

English for Accounting Examination:
General Description

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| <p>PART 1 Listening (approx. 10 minutes)</p> | <p>Task type: Multiple choice Format: ten unrelated dialogues of about 30 seconds' duration, each followed by a 3-option multiple choice item</p> <p>The candidates listen to a short dialogue, then choose the correct statement from three that are based on the dialogue. The recordings are dialogues between two interacting speakers (conversations, interviews, discussions, etc.).</p> <p>Task Focus: <i>identifying detail, understanding and interpreting information, specific information, gist, detail, main idea, function, purpose, attitude, opinion, etc.</i></p> <p>Marking Scheme: 10 items x 2 points = 20 points</p> <p>NOTE: Each part is heard twice.</p> |
| <p>PART 2 Knowledge of Linguistic Means (20 minutes)</p> | <p>Task type: Multiple choice Format: 18 4-option multiple choice sentences Task Focus: <i>lexical</i></p> <p>Marking Scheme: 18 items x 2 points = 36 points</p> <p>Topic areas: GAAP and IASB; guiding principles of accounting; controllers; ethics; the back office; office materials; accounting software; electronic tools; the break even point; balance sheets; financial statements; presenting a P&L statement; reporting extraordinary gains and losses; direct and indirect costs; internal controls; fraud; auditing; the IRS; tax havens; tax accounting; budgeting; cash and liquidity; solvency; viability; leverage; accrual basis accounting – non-cash; the language of accounting; communicating with clients; globalization; the future of accounting; income statements</p> |
| <p>PART 3 Knowledge of Language Functions (15 minutes)</p> | <p>Task type: Multiple choice Format: 16 2-option multiple choice exchanges Task Focus: <i>lexico-grammatical</i></p> <p>Marking Scheme: 16 items x 1 point = 16 points</p> <p>Functions: introducing yourself; expressing confusion; stating a preference; asking about purpose/priorities; describing new opportunities; apologizing; thanking; confirming information; describing pros and cons; discussing function/preferences; directing the conversation; giving bad news; confirming meaning and clarifying information; making a prediction; showing understanding; offering help; giving/reacting to news; asking for information; suggesting and agreeing with suggestions; interrupting; stating an opinion; asking for an opinion; requesting an explanation; asking for/giving clarification; checking for certainty; expressing uncertainty/opinion; expressing (dis)approval; asking about intentions; expressing probability; requesting; asking for/giving advice; expressing disbelief; discussing possibilities; listing options; talking about changes/problems; asking about problems; agreeing; disagreeing; expressing doubts; giving reassurance</p> |
| <p>PART 4 Reading (10 minutes)</p> | <p>Task type: Multiple choice – True/False/Doesn't say Format: Three short texts (60-100 words each) containing factual information related to the field of accounting; the first two texts are followed by two 3-option multiple choice questions each, while the third text is followed by two True/False/Doesn't say questions. Task Focus: <i>understanding detail, specific information, implication, attitude, reference and meaning</i></p> <p>Marking Scheme: 6 items x 3 points = 18 points</p> <p>NOTE: All the texts are related to the specific field of study.</p> |
| <p>PART 5 Writing Awareness (5 minutes)</p> | <p>Task type: A gapped or jumbled text of approx. 200 words Format: Gapped text – a text with five gaps to be filled with either one sentence from a choice of three or, one pair of sentences from a choice of six or, an appropriate word or, information from two short texts. Jumbled text – seven or eight paragraphs, of which five are to be organized into a text. Task Focus: <i>recognition of writing features and language as required in their field of study</i></p> <p>Marking Scheme: 5 items x 2 points = 10 points</p> <p>NOTE: The candidate may be asked to complete job advert, journal excerpt, employee form, packing slip, delivery order, accountants notes, income statement, balance sheet, client email, sales report, financial statement, formal letter, interviewer's notes, office memo, manager email, owner's notes, magazine article, coworker email, budget forecast, journal entry. This task is based on elements of writing that the candidates will need to produce in the field of accounting for professional purposes.</p> |
| <p>Duration: 60 minutes</p> | <p>Marks: TOTAL: 100 points</p> |