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Оценочные материалы промежуточной аттестации

Иностранный язык в профессиональной сфере, 1 курс

Код, направление подготовки	38.04.01 Экономика
Направленность (профиль)	Внутренний контроль и аудит
Форма обучения	заочная
Кафедра-разработчик	Иностранных языков
Выпускающая кафедра	Экономики, учета и финансов

Типовые задания для контрольной работы:

Раздел 1. Иностранный язык в экономической сфере

Тема 1. Introduction to Economics/Введение в экономику (практика)

Контрольная работа

Задание 1. Соотнесите экономические термины с их определениями.

1. Opportunity cost
 2. Elasticity of demand
 3. Gross Domestic Product (GDP)
 4. Monetary policy
 5. Supply and demand
 6. Fiscal policy
 7. Inflation
 8. Recession
 9. Balance of trade
 10. Market equilibrium
-
- a) The total value of all goods and services produced within a country in a specific time period
 - b) The value of the next best alternative forgone when making a decision
 - c) A measure of how responsive quantity demanded is to a change in price
 - d) The difference between a country's exports and imports
 - e) Actions by a central bank to influence the money supply and interest rates
 - f) The point at which quantity demanded equals quantity supplied
 - g) Government spending and taxation decisions to influence the economy
 - h) A general increase in prices and fall in the purchasing power of money
 - i) The market forces that determine prices and quantities of goods and services

j) A significant decline in economic activity spread across the economy, lasting more than a few months

Задание 2. Заполните пропуски в тексте подходящими экономическими терминами из предложенного списка.

The field of _____ (1) studies how societies allocate scarce resources. There are two main branches: _____ (2), which examines individual markets and decision-making, and _____ (3), which looks at the economy as a whole.

When economists analyze markets, they often use the _____ (4) model to explain how prices are determined. This model shows that when _____ (5) exceeds supply, prices tend to rise, and when supply exceeds demand, prices tend to fall.

Many economists measure a country's economic performance using _____ (6), which represents the total value of goods and services produced within a country's borders. When this indicator shows negative growth for two consecutive quarters, the economy is said to be in a _____ (7).

Central banks use _____ (8) tools such as interest rates to control _____ (9) and stimulate economic growth. Meanwhile, governments use _____ (10) tools like taxation and public spending to influence economic conditions.

- a) monetary policy
- b) economics
- c) microeconomics
- d) macroeconomics
- e) supply and demand
- f) demand
- g) gross domestic product (GDP)
- h) recession
- i) inflation
- j) fiscal policy

Тема 2. The Profession of an Economist/Я экономист (практика)

Контрольная работа

Задание 1. Заполните пропуски в резюме экономиста подходящими профессиональными терминами и выражениями из предложенного списка.

PROFESSIONAL RESUME PROFILE

A highly qualified economist with over 5 years of experience in _____ (1) and implementing economic research. Proficient in _____ (2) using advanced statistical methods and econometric models. **SKILLS**

- _____ (3) of complex economic data sets
- _____ (4) using SPSS, Stata, and R
- _____ (5) for business decision-making
- _____ (6) and reporting of findings
- _____ (7) with cross-functional teams

PROFESSIONAL EXPERIENCE Economic Analyst, XYZ Corporation (2020-Present)

- _____ (8) to identify market trends and growth opportunities
- _____ (9) for executive leadership team
- _____ (10) to optimize business strategies

- a) Conducted market analysis
- b) Data visualization
- c) Statistical analysis

- d) Forecasting economic indicators
- e) Collaboration
- f) Conducting
- g) Prepared economic forecasts
- h) Quantitative analysis
- i) Developed economic models
- j) Data interpretation

Задание 2. Прочитайте вопросы для собеседования на позицию экономиста и выберите наиболее подходящие ответы из предложенных вариантов.

