words according to their final "ed":

Processed, unpacked, received, requested, enclosed, damaged, dated.

/t/	/d/	/id/

TEXT(04): THE RELATION SHIPS BETWEEN MARKETING AND SALES

Marketing is the process used to determine what products or services may be of interest to customers, and the strategy to use in sales, communications and business development. It generates the strategy that underlies sales techniques, business communication, and business developments. It is an integrated process through which companies build strong customer relationships and create value for their customers and for themselves.

Marketing is used to identify the customer, satisfy the customer, and keep the customer. With the customer as the focus of its activities, marketing management is one of the major components of business management. Marketing evolved to meet the stasis in developing new markets caused by mature markets and overcapacities in the last 2-3 centuries. The adoption of marketing strategies requires businesses to shift their focus from production to the perceived needs and wants of their customers as the means of staying profitable.

The term *marketing concept* holds that achieving organizational goals depends on knowing the needs and wants of target markets and delivering the desired satisfactions. It proposes that in order to satisfy its organizational objectives, an organization should anticipate the needs and wants of consumers and satisfy these more effectively than competitors.

Marketing and sales differ greatly, but have the same goal. Marketing improves the selling environment and plays a very important role in sales. If the marketing department generates a list of potential customers, that can benefit sales. A marketing department in an organization has the goal increasing the number of interactions between potential customers and the organization. Achieving this goal may involve the sales team using promotional techniques such as advertising, sales promotion, publicity, and public relations, creating new sales channels, or creating new products (new product development), among other things.

The relatively newfield of sales process engineering views "sales" as the output of a larger system, not just as the output of one department. The larger system includes many functional areas within an organization. From this perspective, "sales" and "marketing" (among others, such as "customer service") label for a number of processes whose inputs and outputs supply one another to varying degrees. In this context, improving an "output" (such as sales) involves studying and improving the broader sales process, as in any system, since the component functional areas interact and are interdependent.

I- READING COMPREHENSION:

1- Answer the following questions:

a- What is Marketing?
b- Where is Marketing used?
c- What is the relation between Marketing and sales?
d- Why are sales considered as the output of a larger system?
e- In which paragraph is it mentioned that the Marketing and sales has the same goal?

2- Give the synonyms of the following words from the text:

- Aims =
- Necessity =
- Convince =

3- Match words and opposites:

• Same	• Input
• Knowing	• Salesman
• Customer	• Ignoring
• Output	• different

4- Divide the following words into roots and affixes:

Communication - marketing - input - objectives - organizational - improve - increasing.

5- Supply a, the, an or Ø where necessary:

…….. common complication of marketing involves ….. inability to measure …..results for … great deal of marketing initiatives. In essence, many marketing and advertising executives often lose …..Sight of ……. objective of sales/revenue/profit, as they focus on…….. establishing …..Creative/innovative program, without concern for …..top or bottom lines - ….. Fundamental pitfall of marketing for marketing's sake.

6- How is the 'TH' pronounced in the following words? Does it have the same pronunciation?

The- through- themselves- these- than- other- things- within- this- another.

7- Link each pair of sentences using the appropriate connector:

a- I bought the product. It was very expensive.**(which)**
b- The product was expensive. It was not good. **(although).**

c- Companies use marketing. They promote their products. **(because of).**

8- Make sentences with the following groups of words:

a- Selling, advertising, and, as, of , a, is, marketing, defined, combination.
b- Dominated, an, most, by, marketing, businesses, towards, are. orientation.
c- For, money, to, exchange, products, meets, buyer, seller, is, the , place, where, market, a.
d- And, consumer, : , types, two, products, industrial, divided, are, into.

9- Match each definition with its correct word:

Withdraw, exchange rate, current account, annual account.

Definitions	**Words**
1. Price at which one currency is exchanged for another.	
2. Accounts prepared at the end of a financial year.	
3. To take money out of an account.	
4. Quite a large profit.	

10- In each set of words one is odd out, different from the others. Find the word that is different, and underline it:

1. Markets - door - customers.
2. Meal - business - marketing.
3. Seller - pen - products.
4. Advertising - sales - flower.

TEXT (05): PAYMENTS: CASH, CHEQUE AND CREDIT CARD

Cash is the legal tender, or currency, of a country. It circulates on the form of coins or bank notes which tradesman or other creditor is bound by law to accept as payment. The money may be sent in currency (if the envelope is registered) or by postal order, money-order, telegraphic money-order, and the money may be remitted by cheque, credit transfer, bank's draft and standing order. The bank sends regular statements of account to every customer showing credits, debits and balance as well as charges due for services and for cheque-books.

Cheque is a document by which a customer (the drawer) orders his bank (the drawer) to pay a states sum of money on demand either to himself or to some other person (the payee).

The traveler's cheques are cheques for a particular amount obtainable by persons who intend to travel and do not wish to run the risk of carrying money. They can be cashed in all countries of the world at the current rates of exchange. Whereas the cheque without funds is a cheque for which the drawer does not have enough money in his account to cover it, or has not made arrangements for an overdraft.

Credit card is part of system of payment named after the small plastic card issued to users of the system. The issuer of the card grants a line of credit to the consumer (or the user) from which the user can borrow money for payment to a merchant or as a cash advance to the user. A credit card is different from a charge card, where a charge card requires the balance to be paid in full each month. In contrast, credit cards allow the consumers to 'revolve' their balance, at the cost of having interest charged. Most credit cards are issued by local banks or credit unions, and have the same shape and size.

I- READING COMPREHENSION:

1- Answer the following questions:

a- What is cash?
b- How money can be sent?
c- What is cheque?
d- What is the difference between the traveler's cheque and the cheque without funds?
e- What is credit card?
f- How is the credit card?
g- What is a charge card?

2- Say whether these statements are true or false :

a- Cash is the illegal tender, or currency of a country.
b- The bank sends statements of account to the firm showing credits.
c- Cheques are document by which a customer orders his bank to pay sum of money.
d- Cheque without funds is a cheque for which the customer has enough money in his account.
e- Credit card is like an identity card issued by local banks or credit union.

3- What is the idea of the 1st paragraph?

What is the idea of the 2nd paragraph?
What is the idea of the 3rd paragraph?

4- Find in the text words or phrases which are closet to:

Coins=…… , clients=……., danger =……..

5- Find in the text words or phrases which are opposites to:

Particular//……, legal//……., refuse//…….

6- Underline the silent letters in the following words:

Card, through, order, endorsement, merchant, charge, letter.

7- Derive verbs from the following words:

Nouns	Verbs
Circulation	……
Creditor	……
Payment	……
Order	……
Drawer	……
Users	……
Consumer	……

8- Reorder the following sentences to get a coherent paragraph:

- With a communications link to the merchant's acquiring bank.
- The verification is happening at time of purchase.
- It is performed using a credit card payment terminal or point of sale system.
- And the credit card customer has sufficient credit to cover the purchase in a few minutes.
- Electronic verification systems allow merchants to verify the valid of the card.

9- Give the correct form of the verbs in brackets:

a- They (to be) cheques for a particular amount obtainable by persons.

b- The drawer (not have) enough money in his amount.
c- We (get) in touch with Mr. Smith.
d- At the moment, he (endorse) this cheque with your order.

10- Complete the following dialogue:

a. :……
b. : It is the legal tender, or currency of a country.
a. :……
b. : It circulates on the form of coins or bank notes.
c. :……
d. : The tradesman is bound by law to accept as payment.
a. :……
b. : Yes, of course. I understand. Thanks.

11-Translate this paragraph into French:

Most companies all over the word work hard to promote their goods to sell them. Political parties, cultural and religious association also use advertising, in newspaper, and magazines, many pages filled with advertising. There are also advertisements , usually called commercials, on radio and television.

TEXT (06): THE ADVERTISING

Advertising is message designed to promote a product, a service or an idea. In everyday life, people come into contract with kinds of advertising. Printed advertisements make up a large part of newspapers and magazines. Poster ads appears in many buses, subway's and trains. Neon signs along downtown streets flash advertisements. Billboards do the roadsides. Commercials interrupt TV and radio programs.

The purpose of most advertising is to sell the product or services. Manufactures advertise to try to persuade people to buy their products. Large business firms also use new customers and increase sales. Advertising thus, plays a key role in the competition among business for the consumer's dollar.

Advertising is also used by individuals, political parties and candidates, social organizations, special interest groups, and the government. Many people advertise in newspaper to sell used car, homes, or other property. Political parties and candidates use advertising to try to win votes. Social organizations and special interest groups often advertise to promote a cause or influence the way people think or act.

I- READING COMPREHENSION:

1- Say whether the following statement are true or false:

a- Advertising is a part of people daily life.
b- The main purpose of advertising is to sell products and services.
c- Advertising has no influence on competition between large firms.
d- Advertising make political parties lose votes.

