

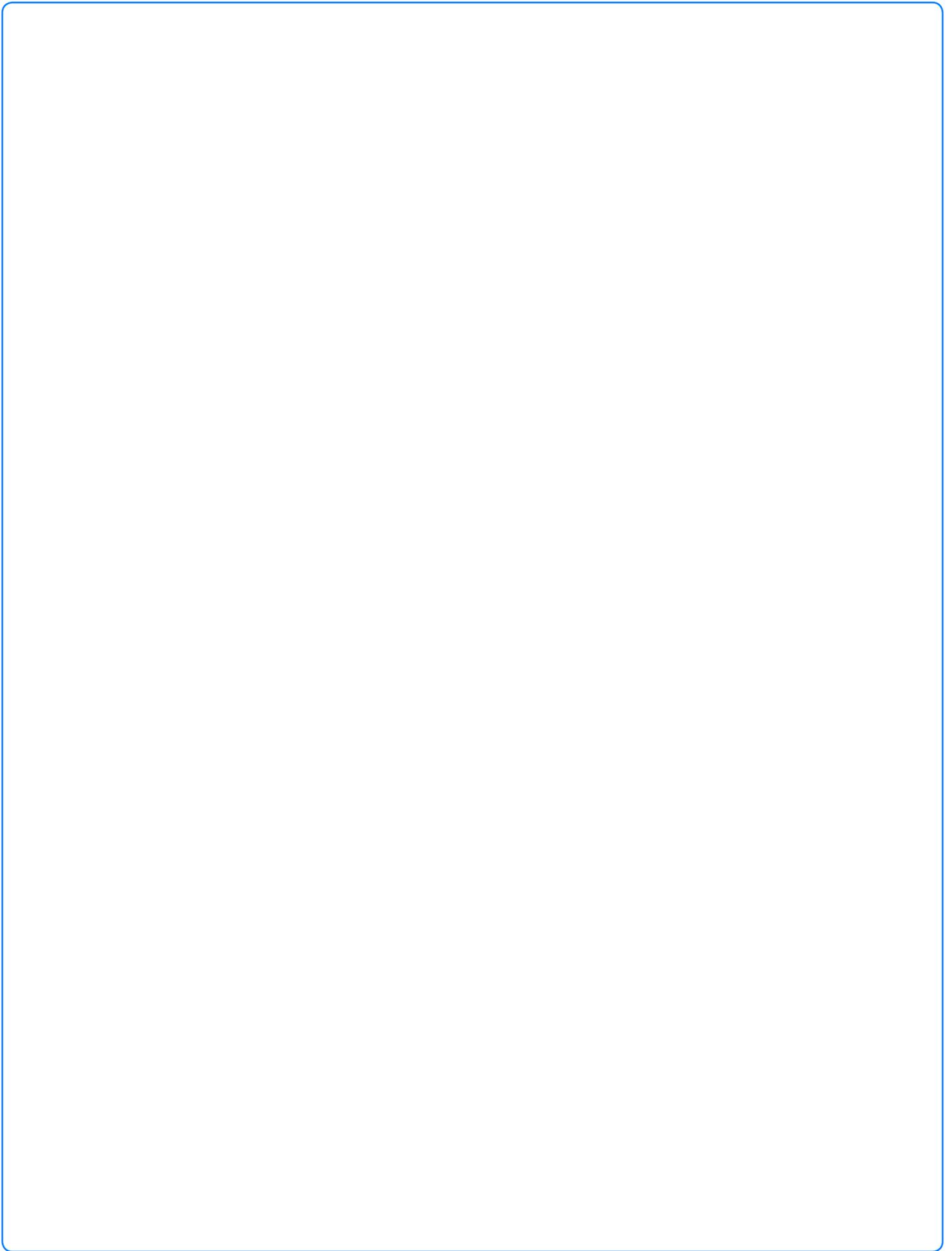


# 100 TOP Administration WORDS TP BOOKLET



**DEG**  
División  
Educación  
General

**English Opens Doors Program**  
**Division de Educación General - Mineduc**





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2020



**DEG**  
**División  
Educación  
General**

100 TOP

# Administration

WORDS TP BOOKLET

**English Opens Doors Program**

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# Get to know your booklet

## LESSONS

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Listening



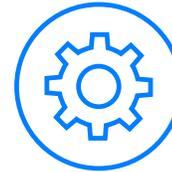
Reading



Speaking



Writing



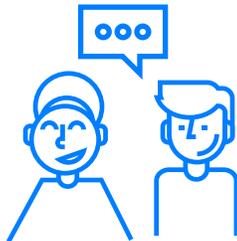
Project

## ACTIVITIES

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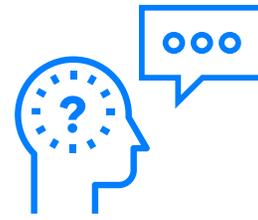
Individual



In pairs



Group Work



Think & discuss

## ACTIONS

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Read



Write



Watch a video



Speak



Listen

# ¡Bienvenido!

# Welcome!

## ES

A continuación, te presentamos un recurso elaborado para avanzar en uno de nuestros principales objetivos: mejorar la calidad y fortalecer la enseñanza Técnico-Profesional en el país.

La creación de este Booklet responde a la importancia de aprender el idioma inglés en el contexto de cada especialidad técnica, de manera que en el futuro puedas acceder a mayores oportunidades de especialización y en el mundo laboral.

Es por esta razón que creamos este recurso didáctico, donde proponemos tanto a docentes como estudiantes, las 100 palabras más utilizadas en cada especialidad aplicadas en contextos específicos, fundamentales para el dominio del idioma.

Dado que en el mundo de hoy es importante entregar todas las opciones para favorecer el aprendizaje del inglés, el trabajo continuo de las actividades que ofrece cada unidad te permitirá desarrollar habilidades lingüísticas como la lectura, audición, expresión escrita y oral, además de trabajar colaborativamente en los proyectos al término de cada unidad.

Esperamos que este 100 Top Words Booklet sea una contribución para el aprendizaje del idioma en la especialidad que has elegido.

## EN

We are pleased to present you with this resource, which was created to advance one of our primary objectives- improving and strengthening the quality of technical professional education in Chile.

The creation of this booklet responds to the importance of learning the English language in the specific context of each technical specialty and aims to provide you with access to greater opportunities in your area of concentration, and in the labor market in general.

With that in mind we have created this educational resource, through which we propose to teachers and students alike – the 100 most commonly used words for specific contexts, fundamental to language mastery in each area of technical specialization.

Given the current importance of providing all possible opportunities to foment English language acquisition, the successive completion of the activities offered in each unit will facilitate the development of your linguistic abilities, including reading comprehension, written and oral expression, as well in collaborative learning projects provided at the end of each unit.

We hope that the “100 Top Words” Booklet will contribute to your English language learning, in the technical professional concentration that you have chosen.

Tus comentarios nos importan: escríbenos a [TPenglish@mineduc.cl](mailto:TPenglish@mineduc.cl)

# Administration Booklet Glossary



A	<b>1. Accountant</b> (n.)	Someone who keeps or examines the records of money received, paid, and owed paid, and owed by or to a company or person.
	<b>2. Accuracy</b> (n.)	The fact of being exact or correct.
	<b>3. Achieve</b> (v.)	To succeed in doing something good, usually by working hard.
	<b>4. Appointment</b> (n.)	A formal arrangement to meet or visit someone at a particular time and place.
	<b>5. Assertiveness</b> (n.)	Confident and forceful behavior.
	<b>6. Assets</b> (n.)	Something that is owned by a person, company, or organization such as money, property, or land.
	<b>7. Attend</b> (v.)	To go to an event, place, etc.
	<b>8. Audit</b> (v.)	To make an official examination of the accounts of a business or organization, and produce a report.
	<b>9. Audit</b> (n.)	An official inspection of an organization's accounts, typically by an independent body.
	<b>10. Availability</b> (n.)	Accessibility
B	<b>11. Balance</b> (n.)	The difference in the amount of money that has come into and gone out of a bank account in a particular period.
	<b>12. Bill</b> (n.)	A printed or written statement of the money owed for goods or services.
	<b>13. Borrow</b> (v.)	To use something that belongs to someone else and that you must give back to them later.
C	<b>14. Charge</b> (n.)	A price asked for goods or services
	<b>15. Citizen</b> (n.)	People who live in a particular town or city.
	<b>16. Clear Communication</b> (n.)	The message received is the same as the message which the sender intended to send.
	<b>17. Client</b> (n.)	A customer or person for whom services are provided.
	<b>18. Complain</b> (v.)	To say that you are annoyed, not satisfied, or unhappy about something or someone.
	<b>19. Conflict Resolution</b> (n.)	The act of solving conflicts or problems.
	<b>20. Customer service</b> (n.)	The assistance provided by a company to those people who buy or use its products or services.
D	<b>21. Depersonalization</b> (n.)	Feeling disconnected or detached from one's self.
	<b>22. Deserve</b> (v.)	To have earned something or be given something because of your actions or qualities.
	<b>23. Develop</b> (v.)	Expand, change, create.
	<b>24. Download</b> (v.)	To copy or move programs or information into a computer's memory, especially from the internet or a larger computer.
E	<b>25. Empathy</b> (n.)	The ability to understand and share the feelings of another.
	<b>26. Employee</b> (n.)	A person that is paid to work for a company or person.
	<b>27. Engineer</b> (n.)	A person whose job is to design or build machines, engines, or electrical equipment, or things such as roads, railways, or bridges, using scientific principles.

	<b>28. Equity</b> (n.)	The amount of a business' total assets less total assets, less its total liabilities
	<b>29. Expat</b> (n.)	Someone who does not live in their own country.
	<b>30. Expense</b> (n.)	Something that makes you spend money.
	<b>31. Export</b> (v.)	To send goods to another country for sale.
F	<b>32. Export</b> (n.)	A product or service sold abroad.
	<b>33. Fair</b> (adj.)	If something is fair, it is reasonable and is what you expect or deserve.
	<b>34. Feedback</b> (n.)	An opinion from someone about something you have done or made.
	<b>35. File</b> (n.)	Written records that are kept about a particular person or subject.
	<b>36. Financial Statement</b> (n)	Reports comprising the accounts of two or more entities.
	<b>37. Fiscal year</b> (n)	The period of time used by organizations to prepare annual financial statements.
	<b>38. Form</b> (n.)	A paper or set of papers printed with spaces in which answers to questions can be written or information can be recorded in an organized way.
G	<b>39. Goal</b> (n.)	An aim or purpose.
	<b>40. Goods</b> (n.)	Items for sale, or possessions that can be moved.
	<b>41. Government</b> (n.)	The group of people who officially control a country.
I	<b>42. Import</b> (n.)	A product that is made in one country and brought to another, especially in order to sell it.
	<b>43. Import</b> (v)	Bring (goods or services) into a country from abroad for sale.
	<b>44. Improve</b> (v.)	To get better or to make something better.
	<b>45. Income</b> (n.)	Money that is earned from doing work or received from investments. The amount of money a person earns.
	<b>46. Interest</b> (n.)	Money that is charged by a bank or another financial organization for lending money.
	<b>47. Invest</b> (v.)	To put money into something such as property, stocks, or a business, in order to earn interest or make a profit.
	<b>48. Investment</b> (n.)	The act of putting money into a business to buy new stock, machines, etc., or a sum of money that is invested in a business in this way.
K	<b>49. Knowledge</b> (n.)	Understanding of and/or the information you have about a subject.
L	<b>50. Levied</b> (adj.)	Money officially demanded
	<b>51. Liabilities</b> (n.)	Debts.
	<b>52. Liquidity</b> (n.)	The fact of being available in the form of money, rather than investments or property, or of being able to be changed into money easily.
	<b>53. Listening skills</b> (n.)	The ability to pay attention to and effectively interpret what other people are saying.