1. Could you describe your experience with economic forecasting?
 - a) I have never done economic forecasting before.
 - b) I have extensive experience in developing economic forecasts using time-series analysis and regression models. At my previous position, I developed quarterly forecasts that helped the company anticipate market changes with 85% accuracy.
 - c) I think economic forecasting is very important for any business.
2. How do you stay current with economic trends and developments?
 - a) I subscribe to several economic journals including The Economist and Journal of Economic Perspectives, participate in professional webinars, and am a member of the National Association for Business Economics.
 - b) I read the news sometimes.
 - c) I don't really need to stay current since economic principles don't change.
3. Describe a situation where your economic analysis led to a significant business decision.
 - a) I'm not sure if my analysis has ever been used for business decisions.
 - b) Business decisions should be based on instinct, not analysis.
 - c) At my previous company, I conducted a cost-benefit analysis of expanding into a new market segment. My research identified potential barriers to entry and competitive advantages, which led to a strategic pivot that increased revenue by 12% in the first year.
4. How would you explain complex economic concepts to non-specialists?
 - a) I would use accessible language, relevant analogies, and visual aids to explain concepts like opportunity cost or market equilibrium. For example, I might compare supply and demand to a seesaw to illustrate market balance.
 - b) I would tell them to take an economics course if they want to understand.
 - c) Complex economic concepts are impossible to explain to non-specialists.
5. What economic metrics do you consider most important when evaluating a company's financial health?
 - a) The only important metric is profit.
 - b) I consider a combination of profitability ratios (ROI, ROA), liquidity measures (current ratio, quick ratio), efficiency indicators (inventory turnover, asset turnover), and long-term solvency metrics (debt-to-equity ratio). These provide a comprehensive view of financial performance and sustainability.
 - c) I don't think metrics are very important for financial evaluation.

Тема 3. Introduction to Internal Auditing/Введение во внутренний аудит (практика)

Контрольная работа

Задание 1. Соотнесите термины внутреннего аудита с их определениями.

1. Internal audit
2. Internal audit charter
3. Risk assessment
4. Control environment
5. Audit evidence
6. Audit scope
7. Audit report
8. Independence
9. Due professional care
10. Compliance audit

- a) A formal document that defines the internal audit activity's purpose, authority, responsibility, and position within the organization
- b) The foundation for internal control, providing discipline and structure
- c) The freedom from conditions that threaten the ability to carry out internal audit responsibilities in an unbiased manner
- d) A systematic process for identifying and evaluating events that could affect the achievement of objectives
- e) An independent, objective assurance and consulting activity designed to add value and improve an organization's operations
- f) Information used by the auditor to arrive at the conclusions on which the audit opinion is based
- g) The final output of the audit process that communicates findings, conclusions, and recommendations
- h) The boundaries of an audit, including subject matters, time period, and locations to be covered
- i) The application of diligence and skill expected of a reasonably prudent and competent internal auditor
- j) An audit that verifies adherence to laws, regulations, policies, and procedures

Задание 2. Заполните пропуски в тексте о структуре и элементах внутреннего аудита, используя термины из предложенного списка.

Internal auditing plays a crucial role in organizations by providing _____ (1) and consulting services. The internal audit function typically reports to the _____ (2), which ensures its organizational independence.

The internal audit process consists of several key phases. It begins with _____ (3), where auditors develop an understanding of the audit area. This is followed by the _____ (4) phase, during which auditors identify and analyze potential risks.

During the _____ (5) phase, auditors execute the audit program by gathering sufficient _____ (6) through various techniques such as interviews, document reviews, and analytical procedures.

After completing fieldwork, auditors prepare the _____ (7), which includes findings and recommendations. Management is expected to develop _____ (8) to address identified issues. The internal audit function then conducts _____ (9) activities to ensure that management actions are implemented effectively.

The International Professional Practices Framework (IPPF) provides _____ (10) for the internal audit profession, including both mandatory and recommended guidance. a) audit committee

- b) engagement planning
- c) risk assessment
- d) fieldwork
- e) audit evidence

- f) audit report
- g) action plans
- h) follow-up
- i) standards
- j) assurance

Тема 4. Introduction to Internal Control/Введение во внутренний контроль (практика) Контрольная работа

Задание 1. Соотнесите компоненты внутреннего контроля согласно модели COSO с их описаниями.