2- Fill the following tables:

Kinds of advertising	**Where advertised**
Ex: a) printed	Newspapers and magazines
b)……	Buses, subway, train
c) neon signs	……
d)……	roadsides
e) commercials	……

3- Answer the following question according to the text:

a- Who uses advertising?
b- Why do social organizations and special interest groups use advertising?

4- In which paragraph are:

a- The different kinds of advertising mentioned?
b- The users of advertising in elections mentioned?

5- Choose the general idea of the text:

a- Reason of advertising.
b- The negative effects of advertising.
c- Consumers' goods.

6- Find in the text words or phrases which are closet to:

a) Convince § 2 **b)** very important § 1

7- Complete the following table:

Verbs	Nouns	adjectives
To advertise	……..	……..
……..	Product	……..
To sell	……..	……..
……..	……..	useful

8- Classify the following words according to the pronunciation of the final 's':

Buses , roadsides , sites, services, sales groups.

/iz/	/z/	/s/

9- Ask questions that underlined words answer:

a- **Every day**, people come into contact with kinds of ad
b- Many people advertise in newspapers **to sell used cars, homes, or other property.**

10- Fill in the blank with the following verb:

(Make, put, launched, receive, opened)

a- We are going to…….. an advertisement in this newspaper.
b- As soon as the customer has…….an order with us, we shall send him the goods.
c- We have just…….new product on the market.
d- We hope this advertising campaign will …… a great success.
e- We have just…….a new branch in New York.

11- Match each word with its correct translation:

(French or English translation):

The word
Message

Pronunciation
candidates message propriété

Service	journal
Newspapers	affaire organisation signe
Signs	service
Business	publicité
Candidates	
Property	
Organization	
Advertising	

12- Make five sentences using the following words:

Advertising , sample, to launch, to advertise, an advice.

THE KEY TO TEXT N°01:

I- READING COMPREHENSION :

1- True or false statements:

a- True.
b- False.
c- True.
d- False.

2- Answers to the questions:

a- An invoice is a document or a bill and it is a demand for payment.
b- It gives details of the quantity, the description, the value per unit and the total value of the goods.
c- The types are:-a proforma invoice, a commercial invoice and a consular invoice.
d- Yes, it is.

3- The insertion of words:

An invoice is a **bill** that is, a demand for payment. It can also be a **clear**, a regular notice of the buyer's account with the seller. The statement invoice is for buyers who have an **open** account with sellers and is often sent monthly or **quarterly.** There is a separate **column** in an invoice for the quantity of goods dispatched, the description of the goods the price per unit, and the total value.

4- The first paragraph into past simple:

An invoice was a document which gave details of the quantity, the description, the value per unit and the total value of goods which were dispatched from a seller to a buyer. In addition, discounts were often included.

5- The matching each word with its synonym in French:

Quotation	produits.
Packing	comptes.
Goods	quota.
Accounts	emballage.

6-Translate the first paragraph into French:

Une facture est un document qui donne des détails de la quantité, la description, la valeur unitaire et la valeur totale des biens qui sont expédiés d'un vendeur à un acheteur, en plus, des rabais sont souvent inclus.

7- Mark the stress in the following words:

'Order/'total/'separate/invoice.

KEY TO TEXT N° 02:

I- READING COMPREHENSION:

1- The general idea of the text:

The contract and the different ways to honor it.

2- The paragraph and its corresponding idea:

a- The usual forms of deferred payment.(the third paragraph)
b- The most important bills used in the buying and the selling of goods. (The last paragraph)
c- The definition of a contract. (The first paragraph)

3- Answers to the questions:

a- A contract can be written or verbal.
b- There are different types of payment, cash, credit card or cheque.
c- A credit sale is a form of payment by which the buyer becomes the owner of the goods when he pays the first installment.
d- Yes, we do. They are the order, the delivery note, the invoice, the debit note, the credit note and others.
e- The seller may recover his merchandise when the buyer fails to pay the installment.

4- Fill the table with the right word:

The word	The definition
a contract	It is an exchange of promises between two or more parties to do or refrain from doing an act.
A debit note	It is a document sent by a seller to a buyer when the latter has been undercharged in the original invoice.
A deposit	It is a sum paid as security for further payment.
A delivery note	It is a printed form signed by the buyer when he takes delivery of the goods.
A receipt	It is a written acknowledgment of the payment of money or of the delivery of goods.

5- Fill in the table:

The verb	The adjective	The noun
To sell.	**Sold.**	**Selling.**
To pay.	**Paid.**	Payment.
To deliver.	Delivered.	**Delivery**
To use.	**Used.**	The use.
To agree.	**Agreed.**	**Agreement.**
To consider.	**Considered.**	Consideration.

6- The transformation into the passive voice:

a- The seller delivers the goods. The goods are delivered.
b- The buyer can buy the goods for cash. The goods can be bought for cash.
c- The seller may recover his merchandise. The merchandise may be recovered.
d- He will pay the first installment. The first installment will be paid.
e- They sent the documents. The documents were sent.

7- The classification of the words according to the number of their syllables:

Installment - recover - contract - first - cash - legal - acknowledgment - consideration.

One syllable	Two syllables	Three syllables	Four syllables.
First - cash	Contract legal	Installment recover	Acknowledgment consideration.

KEY TO TEXT N°03:

1- The correspondence is business e-mails because there is a lot of business vocabulary.

2-

a- Order placement. (D) **b-** E-mail of complaint. (C)

c- Order acknowledgement. (B) **d-** Advice of dispatch.(A)

3- The chronological order :

D, B, A, C.

4- Answers:

a- The sender and the receiver in each e-mail:

E-mail (A): the sender is the firm (the seller).

The receiver is the lady (the buyer).

E-mail (B): the sender is the firm (the seller).

The receiver is Mrs. Djeffal (the buyer).

E-mail (C): the sender is the lady (the buyer).

The receiver is the firm (the seller).

E-mail (D): the sender is the lady (the buyer).

The receiver is the firm (the seller).

b- We mean by first payment, a deposit.
c- The firm suggested two types of payment to the buyer (a bank transfer or cheque).
d- If some vases were broken the firm would replace them.
e- The buyer would keep the broken items in his warehouse.
f- We mean the vases.

5- The definition or the synonym of each word:

Dispatch: send out.

Invoice: bill, account, proof of purchase.

Duplicate: copy, reproduce.

Turnover: revenue, income, takings, earnings.

Consignment: delivery, shipment.

Promptly: quickly, rapidly, on time, without delay, punctually.

Receipt: reception, acceptance, proof of payment.

6- Three sentences using the following expressions:

As soon as, in order to, so that.
Call me **as soon as** you can.

We ask for the receipt **in order to** prove our payment when necessary.

Preserve your phone credit **so that** you can call me later.

7- Final "ed":

Processed, unpacked, received, requested, enclosed, damaged, dated.

/t/	/d/	/id/
Unpacked. Processed.	Received. Enclosed. Damaged.	Requested. Dated.

THE KEY OF THE TEXT N°4:

The relationships between marketing and sales:

I- READING COMPREHENSION:

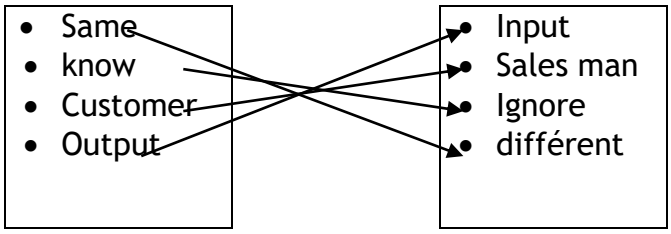
1- Answer the following questions:

- Marketing is the process used to determine what products or services am y be of interest to customers.
- The marketing is used to identify the customer, satisfy the customer and keep the customer.(with the customer as the focus of its activities).
- Marketing differs greatly with sales, but they have the same role, marketing improve the selling environment and plays a very important role in sales.
- Sales are considered as an output of a large system to involve studying and improving the boarder sales process, as in any system of organization.
- In paragraph 3.

2- Give the synonyms of the following words from the text:

- Aims =goals, objectives.
- Necessity =need.
- Convince =satisfy.

3- Match words and opposites:



4- Divide the following words into roots and suffixes:

Communication	**Communicate**
Marketing	**Market**
Input	**Put**
Objectives	**Object**
Organizational	**Organize**
Improve	**Prove**
Increasing	**Crease**

5- Supply a, the, an or Ø where necessary:

The common complication of marketing involves **the** inability to measure **Ø** results for agreat deal of marketing initiatives. In essence, many marketing and advertising executives often lose thesight of **the** objective of sales/revenue/profit, as they focus on **Ø** establishing **a** Creative/innovative program, without concern for **the**top or bottom lines – **A** Fundamental pitfall of marketing for marketing's sake.

6- How is the 'TH' pronounced in the following words? Does it have the same pronunciation?

