

Année Académique 2019-2020

TEXTES

ANGLAIS FCGE2

EQUIPE PEDAGOGIQUE

→ UP ANGLAIS

FCG E 2

NUMBERS AND FIGURES

I-CARDINAL NUMBERS

1	One	11	eleven
2	Two	12	twelve
3	Three	13	thirteen
4	Four	14	fourteen
5	Five	15	fifteen
6	Six	16	sixteen
7	Seven	17	seventeen
8	Eight	18	eighteen
9	Nine	19	nineteen
10	Ten	20	twenty
20	Twenty	21	twenty-one
30	Thirty	32	thirty-two
40	Forty	43	forty-three
50	fifty	54	fifty-four
60	sixty	65	sixty-five
70	seventy	76	seventy-six
80	eighty	87	eighty-seven
90	ninety	98	ninety-eight

100	one hundred
1,000	one thousand
10,000	ten thousand
100,000	one hundred thousand
1,000,000	one million

951	nine hundred <u>and</u> fifty-one
478	four hundred <u>and</u> seventy-eight
803	eight hundred and three
982	nine hundred and eighty-two

Pay attention to **and** after **hundred**

1,674 one thousand, six hundred and seventy-four

5,492 five thousand, four hundred and ninety-two

There is **and** after **thousand** when there is no hundred after it but the tens and the units

7,032 seven thousand and thirty-two

9,005 nine thousand and five

When there is no tens or units after the hundreds then **and** is not added.

100,000 one hundred thousand

25,000 twenty-five thousand

Hundred, thousand and million are invariable when they are multiplied by a precise number: Five hundred; Four million.

But when they are followed by **of** we put **s** to them: Hundreds **of** birds; Millions **of** stars.

From French to English commas and points are interchanged:

456,123,789 four hundred and fifty-six million, one hundred and twenty-three thousand, seven hundred and eighty-nine.

231,546.79 two hundred and thirty-one thousand, five hundred and forty-six point seven nine.

II-ORDINAL NUMBERS

1st first (the)
2nd second (the)
3rd third (the)

Apart from 11th, 12th and 13th, in the other numbers where 1, 2 and 3 are the units the ending is like above:

21st twenty-first
22nd twenty-second
23rd twenty-third

For the other numbers **th** is the ending:

4th fourth
11th eleventh
16th sixteenth
27th twenty-seventh
100th hundredth
1000th thousandth

Pay attention to the following writing:

5th **fifth**
8th **eighth**
9th **ninth**
12th **twelfth**

When the cardinal number is ended by **ty**, this becomes **tieth**:

20th twentieth
30th thirtieth
90th ninetieth

USE OF NUMBERS

A-Zero, nought, oh, nil, love

* **Zero and nought** are used in calculation, nought is usual.

e.g.: add another nought to that number.

* **Zero** is used in scientific English and in scales (grading system). In America, zero is used in every case.

e.g.: It's 10 below zero.

* **Nil** is used in sport results, especially in football scores.

e.g.: Côte d'Ivoire won three nil (3-0)

* **Love** is used in tennis

e.g.: Noa leads forty-love

* **oh** is used in telephone and bus numbers

e.g.: I am waiting for the bus two oh (20)

B-Dates

* **Years:** 1989 is said: nineteen eighty-nine or rarely nineteen hundred and eighty-nine.

* **Months and days:** there are different ways of writing the date:

12th May (the twelfth of May)

May 12th (May the twelfth)

10/4/2007

4/10/2007

Monday, January 17th 2005

Monday 17th January 2005

C-Telephone numbers

Telephone numbers are read in separate figures and grouped rhythmically in pairs.

e.g.: 05-68-31-29 is oh five, six eight, three one, two nine.

23-22-45-37 is two three, double two, four five, three seven.

D-Fractions

* *Simple fractions*

Fractions are read with a cardinal number plus an ordinal number.

1/5 is one (a) fifth

3/8 is three eighths

1/2 is a (one) half

* *Decimal numbers*

Decimals are enumerated one by one after the point.

e.g.: 25.552 is twenty-five **point** five five two

E-Operations

* *Addition*

12+19=31: twelve and (plus) nineteen is (equals) thirty-one.

*** Subtraction**

19-7=12: nineteen minus seven is (equals) twelve
Seven from nineteen is (leaves) twelve

***multiplication**

4x5=20: four times five is (equals) twenty
Four fives are twenty
Four multiplied by five is (equals) twenty

***division**

10:5=2 ten divided by five is (equals) two
Five into ten goes two

F-Percentage

It means the number x per 100
% is “per cent” it is said after the number
e.g.: 12% twelve per cent

G-Profit and loss account

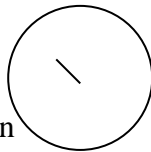
In financial record, one can find terms like: trading profit, sales, depreciation, interest paid, profit before tax (taxation), tax, profit after tax (taxation), dividend, earnings per share. These terms are expressed in figures.

