

Learning objectives for this lesson

Reading for detailed comprehension, focusing on key vocabulary from the text, using vocabulary from the text, and giving opinions about the topic of the text.

- 1 Get students to work in pairs to discuss the questions then take whole class feedback. This should provoke a lively discussion about the relative merits and desirability of the professions that are mentioned.
- 2 Hand out the text and explain that it is an interview printed in a magazine. It is divided into two parts for the purposes of this worksheet. Ask students to read part A carefully and discuss their answers in pairs before taking whole class feedback.

Answers

- 1 They represented animals and crops.
- 2 They could only be used for adding and subtracting; other operations were very difficult.
- 3 The numerals we use today.
- 4 He was a mathematician who popularized the uses of Hindu-Arabic numerals and wrote a book about the abacus. He 'invented' commercial arithmetic.
- 5 He wrote an essay about double-entry bookkeeping that was widely read and hugely influential.
- 6 He is called the 'father of accountancy'.

- 3 Ask students to read the second half of the interview and do this exercise individually. Then elicit the answers as a whole class, dealing with any comprehension difficulties that might have come out the exercise.

Answers

- 1 False (they are usually annual)
- 2 True
- 3 False (the text says there is 'still a fair way to go')
- 4 True
- 5 False (it was the other way round)
- 6 True
- 7 False (competent businesspeople could do them too)
- 8 True

- 4 Get students to scan the text for the words if they find the anagrams difficult to do. Check answers as a class.

Answers

- 1 ledger
- 2 bookkeeping
- 3 token
- 4 abacus
- 5 assets
- 6 budget

- 5 Get students to work in pairs to come up with a suitable continuation. Focus on whether they have understood the term, rather than grammatical accuracy.

Suggested answers

- 1 If someone makes a breakthrough, they make important progress to solve a problem that people have been trying to deal with for a long time.
 - 2 An accounting convention isn't a fixed rule, but something that people generally agree to follow.
 - 3 If rules are harmonized, then they are made the same.
 - 4 When something collapses, it falls down suddenly and unexpectedly.
 - 5 If a project breaks even, it covers its costs without making a profit.
 - 6 A cash flow forecast predicts the rhythm of money coming into and leaving a company.
- 7 Ask students to look at the text again and find three words that would be useful in their line of work. Get them to discuss their answers with their partner giving reasons why.
 - 8 Get the students to discuss the questions in pairs or small groups and then take whole class feedback. In part 3 the quotation is a very cynical view of accountants and accountancy. It suggests that accountants don't actually take part in business, but are there to kill businesses off that find themselves in difficulty, i.e. 'wounded'.