" Th"	"Th"
The	through
Themselves	things
These	/
Than	/
Another	/
Within	/
This	/

7- Link the following of sentences using the connectors:

a- I brought the product **which** was very expensive.
b- **Although** the product was expensive. It was not good.
c- Companies use marketing **because of** promoting their products.

1. Make sentences with the following groups of words.

a. Marketing is defined as a combination of advertising and selling.
b. Most businesses are dominated by an orientation towards marketing.
c. A market is the place where seller meets buyer to exchange products for money.
d. Products are divided into two types: consumer and industrial.

8- Give the correct form of the verbs in brackets:

a. If the packaging is attractive, consumers **will buy** it.
b. **Living** in the countryside is good to our health.
c. The consumers **like** buying cheaper products.
d. The advertising **makes** a positive contribution to our pockets.

9- Match each definition with its correct word:

Definitions	Words
Price at which one currency is exchanged for another.	**exchange rate**
Accounts prepared at the end of a financial year	**annual account**
To take money out of an account.	**Withdraw**
Quite a large profit.	**current account**

10- In each set of words one is odd out, different from the others. Find the word that is different, and underline it:

Markets - **mail** - customers.

Meal - business - marketing.

Seller - **meeting** - products.

Advertising - sales - **news**.

THE KEY OF THE TEXT N°5:

PAYMENTS: CASH, CHEQUE AND CREDIT CARD

I- READING COMPREHENSION:

1- Answer the following questions:

- Cash is the legal tender or currency of a country.
- The money can be send in currency or by postal order, money order, telegraphic money order.
- Cheque is a document by which a customer orders his bank to pay a state s sum of money.
- The travel's cheque is a cheque for a particular amount obtainable by person who intends to travel and do not wish to run the risk of carrying money. Whereas the cheque without funds is a cheque for which the drawer does not have enough money in his account to cover it or has not made arrangements for an overdraft.
- Credit card is a part of system of payment named after the small plastic card issued to users of the system.
- The credit cards are issued by local banks or credit unions, and have the same shape and size.
- The charge card requires the balance to be paid in full each month.

2- Say whether these statements are true or false :

a- Cash is the illegal tender, or currency of a country. **F**

- **Cash is legal tender, or currency of a country.**

b- The bank sends statements of account to the firm showing credits.**F**

- **The bank sends regular statements of account to the every customer showing credits.**

c- Cheques are document by which a customer orders his bank to pay sum of money. **T**

d- Cheque without funds is a cheque for which the customer has enough money in his account**. F**

- **Cheque without funds is a cheque for which the drawer does not have enough money in his account.**

e- Credit card is like an identity card issued by local banks or credit union. **F**

- **Credit card is part of system of payment named after the same plastic card issued to users of the system.**

3- What is the idea of the 1st paragraph? **What is cash?**
What is the idea of the 2nd paragraph? **What are: cheque/ travel's cheque and cheque without funds?**

What is the idea of the 3rd paragraph? **What are credit card and charge card?**

4- Find in the text words or phrases which are closet to:

Coins=**currency,** clients=**customers**, danger =**risk**

5- Find in the text words or phrases which are opposites to:

Particular//……, legal//**illegal**, refuse//**accept**

6- Underline the silent letters in the following words:

Card, through, order, endorsement, merchant, charge, letter.

7- Derive verbs from the following words:

Nouns	**Verbs**
Circulation	**To circulate**
Creditor	**To credit**
Payment	**To pay**
Order	**To order**
Drawer	**To draw**
Users	**To use**
Consumer	**To consume**

8- Reorder the following words to get a coherent paragraph:

a- Electronic verification systems allow merchants to verify the valid of the card.
b- And the credit card customer has sufficient credit to cover the purchase in a few minutes.
c- The verification is happening at time of purchase.
d- It is performed using a credit card payment terminal or point of sale system.
e- With a communications link to the merchant's acquiring bank.

9- Give the correct form of the verbs in brackets:

a- They **are** cheques for a particular amount obtainable by persons.
b- The drawer **doesn't have** enough money in his amount.
c- We'll **get** in touch with Mr. Smith.
d- At the moment, he**isendorsing** this cheque with your order.

10- Complete the following dialogue:

a. : **What is cash?**
b. : It is the legal tender, or currency of a country.

a. : **How does it circulate?**
b. : It circulates on the form of coins or bank notes.

a. : **What does the tradesman do?**
b. : The tradesman is bound by law to accept as payment.

a. : **Do you understand?**
b. : Yes, of course. I understand. Thanks.

11- Translate this paragraph into French:

Quelques entreprises par tout au monde travaille dure pour lancer ses produits pour les vendre. Les partis politiques, les associations culturelles et religieuses utilisent aussi la publicité dans les journaux, les magazines et beaucoup de pages sont combler de publicité. Il y'a aussi des annonces, couramment appeler commerciaux, dans la radio et la télévision.

THE KEYS OF THE TEXT N°6:

THE ADVERTISING

I- READING COMPREHENSION:

1- Say whether the following statement are true or false:

a- true
b- true
c- false
d- false

2- Fill the following tables:

Kinds of advertising	**Where advertised**
Ex: a) printed	Newspapers and magazines
b)**posters**	Buses, subway, train
c)neon signs	**Downtown streets**
d)**billboards**	roadsides
e)commercials	**newspapers**

3- Answer the following question according to the text:

a- The individuals, political parties and candidates.
b- To promotes a cause or influence the way people think or act.

4- In which paragraph are:

a- In the paragraph 1
b- In paragraph 2

5- Choose the general idea of the text:

a- Reason of advertising.

6- Find in the text words or phrases which are closet to:

b) Convince =**persuade** b) very important =**key role**

7- Complete the following table:

Verbs	Nouns	adjectives
To advertise	**advertisement**	**advertising**
To product	Product	**production**
To sell	**Sale.**	**sold**
To use	**use**	useful

8- Classify the following words according to the pronunciation of the final 's'

iz	z	s
Buses **services**	**roadsides** **sales**	**Sites** **groups**

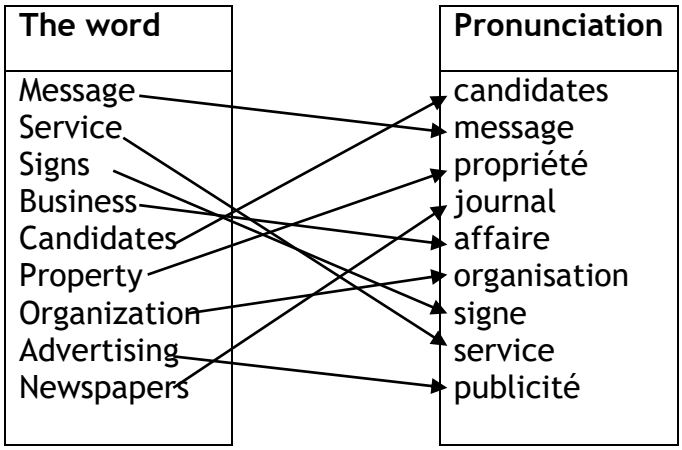
9- Ask questions that underlined words answer:

a- When do people come into contact with kinds of ad?
b- Why do many people advertise in newspaper?

10- Fill in the blank with the following verb:

a- We are going to **make** an advertisement in this newspaper.
b- As soon as the customer has **put** an order with us, we shall send him the goods.
c- We have just **launched** new product on the market.
d- We hope this advertising campaign will **receive** a great success.
e- We have just **opened** a new branch in New York.

11- Match each word with its correct translation (French or English translation):



12- Make 5 sentences using the following expressions:

a- Advertising = la publicité (commercial), annonce

Example:

- Advertising is essential for business, especially for launching new consumer products.

b- A Sample = échantillon, prélèvement

Example:

- The salesman gives the samples of curtain material to the customers.

c- To launch = lancer (fusée, produit, artiste, bateau), se lancer.
Example :

- New modal will be launched in July.

d- To advertise= publier, annoncer, réclamer, faire la publicité.
Example:

- The manager must advertise his new products in the newspapers and on television.

e- An advice= conseil, avis.

Example: My advice to you is to wait.

OBJECTIF DE LA LEÇON N°05 : Le stagiaire doit être capable d'utiliser les formules de politesse pour communiquer.

PLAN DE LA LEÇON:

I- INTRODUCTIONS AND GREETINGS

1- Reading
2- Presentation of new language forms

II- IDENTIFYING EQUIPMENT AND DESCRIBING ITS FUNCTION

1- Reading
2- A remate dictation system
3- Presentation of new language forms
4- Lexis and pronunciation

III- WHO'S WHO IN THE COMPANY (CLASSIFICATION)

1-Reading
2-Presentation of the new language

IV- CHECKING ARRANGEMENTS (TELEPHONING)

1- Reading
2- Presentation of the new language forms

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I- INTRODUCTIONS AND GREETINGS :

1- Reading :

Hilary has just arrived at Compacts Systems.As it's her first day, and she hasn't had a chance to meet her colleagues yet. Sheila Polson, the Personal Manager, introduces her to some of the staff.