H-Times

There are two systems of time in English:

*** O'clock system**

11:00 eleven o'clock



11:20 twenty past eleven

11:24 twenty-four minutes past eleven

11:50 ten to twelve

Note: the hours go from 1 to 12

***“24” system**

In this system we say the number for the hour first, then the number for the minutes. Here, past and to are not used. We just read the hour and the minutes.

13:23 it is thirteen twenty-three

19:52 it is nineteen fifty-two

Note: the hours go from 1 to 24

ACCOUNTING

Accounting is the recording of financial transactions plus storing, sorting, retrieving, summarizing, and presenting the information in various reports and analyses. Accounting is also a profession consisting of individuals having the formal education to carry out these tasks.

One part of accounting focuses on presenting the information in the form of general-purpose financial statements (balance sheet, income statement, etc.) to people outside of the company. These external reports must be prepared in accordance with generally accepted accounting principles often referred to as GAAP or US GAAP. This part of accounting is referred to as financial accounting.

Accounting also entails providing a company's management with the information it needs to keep the business financially healthy. These analyses and reports are not distributed outside of the company.. Three examples of internal analyses and reports are budgets, standards for controlling operations, and estimating selling prices for quoting new jobs. This area of accounting is known as management accounting.

Another part of accounting involves compliance with government regulations pertaining to income tax reporting.

Today much of the recording, storing, and sorting aspects of accounting have been automated as a result of the advances in computer technology.

Practice and body of knowledge concerned primarily with

1. methods for recording transactions,
2. keeping financial records,
3. performing internal audits,
4. reporting and analyzing financial information to the management, and
5. advising on taxation matters...

www.accountingcoach.com

VOCABULARY: GAAP (generally accepted accounting principles) is a collection of commonly-followed accounting rules and standards for financial reporting. The acronym is pronounced "gap."

ESSAY WRITING

I- What is an essay?

It is a piece of writing on a subject. In recent times, essays have become a major part of a formal education. Secondary students are taught structured essay formats to improve their writing skills. In both secondary and tertiary education, essays are used to judge the **mastery** and **comprehension** of a material. Students are asked to explain, comment on, or assess a topic of study in the form of an essay. Doing this, as a high school student in Côte d'Ivoire, the writer of an essay must pay a special attention to grammar, vocabulary, idioms...

He must also pay special attention to the coherence of the text. In fact, between the different parts of the essay and of the body there must be transitions. A transition may be a sentence or a short paragraph which permits to move from one part to another coherently. Between the different paragraphs there must be connectives, which play the same role like the transitions.

II- Different types of an essay

1- Narrative topic

It is concerned with story-telling, but it can also consist in giving an account of a certain situation or event.

E. g: Give a short account of: - your first day at school
- your visit to a firm

2- Discussion topic

This exercise is intended to check the student's critical approach of things. The student is expected to argue a case (to give argument **for** and **against** the subject matter). Discussion topic not only pushes the student to distinguish between wrong and right ideas, but it also shows him the danger of developing an obstinate mind.

E. g: -money brings happiness.
-Abortion is a crime.
-Computer makes man lazy.

3- Factual topic

In general this topic is focused on something that has happened or has been done, but also on something known to be true or accepted as true.

E. g: -The development of transport in Côte d'Ivoire.
-The consequence of war on the economy in Côte d'Ivoire.

The best way of tackling this type of topic would probably be to arrange the collection of facts in a coherent, sensible and logical order. The content of the essay should prove that the candidate is well informed as far as the subject matter is concerned. He should avoid distorting the facts, since they are common knowledge.

4- Descriptive topic

It consists in saying how somebody or something is like. It gives a picture of the thing described in words. It may happen that the student is asked to describe something he doesn't really know. In that case he must be imaginative: he is obliged to create the thing himself.

E. g: describe

- your school
- your English teacher
- the activities at the railway station

III- Structure of an essay

An essay has necessarily three parts, which are: the introduction, the body and the conclusion. When writing an essay the student is obliged to respect this structure.

1-INTRODUCTION

It is the opening paragraph of an essay. It should contain three fundamental elements:

- the **generalities**: the student starts the essay by making a general statement on the topic, which is to say that he should find a suitable context for the topic.
- the **topic statement**: the topic is clearly presented and explained so as to show the reader how the student understands it.
- enunciation of the body**: this last stage of the introduction should show, but briefly, the main ideas which will be developed in the body of the essay.

2-BODY

Depending on the topic, the body may have one, two or three parts. Each part is composed of different paragraphs, and all taken together should be coherent and logical. If the body is composed of three parts, they would be:

- a- The **thesis**: this is the opinion of the author or the one given in the topic.
- b- The **antithesis**: it shows the limit of the thesis and sometimes depending on the topic it is opposed to it.

In the first case the body has two parts only. E. g. "Is human being an animal?"