	<b>54. Loss</b> (n.)	Excess of expenditures over revenue for a period or activity.
(M)	<b>55. Measure</b> (v.)	Calculate.
(N)	<b>56. Net</b> (n.)	Figure (number) remaining after all relevant deductions have been made from the gross amount.
	<b>57. Net income</b> (n.)	The amount of money that remains after all expenses have been deducted from sales revenue.
(O)	<b>58. Overcharged</b> (adj.)	Charge (someone) a price that is too high for goods or services.
(P)	<b>59. Pay</b> (v.)	Give money to someone for something.
	<b>60. Payable</b> (n.)	Used for saying how or when an amount of money should be paid.
	<b>61. Paycheck</b> (n.)	The amount of money a person earns.
	<b>62. Penalty</b> (n.)	The usual punishment, for doing something that is against a law.
	<b>63. Performance</b> (n.)	How well a person, machine, etc. does a piece of work or an activity.
	<b>64. Positive attitude</b> (n.)	A state of mind that envisions and expects favorable results.
	<b>65. Price</b> (n.)	The amount of money expected, required, or given in payment for something.
	<b>66. Profit</b> (n.)	Positive difference that results from selling products and services for more than the cost of producing these goods.
	<b>67. Property</b> (n.)	An object or objects that belong to someone.
	<b>68. Provide</b> (v.)	Give.
(R)	<b>69. Reach</b> (v.)	To get to a particular point/goal/location.
	<b>70. Real estate</b> (n.)	Property in the form of land or buildings.
	<b>71. Receipt</b> (n.)	A piece of paper which proves that money or goods have been received.
	<b>72. Receivable</b> (n.)	Receivables, also referred to as accounts receivable, are debts owed to a company by its customers for goods or services that have been delivered or used but not yet paid for.
	<b>73. Refund</b> (n.)	An amount of money that is given back to you if you are not satisfied with the goods or services that you have paid for.
	<b>74. Representative</b> (n.)	Someone who speaks or does something officially for another person or group of people.
	<b>75. Resource</b> (n.)	Material or quality.
	<b>76. Revenues</b> (n.)	Sales of products, merchandise, and services; and earnings from interest, dividends, rents.
	<b>77. Rude</b> (adj.)	Not polite; offensive.
(S)	<b>78. Schedule</b> (n.)	A list or timetable of planned activities.
	<b>79. Schedule</b> (v.)	Arrange or plan (an event) to take place at a time.
	<b>80. Self-control</b> (n.)	The ability to control oneself, in particular, one's emotions and desires, especially in difficult situations.
	<b>81. Sense of humor</b> (n.)	A person's ability to perceive humor or appreciate a joke.

<b>82. Share</b> (n.)	One of the equal parts that the ownership of a company is divided into, and that can be bought by members of the public.
<b>83. Shipping Cost</b> (n.)	The cost of the delivery of goods, especially by ship.
<b>84. Stamp duty</b> (n.)	Tax that you pay when you buy a house, or when you buy shares.
<b>85. Statement</b> (n.)	A printed or electronic document showing that money has been paid or received.
<b>86. Stockholder</b> (n.)	A person or group that owns part of a company in the form of shares.
<b>87. Store</b> (v.)	To put or keep things in a special place for use in the future.
<b>T</b> <b>88. Taking responsibility</b> (v.)	Taking ownership of your own behavior and the consequences of that behavior.
<b>89. Task</b> (n.)	A piece of work.
<b>90. Tax</b> (n.)	Money paid to the state that is based on your income or the cost of goods or services you have bought.
<b>91. Taxation</b> (n.)	The system of collecting taxes.
<b>92. Tool</b> (n.)	Equipment
<b>93. Training</b> (n.)	The process of learning the skills you need to do a particular job.
<b>U</b> <b>94. Unapologetic</b> (adj.)	Not feeling or saying you are sorry for something you have done.
<b>95. Undamaged</b> (adj.)	Not harmed or damaged.
<b>96. Unfair</b> (adj.)	Not fair.
<b>97. Update</b> (n.)	The most recent information about a situation.
<b>98. Update</b> (v.)	Make (something) more modern or up to date.
<b>99. Upload</b> (v.)	To copy or move programs or information to a larger computer system or to the internet.
<b>100. Upset</b> (adj.)	Unhappy or worried because something unpleasant or disappointing has happened.

# Unit 1: Use of accounting information



**Goal:** Produce short and clear oral and written texts in contexts related to administration, with the aim of expressing a critical personal position as well as respecting others.

**Skills:** Listening, Reading, Speaking, Writing

**Project:** "Reporting on cash flow statement"

## ★ 26 KEY WORDS

Assets (n.)	Invest (v.)	Performance (n.)
Audit (n. v.)	Investment (n.)	Profit (n.)
Accountant (n.)	Interest (n.)	Receipt (n.)
Accuracy (n.)	Liabilities (n.)	Receivable (n.)
Balance (n.)	Liquidity (n.)	Revenues (n.)
Engineer (n.)	Loss (n.)	Statement (n.)
Expense (n.)	Net (adj. n.)	Stockholder (n.)
Equity (n.)	Payable (n.)	Tax (n.)
Income (n.)	Penalty (n.)	



## Lesson 1: Listening Comprehension

### BEFORE YOU LISTEN

A. Match the word in English (1 – 7) with the corresponding definition (a–g).

- |   |                    |   |          |   |
|---|--------------------|---|----------|---|
| 1 | <b>Bookkeeping</b> | a | _____    | The usual punishment for doing something that is against the law.   |
| 2 | Receipts           | b | _____    | Money that is earned from doing work or received from investments.  |
| 3 | Expenses           | c | <u>1</u> | <b>The activity of keeping records of all the money a company spends and receives.</b>                      |
| 4 | Tax                | d | _____    | A piece of paper which proves that money or goods have been received.                                       |
| 5 | Income             | e | _____    | Money paid to the government that is based on your income or the cost of goods or services you have bought. |
| 6 | Audit              | f | _____    | Something that makes you spend money.   |
| 7 | Penalties          | g | _____    | To make an official examination of the accounts of a business and produce a report.                         |

→ TICK ✓ THE WORDS THAT WERE NEW FOR YOU

B. Think and discuss.



**Can bookkeeping help make good decisions? Why?**

Yes, because it ...

**Is bookkeeping done every day?**

Yes, ...  
No, ...

## WHILE YOU LISTEN

[Click here to listen](#) 

**C.** Listen to an interview with Mary White. Circle True (T) or False (F).

- |   |   |   |   |
|---|---|---|---|
| ① | T | F | Mary suggests business owners record their business transactions every day.   |
| ② | T | F | Keeping record of important receipts or bills is not included in bookkeeping. |
| ③ | T | F | Bookkeeping has few advantages.   |
| ④ | T | F | The interview is about taxes.   |
| ⑤ | T | F | Keeping good accounting records can save money for the company.               |



**D.** Listen to the interview again. Match the number (1-3) to the letter (a-c) to complete the information.

1	The key is to break the stuff down into series of...
2	Good records shorten the length...
3	Well kept accounting records act as a reminder...

a	...of a person's deductible credits and expenses.
b	...manageable tasks that can be accessed and updated.
c	...of time that an audit takes to be completed.

## AFTER YOU LISTEN

**E.** Use the words in the yellow box (a-e) to complete the chart (1-5)

- A. Wages
  - B. Current Liabilities
  - C. Motor vehicles
  - D. Accounts receivable
  - E. Loans

ASSETS	LIABILITIES
Current Assets	1. <u>Current Liabilities</u>
Inventory	Accounts payable
2. _____	3. _____
Bank	
Cash	
<b>TOTAL</b>	<b>TOTAL</b>
LONG TERM ASSETS	LONG TERM LIABILITIES
Land	4. _____
5. _____	Owner's equity
<b>TOTAL</b>	<b>TOTAL</b>
<b>OWNER'S EQUITY</b>	

F. In pairs: think of 3 questions to ask Mary.

- ① What do you \_\_\_\_\_ ?
- ② Do you \_\_\_\_\_ ?
- ② Are you \_\_\_\_\_ ?



## Lesson II: Reading Comprehension

### BEFORE YOU READ

A. Complete these definitions with the correct concept. There is one concept you don't need to use.

Performance - Accuracy - Invest - Revenues  
Interest - Profit - Net - Equity - Loss

- ① \_\_\_\_\_ Excess of expenditures over revenue for a period of time or activity.
- ② \_\_\_\_\_ Sales of products, merchandise, and services; and earnings from interest, dividends, rents.
- ③ \_\_\_\_\_ Positive difference that results from selling products and services for more than the cost of producing these goods.
- ④ \_\_\_\_\_ The amount of a business' total assets less total liabilities.
- ⑤ \_\_\_\_\_ Figure (number) remaining after all relevant deductions have been made from the gross amount.
- ⑥ \_\_\_\_\_ How well a person, machine, etc. does a piece of work or an activity.
- ⑦ \_\_\_\_\_ The fact of being exact or correct.
- ⑧ \_\_\_\_\_ To put money into something such as property, stocks, or a business, in order to earn interest or make a profit.

**B.** How many “financial statements” do you know? Can you name them? Read and check.

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**WHILE YOU READ**

**C.** Read the text below and circle the best alternative.

1. Financial statements are audited...

- A. for accuracy
- B. for tax purposes only
- C. to ensure accuracy and for financing and financing and investments purposes

2. Net income is...

- A. revenues minus expenses
- B. expenses minus revenues
- C. capital

3. Profit, loss and capital are included in...

- A. income
- B. balance sheet
- C. changes in owner’s equity

4. Financial statements have the following headings...

- A. time covered, name of statement, name of entity
- B. equity, name of statement, date
- C. name of entity, date or time covered

5. Which of these sentences is correct?

- A. Financial statements provide information expressed in units of money
- B. Financial statements present financial data for a given period of time.
- C. With financial statements it is impossible to compare accounting periods

## UNDERSTANDING FINANCIAL STATEMENTS

Financial statements are written records that convey the business activities and the financial performance of a company. Financial statements are often audited by government agencies, accountants, firms, etc. to ensure accuracy and for tax, financing, or investing purposes. Financial statements result from simplifying, condensing, and aggregating a mass of data obtained primarily from a company's (or an individual's) accounting system. The basic financial statements of an enterprise include:



- 1) Income statement:** The income statement primarily focuses on a company's revenues and expenses during a particular period. Once expenses are subtracted from revenues, the statement produces a company's profit figure called net income.
- 2) Statement of changes in owners' equity or stockholders' equity:** This financial report shows all the changes to the owner's equity that have occurred during the period. These changes include: Capital, Drawings, and Profit or loss.
- 3) Balance sheet (or statement of financial position):** The balance sheet provides an overview of assets, liabilities, and stockholders' equity as a snapshot in time.
- 4) Cash flow statement:** The cash flow statement (CFS) measures how well a company generates cash to pay its debt obligations, fund its operating expenses, and fund investments.

Each financial statement has a heading, which gives the name of the entity, the name of the statement, and the date or time covered by the statement. The information provided in financial statements is primarily financial in nature and expressed in units of money. The information relates to an individual business enterprise. The information often is the product of approximations and estimates, rather than exact measurements. The financial statements typically reflect the financial effects of transactions and events that have already happened (i.e., historical).

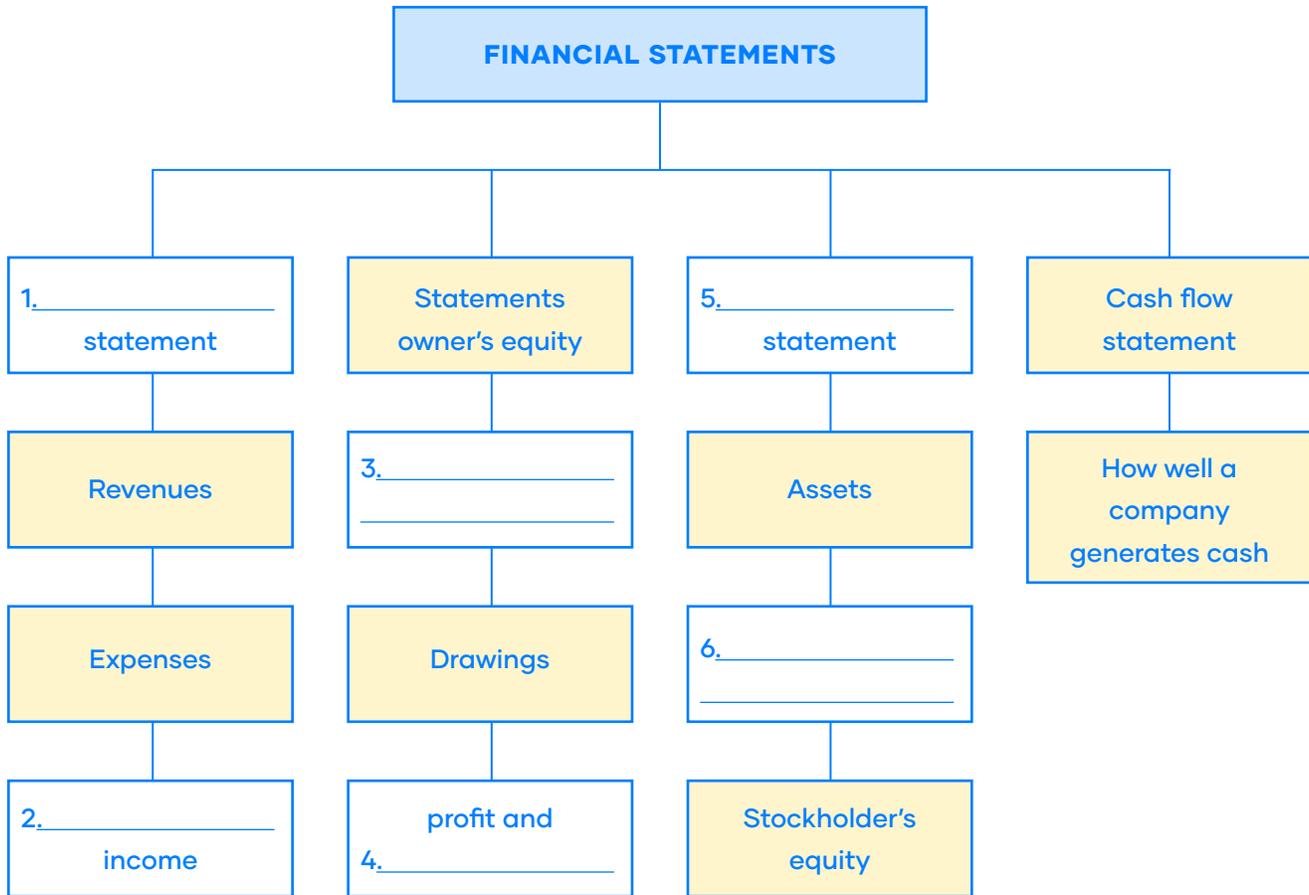
Financial statements presenting financial data for two or more time periods are called comparative statements. Comparative financial statements usually give similar reports for the current time period and for one of more preceding time periods. They provide analysts with significant information about trends and relationships over two or more years. Comparative statements are considerably more significant than are single-year statements. Comparative statements emphasize the fact that financial statements for a single accounting period are only one part of the continuous history of the company.