Read the following introductions and greetings.

- **The following initials stand for :**

HB (Hilary Beacham)

PM (Personnel Manager)

OM (Office Manager)

MM(Marketing Manager)

PA (Personal Assistant)

SEC (Secretary)

FC (Filing Clerk)

PM : Ah, good morning, Hilary. How are you?

HB : Very well, thank you. And you?

PM : I'm fine. First of all, I think that we should go round and meet some of the staff that you'll be working with. Let's start with your boss, Alice Everett, I'm sure that you'll remember her from the interview. Now, you'll be working with her for the first two months.

HB: Yes, I see

MM : Come on.

PM : Good morning, Alice, I'm just showing Hilary round… doing the Introductions, before she starts working with you.

MM : Good morning, Hilary. Nice to see you again.

PM : Now, you'll start working with Alice from next week. In the second part of this week, George will be showing you how everything's done, so that you know way around.

MM : Fine, so, I'll look forward to seeing you next week Hilary.

HB : Yes, I'm looking forward to working you, Mrs Everett.

PM : Good, let's move on to the General office.

PM : Good morning, every one. Can I have a few moments of your time? I'd like to introduce a new member of staff. First, I'd like to introduce you to our office manager, you'll be spending today and tomorrow with her.

OM : Pleased to meet you, my names Christine Adams.

HB : How do you do ? I'm Hilary Beacham.

PM : Hilary. Let me introduce you too. Mr Brown, this is Hilary.

HB : How do you do? My name's Beacham, Hilary Beacham.

PA : George Brown.

PM : George is Mr Everett's Personal Assistant. He'll be showing you how everything works before he leaves us at the end of the week and you take his place. Let's move on, shall we? Hilary, this is Helen Wright.

SEC : Hello, Hilary. How are you doing?

HB : Fine, thanks, Helen.

PM : You know each other, do you ?

HB : Yes, very well, Helen is one of my best friends.

PM : Any way, as you probably know Helen is one of the secretaries. And Miss Hobday….

FC : Hello, my name's Sally.

HB : Nice to meet you, mine's Hilary.

FC : I'm the filing clerk.

PM : Hilary, this is Karen Williams, Alice Everett has two secretaries working for her and Karen is one of them.

HB : Nice to meet you.

PM : I think that's enough for the moment. Now then, let's have a look at the office equipment. Christine, could you tell Hilary a bit about the equipment we use?

EXERCISE N° 01:

Draw lines to link the name on the left with his/her position on the right. The first one has been done for you.

Alice Everett	Office Manager
Christine Adams	Personal Assistant to Alice Everett
Sally Hobady	FillingClerk
Helen Wright	Marketing Manager
George Brown	Secretary to Alice Everett
Karen Williams	Secretary

EXERCISE N° 02 :

Some greetings are formal (We use them with unfamiliar people) and others are informal (We use them with familiar people).

Read again though the introductions and greetings and indicate in the left hand column whether the greeting in formal (F) or informal (I). The first one been done for you.

Alice Everett ———	Office Manager
Christine Adams	Personal Assistant to Alice Everett
Sally Hobady ——→	FillingClerk
	Marketing Mana

2-Presentation of new language forms:

a- Introductions between speakers normally follow a number of steps, as following :

Person A :

Introduction : How do you do ?
Identification : My name is….

Person B :

Reply introduction: Pleased to meet you
Identification : I'm….
Now here is some of the language you have just read

1- Introducing and identifying yourself

Formal : How do you do ? I'm….
How do you do ? My name's….

Informal : Hello my name's

2- Replying to introductions and identifying yourself

Formal : How do you do ? I'm….
How do you do ? My name's…
Pleased to meet you. My name's…

Informal : Hello my name's….
Nice to meet you. My name's…

3- Introducing someone else

Formal : I'd like to introduce you to…
Can I introduce you to….?
Let me introduce you to… this is…

Informal :…This is…

a- Greetings between speakers also normally follow a number of steps, as follows :

GreetingEnquiryReply to enquiresEnquiry

Hello How are you? Fine, thanks And you?

Now here is some of the language you have read in the text.

Formal : Good morning…How are you?
Very well, thank you. And you?

Informal : Hello… How are you doing?
Fine. Thanks. And you?

EXERCISE N° 03:

Read again the introductions (Pages 3 to 5) and make a list of the differents greetings, enquiries and replies used. State if they are formal or informal.

EXERCISE N° 04:

Controlled Practice:

Refer to the presentation and complete these short dialogues.

1- Greet your boss when you meet him in the evening

«MrSimmons,how are you?»
«Very well, thank you »

2- Introduce your boss to a customer

«…..to introduce you to Mr Hampshire»
«Pleased to meet you…Ask with, Susan Ask with»

3- Introduce a friend to another friend
«Paul……..Erica»
«…..»

4- Greet Peter a friend at a party.
«….Peter...»

5- Introduce yourself to someone at a party.
« My name's Paula...»
« Mine's Gordon »

6- Introduce yourself to a new customer
«…? I'm Harriet Arnold»
«…Brown Micheal….»

7- Introduce your boss to a client
«Let…Mr Bryce… Mr Derry»

II- IDENTIFYING EQUIPMENT AND DESCRIBING ITS FUNCTION :

1- Reading:

Hilary Beacham spends her first day at Compact Systems with Christine Adams the Office Manager Christine shows Hilary the Office equipment that she will need it uses. At the end of the day Christine gives Hilary and Office equipment manual and asks her to read it to make sure that she understands the different items of equipment and their function.

a- A word processor :

A word processor displays the text you are typing on the screen. Manufacturers often refer to it as a «Screen typewriter».

Recently, word processors have become increasingly important and in many companies have almost to folly replaced traditional typewriters.

The advantages are clear: A typist can see the whole text on the screen. So the format can be changed and mistakes corrected before the document is printed. It is also easy and quick to correct mistakes.

b- A dictating machine :

This is a very useful facility in an office. It is used for recording letters into magnetic tape for transcription by a Secretary. The advantage of this for secretaries is that they don't need to take dictation they are simply given a tape to transcribe when it is convenient.

2- A remate dictation system :

It has the same function as a normal desk top dictating machine, but it has the added advantage of being portable it can be used on a train, a plane etc…

a- A telex machine :

The function of a telex machine is very simple, it is used for sending and receiving messages on the telephone system. The advantages of this are that it is available day and night and it is also inexpensive.

b- Facsimile machine (Fax) :

The facsimile machine or «Fax» is an important addition to the modern office. It is for sending copies of documents, pictures, diagrams, etc… and it's obviously much quincker than posting.

EXERCISE N° 05:

Now that you read about the different items of office equipment. Complete the chart below.

Equipment	Function	Advantage (s)
1- Word processor	Display...on a…	**1-** You can see the wholes text. **2-** Easy and……To….
2- Dictating machine	It is…forrecording .....on to…	Secretaries don't. To……
3- Telex	It is…copies of documents, pictures, etc…	…Positing
4- Facsimile machine	It is…copies of documents, pictures, etc…	……Positing

3- Presentation of new language forms :

Here is some of the language you have just read, notice how it is used to identify and describe the function of equipment.

Identifying equipment	Describing its function
This is a word processor	It displays text on the screen.
This is a facsimile machine	It is for sending copies of documents etc….
This is a telex machine	It is used for sending and receiving messages.

Notes :

- «It is for…ing» describes the function of a piece of equipment (e.g it is for sending copies).
- «It is used for…ing» also describes the function of a piece of equipment (e.g it is used recording letters into tape).

We also use the present simple to describe the function of a piece of equipment (e.g it displayed text on the screen).

Things can have more than one function, if we want to explain that something has two functions, we say :

Function 1 : It's used for typing documents and.

Function 2 : (It's used for) displaying them on the screen.

EXERCISE N° 06 :

In the table below you have a number of items of office equipment on the left and their function on the right.

First, identify the function of each item of office equipment by writing the appropriate number by the expression which describes its function.

Then complete the sentences below using the information from the table. The first sentence identifies the equipment; the second sentence describes its function.

The first one in each case has been done for you.

Equipment	**Function**
1- Stapler	( )- Stick one piece of peper another
2- Hole punch	**1-** Fix piece of paper to gether
3- Ruler	( )- Make holes in paper stronger
4- Tippexfluid	( )- Erase mistakes
5- Paper clips	( )- Make holes in paper
6- Reinforcement rings	( )- Correct mistakes
7- Paper glue	( )- Draw straight lines
8- Rubber	( )- Sharpen pencils
9- Pencilsharpener	( )- Hold pieces of paper to gather

1- This is a stapler. It is used for fixing pieces of paper to gather
2- This….makes...
3- This…used….
4- This…is for….
5- These…hold….
6- …Are…used….
7- …Is…is for….
8- This…It….
9- This…used….