1. Control Environment
 2. Risk Assessment
 3. Control Activities
 4. Information and Communication
 5. Monitoring Activities
- a) The organization's process for identifying and analyzing risks to the achievement of its objectives
 - b) The set of standards, processes, and structures that provide the basis for carrying out internal control
 - c) The actions established through policies and procedures that help ensure management directives are carried out
 - d) The ongoing evaluations to ascertain whether components of internal control are present and functioning
 - e) The systems that support the identification, capture, and exchange of information in a form and timeframe that enable people to carry out their responsibilities

Задание 2. Заполните пропуски в тексте о структуре и элементах внутреннего контроля, используя термины из предложенного списка.

An effective system of internal control is essential for organizations to achieve their objectives. The Committee of Sponsoring Organizations (COSO) has developed a framework that consists of five interrelated components.

The _____ (1) forms the foundation for all other components. It includes factors such as _____ (2), organizational structure, and assignment of authority and responsibility.

Management demonstrates commitment to integrity through its actions and _____ (3). The _____ (4) component involves identifying and analyzing relevant risks to the achievement of objectives. Organizations must consider the potential for _____ (5) when assessing risks.

_____ (6) are the policies and procedures that help ensure management directives are carried out. These may include _____ (7), authorizations, verifications, and segregation of duties.

The _____ (8) component ensures that relevant information is identified, captured, and communicated in a form and timeframe that enables personnel to carry out their responsibilities. This includes both _____ (9) and external communication.

Finally, _____ (10) are necessary to assess the quality of internal control performance over time. This can be accomplished through ongoing monitoring activities and separate evaluations.

- a) control environment

- b) ethical values
- c) leadership tone
- d) risk assessment
- e) fraud
- f) control activities
- g) approvals
- h) information and communication
- i) internal
- j) monitoring activities

Тема 5. Internal Audit Planning and Strategy/Планирование и стратегия внутреннего аудита (практика)

Контрольная работа

Задание 1. Выберите правильные термины для заполнения пропусков в программе аудиторского задания.

INTERNAL AUDIT ENGAGEMENT PROGRAM 1. Engagement Information

Audit Title: Review of Procurement Process

Engagement _____ (1): To evaluate the effectiveness and efficiency of the procurement process and related controls

2. Background

The procurement department processes approximately 5,000 purchase orders annually with a total value of \$25 million. A preliminary _____ (2) indicated potential risks in vendor selection and contract management.

3. Scope and Limitations

This audit will examine procurement activities from January to December 2023. The review will include vendor _____ (3), purchase requisitions, purchase orders, and contract management. Accounts payable processes are _____ (4) from this engagement.

4. Risk Assessment

Key risks identified include:

- Inadequate vendor _____ (5) process
- Non-compliance with procurement _____ (6)
- Ineffective contract management
- Potential _____ (7) in the procurement process

5. Audit Approach

The audit team will:

- Review procurement policies and procedures
- Perform _____ (8) of selected transactions
- Conduct interviews with key personnel
- Evaluate _____ (9) controls
- Analyze procurement data for anomalies

6. Resources and Timeline

- Audit Team: Lead Auditor and two staff auditors

- Estimated Hours: 200
- _____ (10): 6 weeks

- a) objective
- b) risk assessment
- c) selection
- d) excluded
- e) qualification
- f) policies
- g) fraud risks
- h) testing
- i) existing
- j) duration

Задание 2. Соотнесите этапы планирования внутреннего аудита с соответствующими действиями аудитора.

1. Understanding the business
2. Preliminary risk assessment
3. Developing the audit plan
4. Resource allocation
5. Engagement planning memo
6. Audit program development
7. Entry meeting
8. Initial data gathering
9. Coordination with stakeholders
10. Quality assurance review

- a) Determining the number of auditors needed and their required skills
- b) Requesting relevant documentation and preliminary information
- c) Studying the organization's industry, processes, and objectives
- d) Creating a document that outlines the specific audit procedures to be performed
- e) Reviewing the audit plan to ensure compliance with standards and methodology
- f) Identifying and analyzing potential risk areas in the audit subject
- g) Communicating with other assurance providers to avoid duplication of effort
- h) Preparing a comprehensive document outlining the audit's scope, objectives, and approach
- i) Meeting with management to discuss the audit's purpose, timeline, and expectations
- j) Determining the audit's scope, objectives, and timing

Ответы к оценочным материалам для промежуточной аттестации

Раздел 1. Иностранный язык в экономической сфере

Тема 1. Introduction to Economics/Введение в экономику (практика)

Задание 1. Соотнесите экономические термины с их определениями.