Taken and adapted from: <https://www.investopedia.com/terms/f/financial-statements.asp>

**AFTER YOU READ**

**D.** Use the concepts to complete this chart.

Net - Capital - Balance sheet - Loss - Liability - Income



**E.** Think and discuss.



**What are the advantages of the Comparative Statements?**

Comparatives statements can

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## Lesson III: Speaking

### WARM UP

A. Look at these two people talking. Who do you think they are?

**Mr. Brown** asks **Rose** to present information about the financial statements of the company.



B. Decide whether these sentences are said by Mr. Brown or Rose and circle the correct name.

- |   |  |           |      |
|---|--|-----------|------|
| ① | Which financial statement do you need?         | Mr. Brown | Rose |
| ② | How much time do we have for the presentation? | Mr. Brown | Rose |
| ③ | The meeting is for next Monday morning.        | Mr. Brown | Rose |
| ④ | Include the description of each entry, please. | Mr. Brown | Rose |
| ⑤ | We need the income statement, please.          | Mr. Brown | Rose |
| ⑥ | When is the meeting?                           | Mr. Brown | Rose |
| ⑦ | We have 30 minutes for the presentation.       | Mr. Brown | Rose |

→ THINK OF ONE OR MORE QUESTIONS ROSE SHOULD ASK

### CONTROLLED PRACTICE

C. Work in pairs. Take turns to practice the sentences in exercise B like having a conversation.



## FREER PRACTICE

D. In pairs. Create a similar conversation like in exercise C.

Commercial Engineer	_____
Accountant	_____
Commercial Engineer	_____
Accountant	_____
Commercial Engineer	_____
Accountant	_____
Commercial Engineer	_____
Accountant	_____
Commercial Engineer	_____
Accountant	_____

## WRAP UP

E. Name 2 important entries for each financial statement, in your opinion.  
Compare with a partner.



1 \_\_\_\_\_

2 \_\_\_\_\_



## Lesson IV: Writing

### PRE WRITING

A. Look at this financial statement. What kind of statement is it?

ASSETS	\$	LIABILITIES & STOCKHOLDERS' EQUITY	\$
<b>Current Assets:</b>		<b>Liabilities:</b>	
Cash	85.550	Notes payable	5.000
Accounts receivable	4.700	Accounts payable	1.600
Prepaid building rent	1.500	Salaries payable	2.000
Unexpired insurance	3.600	Income tax payable	3.000
Supplies	250	Unearned service revenue	4.400
<b>TOTAL CURRENT ASSETS</b>	<b>95.600</b>	<b>TOTAL LIABILITIES</b>	<b>16.000</b>
<b>Non-current assets:</b>		<b>Stockholders' equity:</b>	
Equipment	9.000	Capital stock	50.000
Acc. Dep.- Equipment	3.600	Retained earnings	35.000
	<b>5.400</b>		<b>85.000</b>
<b>TOTAL ASSETS</b>	<b>101.000</b>	<b>TOTAL LIABILITIES &amp; STOCKHOLDERS' EQUITY</b>	<b>101.000</b>

Image taken and adapted from:  
[accountingformanagement.org/balance-sheet/](http://accountingformanagement.org/balance-sheet/)

## DRAFTING

B. Complete this report with the correct word.

include - give - contains - are - is - corresponding

This is a balance sheet statement **(1)**\_\_\_\_\_ to a business consulting company which **(2)**\_\_\_\_\_ accountable information at December 31st, 2015. Assets **(3)**\_\_\_\_\_ divided into two groups which are: current assets and non-current assets. As you can see, there are five items in "current assets" which **(4)**\_\_\_\_\_ a total of 95,600. Non-current assets **(5)**\_\_\_\_\_ equipment among others. The total assets for the company **(6)**\_\_\_\_\_ 101,000.

C. Now write a similar description for "Liabilities". Follow the example in exercise B.

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## REVISING

D. Read your text and check spelling and grammar.

## EDITING

E. Check if there is information you don't need OR if there is something important missing.

## PUBLISHING

F. Now present your final version to your classmate for correction.

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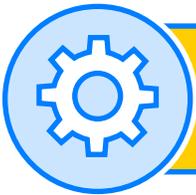
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### Project: "Reporting on a Cash Flow Statement"



Name of the project	"Reporting on a Cash Flow Statement"
Level	11th year
Time	90 minutes
General aims	Analyze the cash flow statement of a company
Language aims	Write conclusions from data related to cash flow of a company
Resources/ Materials	Bilingual dictionary, booklet, calculators, the cash flow statement example
Teacher's role	Present project to students, mediate instructions, help with language

Instrument of evaluation	Scale of appreciation																																								
Students' role	<ul style="list-style-type: none"> <li>• Look at this example of a cash flow statement</li> </ul> <table border="1" data-bbox="574 352 1291 1262"> <thead> <tr> <th colspan="2" data-bbox="574 352 1291 457"> <b>EXAMPLE CORPORATION</b>            Statement of Cash Flows For the Year Ended            December 31, 2018         </th> </tr> </thead> <tbody> <tr> <td colspan="2" data-bbox="574 457 1291 499"><b>CASH FLOW FROM OPERATING ACTIVITIES</b></td> </tr> <tr> <td data-bbox="574 499 1104 541">Net income</td> <td data-bbox="1104 499 1291 541">\$23,000</td> </tr> <tr> <td data-bbox="574 541 1104 583">Add: depreciation expense</td> <td data-bbox="1104 541 1291 583">4,000</td> </tr> <tr> <td data-bbox="574 583 1104 625">Increase in accounts receivable</td> <td data-bbox="1104 583 1291 625">(6,000)</td> </tr> <tr> <td data-bbox="574 625 1104 667">Decrease in inventory</td> <td data-bbox="1104 625 1291 667">9,000</td> </tr> <tr> <td data-bbox="574 667 1104 709">Decrease in accounts payable</td> <td data-bbox="1104 667 1291 709">5,000</td> </tr> <tr> <td data-bbox="574 709 1104 751">Cash provided (used) in operating activities</td> <td data-bbox="1104 709 1291 751">25,000</td> </tr> <tr> <td colspan="2" data-bbox="574 751 1291 793"><b>CASH FLOW FROM INVESTING ACTIVITIES</b></td> </tr> <tr> <td data-bbox="574 793 1104 835">Capital expenditures</td> <td data-bbox="1104 793 1291 835">28,000</td> </tr> <tr> <td data-bbox="574 835 1104 877">Proceeds from sale of property</td> <td data-bbox="1104 835 1291 877">7,000</td> </tr> <tr> <td data-bbox="574 877 1104 919">Cash provided (used) by investing activities</td> <td data-bbox="1104 877 1291 919">(21,000)</td> </tr> <tr> <td colspan="2" data-bbox="574 919 1291 961"><b>CASH FLOW FROM FINANCING ACTIVITIES</b></td> </tr> <tr> <td data-bbox="574 961 1104 1003">Borrowings of long-term debt</td> <td data-bbox="1104 961 1291 1003">10,000</td> </tr> <tr> <td data-bbox="574 1003 1104 1045">Cash dividends</td> <td data-bbox="1104 1003 1291 1045">(5,000)</td> </tr> <tr> <td data-bbox="574 1045 1104 1087">Purchase of treasury stock</td> <td data-bbox="1104 1045 1291 1087">(8,000)</td> </tr> <tr> <td data-bbox="574 1087 1104 1129">Cash provided (used) by financing activities</td> <td data-bbox="1104 1087 1291 1129">(3,000)</td> </tr> <tr> <td data-bbox="574 1129 1104 1171">Net increase in cash</td> <td data-bbox="1104 1129 1291 1171">1,000</td> </tr> <tr> <td data-bbox="574 1171 1104 1213">Cash at the beginning of the year</td> <td data-bbox="1104 1171 1291 1213">1,200</td> </tr> <tr> <td data-bbox="574 1213 1104 1255"><b>CASH AT THE END OF THE YEAR</b></td> <td data-bbox="1104 1213 1291 1255"><b>\$2,200</b></td> </tr> </tbody> </table> <p data-bbox="534 1310 1266 1360">       Taken and adapted from:  <a href="https://www.allformtemplates.com/cash-flow-statement-template-statement-of-cash-flows/">https://www.allformtemplates.com/cash-flow-statement-template-statement-of-cash-flows/</a> </p> <ul style="list-style-type: none"> <li>• Get in groups and complete a similar cash flow statement for a different company (Use the example as a model)</li> <li>• Include the following aspects:           <ol style="list-style-type: none"> <li>Name of the company</li> <li>Date of the statement</li> <li>Cash Flow from Operating Activities</li> <li>Cash Flow from Unvesting Activities</li> <li>Cash Flow from Financing Activities</li> <li>Net increase in cash</li> <li>Cash at the beginning of the year</li> <li>Cash at the end of the year</li> <li>Final conclusion about the financial liquidity of the company</li> </ol> </li> </ul>	<b>EXAMPLE CORPORATION</b> Statement of Cash Flows For the Year Ended December 31, 2018		<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		Net income	\$23,000	Add: depreciation expense	4,000	Increase in accounts receivable	(6,000)	Decrease in inventory	9,000	Decrease in accounts payable	5,000	Cash provided (used) in operating activities	25,000	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		Capital expenditures	28,000	Proceeds from sale of property	7,000	Cash provided (used) by investing activities	(21,000)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		Borrowings of long-term debt	10,000	Cash dividends	(5,000)	Purchase of treasury stock	(8,000)	Cash provided (used) by financing activities	(3,000)	Net increase in cash	1,000	Cash at the beginning of the year	1,200	<b>CASH AT THE END OF THE YEAR</b>	<b>\$2,200</b>
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**SCALE OF APPRECIATION TO EVALUATE THE PROJECTS IN ADMINISTRATION**

Name of project:	
Names of students:	
Date:	

EXCELLENT: 5 POINTS	SUFFICIENT: 3 POINTS	WEAK: 1 POINT
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CRITERION		SCORE
1	Student has attended class, devoted to the work of the project	
2	Student has worked on the project during the class	
3	Student brought the necessary materials to work on the project	
4	All required aspects are included in the project	
5	Contents covered in class are present	
6	The project is presented with accurate grammar and vocabulary	
7	There are no spelling mistakes	
8	The project has a good general presentation	
9	The project is presented on the requested date	
Comments:		Total score: 45 points/
		Final mark:

# Unit II: Commercial and Tax Management



**Goals:** To use one's knowledge of English to understand and produce short and clear written and oral texts, with the aim of building a critical personal position within the commercial tax area.

**Skills:** Listening, Reading, Speaking, Writing

**Project:** "To pay or not to pay"

## ★ 21 KEY WORDS

Appointment (n.)	Government (n.)	Stamp duty (n.)
Citizen (n.)	Import (n. v.)	Taxation (n.)
Employee (n.)	Levied (adj.)	Unfair (adj.)
Export (n. v.)	Pay (v.)	
Expat (n.)	Paycheck (n.)	
Fair (adj.)	Price (n.)	
File (n.)	Property (n.)	
Form (n.)	Real estate (n.)	
Goods (n.)	Share (n.)	



## Lesson 1: Listening Comprehension

### BEFORE YOU LISTEN

A. Match the word in English (1 – 7) with the corresponding definition (a–g)

- |                 |            |         |  |
|-----------------|------------|---------|--|
| ① <b>Paying</b> | ① _____    | a _____ | The amount of money a person earns   |
| ② Taxes         | ② _____    | b _____ | Money that is earned from doing work or received from investments  |
| ③ Citizens      | ③ <b>1</b> | c _____ | <b>Giving money to someone for something</b>   |
| ④ Goods         | ④ _____    | d _____ | Items for sale or possessions that can be moved  |
| ⑤ Paycheck      | ⑤ _____    | e _____ | An object or objects that belong to someone  |
| ⑥ Income        | ⑥ _____    | f _____ | People who live in a particular town or city   |
| ⑦ Property      | ⑦ _____    | g _____ | Money paid to the state that is based on a person's income or the cost of goods or services they purchased |

B. Think and discuss.



**What are the advantages of the Comparative Statements?**

Paying taxes is pay money...