4- Lexis and pronunciation :

a- Introductions and greetings :

Filing clerk (Failing klaik) = a person whose job is to organise papers letters and other documents for storage
Staff (Staif) = People who work for a company
Boss (Bos) = A person who has control over others
Office Manager (Ofismænidjar) = A person who controls the work in an office.

Office equipment (Ofisikwipmant) = The machines used in an office e.gtyperwriters word processors photocopies etc…

b- Identifying equipment :

Manual (mænjual) = A book giving information or instructions.

To display (dis'plei) = To show

Screen (skri: n) = Front of a display unit (or TV) on which you can see information

Traditional (tra'disionel) = Old - fashioned

Format ('formaet) = Organisation or arrangement

Facility (fa'siliti) = Piece of equipment which gives you the ability to do something

Transcription (traen'skripsan) = The action of writing a copy

To transcribe (troens'kraib) = To write a copy

Portable ('portabl) = Can be carried

c- Who's in the company:

Induction (in'dʌk far) = Period of introduction to a new job

Department (dip'a: t mant) = A division or part of a company

Production Manager : (Pra'dʌksanmoenidzar) = Person in charge of the production department.

Personnel Manager (Pairsa'nel) = Person in charge of the employees in a company and their conditions of work.

Financial Manager (fai'naensal) = Person in charge of a company's money moters.

Brief (brief) = short

Overview (Overvjui) = general picture

III- WHO'S WHO IN THE COMPANY :

1- Reading :

Hilary Beacham has now finished her induction into Compact System with Christine Adams. The Office Manager and George Brown, the departing Personal Assistant to Alice Everett. It is the beginning of her second week, and today she is going to start two months work as Personal Assistant to Alice Everett, the Marketing Manager.

Alice Everett has decided to start by explaining to Hilary:
Who is who in the company?
Who is responsible for what in the company?
Who everybody works for?

Alice Everett: I think I'd better take this opportunity to explain to you exactly who's who in the company. You'll need to know who to go to if you want to contact a particular manager. Let's start right at the top: David Burton is the Managing Director and his Personal Assistant is Mary Wilkins. The company is divided into four departments: Production, Personnel. Marketing and finance ok?

Hilary Beacham: UN-huh

Alice Everett: Right. Let's deal with each one in turn. Michael Stott looks after production, and his title is Production Manager, and Daniel Harking works as personal Assistant in the Production Department. Then there are two secretaries. Is that clear?

Hilary Beacham: Yes

Alice Everett: Moving on to Personnel we've got Sheila Polson, and her title is Personnel Director, Jean Hargreaves, works for Sheila Polison as Personal Assistant. And then there are two secretaries in the department. Ok?

Hilary Beacham: Yes, fine

Alice Everett: As you know, I'm the Marketing Manager and for the next two months.

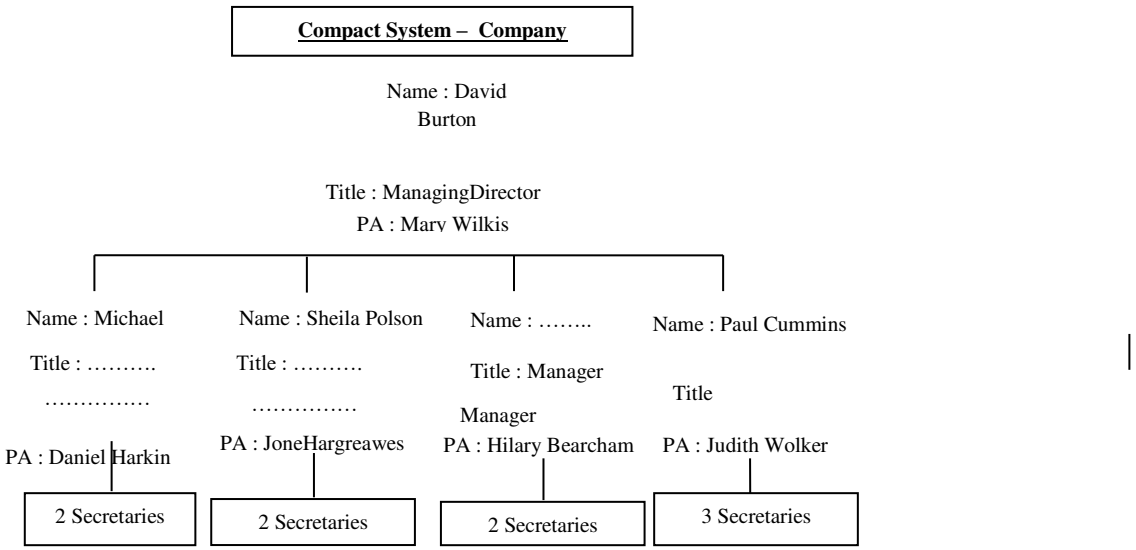
You are going to work as my Personal Assistant. Helen Wright and Karen William's, the two secretaries in the department will report to you. Is that clear?

Hilary Beacham: UN-huh

Alice Everett : And finally, Paul Cummins is responsible for the Finance Department. His PA is Judith Walker. And then there are three secretaries in the department you've met one already, I think. So that's brief overview of the structure of the company. Do you have any questions?

EXERCISE N° 07 :

As you read through the explanations about who is who in the company, complete the organisation flowchart below by filling in the missing job tiles and names.



2- Presentation of the new language :

When you want to classify someone in a company, you can do so according to :

a- Their responsibility;
b- Their position in the hierarchy;
c- Their job specification;
d- Their location.

Here is some of the language you have just read for each of the four areas.

a- Responsibility :

1- Paul Cummins is responsible for the Finance Department;
2- Michael Stott looks after production.

b- Position in the hierarchy :

1- JeanHargreaves works for the Personnel Manager ;
2- Helen Wright and Karen Williams will report to you
3- Emma Sharp works under Judith Walker ;
4- Jean Williams works with Samantha Wolf (At the some Level).

c- Job specification :

1- David Burton is the Managing Director ;
2- Daniel Harking works as Personal Assistant.

d- Location :

1- Anna Barlettworks in the Personal Department;
2- Frank Tovey and Dorothy White are in the Finance Department.

EXERCISE N° 09 :

Refer to the company structure in the reading passage and complete the following sentences. The first one has been done for you.

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1- Judith Walker worker as Personal Assistant
2- Paul Cummins……..…..…..the financial……..…..
3- Jean Hargreaves……..…..…..the personnel Director.
4- Two secretaries……Dabiel Harking in the……..
5- Alice Everett……..…..…..to the Managing Director
6- Michael Stott……..…..…the production Department
7- Hilary Beacham……..…..in the……..….Department
8- Paul Cummins looks……..…..the…..…..…Department.

IV- CHECKING ARRANGEMENTS (TELEPHONING):

1- Reading:

Hilary has to make two international phone calls. Two representatives from foreign companies are coming to Compact Systems and Hilary has to find out their travel details.

Call 1 :

S:CTM gûten Tag

HB : Good morning. Can I speak to Mr Gunther Harz. Please?

S : Who's calling, please?

HB : My name is Hilary Beacham from Compact System.

S : One moment please, I will connect you.

HB: Good morning, Mr Harz. This is Hilary Beacham from Compact Systems hers.

GH : Harz

HB: Good morning, Mr Harz. This is Hilary Beacham from Compact Systems here.

HG : Ah, good morning. MrsBeacham

HB: Mr Harz. I'm ringing to check your travel details for your visit to Compact next week. I need to find out when you intend to arrive so we can make the necessary arrangements for your stay. Now, the meeting will be on the 28th February.

HG : I'm planning to arrive on the 27th . The flight number is LF 129 and it arrives at 14:30

HB: Is it a Lufthansa flight ?

HG : Yes, and I am coming into Gatwick.

HB: I think that's all I need to know. Thank you. Goodbye

HG : Goodbye.

Call 2:

S:Studio Centro

HB : Richard Garniga please

S : One moment please

RG : Garniga

HB: Good morning MrGarniga. Hilary Beacham from Compact Systems here, I'm calling to find out your travel arrangements for the meeting on the 28 th .

RG : I am arriving on the 26 th.

HB: Fine, could you tell me when your flight arrives?

RG : At 10.00

HB: Is that Gatwick airport?
RG : No. Heartrow. And the flight number is BA 322. A British Airways flight?

HB : Fine, well that's all for now. Thank you very much. Goodbye.

RG : Goodbye.

2- Presentation of the new language forms :

The phone calls made by Hilary are made terms of the following steps:

a- Introductory procedures :

- **Requesting correspondent :**

Richard Garniga, please?
Can / Could I speak to…… please?

- **Identifying yourself :**

My name is Hilary Beacham from Compact System (First introduction) (This is) Hilary Beacham from Compact here (Subsequent introductions).