1. b - Opportunity cost: The value of the next best alternative forgone when making a decision
2. c - Elasticity of demand: A measure of how responsive quantity demanded is to a change in price
3. a - Gross Domestic Product (GDP): The total value of all goods and services produced within a country in a specific time period
4. e - Monetary policy: Actions by a central bank to influence the money supply and interest rates
5. i - Supply and demand: The market forces that determine prices and quantities of goods and services
6. g - Fiscal policy: Government spending and taxation decisions to influence the economy
7. h - Inflation: A general increase in prices and fall in the purchasing power of money
8. j - Recession: A significant decline in economic activity spread across the economy, lasting more than a few months
9. d - Balance of trade: The difference between a country's exports and imports
10. f - Market equilibrium: The point at which quantity demanded equals quantity supplied

Задание 2. Заполните пропуски в тексте подходящими экономическими терминами.

1. b - economics
2. c - microeconomics
3. d - macroeconomics
4. e - supply and demand
5. f - demand
6. g - gross domestic product (GDP)
7. h - recession
8. a monetary policy
9. i - inflation
10. j - fiscal policy

Тема 2. The Profession of an Economist/Я экономист (практика)

Задание 1. Заполните пропуски в резюме экономиста подходящими профессиональными терминами.

1. f - conducting
2. h - quantitative analysis
3. c - statistical analysis
4. b - data visualization
5. d - forecasting economic indicators
6. j - data interpretation
7. e - collaboration
8. a - conducted market analysis
9. g - prepared economic forecasts
10. i - developed economic models

Задание 2. Прочитайте вопросы для собеседования на позицию экономиста и выберите наиболее подходящие ответы.

1. b - I have extensive experience in developing economic forecasts using time-series analysis and regression models. At my previous position, I developed quarterly forecasts that helped the company anticipate market changes with 85% accuracy.
2. a - I subscribe to several economic journals including The Economist and Journal of Economic Perspectives, participate in professional webinars, and am a member of the National Association for Business Economics.
3. c - At my previous company, I conducted a cost-benefit analysis of expanding into a new market segment. My research identified potential barriers to entry and competitive advantages, which led to a strategic pivot that increased revenue by 12% in the first year.
4. a - I would use accessible language, relevant analogies, and visual aids to explain concepts like opportunity cost or market equilibrium. For example, I might compare supply and demand to a seesaw to illustrate market balance.
5. b - I consider a combination of profitability ratios (ROI, ROA), liquidity measures (current ratio, quick ratio), efficiency indicators (inventory turnover, asset turnover), and long-term solvency metrics (debt-to-equity ratio). These provide a comprehensive view of financial performance and sustainability.

Тема 3. Introduction to Internal Auditing/Введение во внутренний аудит (практика)

Задание 1. Соотнесите термины внутреннего аудита с их определениями.

1. e - Internal audit: An independent, objective assurance and consulting activity designed to add value and improve an organization's operations
2. a - Internal audit charter: A formal document that defines the internal audit activity's purpose, authority, responsibility, and position within the organization
3. d - Risk assessment: A systematic process for identifying and evaluating events that could affect the achievement of objectives
4. b Control environment: The foundation for internal control, providing discipline and structure
5. f - Audit evidence: Information used by the auditor to arrive at the conclusions on which the audit opinion is based
6. h - Audit scope: The boundaries of an audit, including subject matters, time period, and locations to be covered
7. g - Audit report: The final output of the audit process that communicates findings, conclusions, and recommendations
8. c - Independence: The freedom from conditions that threaten the ability to carry out internal audit responsibilities in an unbiased manner
9. i - Due professional care: The application of diligence and skill expected of a reasonably prudent and competent internal auditor
10. j - Compliance audit: An audit that verifies adherence to laws, regulations, policies, and procedures

Задание 2. Заполните пропуски в тексте о структуре и элементах внутреннего аудита.