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### WHILE YOU LISTEN

[Click here to listen](#) 

C. Listen to the recording. Choose the right answer.

1. According to the text, who is in charge of paying taxes?

- A. Children
- B. College students
- C. Citizens
- D. Pets

2. What does the state do with the money from taxes?

- A. Build and maintain roads
- B. Invest money
- C. Build schools
- D. A and C

3. According to the text, the first taxes date back to:

- A. Ancient Greece
- B. Ancient Rome
- C. Ancient Mesopotamia
- D. Ancient Egypt

4. How did people from the first human civilizations pay taxes?

- A. They used animals and cars
- B. They used paper money and coins
- C. They used goods and animals
- D. They use plastic money

5. According to the text, if you are making \$10 an hour and you are working ten hours a week after school you will receive:

- A. One hundred dollars
- B. Two hundred dollars
- C. More than one hundred dollars
- D. Less than one hundred dollars

6. According to the text. What are other taxes that people must pay?

- A. Plant taxes
- B. Property taxes
- C. Party taxes
- D. Portion taxes

## AFTER YOU LISTEN

D. Answer the following questions.

1. Do Chilean people pay taxes?

Yes, we do / No, we don't

2. What kind of taxes do Chilean people pay?

For example, we pay taxes on/for...

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## Lesson II: Reading Comprehension

### BEFORE YOU READ

A. Match the words (1 – 8) to their corresponding meaning (a –h)

- |                   |         |  |
|-------------------|---------|--|
| ① Levy            | ① _____ | a) _____ someone who does not live in their own country                              |
| ② Expat           | ② _____ | b) _____ a type of tax that is paid by the person who buys goods and services        |
| ③ Income tax      | ③ _____ | c) _____ property in the form of land or buildings                                   |
| ④ Value-added tax | ④ _____ | d) _____ a tax placed on goods coming into one country from another                  |
| ⑤ Import duties   | ⑤ _____ | e) _____ tax that you pay when you buy a house, or when you buy shares               |
| ⑥ Inheritance     | ⑥ _____ | f) _____ to officially demand money  |
| ⑦ Real estate     | ⑦ _____ | g) _____ tax that you have to pay on your income                                     |
| ⑧ Stamp duty      | ⑧ _____ | h) _____ a tax paid on money or property you have received from someone who has died |

## WHILE YOU READ

B. Read the following text. Say whether the sentences are true (T) or false (F).

Circle the incorrect information. Write the correct one.

- DO
- ①   F        Expats **do not** pay taxes.
- ②             Residents pay only one type of taxes.
- ③             Foreign employees should be assigned a Rut number as a tax code and a social security number.
- ④             In the cases of commercial, industrial and agricultural activities, businesses should pay the same type of taxes that residents have to pay.
- ⑤             If you are a foreigner, it is a good idea to hire a tax accountant to get information about paying taxes.

### TAXES IN CHILE

#### What is relevant, and how is it paid?

With Chile's mix of social security and free market business, it is important to note that taxation of some kind will be levied on expats, be they workers or residents. However, with tax breaks for retirees and a progressive income tax, Chile's tax system is liberal as well as a little bureaucratic.

The principal forms of tax payable by expats and workers who reside in Chile are divided into three broad categories:

#### Income tax

#### Value-added tax

#### Import duties

Other categories that may be relevant are inheritance, real estate, and stamp duty. (Note: Chile does not levy income tax on foreign retirement benefits, pensions nor social security payments.) To work legally in Chile, all foreign employees must have registered for, and received a RUT (Rol Único Tributario) number that will effectively be their tax code and social security number, as well as a more general form of civic identification for bank accounts, etc.

In the cases of commercial, industrial and agricultural activities, and those generally deemed 'extractive', such as mining, a separate tax rate is levied. Tax on income derived from employers: such as salaries, overtime, etc. is a different one. For the sake of simplicity, it is easier to consider the latter, as any expat seeking commercial opportunities in Chile ought to consult a professional tax advisor. Employers will tax earnings by employees based in Chile according to a progressive scale of tax bands that extends up to 40% of earners' gross incomes after deductions for social security.

The best option for potential expats is to enlist the services of a qualified tax accountant whose job is to keep up with the shifting expectations of the financial authorities, leaving them free to enjoy life in Chile.

Adapted from <https://www.justlanded.com/english/Chile/Chile-Guide/Jobs/Taxes-in-Chile>

## AFTER YOU READ

C. Complete the chart. Provide examples for these three tax categories.

	Tax Categories	Examples
1	Income tax	
2	Value-added tax	
3	Import duties	



## Lesson III: Speaking

### WARM UP

A. Have you ever filed taxes? Have your parents filed taxes?

Yes, I have / No, I haven't

Yes, they have / No, they haven't

### INPUT

B. Try to define the following concepts in English. Use your own words.

1. Income Taxes:

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2. Import duties:

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3. Form:

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4. Paycheck:

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## CONTROLLED PRACTICE

C. Read the following dialogue. Choose a partner and practice it.

- A:** Welcome to Dave Brown, how may I help you today?  
**B:** I need someone to help me with my income taxes.  
**A:** Have you got Chilean residency?  
**B:** Yes, I have.  
**A:** Then you have come to the right place. Do you have the form with you?  
**B:** Yes, here you are.  
**A:** Thanks, let me see it. Ok, I can get started on your taxes.  
**B:** This is the first year I have filed taxes. Can you tell me a little about it?  
**A:** Ok, with any job that you work, some of your income is taken out of every paycheck. At the end of every year, you need to file taxes to see if you paid too much or too little.  
**B:** I see ...thanks for your help!

## FREER PRACTICE

D. Work in Pairs. Use words from the lesson and write your own dialogue. Use the information in exercise C to help you.



**STUDENT A**

Works for a famous tax service.

**STUDENT B**

Is a foreigner who wants to work in Chile and needs some information on taxes.

A: \_\_\_\_\_

B: \_\_\_\_\_

A: \_\_\_\_\_

B: \_\_\_\_\_

**WRAP UP**

**E.** In ten seconds write down all the new words you learned in this lesson.



\_\_\_\_\_

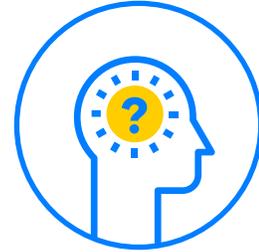
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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**Lesson IV: Writing**

**PRE-WRITING**

**A.** Complete the text with the following words.

Accountant - Refund - Service - Appointment - Prices

Tax **(1)** \_\_\_\_\_

Professional **(2)** \_\_\_\_\_ Electronic **(3)** \_\_\_\_\_

Great **(4)** \_\_\_\_\_

Call us today for an **(5)** \_\_\_\_\_ +56225462907

We are waiting for you!!

## WRAP UP

**B.** Use the example in exercise A and write your own advertisement. Work in groups.



You work for a tax service with your team, and you need to write an advertisement to offer your services. Use words from lessons 1,2,3,4.

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## REVISING

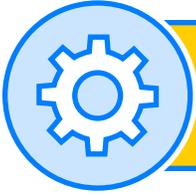
**C.** Once you finish, revise and edit grammar and spelling.

## EDITING

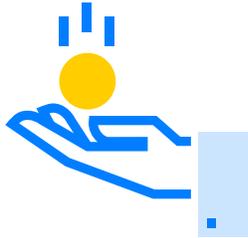
**D.** Re-write your text, correcting the grammar and/or spelling mistakes.

## PUBLISHING

**E.** Finally, show another group your advertisement and report your work.



## Project: "To Pay or not to Pay"



Name of the project	"To Pay or not to Pay"																
Level	11th year																
Time	90 minutes																
General aims	Get information about taxes																
Language aims	Report on an interview both written and orally																
Resources/ Materials	Bilingual dictionary , booklet, calculators, interview chart																
Teacher's role	Present project to students, give instructions, mediate group work, help with the language																
Instrument of evaluation	Scale of appreciation																
Students' role	<ul style="list-style-type: none"> <li>Work in pairs. Ask 3 people in your family (each student's family) about paying taxes and complete the chart with their answers.</li> </ul> <p><b>Example:</b> Is it fair to pay taxes on food?</p> <table border="1"> <thead> <tr> <th colspan="4">PERSON 1 (MY MOTHER)</th> </tr> <tr> <th>TAXES ON...</th> <th>FAIR</th> <th>UNFAIR</th> <th>WHY</th> </tr> </thead> <tbody> <tr> <td>Cigarettes and alcohol.</td> <td></td> <td></td> <td>They are not essential. They are legal drugs.</td> </tr> <tr> <td>Food</td> <td></td> <td></td> <td>You need food to survive</td> </tr> </tbody> </table>	PERSON 1 (MY MOTHER)				TAXES ON...	FAIR	UNFAIR	WHY	Cigarettes and alcohol.			They are not essential. They are legal drugs.	Food			You need food to survive
PERSON 1 (MY MOTHER)																	
TAXES ON...	FAIR	UNFAIR	WHY														
Cigarettes and alcohol.			They are not essential. They are legal drugs.														
Food			You need food to survive														

	<ul style="list-style-type: none"> <li>• Once you complete the chart, write a short report on the people you interviewed.</li> <li>• Use these phrases to help you. <ul style="list-style-type: none"> <li>Most people think/ believe/ agree ...</li> <li>Paying taxes on ... is fair, because ...</li> <li>Many people think/ believe/ agree ...</li> <li>Paying taxes on ... is unfair, because ...</li> <li>Some people think/ believe/ agree ...</li> </ul> </li> <li>• Prepare a short oral presentation to report to the class. Include visual aids.</li> </ul>
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PERSON 1 ( _____ )			
TAXES ON...	FAIR	UNFAIR	WHY
cigarettes and alcohol			
food			
income			
tourists			
inheritance			
property sales			
cars			

PERSON 2 ( _____ )			
TAXES ON...	FAIR	UNFAIR	WHY
cigarettes and alcohol			
food			
income			
tourists			
inheritance			
property sales			
cars			

PERSON 3 ( _____ )			
TAXES ON...	FAIR	UNFAIR	WHY
cigarettes and alcohol			
food			
income			
tourists			
inheritance			
property sales			
cars			

Report on the interview information.

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**SCALE OF APPRECIATION TO EVALUATE THE PROJECTS IN ADMINISTRATION**

Name of project:	
Names of students:	
Date:	

EXCELLENT: 5 POINTS	SUFFICIENT: 3 POINTS	WEAK: 1 POINT
---------------------	----------------------	---------------

CRITERION		SCORE
1	Student has attended class, devoted to the work of the project	
2	Student has worked on the project during the class	
3	Student brought the necessary materials to work on the project	
4	All required aspects are included in the project	
5	Contents covered in class are present	
6	The project is presented with accurate grammar and vocabulary	
7	There are no spelling mistakes	
8	The project has a good general presentation	
9	The project is presented on the requested date	
Comments:		Total score: 45 points/
		Final mark:

# Unit III: Administrative procedures



**Goal:** To use one's knowledge of English to understand and produce short and clear written and oral texts, with the aim of building a critical personal position in the organization of activities.

**Skills:** Listening, Reading, Speaking, Writing

**Project:** "School Improvement"

## ★ 23 KEY WORDS

Achieve (v.)

Attend (n.)

Availability (n.)

Boost (v.)

Develop (v.)

Download (v.)

Employee (n.)

Feedback (n.)

Goal (n.)

Improve (v.)

Knowledge (n.)

Measure (v.)

Performance (n.)

Provide (v.)

Reach (v.)

Resource (n.)

Schedule (n. v.)

Store (v.)

Task (n.)

Tool (n.)

Training (n.)

Upload (v.)

Update (v.)



## Lesson 1: Listening Comprehension

### BEFORE YOU LISTEN

A. Match the words (1 – 8) with the corresponding synonym (a – h)

- |                |            |               |
|----------------|------------|---------------|
| ① <b>Reach</b> | ① _____    | Material      |
| ② Develop      | ② <b>1</b> | <b>Get to</b> |
| ③ Task         | ③ _____    | Accessibility |
| ④ Resource     | ④ _____    | Program       |
| ⑤ Provide      | ⑤ _____    | Calculate     |
| ⑥ Availability | ⑥ _____    | Job           |
| ⑦ Schedule     | ⑦ _____    | Give          |
| ⑧ Measure      | ⑧ _____    | Expand        |



B. Underline the correct word to complete the sentences.

- ① The idea is to measure / task / develop the results and impact of the activities at the end of the project.
- ② This company can reach / availability / task all the objectives set for this year.
- ③ We need to plan different provide / tasks / reach for every section in this company.
- ④ The training manager scheduled / resource / reach all the necessary tasks for everybody.