- **Explaining the purpose of your call :**

I'm ringing to cheek your travel details.
I'm calling to find out your travel arrangements.

b- Final procedures :

1- Indicating that you've got all the relevant information :

Well, that's all Mr Feldman
I think that's all I need to know
That's all for now.

2- Thanking your correspondent for the information :

Thank you (Very much)
Thanks very much for the information

3- Final greeting :

Goodbye
Bye

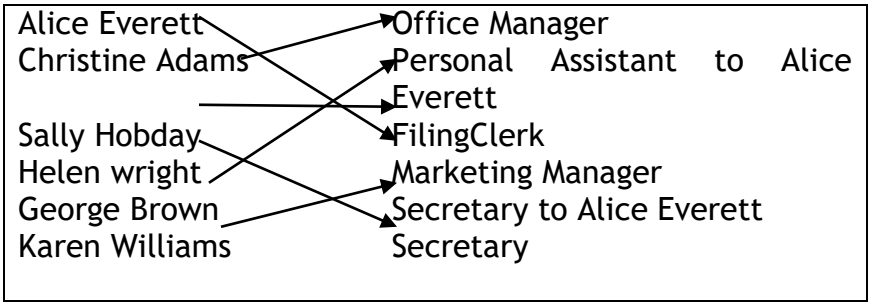
EXERCISE N° 10 :

Now put the following sentences from a phone call into the right order. The speakers are :

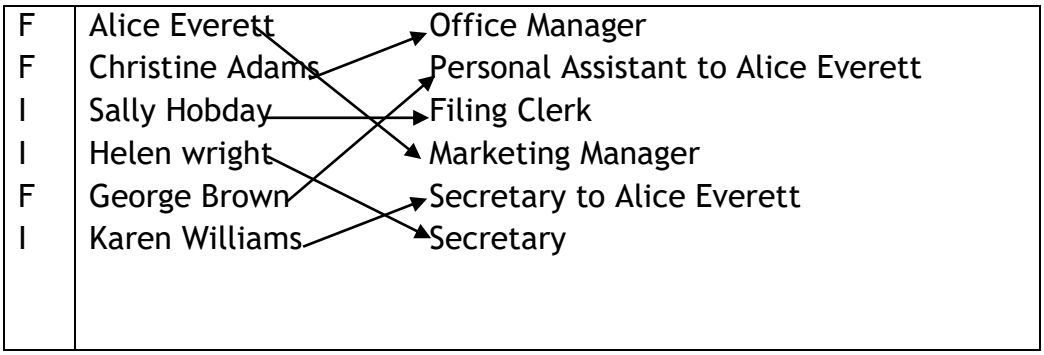
S : Switchboard / SJ : Sally Jones / AP : Ann Pilkington
AP : Fine thinks, and you ? ( )
S : Who's calling please?
AP : Well, thanks very much for the information ( )
AP : Could I speak to Sally Jones, please ? ( )
AP : Hello, Sally. This is Ann Pilkington here ( )
SJ : Not at all ( )
SJ : Oh, hello Ann. How are you ? ( )
S : MIB, Good morning (1)
AP : Sally, I'm ringing to ask if you can recommend a good..( )
AP : My name is Ann Pilkington ( )
AP : Bye ( )
SJ : Yes, fine too ( )
S : One moment please ( )
SJ : Bye ( )
SJ : Sally Jones ( )

KEYS TO EXERCISES :

EXERCISE N° 01:



EXERCISE N° 02:



EXERCISE N° 03 :

Greetings	Enquiries	Replies to enquiries
1- Good morning Hilary (F)	**1-** How are you ? (F)	**1-** Very well, thank you (F)
2- Nice to see you again (I)	**2-** And you ? (F)	**2-** I'm fine (F)
3- Pleased to meet you, my name's Christine Adams (F)	**3-** How do you do? My name's is Beacham (F)	**4-** How do you do? I'm HB (F)
5- Hello, Hilary (I)	**4-** How are you doing? (I)	**4-** Fine, thanks, Helen (I)
5- Hello, my name's Sally (I)		**6-** Nice to meet you. Mine's Hilary (I)

EXERCISE N° 04 :

1- «Good evening Mr Simmons. How are you? »
«Very well, thank you. And you?»

2- «I'd like to introduce you to Mr Hampshire»
«Pleased to meet you. My name's Askwith, Susan Askwith».

3- «Paul this is Erica.»
«Nice to meet you.»

4- «Hello, Peter. How are you? »
«I'm fine. And you?»

5- «Hello,my name's Paula.»
«Nice to meet you. Mine's Gorden»

6- «How do you do? I'm Harriet Arnold.»
«How do you do? My name's Brown, Michael Brown. »

7- «Let me introduce you too. Mr Bryce. This is Mr Derry.»

EXERCISE N° 05 :

Equipments	Function	Advantage
1- Word processor	Display text on a screen	**1-** You can see the whole texts **2-** Easy and quick to correct mistakes
2- Dictating machine	It is used for recordingletters on to tape.	Secretaries don't need to takes dictation
3- Telex	It is used for sending and receiving messages	**1-** Available day and nightInexpensive
4- Facsimile machine	It is for sending copiesof documents, pictures, etc…	**2-** Quicker than posting.

EXERCISE N° 06 :

Equipment	Function
1- Stapler	**7-** Stick one piece of paper to another
2- Hole punch	**1-** Fix pieces of paper to gether
3- Ruler	**6 -** Make holes in paper stronger
4- Tippexfluid	**8-** Erase mistakes
5- Paper clips	**2-** Make holes in paper
6- Reinfocementhings	**4-** Correct mistakes
7- Paper glue	**3-** Draw straight lines
8- Rubber	**9-** Sharpen pencils
9- Pencilsharpener	**5-** Hold pieces of paper to gather

1- This is a stapler. It is used for fixing pieces of paper together.
2- This is a hole punch. It makes holes in paper.
3- Thisis a ruler. It is used for drawing straight lines
4- Thisistippex fluid. It is for correcting mistakes.
5- These are paper clips. They hold pieces of paper

together.

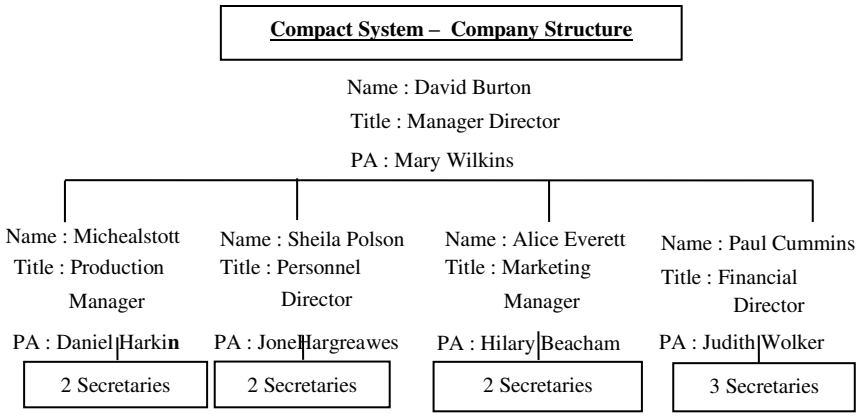
6- These are reinforcement rings. They are used for making holes in paper stronger.

7- This is paper glue. It is for striking one piece of paper to another.

8- This is rubber .It is used for erasing mistakes.

9- This is a pencil sharpener .It is used for sharpening pencil.

EXERCISE N° 07 :



EXERCISE N° 08 :

1- Judith Walker works as Personal Assistant.
2- Paul Cummins is the Financial Director.
3- Jean Hargreaves works for the Personnel Director.
4- Two secretaries work under Daniel Harking in the Production Department.
5- Alice Everett reports to the Manager Director.
6- Michel Stott is responsible for the Production Department
7- Hilary Beacham works in the Marketing Department.
8- Paul Cummins looks after the Finance Department.

EXERCISE N° 09 :

S :MIB.Good morning
AP : Could I speak to Sally Jones,please?
S : Who's calling, please?
AP : My name's Ann Pilkington
S : One moment, please.
SJ : Sally Jones.
AP : Hello. Sally, this is Ann Pilkington here.
SJ : Oh, hello Ann, how are you ?
AP : Fine thinks, and you ?
SJ : Yes, fine too.
AP : Sally, I'm ringing to ask if you can …….
AP : Well, thank very much for the information.
SJ : Not at all
AP : Bye.
SJ: Bye.

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READDING COMPREHENSION:

1- Say if the following statements are true or false:

a-Banks must clear and settle payment in order to make the trade easier.
b-Banks aggregate wealth and flows to make only small-scale projects financed.
c-Banks deal mainly with information in order to make decision.
d-providing liquidity is the bank's principal role.

2-Answer the following questions according to the text:

a-What are the different banks' task ?

b-Explain this expression:(transfer economic resources over time , space and industries.