1. j - assurance
2. a - audit committee
3. b - engagement planning
4. c - risk assessment
5. d - fieldwork
6. e - audit evidence
7. f - audit report
8. g - action plans
9. h - follow-up
10. i - standards

Тема 4. Introduction to Internal Control/Введение во внутренний контроль (практика)

Задание 1. Соотнесите компоненты внутреннего контроля согласно модели COSO с их описаниями.

1. b - Control Environment: The set of standards, processes, and structures that provide the basis for carrying out internal control
2. a - Risk Assessment: The organization's process for identifying and analyzing risks to the achievement of its objectives
3. c - Control Activities: The actions established through policies and procedures that help ensure management directives are carried out
4. e - Information and Communication: The systems that support the identification, capture, and exchange of information in a form and timeframe that enable people to carry out their responsibilities
5. d - Monitoring Activities: The ongoing evaluations to ascertain whether components of internal control are present and functioning

Задание 2. Заполните пропуски в тексте о структуре и элементах внутреннего контроля.

1. a - control environment
2. b - ethical values
3. c - leadership tone
4. d - risk assessment
5. e fraud
6. f - control activities
7. g - approvals
8. h - information and communication
9. i - internal
10. j - monitoring activities

Тема 5. Internal Audit Planning and Strategy/Планирование и стратегия внутреннего аудита (практика)

Задание 1. Выберите правильные термины для заполнения пропусков в программе аудиторского задания.

1. a - objective
2. b - risk assessment
3. c - selection
4. d - excluded
5. e - qualification
6. f - policies
7. g - fraud risks
8. h - testing
9. i - existing
10. j - duration

Задание 2. Соотнесите этапы планирования внутреннего аудита с соответствующими действиями аудитора.

1. c - Understanding the business: Studying the organization's industry, processes, and objectives
2. f - Preliminary risk assessment: Identifying and analyzing potential risk areas in the audit subject
3. j - Developing the audit plan: Determining the audit's scope, objectives, and timing
4. a - Resource allocation: Determining the number of auditors needed and their required skills
5. h - Engagement planning memo: Preparing a comprehensive document outlining the audit's scope, objectives, and approach
6. d - Audit program development: Creating a document that outlines the specific audit procedures to be performed
7. i - Entry meeting: Meeting with management to discuss the audit's purpose, timeline, and expectations
8. b - Initial data gathering: Requesting relevant documentation and preliminary information
9. g - Coordination with stakeholders: Communicating with other assurance providers to avoid duplication of effort
10. e - Quality assurance review: Reviewing the audit plan to ensure compliance with standards and methodology

Типовые вопросы к зачету:

Prepare a presentation and speak in detail on one of these topics:

- 1) Introduction to Economics/Введение в экономику (Доклад и презентация на английском языке о новых технологиях в сфере экономики)
- 2) Introduction to Internal Auditing/Введение во внутренний аудит (Исследование и презентация на английском языке о ключевых понятиях, структуре внутреннего аудита)
- 3) Internal Audit Planning and Strategy/Планирование и стратегия внутреннего аудита (Разработка и презентация программы конкретного аудиторского задания на английском языке в соответствии с международными стандартами)
- 4) Business correspondence and documentation/Деловая корреспонденция и документация (Составление и презентация деловой документации и корреспонденции на английском языке, включая аналитические отчеты)

- 5) Professional discussions and negotiations/Ведение профессиональных дискуссий и переговоров (Анализ стратегий и тактик ведения профессиональных дискуссий и переговоров на английском языке, презентация проведенного анализа на английском языке)
- 6) Digital platforms and tools for professional interaction/Цифровые платформы и инструменты для профессионального взаимодействия (Разработка плана и этапов проекта по экономической тематике с использованием соответствующих лексико-грамматических структур и цифровых технологий, презентация плана на английском языке)