### WHILE YOU LISTEN

[Click here to listen](#)

C. Listen to two people talking in a meeting. Circle the correct option.

1. The objective of the meeting is

- A. to introduce new staff members
- B. to analyse the situation of the company
- C. to provide general information about the company**

2. One important challenge for the company is

- A. to establish good relationship among people
- B. to reduce the carbon footprint of the company
- C. to implement the SWOT in all the activities they are developing

3. To carry out different tasks and projects the company

- A. has different technological resources
- B. very limited resources
- C. only human resources

4. The first task for Mister Gonzalez is

- A. to schedule activities
- B. to check the availability of resources
- C. to contact a recycling company for the disposal of the material

5. The company finds it necessary to

- A. contract new staff members
- B. have more working time
- C. measure the results of the project

### AFTER YOU LISTEN

D. Match the questions (1 – 5) to the answers (a – e).

① **What kind of resources are there available?**

② How long do we have to complete the project?

③ Who is going to be in charge of this task?

④ Is there a budget for this task?

⑤ Can we have access to the new software?

Ⓐ \_\_\_\_\_ Yes, but there is not much money.

Ⓑ **1** **Technological and training for the staff members.**

Ⓒ \_\_\_\_\_ Yes, it will be available for everybody.

Ⓓ \_\_\_\_\_ The head of each department.

Ⓔ \_\_\_\_\_ Only six months.

**E.** Imagine you are part of the administration of a Professional Institute and want people to use a new software to store information of students. Use the information in exercise D and create a short dialogue in pairs.

**Student A**

**Director of the career**

**Student B**

**General Accountant**

Student A

\_\_\_\_\_

Student B

\_\_\_\_\_



## Lesson II: Reading Comprehension

### BEFORE YOU READ

**A.** Match the concept (1 - 8) with the correct definition (a - h)

- |                   |            |   |
|-------------------|------------|---|
| ① <b>Employee</b> | ① _____    | Information and understanding that you have in your mind.           |
| ② Training        | ② <b>1</b> | <b>A person that is paid to work for a company or person.</b>       |
| ③ Improve         | ③ _____    | Something that helps something increase or make feel better.        |
| ④ Boost           | ④ _____    | An opinion from someone about something you have done or made.      |
| ⑤ Knowledge       | ⑤ _____    | The process of learning the skills you need to do a particular job. |
| ⑥ Feedback        | ⑥ _____    | Equipment.  |
| ⑦ Achieve         | ⑦ _____    | To succeed in doing something good, usually by working hard.        |
| ⑧ Tools           | ⑧ _____    | To get better or to make something better.                          |

**B. Think and discuss:** Which of these training programs do you think are most important?  
 Choose 3 and rank them 😊😊😊 = essential / 😊😊 = important / 😊 = nice to do

- a \_\_\_\_\_ Good communication among employees
- b \_\_\_\_\_ Use of new software
- c \_\_\_\_\_ Reducing carbon footprint
- d \_\_\_\_\_ Dealing with stress



Compare your answers with a partner. Use these phrases to help you:



I don't think it is important because...

I think it is important because...

People need to...

For me it is important to...

It would be of great help if...

We can improve...

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**WHILE YOU READ**

**C. Read the text about employee training.**

**EMPLOYEE TRAINING AND DEVELOPMENT**

Employee training programs are valuable for the company when they are well-prepared and executed, and there are lots of reasons to do employee training; for example, to improve communication, boost skills, stay compliant - and holistically, a training program has a strong impact on your organization. Here are just a few of the top motivators:

- **Improved employee performance**
- **Improved retention**
- **Formalizing your organization's training**
- **Strengthening your company's culture**

The potential benefits of employee training programs seem obvious, but how do you actually create an effective program for your employees? Here are some tips that will help you on your way.

### 1. Assess your training and development needs.

Every good training plan starts with an investigation. You need to analyze the training tactics and structure that you have now. It's here you'll be able to find knowledge gaps so you can build a training strategy to tackle them. You should ask yourself about resources available to employees, the training that is already taking place, what feedback employees have given about knowledge gaps or training needs, your business goals, and what training will help to achieve those goals.

### 2. Decide how you'll deliver your employee training programs.

How you'll deliver your training depends on a number of factors. The size of your organization, the location of your learners, and the nature of the training you plan to deliver; all these factors influence your decision. Many businesses start off small with on-site, face-to-face training, but find it's expensive and difficult to scale. They quickly move to online training as they are scalable, measurable and formalize the delivery of your employee training programs. A mix of face-to-face and tech-based methods, known as blended learning, is also an option.

### 3. Identify the resources and tools you'll need.

An effective employee training plan needs an arsenal of trusty tools to help create and deliver your training. The tools you need depend on the type of training you plan on delivering. If you're just starting out with online training you'll need a learning management system (LMS) to deliver, manage and track the training.

### 4. Measure the impact of employee training and development.

With the right tools, measuring the impact of your training is easily done. An LMS offers invaluable reports that show you learner progression, exam results, and more. From here, measure the results against your goals to see if the training has had an impact.

Adapted from: <https://www.learnupon.com/blog/employee-training-programs/>

**D. Answer true (T) or false (F). For the false sentences, circle the incorrect information and write the correct words.**

STRONG

- ①   F        **Employees training programs have a poor impact on companies.**
- ②             Training programs help to tackle knowledge gaps inside the company.
- ③             Training has to help achieve goals of the company.
- ④             The size of the company is not an important factor when making decisions.
- ⑤             Tools will depend on the kind of training program.
- ⑥             Measuring the impact of the training program is always difficult.

**AFTER YOU READ**

**E.** Complete the phrases (1 - 5) with the words from the box. If necessary read the text again.

tools  
**program**  
gap  
performance  
goal

- ① A training program
- ② To improve \_\_\_\_\_
- ③ A knowledge \_\_\_\_\_
- ④ To achieve a/the \_\_\_\_\_
- ⑤ Some trusty \_\_\_\_\_

**F.** Work in pairs and complete the text with some phrases from exercise E.

This is a new company that wants **(1)**\_\_\_\_\_ in terms of environment performance because it is something essential to keep sustainable and reduce our Carbon footprint. That is why **(2)**\_\_\_\_\_ about recycling at the office has been approved which is going to include materials such as paper, plastic, cans and change our habits at the office.

**(3)**\_\_\_\_\_ and be successful, we need to plan a series of tasks which are going to involve all employees. These tasks or activities are : (use your own ideas) **(4)**\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## Lesson III: Speaking

### WARM UP

A. Watch the following video and answer: What's the problem with the people?



[Watch a video](#)



### CONTROLLED PRACTICE

B. Here are some expressions used when talking about installing a new software in a company.

Match the two parts of the phrases.

#### Evaluate

Train

Buy

Update

Attend

Upload/download

① \_\_\_\_\_

② \_\_\_\_\_

③ \_\_\_\_\_

④ \_\_\_\_\_

⑤ **evaluate** \_\_\_\_\_

⑥ \_\_\_\_\_

information / data

the software to the newest version

lessons

employees

performance

the license and equipment

C. Re-order these sentences to make a conversation. Number the sentences from 1 to 11.

The first and last ones are done as examples.

**1**

We want to measure the punctuality and productivity of our employees.

Yes, they are ready to be used.

How are we going to achieve that?

Are the licenses and equipment ready?

First, we need to install a new software.

When the software is ready, who is going to be in charge of analyzing that information?

How often is he going to present a report?

Mr. Gomez is going to be responsible for that.

**11**

He is going to attend to a training lesson next week.

He is going to present a report every month.

When is Mr. Gomez going to receive the necessary training?

**FREER PRACTICE**

**D.** Work in pairs. Make a conversation between the general manager and the assistant about buying new software. Decide on the kind of software (what's the use of it). Use the information in exercise C and your own ideas.



General Manager	_____
Assistant	_____
General Manager	_____
Assistant	_____
General Manager	_____
Assistant	_____
General Manager	_____
Assistant	_____
General Manager	_____
Assistant	_____

**WRAP UP**

**E.** Complete these groups words with the corresponding verbs:

Upload - Buy - Write - Download - Present - Install

1	Store	Information
2		
3		

4	Update	Software
5		
6		

7	Prepare	a report
8		
9		



## Lesson IV: Writing

### PRE-WRITING

A. Work in pairs. Think about areas of improvement at your school.

Which ones are you interested in? Tick them ✓

Compare with your partner. Which ones are the same?

- |  |  |
|--|--|
| <input type="checkbox"/> Environment   | <input type="checkbox"/> Citizen participation |
| <input type="checkbox"/> Recycling     | <input type="checkbox"/> Use of technology     |
| <input type="checkbox"/> Sports        | <input type="checkbox"/> Inclusion             |
| <input type="checkbox"/> Art           | <input type="checkbox"/> Community service     |
| <input type="checkbox"/> Communication | <input type="checkbox"/> Other                 |

B. With your partner decide on ONE area of improvement and set your goal.

We wanted to make improvements in the area of \_\_\_\_\_ . Our goal was to \_\_\_\_\_ . This activity included different tasks which will take \_\_\_\_\_ weeks/ months.

### DRAFTING

C. Work in pairs. Think about the tasks in a company mentioned in the previous lessons (employee training, new software installation, reducing carbon footprint, others).

Create a check ✓ list with all the tasks that are going to be evaluated to measure progress.

There is an example for you:

Activity: <u>Use of new software</u>		Progress	
		Achieved	Not Achieved
<b>Task 1:</b>	Buy and install new software in all computers	✓	
<b>Task 2:</b>	Inform employees about the use of the new software		✓

Activity: _____		Progress	
Date of evaluation: _____		Achieved	Not Achieved
Task 1:			
Task 2:			
Task 3:			
Task 4:			
Task 5:			
Task 6:			
Task 7:			

### REVISING

D. Exchange your work with another pair of students for revision and feedback.

### EDITING

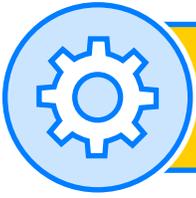
E. Check if the grammar and vocabulary are correct.

### PUBLISHING

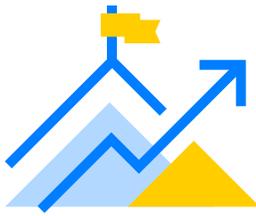
F. Read the final version of your text in front of the class. Submit your work to your teacher.

We wanted to make improvements in the area of \_\_\_\_\_. Our goal was to \_\_\_\_\_. This activity included different tasks which will take \_\_\_\_\_ weeks/ months.

Activity: _____		Progress	
Date of evaluation: _____		Achieved	Not Achieved
Task 1:			
Task 2:			
Task 3:			
Task 4:			
Task 5:			
Task 6:			
Task 7:			



## Project: "School Improvement"



Name of the project	" School Improvement"
Level	11th year
Time	90 minutes
General aims	Report degree of progress of tasks
Language aims	Reporting results and future activities
Resources/ Materials	<ul style="list-style-type: none"><li>• Bilingual dictionary</li><li>• Computer room</li><li>• Computers</li><li>• Projector</li></ul>
Teacher's role	<ul style="list-style-type: none"><li>• Present project to the students</li><li>• Mediate instructions</li><li>• Help solving doubts related to the use of grammar and vocabulary</li><li>• Present instrument of evaluation to students</li><li>• Monitor attendance and class work</li><li>• Request the computer room</li></ul>

Instrument of evaluation	Scale of appreciation
Students' role	<ul style="list-style-type: none"> <li>• Get in groups</li> <li>• Agree on ONE area of improvement at the school (see lesson IV, exercises A and C)</li> <li>• Write a description of the project including:               <ul style="list-style-type: none"> <li>• Topic</li> <li>• Name of the project</li> <li>• Objective</li> <li>• Duration (how many days/ weeks/ months)</li> <li>• List of tasks with associated deadlines. (Gantt chart)</li> <li>• List of tasks and degree of progress (see lesson IV, exercise F)</li> <li>• Imagine you are middle of the process. Write a report with the degree of progress.</li> <li>• Present your work both written and orally.</li> </ul> </li> </ul>

Our names are: \_\_\_\_\_

The name of our project is : \_\_\_\_\_

We wanted to make improvements in the area of \_\_\_\_\_.

Our goal was to \_\_\_\_\_ . This activity included different tasks which will take \_\_\_\_\_ weeks/ months.