C-Are banks considered as responsible actors of the nowadays situation?

d-For whom the lending and the refinancing activities are becoming difficult?

3-Match each word with its synonym or opposite:

Problems	Refuse
Accept	Goal
Purpose	Distribute
Disseminate	Regardless
Regards	Troubles

4-Pick up from the text:

a-Two passive sentences.

b-Two verbs.

c-Two nouns.

d-Two adjectives.

5-Fill in the gaps with one word from the following :

Mergers and acquisitions, securities, corporate finance.

An **investment bank** is a financial institution that raises capital, trades…….. and……..manages corporate…… . Another term for investment banking is …… .

6-Classify the following words according to their final (S):

Banks, raises, securities, trades, problems, finances.

THE KEYS:

1- True or false statements:

a-Banks must clear and settle payment in order to make the trade easier. **True**

b-Banks aggregate wealth and flows to make only small-scale projects financed.**False**

c-Banks deal mainly with information in order to make decision.**True**

d-Providing liquidity is the bank's principal role. **True**

2-Answer the following questions according to the text:

a-The different banks' task are:

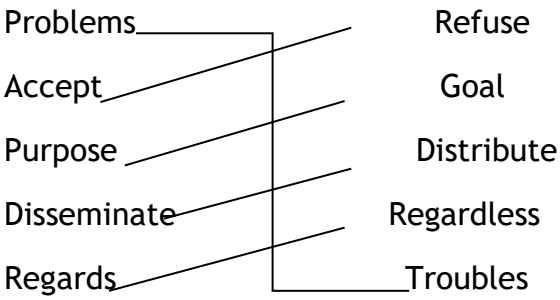
- Make commerce easy by clearing and settling payments.
- Facilitate the financing of large-scale and small-scale projects.
- Spread information to make decisions.
- Bring solutions to deal with uncertainties and control risks.

b-This expression:(transfer economic resources over time , space and industries) means that the banks can deal with money and trade through time (respect of the dates) and space (from a country to another) and industries which are many as many are its fields.

c-Yes, they are.

d-The lending and the refinancing activities are becoming difficult for individuals and enterprises.

3-Match each word with its synonym or opposite:



4-Pick up from the text:

a-Two passive sentences:
1. Banks are linked to the production…….
2. The activities of banks are listed below.

b-Two verbs:
are linked - clear - settle - transfer - aggregate - disaggregate - accumulate - disseminate - provide - react - accept.

c-Two nouns:
wealth – flows – funds – industries – growth – liquidity – uncertainty.
d-Two adjectives:
economic – considered – real – necessary – intermediary .

5-Fill in the gaps with one word from the following :

An **investment bank** is a financial institution that raises capital, trades securities and manages corporate mergers and acquisitions**.** Another term for investment banking is corporate finance

6-classify the following words according to their final (S):

(S)	(Z)	(IZ)
Banks	Trades – securities – problems	Raises - finances

IV- TEXT FOUR

The 'internationalization' of banking, which started in the early 1970s,paved the way for the 'globalization' of finance and became more and more evident during the 1990s as international capital flows increased in magnitude. The internationalization and globalization processes have been facilitated by the ongoing communications and information technology (C&IT) revolution and capital flows have increasingly responded to economic and political news. This has created the potential for increased global financial and consequent economic, instability, of which the 1997/98 Asian financial crisis might only be a precursor. By allowing countries, whether they are developed, developing, in transition or emerging market economies, to draw on a global capital pool to finance investment, rather than rely entirely on domestically generated savings, a globalized financial system provides great opportunities as well as the aforementioned threat of instability.

The ultimate objective of the monetary authorities must thus be to create a new 'global financial architecture', which ensures that capital flows freely to those who will make the best use of it to enhance the well-being of mankind. To achieve this, risks and benefits (pecuniary and social) and disbenefits (for example, poverty and environmental degradation) must be accurately priced and measured and a regulatory and supervisory system must be put in place to assure price stability without distorting the price mechanism. Much work needs to be done to achieve such a utopia, but good progress is being made on risk, environmental and poverty impact measurement and on the regulatory and supervisory front. Good governance at the international, state and corporate levels is of course essential for the successful conclusion of this global project.

Handbook of International Banking
Edited by Andrew W. Mullineux

READDING COMPREHENSION:

1-Choose a suitable title to the text:

a-The history of banking.

b-Banks in 1970.

c-The history of internationalization of banking.

2-Answer the following questions according to the text:

a-When did the internationalization of banking start?

b-What does (c and it) mean?

c-What is the final objective of the monetary authorities?

d-What provides great opportunities?

e-What facilitates the process of internationalization of banks?

3-Find the synonyms of the following words in the text:

Answered =…… Augmented=……

Made it easy=…….. permitting=……....

4-Find the opposites of the following words in the text:

Decreasingly ≠……

Small≠……

Stability≠…… Old≠……

5-Fill in the table:

Verbs	Nouns	Adjectives	Adverbs
To increase	……	…… ……	…… ……
…… ……	Communicatio n	…… …	…… ….
……	…… ….	…… …….	Freely
……	……	Degraded	……

6-Put the verbs in the right form:

a-E-banking(to be) a new form which(to emerge)with the development of the new technology of communication .

b- The bank must(to make) trade easy.

c- E-banking was (to introduce) in the early 1980 but it (to fail) and most of the initiatives were (to discontinue) .

d- The electronic way will (to be) an easier way to deal with someone's bank .

7-Fill in the blanks with a suitable word from the list below:

risks - deposits - income - insurance .

Banks abroad India which lost their monopoly of acceptance of …….. and provision of payment services to non bank financial institutions assumed new …… by undertaking securities related services, asset management and …… to maximize their ……... .

THE KEYS:

1-The suitable title to the text:

The history of internationalization of banking

2-Answer the following questions according to the text:

a-The internationalization of banking started in 1970.

b- (c and it) means communications and information technology .

c-The final objective of the monetary authorities is to create a new 'global financial architecture'.

d-The globalized financial system provides great opportunities.

e-The ongoing communication and(IT) facilitates the process of internationalization of banks.

3- The synonyms of the following words in the text:

Answered= Responded. Augmented= Increased.

Made it easy= Facilitated permitting= Allowing.

4- The opposites of the following words in the text:

Decreasingly≠ Increasingly. Small≠ Great.

Stability≠ Instability.Old≠ New.

5-Fill in the table:

Verbs	Nouns	Adjectives	dverbs
To increase	Increase	Increased/ increasing	Increasingly
To communicate	Communication	communicative	Communicative way
To free	Freedom	Free /freed	Freely
To degrade	Degradation	Degraded	Degraded way

6-Put the verbs in the right form:

a-E-banking**is** a new form which **emerged** with the development of the new technology of communication .

b- The bank must **make** trade easy.

C- E-banking **was introduced** in the early 1980 but it **failed** and most of the initiatives were **discontinued** .

d- The electronic way will **be** an easier way to deal with someone's bank .

7-Fill in the blanks with a suitable word from the list below:

risks - deposits - income - insurance .

Banks abroad India which lost their monopoly of acceptance of **deposits** and provision of payment services to non-bank financial institutions assumed new **risks**by undertaking securities related services, asset management and **insurance** to maximize their **income.**

Terminology: Lexique

Types of banks	Types de banques
1- Central banks	**1- Banques centrals**
• Main functions: to implement the country's monetary policy .ex The Bank of England, the Bank of France.	• Fonctions principales : Appliquer (mettre en pratique) la politique monétaire du pays ex: la Banque d'Angleterre, la Banque de France
• Central bank is the only banks to be allowed to issue banknotes.	• Les banques centrales sont les seules banques autorisées, à émettre des billets de banque.
• A Central is in charge of the keeping of the country's gold reserves.	La banque centrale est chargée de la garde des réserves d'or du pays.
• A Central bank is the Government's banker: When short of money , the government may borrow from the bank	• La Banque central est le banquet du gouvernement: lorsqu'il est à court d'argent, le gouvernement peut l'emprunter
• A Central bank is a "Banker's bank", and all other banks have large sums deposited there .They use these to settle accounts between themselves.	• La banque centrale est la "banque des banquiers", et toutes les autres banques y ont d'importantes sommes en dépôt .Elles utilisent ces sommes pour le règlement de leurs transactions entre elles.
• A Central Bank regulates the flow of capital into and out of the country.	• La banque centrale règle le flux des capitaux qui entrent dans le pays ou quittent celui-ci
• A Central Bank regulates the amount of credit available able in the country; one of the instruments used is the Bank Rate, which is the rate of interest the central Bank will apply to depositors and borrowers .This will obviously influence the lending rate used by all the other financial commercial institutions and organizations.	• La Banque central règle le volume du crédit disponible dans le pays: un des instruments utilises à cet effet est le taux de l'escompte, qui est le taux d'intérêt pratiqué par la banque central à l'égard de tous les déposants et emprunteurs .ce taux influence évidemment celui utilise pour les prêts par toutes les autres institutions et organisations financiers et commerciales
• In the United States, the Federal Board System plays much the same part as a Central Bank.	• Aux États-Unis, le Fédéral Board System joue en gros le même rôle que celui d'une banque central.

