

## Teacher's notes Unit 7 Financial control

**Level:** Upper-intermediate

The slides in this PowerPoint presentation focus on:

our view of accountants (Slides 1 + 2)  
behaviours in meetings (Slide 6)

In addition, Slides 3, 4 and 5 give you the three financial statements from page 86 of the Student's Book, Slide 7 provides a model dialogue for *Speaking 7* on page 91 of the Student's Book, and Slides 8 + 9 model minutes to *Writing 9* on page 93 of the Student's Book.

### **Slides 1 + 2:** Cartoons about accountants

These are provided to introduce the topic and the idea of accountants being figures of fun. Your students could find lots of other similar cartoons on the web.

Ask your students what point the two cartoons are making.

#### **Commentary:**

Cartoon 1 suggests that accountants are rather sinister figures who make a lot of money and who are ruthless operators.

Cartoon 2 suggests accountants are boring and don't know how to enjoy themselves.

[5 minutes]

### **Slide 3:** Cashflow statement on page 86 of the Student's Book

### **Slide 4:** Profit and loss account on page 86 of the Student's Book

### **Slide 5:** Balance sheet on page 86 of the Student's Book

These slides are offered so that you can go through the six parts of *Financial documents* on pages 86 and 87 of the Student's Book more easily.

A lot will depend on the level of interest your students have in these documents but you could assign different groups the responsibility of presenting the purpose and features of these three documents on the basis of further *Internet research*.

**Slide 6:** Behaviour in meetings *Discussion 1* on page 90 of the Student's Book.

The *Discussion 1* activity is presented here with some notes to consider on factors that will affect the way a meeting goes.

**Commentary:**

**clear/unclear:** if people are unclear, why is this? Is it because they are poor communicators or because the purpose of the meeting is unclear or the meeting poorly prepared for?

**admit they don't understand/never admit ignorance:** if they never admit ignorance, this could be because they do not want to lose face in front of people they may not know well. You are more likely to admit ignorance in a meeting where you know the people well and with whom you have established a close rapport.

**stick/don't stick to the agenda:** this could be a training or cultural issue. Some cultures do not like to stick to a linear agenda but often talk around the subject. If you create a fixed agenda, are you imposing your way of doing things on other people?

**summarize/don't summarize decisions clearly:** is it the expectation of everyone at the meeting that decisions will be taken? Perhaps there is an expectation that matters will be discussed but not decided upon at the meeting but at a later time.

**direct – rude/indirect – never rude:** the hierarchical relationship of the participants will be a factor here. If you are among close friends, peers or colleagues, you can probably be more direct in the way you express yourself. However, rudeness is not acceptable in any meeting.

**interrupt/not interrupt:** similarly, this will depend on the relationships of those at the meeting and the culture being operated in. In some cultures it may be acceptable to interrupt while in others it may not. There can be a clash when people from different cultures do not behave in the same way.

**Slide 7:** Model dialogue for *Speaking 7* on page 91 of the Student's Book

This model dialogue based on the situation in 6a is provided to make it clear to students what they are supposed to do.

Display the first line of the dialogue and ask them to predict line by line how the conversation continues, following the instructions in *Speaking 7*.

**Slides 8 + 9:** Model minutes to *Writing 9* on page 93 of the Student's Book

These model minutes are provided so that you can use them to review the minutes your students have written.

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