Activity:		Progress	
Date of evaluation:		Achieved	Not Achieved
Task 1:			
Task 2:			
Task 3:			
Task 4:			
Task 5:			
Task 6:			
Task 7:			



**SCALE OF APPRECIATION TO EVALUATE THE PROJECTS IN ADMINISTRATION**

Name of project:	
Names of students:	
Date:	

EXCELLENT: 5 POINTS	SUFFICIENT: 3 POINTS	WEAK: 1 POINT
---------------------	----------------------	---------------

CRITERION		SCORE
1	Student has attended class, devoted to the work of the project	
2	Student has worked on the project during the class	
3	Student brought the necessary materials to work on the project	
4	All required aspects are included in the project	
5	Contents covered in class are present	
6	The project is presented with accurate grammar and vocabulary	
7	There are no spelling mistakes	
8	The project has a good general presentation	
9	The project is presented on the requested date	
Comments:		Total score: 45 points/
		Final mark:

# Unit IV: Customer Service



**Goal:** To fluently produce and understand short and clear oral and written texts related to customer service situations, involving differing points of view, interacting and becoming aware of one's own identity.

**Skills:** Listening, Reading, Speaking, Writing

**Project:** "A restaurant customer service experience"

## ★ 25 KEY WORDS

Assertiveness (n.)	Listening skills (n.)	Undamaged (adj.)
Representative (n.)	Overcharge (v.)	Unapologetic (adj.)
Bill (n.)	Positive attitude (n.)	Usage (n.)
Borrow (v.)	Refund (n.)	Updates (n.)
Charge (n. v.)	Rude (adj.)	Upset (adj.)
Clear Communication (n.)	Sense of humor (n.)	Depersonalization (n.)
Complain (v.)	Self-control (n.)	Deserve (v.)
Conflict Resolution (n.)	Shipping Cost (n.)	
Empathy (n.)	Take responsibility (v.)	



## Lesson 1: Listening Comprehension

### BEFORE YOU LISTEN

A. Match the words (1 – 8) with the corresponding definition (a –h)

- |   |               |                  |   |   |
|---|---------------|------------------|---|---|
| ① | <u>  h  </u>  | <b>Charge</b>    | ① | Great, or greater than normal, in quantity, size, or intensity.                                       |
| ② | <u>      </u> | Customer Service | ② | Someone who speaks or does something officially for another person, organization, or group of people. |
| ③ | <u>      </u> | Representative   | ③ | To charge (someone) too high a price for goods or a service.  |
| ④ | <u>      </u> | Bill             | ④ | A printed or written statement of the money owed for goods or services.                               |
| ⑤ | <u>      </u> | Overcharge       | ⑤ | The assistance provided by a company to those people who buy or use its products or services.         |
| ⑥ | <u>      </u> | Usage            | ⑥ | An error.   |
| ⑦ | <u>      </u> | Higher           | ⑦ | The action of using something or the fact of being used.  |
| ⑧ | <u>      </u> | Mistake          | ⑧ | <b>A price asked for goods or services.</b>   |

### WHILE YOU LISTEN

B. Listen to the following conversation between a customer service representative and a customer.

 [Click here to listen](#)

**Answer: What kind of problem does the customer have?**

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**C. Listen to the conversation again and circle the correct answer.**

1. Mr. Brown has a problem with his \_\_\_\_\_

**A.** Water bill

**B.** Electricity bill

**C.** Gas Bill

**D. Mobile phone bill**

2. Mr. Brown contacts the Customer Service Representative \_\_\_\_\_

**A.** by e-mail

**B.** on the phone

**C.** by regular post

**D.** using the tv

3. What is the difference between the last month's bill and the new one? \_\_\_\_\_

**A.** 100% higher

**B.** 50% higher

**C.** 25% higher

**D.** 10% higher

4. How much does Mr. Brown usually pay for his bill? \_\_\_\_\_

**A.** \$100

**B.** \$60

**C.** \$70

**D.** \$50

5. How much did the company charge on Mr. Brown's bill? \_\_\_\_\_

**A.** \$100

**B.** \$60

**C.** \$120

**D.** \$50

6. Did Mr. Brown use extra minutes? \_\_\_\_\_

**A.** Yes, he did

**B.** No, he didn't

**C.** He wasn't sure

**D.** A friend used some extra minutes

7. How did the customer service representative feel about the mistake? \_\_\_\_\_

**A.** Angry

**B.** Sad

**C.** Sorry

**D.** Happy

## AFTER YOU LISTEN

D. Use the transcript provided by the teacher as a model to write a short dialogue between a customer service representative and a customer. Read aloud your dialogue and act it out.

Customer Service

Representative: \_\_\_\_\_

Mr. Figueroa: \_\_\_\_\_

Customer Service

Representative: \_\_\_\_\_

Mr. Figueroa: \_\_\_\_\_

Customer Service

Representative: \_\_\_\_\_

Mr. Figueroa : \_\_\_\_\_



## Lesson II: Reading Comprehension

### BEFORE YOU READ

A. Match the concept (1 - 8) with the correct definition (a - h)

①   c   **Fail**

②        Updates

③        Borrow

④        Upset

⑤        Unapologetic

⑥        Shipping cost

⑦        Complained

⑧        Refund

⑨        Yelling

⑩        Undamaged

Ⓐ An amount of money that is given back to you if you are not satisfied with the goods or services that you have paid for.

Ⓑ The most recent information about a situation.

Ⓒ **To not succeed in achieving something.**

Ⓓ Not feeling or saying you are sorry for something you have done.

Ⓔ To say that you are annoyed, not satisfied, or unhappy about something or someone.

Ⓕ To use something that belongs to someone else and that you must give back to them later.

Ⓖ The cost of the delivery of goods.

Ⓗ Not harmed or damaged.

Ⓘ Unhappy and worried because something unpleasant or disappointing has happened.

Ⓙ Shouting.

## WHILE YOU READ

B. Read three cases about Customer Service problems. Choose the best heading for each case.

- A. Would you Like some hamburgers?
- B. Amazon Customer Service In the Toilet
- C. Frontier Airlines Fails At Communication & Compassion

### THE TOP 3 BAD CUSTOMER SERVICE STORIES OF 2018!

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Three worst Customer Service Experiences of 2018. Today we look at the world of bad customer service – and the top three bad customer service experiences of 2018. Many of the stories we saw involved violence on the part of both customers and employees. We settled on these three as the best examples of really bad customer service in 2018.

#### Case 1 \_\_\_\_\_

Two children were returning to Orlando after a visit to their grandparents in Mexico, when poor weather conditions caused the flight to be rerouted to Atlanta. From a safety perspective, Frontier Airlines did okay. From a customer service perspective, however, they failed.

The parents, who were waiting for their children, received no updates, and the Frontier people in Orlando were no help. Fortunately, one of the children asked to borrow a passenger's cell phone.

Understandably, the parents were upset. When asked later about the incident, Frontier Airlines was unapologetic, stating that they had just followed "standard protocol."

#### Case 2 \_\_\_\_\_

Imagine that you've ordered three cartons of toilet paper from Amazon. The cost: \$88.77. Then imagine that you are charged \$7,455 for the shipping costs. That is exactly what happened to Barbara Carroll last May.

At first, Ms. Carroll was not too concerned. Amazon, after all, has a reputation for looking after its customers. Not this time. She complained to Amazon six times. She wrote a letter to CEO Jeff Besos. After every complaint, she received a form letter explaining that there would be no refund because the delivery was made on-time and undamaged. It wasn't until she took the matter to a local television station and the story went viral that Amazon took action.. Two-and-a-half months later, she was finally refunded.

#### Case 3 \_\_\_\_\_

Tom and Tina Olszewski went through a McDonald's drive-thru with their 9-year-old son. After waiting 15 minutes for their order, Tom finally gave up and asked for a refund. The worker refused, then the manager stepped in. The manager was then caught on video yelling at the family, "make your own cheeseburger! Teach your son how to cook a hamburger!"

Adapted from <https://customerthink.com/the-top-10-bad-customer-service-stories-of-2018/>

**C. Answer True (T) or False (F) . Correct the false sentences.**

①   F   **The text shows the three best experiences in Customer Service.**

*The text shows the worst experiences in customer service*

---

②        Two children were returning to Orlando but their plane had mechanical problems.

---

③        Their flight changed its route to Atlanta.

---

④        The two children visited their grandparents in Mexico.

---

⑤        The airline manager was very sorry about the incident.

---

⑥        Barbara ordered five cartons of toilet paper from Amazon.

---

⑦        The cartons of toilet paper cost \$88.77 but the shipping cost was \$7,455.

---

⑧        As Barbara's story went viral, Amazon decided to refund the money.

---

⑨        A family went to a McDonald's restaurant with their son to eat cheeseburgers.

---

⑩        The family waited for ten minutes for their order and they enjoy their meal.

---

⑪        The manager was very aggressive with their clients.

---

**AFTER YOU LISTEN**

**D.** Tell your group about a really good customer experience you had. What happened? Are you a loyal customer of that company?

Use words from the unit:  
Shipping cost - Complain - Refund - Customer service

**Example:** I really had a very good experience with Amazon, because I bought some books in English and they arrived at the expected time. The shipping cost is not high and the customer service office helps you in case you have some questions. I'm a loyal customer of that company.

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**E.** Tell your group about the worst customer service experience you have ever had? What happened?



**Example:** I had a very bad experience with Fine.com. I bought a \$10 T-shirt and I was charged \$30 for the Shipping Cost. I waited four weeks for the T-shirt but nothing happened and the customer service representatives did not pick up the phone.

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## Lesson III: Speaking

### WARM UP

#### A. Think and discuss:

#### What are soft skills?

Soft skills are the personal attributes, personality traits, inherent social cues, and communicative abilities needed for success on the job. Soft skills characterize how a person interacts in his or her relationships with others.



#### Do you know any soft skills? Compare with your partner

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### CONTROLLED PRACTICE

#### B. Match the following soft skills (1 – 10) to their definitions (a – j). Match the two parts of the phrases.



CLEAR  
COMMUNICATION



LISTENING  
SKILLS



SELF-CONTROL



POSITIVE  
ATTITUDE



ASSERTIVENESS



CONFLICT  
RESOLUTION



DEPERSONALIZATION



EMPATHY



TAKING  
RESPONSIBILITY



A SENSE OF  
HUMOR

- |   |               |                            |   |  |
|---|---------------|----------------------------|---|--|
| ① | <u>  d  </u>  | <b>Clear communication</b> | ① | The ability to understand and share the feelings of another.   |
| ② | <u>      </u> | Listening skills           | ② | Feeling disconnected or detached from one's self.  |
| ③ | <u>      </u> | Self-control               | ③ | A person's ability to perceive humor or appreciate a joke.   |
| ④ | <u>      </u> | Positive attitude          | ④ | <b>The message received is the same as the message which the sender intended to send.</b>                      |
| ⑤ | <u>      </u> | Assertiveness              | ⑤ | Confident and forceful behavior.   |
| ⑥ | <u>      </u> | Conflict resolution        | ⑥ | The ability to pay attention to and effectively interpret what other people are saying.                        |
| ⑦ | <u>      </u> | Empathy                    | ⑦ | The ability to control oneself, in particular, one's emotions and desires, especially in difficult situations. |
| ⑧ | <u>      </u> | Depersonalization          | ⑧ | A process of resolving disputes or disagreement.   |
| ⑨ | <u>      </u> | Taking Responsibility      | ⑨ | A state of mind that envisions and expects favorable results. The willingness to try doing new things.         |
| ⑩ | <u>      </u> | A sense of humor           | ⑩ | Taking ownership of your own behavior and the consequences of that behavior.                                   |

**FREER PRACTICE**

**C.** Read the definitions again. Discuss in groups and order the ten soft skills from the most important to the least important one. Justify your answer.

1 \_\_\_\_\_

2 \_\_\_\_\_

3 \_\_\_\_\_

4 \_\_\_\_\_

5 \_\_\_\_\_

6 \_\_\_\_\_

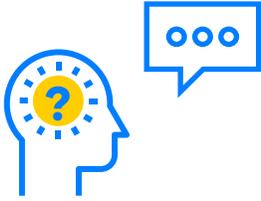
7 \_\_\_\_\_

8 \_\_\_\_\_

9 \_\_\_\_\_

10 \_\_\_\_\_

C. Discuss and answer the following questions.



1. What is the **most important soft skill** for a customer service job ? Why?

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2. What is the **least important soft skill** for a customer service job ? Why?

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#### WRAP UP

E. Students discuss their answers orally.



## Lesson IV: Writing

#### PRE-WRITING

A. Match the words to their meaning.

- ①   d   **Rude**
- ②        Annoying
- ③        Behavior
- ④        Training
- ⑤        Deserve

- Ⓐ To have earned or to be given something because of the way you have behaved
- Ⓑ **Offensively impolite or bad-mannered**
- Ⓒ The way in which one acts or conducts oneself
- Ⓓ Causing irritation
- Ⓔ The action of teaching a person or animal a particular skill or type of behavior

## DRAFTING

### B. Read the following letter and answer the questions.

Dear Mr. Jackson,

Today in the morning, I called your office to ask for my monthly bill. The phone was answered by one of your customer service representatives. He was extremely rude. Due to his annoying behavior, it was difficult for me to talk about my transaction. He even mentioned that he is not the relevant person to deal with such transactions. Additionally, he did not transfer my call to any other person who could have dealt with my issue.