2- Commercial banke

Provide all the services offered by banks to individuals and companies.

3- Merchant banks

Provide corporate finance services to companies: merger acquisition, takeover bids, floataions on the stock exchange medium-term loans, export finance, leasing etc.

4- Savings bank

They receive savings accounts and pay interest to the depositors; generally, the rates of interest vary in relation to the length of the notice of withdrawal. Term deposits-for which the notice of witherawal required is longer-have higher rates of interest.

5- The GIRO

Recently set up in Britain, operates along the same lines as our “chèques postaux”.

6- Building societies

Obtain funds from private investors by issuing shares and taking deposits, and lend money for house purchase (or the purchase of commercial premises).
The loan is secured by mortgage. They are a relatively minor factor in long-term industrial finance, but have provided many small businesses

2- banques – commerciales

Elles fournissent aux individus et aux sociétés tous les services offerts par les banques.

3-Banques d’affaires

Elles fournissent aux sociétés des services qui permettent le financement dans le cas de développement par fusion, offert publiques d’achat, lancement en bourse prêts à moyens termes, financement à l’exportation, crédit-bail, etc.

4- banques (caisses) d’épargne

Elles ouvrent des comptes de dépôt et versant un intérêt aux déposants. En général, les taux d’intérêts variant en fonction du délai de préavis pour le retrait. Les dépôts à terme pour lesquels le délai de préavis avant retrait est plus long rapportent un intérêt plus élevé.

5- les chèques postaux

Récemment créés en Grande-Bretagne, ils fonctionnent selon les mêmes modalités que nos chèques postaux.

6- “building sociétés” “sorte d’association pour l’accession à la propriété)

Obtiennent des fonds d’investissements privés, en émettant des actions et en prégnant des dépôts et prêtent de l’argent pour l’accession à la propriété des habitations (ou des locaux commerciaux).
Ce prêt est garanti par hypothèque.

with capital

Elles constituent un élément relativement mineur du financement industriel à long terme, mais elles ont fourni des fonds à de nombreuses petites entreprises.

7- Savings and Associations (U.S)

Cooperative associations formed ender federal or state law in the U.S that solicit saving in the form of shares , invest their funds in mortgages and permit deposits in and withdrawals from shareholders accounts similar to those allowes for saving accounts in banks

7- "savings and loan associations" (U.S) (association de prévoyance)

Associations coopératives selon la législation fédérale ou d'état aux- États-Unis, qui font appel à l'épargne sous forme d'actions, investissent leurs fonds dans des prêts sur hypothèques, et permettent des dépôts des retraits sur les comptes des actionnaires semblables à ceux qui s'opèrent sur les comptes d'épargne des banques.

Services of banks

1- current accounts;
2- deposit accounts;
3- loans ;
4- Overdrafts;

5- discounting of bills exchange;
6-issuing of banker's drafts ;
7- issuing of travelers checks

8-Regular payment (subscription to clubs, insurance premiums ,etc):
9- provisions of cash (for the payment of employees by firms)

10-safe custody of deeds and valuables;
11- Night safes;
12- dealing in stock exchange securities and giving advice on investments ;
13- Acting as executor of a will;

14- status inquiries (giving information to a firin's bank on the financial situation of another firm doing business or

Services assures par les banques

1- comptes courants ;
2- comptes de dépôt ;
3- prêt ;
4- pressure découvert (autorisation de découvert)
5- Escompte des traits ;
6- Émission de traites bancaires;
7- Émission de chèques de voyage ;
8-versements réguliers (cotisations à clubs, primes d'assurance, etc.)
9- fourniture d'argent liquide (aux entreprises pour paiement de leurs employés)
10- Garde de titres de propriété et d'objets de valeur;
11-cofres de nuit;
12-opérations sur valeurs boursières et conseil pour les investissements
13-Röle d'exécuteur testamentaire
14- enquêteur la situation financière
(de solvabilité) (consiste à renseigner la banque d'une

about to do business with the former;	Enterprise sur la situation d'une autre financière Enterprise traitant ou sur le point de traiter avec la première Enterprise)
15- obtaining foreign currencies for their customers;	**15-** fourniture de devises étrangères à leurs clients
16-financing –and advising-in the field of foreign trade	**16-** financement –et conseil- dans le domaine du commerce

Vocabulary

• Authorized dealer	• Distributeur agree
• Branch	• Succursale
• To buy in bulk	• Acheter en gros
• Cosh register	• Caisse enregistreuse
• Chain store	• Magasin à succursales multiples
• Channel of distribution	• Circuit de distribution
• Clearance sale	• Solde
• Commodities	• Produits de base
• Cost price	• Prix de revient
• Custom	• Achalandage
• Department store	• Grand magasin
• Discous store	• Magasin à prix réduits
• Dues	• Cotisation
• Electronic in-home shopping	• Vente électronique à domicile
• Exclusive rights	• Exclusivité de vente
• Fill-inpurchase	• Achat de dernière minute
• To go window shopping	• Faire du lèche -vitrine
• Hire purchase	• Contrat dcrédit
• Hire-purchase	• Location-vente
• Invoice	• Facture
• Mail order sales	• Vente par catalogue
• Markup	• Marge
• Middleman	• Intermédiaire
• Network	• Réseau
• Out of stock	• Epuisé
• To pretichet	• Etiquetage préalable
• To place an order	• Passer une commande
• Premises	• Locaux

Vocabulary

• Accountancy , accounting	• Comptabilité
• Accounting period, financial year	• Exercise financier
• Assets	• Effets à reçevoir
• Auditor	• Actif
• Auditor , C.P.A certified public Accountant (U.S)	• Commissaire aux comptes
• Aushorised capital	• Capital social
• Balance	• Solde
• Balance sheet	• Bilan
• Bottom line	• Les résultats, littéralement, les chiffres qui se trouvent au bilan
• Calendar year	• Année civile
• Capiral expenditure	• Dépenses d'investissement
• To carry forward	• Reporter
• Cash flow	• Flux de trésorerie
• Charterd accountant (G.B)	• Expent comptable
• To comply with	• Se soumetre à
• Current assets	• Actif circulant
• Depreciation	• Amortissement
• Deferred revenues s customer	• Produits constatés
• Advances	• D'avance
• Expenditure	• Dépenses
• Fixed assets	• Immobilisations
• Invoice	• Facture
• Leasehold improvements	• Aménagements sur sol d'autrui
• Ledger	• Grand liver
• Liabilities	• Passf
• Liabilities s stockholder's equity	• Capital social
• Liquid assets	• Trésorerie disponibilités
• Overdue	• Arriéré
• Overheads	• Frais généraux
• Outstanding	• Impayé
• Paying – in voucher	• Bordereau de versement
• To post (an item in the ledger)	• Porter une écriture au grand livre
• Prepaid expenses	• Charges coristantés d'avance
• Profit and loss account	• Compte d'exploitation
• Property, plant Equipement , at cost	• Immobilisations, valeur histo-rique
• Qualified accountant (U.S)	• Expert comptable

• Trading account pour chase account • Retained earnings • Running costs • Turnover • V.A.T(value added tax) • To wrtite off • Write –off	• Compte d'achat • Reserves • Frais d'exploitation • Chiffre d'affaires • T.V.A. (Taxe sur la valeur ajoutée) • Fonds de roulement • Passer aux profits et pertes • Perte sèche

CONSOLIDATED BALANCE SHEETS (in thousands)

Assets	Somme	Liabilities	Somme
Current assets		Liabilities and stockholders' equity	
Cash	.....	Current liabilities	.....
Temporary cash investments ,at cost which approximates market	.....	Loans payable to banks	.....
Accounts receivable	.....	Accounts payable	.....
Raw materials	.....	Federal foreign and state income taxes	.....
Work-in process	.....	Salaries, wages and related items	.....
Finished goods	.....	Deferred revenues and customer advances	.....
Prepaid expenses	.....	Current portion of long-term debt	.....
Deferred federal and foreign income taxes	.....	Other current liabilities	.....
Total current assets	.....	**Total current liabilities**	.....
Property, plant and equipment, at cost		Deferred federal and foreign income taxes	.....
Land	.....	Long-term debt	.....
Building	.....	Stockholders' equity	.....
Leasehold improvements	.....	Common stock $1.00 par value authorized 120.000.000 shares issued and Outstanding 40.605.516 and 39.873.449 shares	.....
Machinery and equipment	.....	Additional paid-in capital	.....
	.....	Retained earnings	.....
Less accumulated de depreciation	.....	**Total stockholders' Equity**	.....
	.....		
Total assets	.....	**Total liabilities and stockholders' Equity**	.....