In the second case the body has a third part.

- c- The **synthesis**: it reconciles the thesis and the antithesis in order to have a third opinion different from the first two which are the thesis and the antithesis.

3- CONCLUSION

It is the closing paragraph of the essay. The candidate must sum up all ideas he has developed in the body. Depending on the topic he can give his final opinion about the problem or suggest a **new debate** on the same subject.

ELECTRONIC COMMERCE

Electronic commerce, EC or e-commerce consists primarily of the distributing, buying, selling, marketing, and servicing of products or services over electronic systems such as the Internet and other computer networks. The information technology industry might see it as an electronic business application aimed at commercial transactions. It can involve electronic funds transfer, supply chain management, e-marketing, and online transaction. It typically uses electronic communications technology such as the Internet, extranets, e-mail, e-books, databases, and mobile phones.

The meaning of the term "electronic commerce" has changed over the last 30 years. Originally, "electronic commerce" meant the facilitation of commercial transactions electronically, usually using technology like Electronic Data Interchange (EDI) and Electronic Funds Transfer (EFT), where both were introduced in the late 1970s, for example, to send commercial documents like purchase orders or invoices electronically.

Today, e-commerce encompasses a very wide range of business activities, from e-banking to e-logistics. The ever growing dependence of modern industries on electronics gave impetus to the growth and development of supporting systems, such as applications and middleware.

The evolution of e-commerce in the early 2000s onwards saw multinational (MNCs) or transnational (TNCs) companies establishing regional shared services centers, regional data centers and regional call centers. Today, this is not only a crucial part of a company's long-term corporate strategy in cost containment, but also in maintaining and winning market share in a borderless, global marketplace.

Adapted from “**Wikipedia, the free encyclopedia**”, 28th August 2006

TO EACH ACCORDING TO HIS MEANS

At first sight, the most striking form of discrimination among borrowers is, in fact, nothing new: the poorest countries, as a group, continue to receive a diminishing share of international capital. These countries, mainly in sub-Saharan Africa, have long relied on grants and loans from industrial-country governments to provide external finance. Since the late 1980s, these borrowers have received private flows, such as they are, that have been shrinking not just in relation to flows elsewhere, but also in absolute, inflation-adjusted terms. Over the same period, private flows to the middle-income developing countries, mainly in Latin America, have increased dramatically.

The reluctance of the private sector to invest in Africa is understandable. Much of the region suffers from bad (though improving) government, pitifully inadequate infrastructure, an under-educated and often under-nourished labour force, and a burden of debt that, despite the restructurings of recent years, remains insupportable. The nature of these difficulties is such that the initiative to start development moving in Africa rests with governments, domestic and foreign.

Perhaps for years, Africa's poor reputation among investors will continue to taint its individual economies, reformers and non-reformers alike. Until that changes, it will be difficult for the region's more promising economies to attract the private capital that they may, in due course, be able to use profitably. Difficult, but not impossible.

The countries that are now attracting most of the capital from the private market have two main things in common. One is that their debt-service obligations look manageable, either because they avoided severe debt-servicing troubles in the first place (e.g. China, Indonesia, South Korea) or because they have completed comprehensive debt-reducing agreements with their bankers (e.g. Argentina, Chile and Mexico). The other is that their economic policies are conducive to macroeconomic stability and private enterprise – at least by the standards of the third world.

Extracted from *BTS Anglais Comptabilité et Gestion*

WORK AND MOTIVATION

It is logical to suppose that things like good labour relations, good working conditions, good wages and benefits, and job security motivate workers. But in *work and the nature of Man*, Frederick Herzberg argued that such conditions do not motivate workers. They are merely 'satisfiers' or, more importantly, 'dissatisfiers' where they do not exist. 'Motivators', on the contrary, include things such as having a challenging and interesting job, recognition and responsibility, promotion, and so on. However, even with the development of computers and robotics, there are and always will be plenty of boring, mindless, repetitive and mechanical jobs in all the three sectors of the economy, and lots of unskilled people who have to do them.

So how do managers motivate people in such jobs? One solution is to give them some responsibilities, not as individuals but as part of a team. For example, some supermarkets combine office staff, the people who fill the shelves, and the people who work on the checkout tills into a team and let them decide what product lines to stock, how to display them, and so on. Other employers ensure that people in repetitive jobs change them every couple of hours, as doing four different repetitive jobs a day is better than doing only one.

Many people now talk about the importance of a company's shared values or corporate culture, with which all the staff can identify: for example, being the best hotel chain, or hamburger restaurant chain, or airline, or making the best, the safest, the most user-friendly, the most ecological or the most reliable products in a particular field. Such values are more likely to motivate workers than financial targets, which ultimately only concern a few people. Unfortunately, there is only a limited number of such goals to go round, and by definition, not all the competing companies in an industry can seriously claim to be the best.

Ian Mackenzie, *English for Business Studies*.