If he is not given proper training on how to deal with the customers, I am sure your business will suffer. I am informing you as I do not want to speak to him again and might even stop doing business with you in the future if he does not change his attitude. Customers are the heart of any business and they deserve respect and kindness. I am sure you will take action on this.

Regards,  
John Smith

1. Why did John Smith call Mr. Jackson's office?

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2. What kind of problem did Mr. Smith have when he talked to the customer service representative?

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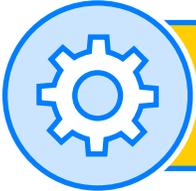
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## REVISING

E. Exchange your writing with another student in the class. Read, compare and comment.



## Project: "A restaurant customer service experience"



Name of the project	A restaurant customer service experience
Level	11th year
Time	90 minutes
General aims	To complete the following Restaurant customer survey form according students' experience.
Language aims	To use language from the unit customer service in context.
Resources/ Materials	Worksheet
Teacher's role	Present project to students, give instructions, mediate group work, help with the language.
Instrument of evaluation	Rubric
Students' role	Work in pairs. complete the following Restaurant customer survey form according students' experience.

1. In groups you are going to visit a restaurant and you are going to write the advantages and disadvantages of this place.

Advantages:	
Disadvantages:	

2. You are going to complete the following restaurant customer review form according to your experience. Use the language learned in this unit.

**[RESTAURANT NAME]**

**[ADDRESS CITY ST ZIP CODE]**  
Tel: (00) 1234 5678. Email: emailaddress@email.com

**How are we doing?**  
We are committed to providing you with the best dining experience possible, so we welcome your comments. Please fill out this questionnaire and place it in the box in our lobby. Thank you.

Customer Name:	
Address:	
Email/Phone	
Account:	

		EXCELLENT	GOOD	FAIR	POOR
1	Please rate the quality of the service you received from this establishment.				
2	Please rate the quality of the service you received from the waiter/waitress.				
3	Please rate the quality of your entree.				
4	Please rate the quality of your beverage.				
5	Please rate the cleanliness and hygiene of the restaurant.				
6	Please rate your overall dining experience.				
7	How would you like to recommend us to others?				

Was your waiter/ waitress ...

- Courteous?  Yes  No  
 Informative?  Yes  No  
 Prompt and efficient?  Yes  No

How frequently do you visit our restaurant?

- 3-5 times per month       Once every 2 months   
 1-2 times per month       Other

Would you recommend our restaurant to a friend?

- Yes  No

Do you plan to return to our restaurant?

- Yes  No

Why, or why not?

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If your visit was to celebrate a special occasion, how might we have made it more memorable?

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What dish did you order?

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What dishes would you like added to our menu?

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Please share any additional comments or suggestions.

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Signature \_\_\_\_\_

Date: \_\_\_\_\_

Adapted from <http://teke.wpart.co/restaurant-review-forms/>

**SCALE OF APPRECIATION TO EVALUATE THE PROJECTS IN ADMINISTRATION**

Name of project:	
Names of students:	
Date:	

EXCELLENT: 5 POINTS	SUFFICIENT: 3 POINTS	WEAK: 1 POINT
---------------------	----------------------	---------------

CRITERION		SCORE
1	Student has attended class, devoted to the work of the project	
2	Student has worked on the project during the class	
3	Student brought the necessary materials to work on the project	
4	All required aspects are included in the project	
5	Contents covered in class are present	
6	The project is presented with accurate grammar and vocabulary	
7	There are no spelling mistakes	
8	The project has a good general presentation	
9	The project is presented on the requested date	
Comments:		Total score: 45 points/
		Final mark:

# Appendix



## ANSWER KEY UNIT I

### LESSON I

Exercise A:

- 1.- c (example)
- 2.- d
- 3.- f
- 4.- e
- 5.- b
- 6.- g
- 8.- a

Exercise B:

Students' own answers

Exercise C:

- 1 - T
- 2 - F
- 3 - F
- 4 - F
- 5 - T

Exercise D:

1. b
2. c
3. a

Exercise E:

- 1 - current liabilities
- 2 - accounts receivable
- 3 - wages
- 4 - loan
- 5 - motor vehicles

Exercise F:

Students' own answers

### LESSON II

Exercise A:

- 1- Loss
- 2- Revenues
- 3- Profit

4- Equity

5- Net

6- Performance

7- Accuracy

8- Invest

Exercise B:

Students' own answers

Exercise C:

- 1- C
- 2- B
- 3- C
- 4- A
- 5- A

Exercise D:

- 1- Income
- 2- Net
- 3- Capital
- 4- Loss
- 5- Balance sheet
- 6- Liabilities

Exercise E:

Students' own answers

### LESSON III

Exercise A:

Mr. Brown is a commercial engineer  
Rose is an accountant

Exercise B:

- 1.- Rose
- 2.- Rose
- 3.- Mr. Brown
- 4.- Mr. Brown
- 5.- Mr. Brown
- 6.- Rose

7.- Mr. Brown

Exercise C:

Student's own answers

Exercise D:

Student's own answers

Exercise E:

Students' own answer

### LESSON IV

Exercise A:

Balance sheet statement

Exercise B:

- 1) Corresponding
- 2) Contains
- 3) Are
- 4) Give
- 5) Include
- 6) is

## ANSWER KEY UNIT II

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### LESSON I

#### Exercise A

- 1.- c (example)
- 2.- g
- 3.- f
- 4.- d
- 5.- a
- 6.- b
- 7.- e

#### Exercise B

Students's own answers

#### Exercise C

- 1 - C
- 2 - E
- 3 - C
- 4 - C
- 5 - D
- 6 - B

#### Exercise D

- 1-Yes, they do.
- 2-Chilean people pay Income tax, Value-added tax and Import duties, and they pay Inheritance, real estate, and stamp duty taxes.

### LESSON II

#### Exercise A

1. Levy : F
2. Expat: A
3. Income tax :G
4. Value-added tax: B
5. Import duties :D
6. Inheritance :H

7. real estate: C

8. stamp duty E

#### Exercise B

- 1.- F
- 2.- F
- 3.- T
- 4.- F
- 5.- T

#### Exercise C

Students' own answers

### LESSON III

#### Exercise A

Students' own answers

#### Exercise B

Income Taxes: tax levied directly on personal income

Chilean Resident: A person who lives in Chile permanently.

Form: A printed document with blank spaces for information to be inserted.

Paycheck: A salary or wages cheque made out to an employee.

#### Exercise C

Students' own answers

#### Exercise D

Students' own answers

#### Exercise E

Students' own answers

### LESSON IV

#### Exercise A

- 1.- service
- 2.- accountant
- 3.- refund
- 4.- prices
- 5.- appointment

#### Exercise B

Students' own answers

## ANSWER KEY UNIT III

### LESSON I

Exercise A

- 1) - b (example)
- 2) - h
- 3) - f
- 4) - a
- 5) - g
- 6) - c
- 7) - d
- 8) - e

Exercise B

- 1) - measure (example)
- 2) - reach
- 3) - tasks
- 4) - scheduled

Exercise C

- 1) - C (example)
- 2) - B
- 3) - A
- 4) - B
- 5) - C

Exercise D

- 1) - b (example)
- 2) - e
- 3) - d
- 4) - a
- 5) - c

Exercise E

Students' own answers

### LESSON II

Exercise A

- 1) - b (example)
- 2) - e

3) - h

4) - c

5) - a

6) - d

7) - g

8) - f

Exercise B

Students' own answers

Exercise C

Students read in silence

Exercise D

- 1) - F: poor / strong (example)
- 2) - T
- 3) - T
- 4) - F: is not /can influence your decision
- 5) - T
- 6) - F: is always difficult / can be easily done

Exercise E

- 1) - program (example)
- 2) - performance
- 3) - gap
- 4) - goal
- 5) - tools

Exercise F

- 1) to improve performance
- 2) a training program
- 3) To achieve the goal
- 4) Students' own answers

### LESSON III

Exercise A

Problems with a computer/  
software

Exercise B

- 1) upload
- 2) update
- 3) attend
- 4) train
- 5) evaluate (example)
- 6) buy

Exercise C

- 1 (example)
- 5
- 2
- 4
- 3
- 6
- 8
- 7
- 11 (example)
- 9
- 10

Exercise D

Students' own answers

Exercise E

- 1) store (example)
- 2) upload / download
- 3) download/ upload
- 4) update (example)
- 5) buy / install
- 6) install / buy
- 7) prepare (example)
- 8) write / present
- 9) present / write

### LESSON IV

Exercise A

Students' own answers

Exercise B

Students' own answers

Exercise C

Students' own answers

Exercise F

Students' own answers

## ANSWER KEY UNIT IV

### LESSON I

	8) - a	Students' answers	Exercise C
	9) - j		Students' own answer
Comprehension	10) - h	Exercise B	
Exercise A			Editing
1) Charge - h	Exercise B	1) - d (example)	Students' own answer
2) Costumer Service - e	Case 1: Frontier Airlines Fails	2) - f	
3) Representative - b	at Communication &	3) - g	Publishing
4) Bill - d	Compassion	4) - i	Students' own answer
5) Overcharged - c	Case 2: Amazon Customer	5) - e	<b>LESSON V</b>
6) Usage - g	Service In the Toilet	6) - h	
7) Higher - a	Case 3: Would you Like some	7) - a	Project
8) Mistake - f	hamburgers?	8) - b	Students' answers

### Exercise B

The mobile phone bill is 100% higher than last month.

### Exercise C

- 1) - d (example)
- 2) - b
- 3) - a
- 4) - b
- 5) - c
- 6) - b
- 7) - c

### Exercise D

Students' own answers

### LESSON II

#### Exercise A

- 1) - c (example)
- 2) - b
- 3) - f
- 4) - i
- 5) - d
- 6) - g
- 7) - e

### Exercise C

- 1) - F (example)
- 2) - F / Weather conditions
- 3) - T
- 4) - T
- 5) - F / The airline manager was unapologetic
- 6) - F / Barbara ordered three cartons of toilet paper from Amazon
- 7) - T
- 8) - T
- 9) - T
- 10) - F / The family waited for 15 minutes and the father asked for a refund.

11) - T

### Exercise D

Students' own answers

### Exercise E

Students' own answers

### LESSON III

#### Exercise A

### Students' answers

#### Exercise B

- 1) - d (example)
- 2) - f
- 3) - g
- 4) - i
- 5) - e
- 6) - h
- 7) - a
- 8) - b
- 9) - j
- 10) - c

#### Exercise C

Students' own answers

#### Exercise D

Students' own answers

#### Wrap up

Students' own answer

### LESSON IV

#### Exercise A

- 1) - b (example)
- 2) - d
- 3) - c
- 4) - e
- 5) - a

#### Exercise B

- 1) Because he had a problem with his bill
- 2) The customer representative was extremely rude.

## SCRIPTS

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### SCRIPT UNIT I

- Presenter:** Today we have in our studio the accountant Miss Mary White who is going to give us an introduction to the fascinating world of administration. Hi Mary and welcome to our programme.
- Mary White:** Thank you for the invitation. I'm happy to be here.
- Presenter:** Ok. It is very important that business owners make a habit of recording their business transactions every day.
- Mary White:** Yes, because it will help to make informed, efficient and precise decisions at any time.
- Presenter:** But, what does bookkeeping involve?
- Mary White:** Well, proper bookkeeping involves maintaining up-to-date accounting systems, which includes recording business transactions as they occur, as well as keeping important receipts or bills for substantiating all expenses incurred on behalf of the business.
- Presenter:** I see. And what are the advantages of keeping good accounting records?
- Mary White:** From my experience, well kept records means tax saving.
- Presenter:** How is that?
- Mary White:** Well-kept accounting records act as a reminder of a person's deductible credits and expenses. It's only by keeping correct records of business expenses that owners are able to proof various expenses that were incurred while carrying out business operations.
- Presenter:** What other advantages can you mention?
- Mary White:** Good accounting records act as backup for all income and business expenses incurred in time of audit. In addition, good records shorten the length of time that an audit takes to be completed
- Presenter:** And it complies with the law, right?
- Mary White:** Exactly! By simply being organized, business's not only enjoy the above benefits, but also stay within the law.
- Presenter:** Can records keep owners informed about their businesses financial position?
- Mary White:** Absolutely. With the right records, a business owner can identify areas for expansion or improvements.
- Presenter:** In what sense?
- Mary White:** Proper records also help the business owner to secure financing for the business. Additionally, proper analysis of records can help in making strategic decisions of changing business focus. Proper accounting records help business owners to avoid interest and penalties as they make it easier for them to pay the right amount of tax and at the right time. Penalties will always exist, but proper records can help business owners avoid them. In conclusion, keeping proper business records can be seen as a boring task at first. However, the key is to break the stuff down into series of manageable tasks that can be accessed and updated at regular intervals to prevent paper work from piling up.
- Presenter:** Thanks for your time, Mary.
- Mary White:** You're welcome.

## SCRIPT UNIT II

### What are Taxes?

Have you ever wondered how schools and parks are built? Or who is in charge of paying for and maintaining roads? In short, you are! That is, if you are old enough to pay taxes. Taxes are ways that the state can collect money from its citizens to pay for things that the people need, like schools and roads.

The use of taxes has been around for centuries, dating back to the first human civilizations. In ancient Mesopotamia, taxes were paid in the form of animals or goods since formal money had not yet been invented. Over the years, different forms of money were invented, and the collection of taxes continued. Today, taxes are collected in different ways and at various levels of state.

### Federal and State Tax

Let's say that you just got an awesome job working at a video game store. You know that you are making \$10 an hour, and you are working ten hours a week after school. Because you're an ace in math class, you know that ten times ten is 100. So, your First paycheck should be \$100, right?

Unfortunately, you won't actually bring home \$100 because the federal and state governments collect taxes from your income, or the amount of money you earn.

### Other Taxes

So, you have a great job, and once you're old enough, you would like to buy a car or a house. Guess what? You are required to pay taxes on those items as well. This type of tax is called property tax, and it is often paid to local governments, like the county of the state where you reside. Once you own a home, every year you are required to pay property tax on that home until you sell it.

Adapted from <https://study.com/academy/lesson/what-is-tax-lesson-for-kids.html>

## SCRIPT UNIT III

**General manager:** Good morning Mister Gonzalez. The aim of this meeting is to give you a general overview on the activities of this section.

**Mister Gonzalez:** Thank you. I'm looking forward to starting soon with the work.

**General Manager:** Good! We have an important challenge which is trying to reduce the Carbon footprint, so we are trying to develop a set of activities which will contribute to reaching our objectives.

**Mister Gonzalez:** Then, I guess there are tasks that you want me to carry out, right?

**General manager:** Well, in general terms, we have computer technology resources which have helped us to collect data, information, get and give feedback, provide support, and create new incentives for performance.

**Mister Gonzalez:** I understand. One example of a popular project management tool is SWOT analysis which focuses on strengths, weaknesses, opportunities, and threats.

**General manager:** Exactly. In our company, we use it as well. And what we want you to do during this plan is to make this company environmentally friendly. Your first task is to determine the availability of resources in terms of space to store paper and other materials for recycling, and what needs to be done for the correct disposal of the material.

**Mister Gonzalez:** I feel really enthusiastic about this project. I need to know how much time we have, so I can schedule all the activities. And I guess you need to measure the results.

**General manager:** That's correct. In these reports you have all the necessary information in terms of time, resources, people, and so on.

**Mister Gonzalez:** Thank you very much. I'll study it to start as soon as possible.

Adapted from: <https://www.investopedia.com/ask/answers/020615/what-tools-do-companies-use-human-resources-planning.asp>

#### SCRIPT UNIT IV

**Customer Service Representative:** Hello, T Mobile office, how may I help you today?

**Mr. Brown:** I'm calling concerning my mobile phone bill.

**Customer Service Representative:** May I have your account number?

**Mr. Brown:** Sure, it's 2695427.

**Customer Service Representative:** Thank you, is this Mr. Brown?

**Mr. Brown:** Yes, this is Mr. Brown.

**Customer Service Representative:** Thank you, what can I help you with?

**Mr. Brown:** I think I've been overcharged last month.

**Customer Service Representative:** Mr Brown, What makes you think we charged you too much?

**Mr. Brown:** The mobile phone bill is 100% higher than last month.

**Customer Service Representative:** Ok, Mr Brown, Let me ask you a few questions and then I'll see what I can do.

**Mr. Brown:** OK, Thank you.

**Customer Service Representative:** Of course. Now, how much do you usually pay for your mobile phone?

**Mr. Brown:** I usually pay about \$60 a month.

**Customer Service Representative:** Thank you. And how much did we charge on this bill?

**Mr. Brown:** \$120. I haven't used extra minutes.

**Customer Service Representative:** Yes, Mr Brown. Was your usage different in any way?

**Mr. Brown:** No, I have not used extra minutes.

**Customer Service Representative:** I'm checking the information, I'm sorry, I think there is a mistake.

**Mr. Brown:** Well, I'm happy you agree with me.

**Customer Service Representative:** I'm terribly sorry about this mistake. We'll do our best to change this.

**Mr. Brown:** Thank you.

**Customer Service Representative:** Is there anything else that I can help you with today?

**Mr. Brown:** No, thank you.

**Customer Service Representative:** Okay. Thanks for calling, Mr. Brown, and have a nice day.

**Mr. Brown:** You too! Goodbye.





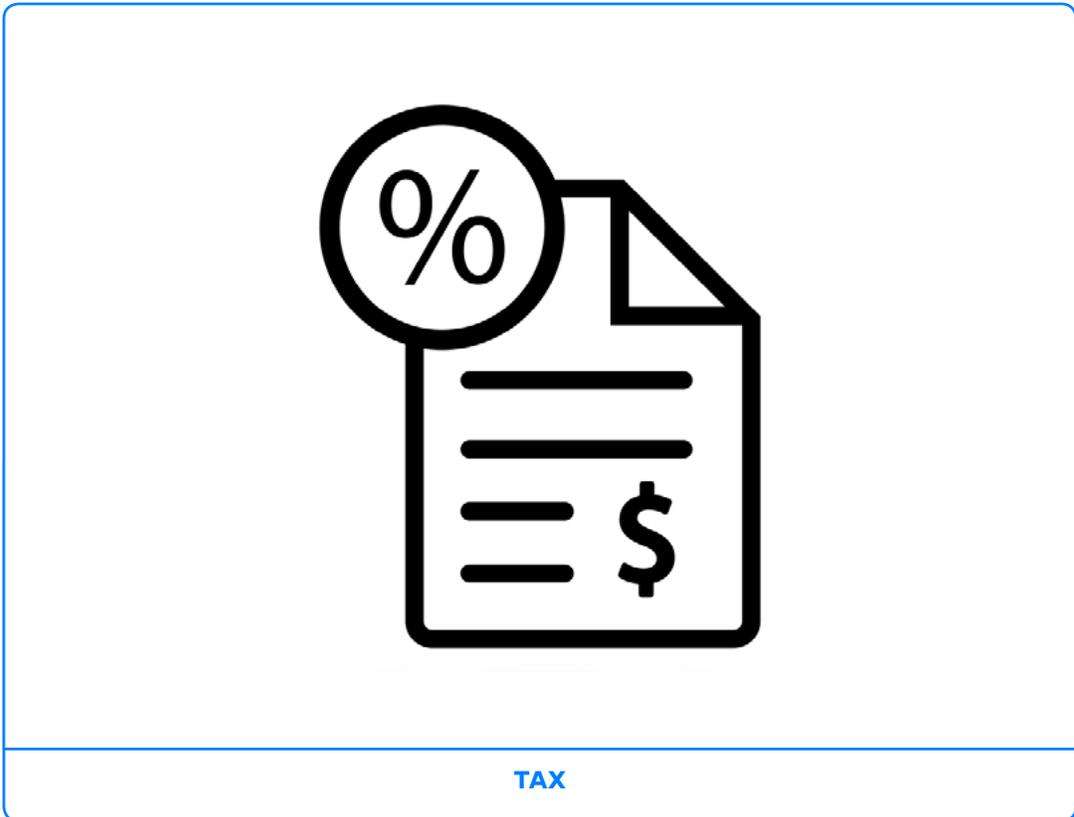
**ACCOUNTANT**



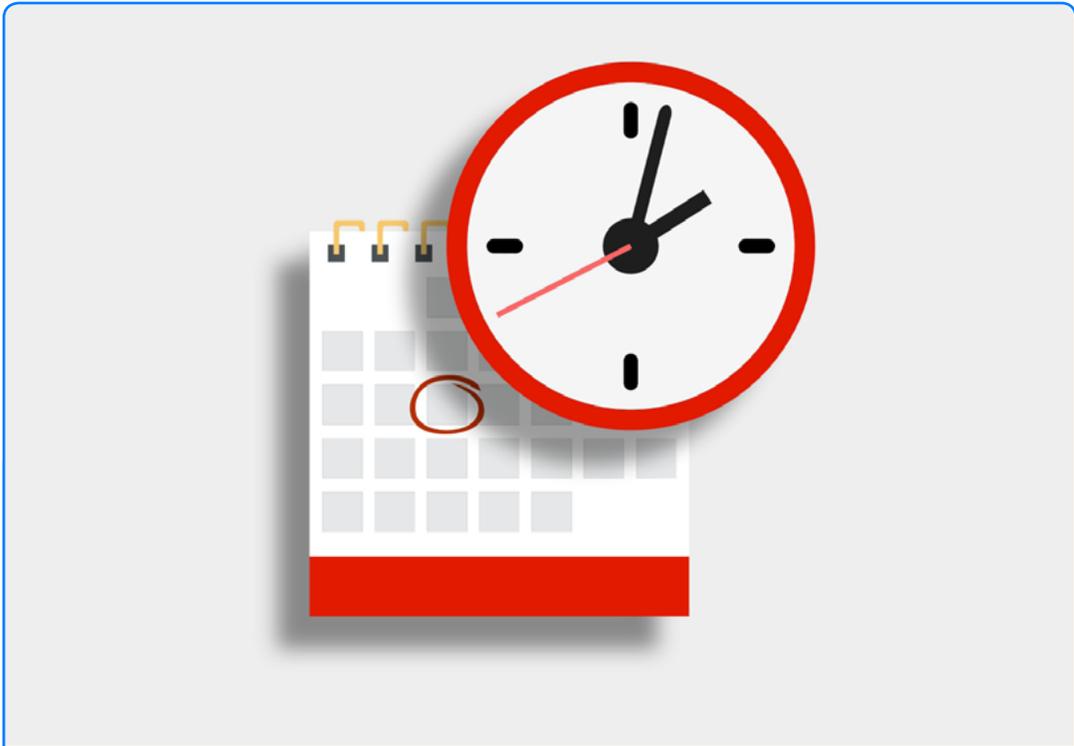
**ENGINEER**



RECEIPT



TAX



**APPOINTMENT**



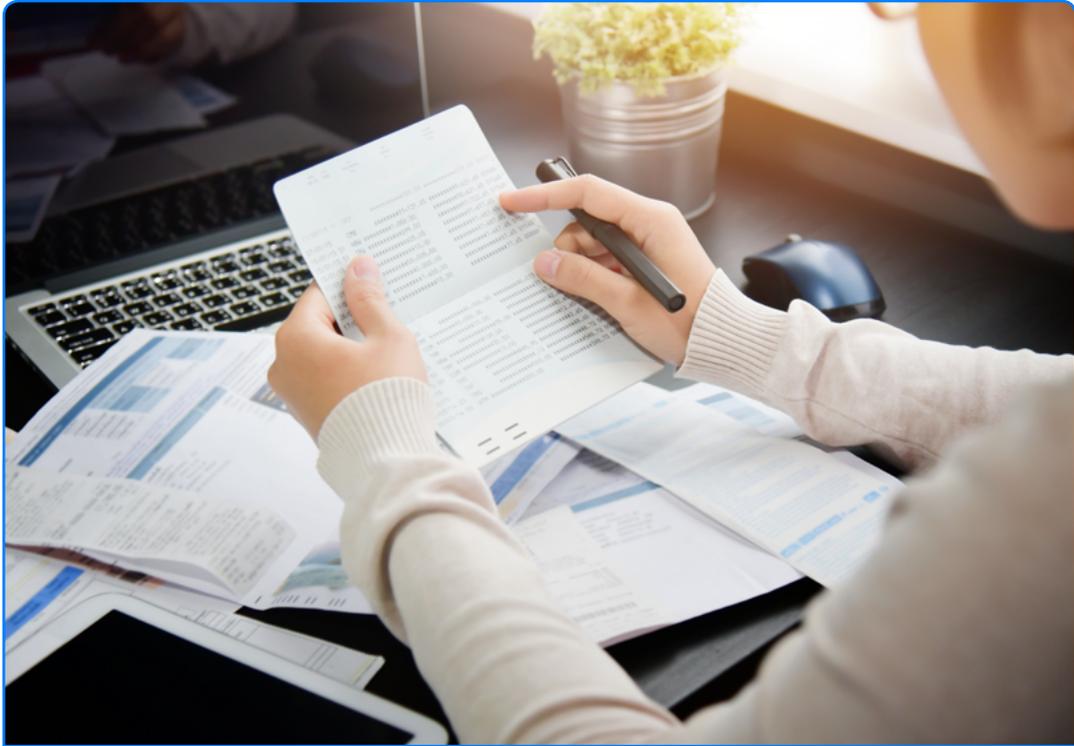
**EMPLOYEE**



**PAYCHECK**



**REAL ESTATE**



**BILL**



**LISTENING SKILLS**



**SENSE OF HUMOR**

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