

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ  
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ  
ІМЕНІ СЕМЕНА КУЗНЕЦЯ

**ЗАТВЕРДЖЕНО**

на засіданні кафедри  
іноземних мов та міжкультурної  
комунікації  
Протокол № 20 від 27.08.2025 р.



Каріна НЕМАШКАЛО

**ІНОЗЕМНА МОВА (ЗА ПРОФЕСІЙНИМ СПРЯМУВАННЯМ)  
робоча програма навчальної дисципліни (РПНД)**

Галузь знань **D Бізнес, адміністрування та право**  
Спеціальність **D1 Облік і оподаткування**  
Освітній рівень **перший (бакалаврський)**  
Освітня програма **"Облік і аудит"**

Статус дисципліни

**обов'язкова  
англійська**

Мова викладання, навчання та оцінювання

Розробники:

к. філ. н., доцент

Лариса САВИЦЬКА

старший викладач

Ірина БЕЗУГЛА

Завідувач кафедри

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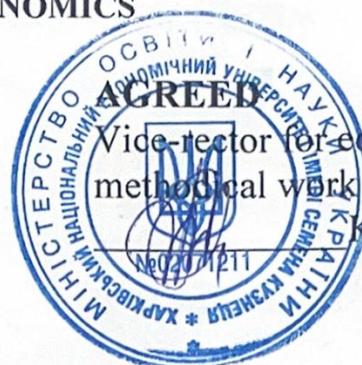
Харків  
2025

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF  
ECONOMICS

**APPROVED**

at the meeting of the department of  
foreign languages and cross-cultural  
communication

Protocol № 20 of 27.08.2025



Vice-rector for educational and  
methodical work

Karina NEMASHKALO

**FOREIGN LANGUAGE FOR SPECIFIC PURPOSES**

Program of the course

Field of knowledge **D Business, administration and law**

Specialty **D1 Accounting and Taxation**

Study cycle **first (bachelor)**

Study programme **Accounting and Auditing**

Course status

**mandatory**

Language

**English**

Developers:

PhD in Philology

Associate Professor

Larysa SAVYTSKA

Senior teacher

Iryna BEZUGLA

Head of Foreign Languages  
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Larysa SAVYTSKA

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Olga FARTUSHNIAK

Kharkiv

2025

## INTRODUCTION

A modern professional accountant deals with more than just keeping accounting records. He/she is usually interested in establishing links between financial results and the events that led to those results. An accountant constantly explores alternative ways of doing business and uses his or her experience to help management and business owners choose the best course of action. A specialist in accounting and taxation is a highly qualified professional trained to work independently in enterprises, firms of all forms of ownership, organisations, banks, budgetary and financial structures of the executive branch.

At the beginning of their professional career, accounting and taxation specialists can hold the position of a leading accountant, an accountant of the first category and other senior positions in accounting, control and audit at various levels of financial and credit system management. Such a specialist is the organiser of analytical and accounting work in various regional and territorial units (district, region), a separate bank or its branches.

The study of the course ‘Foreign Language for Specific Purposes’ is aimed at mastering the competence of foreign language communication of professional communication, which will enable applicants to have a competitive advantage among other specialists in the professional environment and in the field of cross-cultural communications.

**The purpose** of the course is to improve general and professionally orientated communicative language competences of applicants (linguistic, sociolinguistic and pragmatic) to ensure effective communication in a professional environment.

**The objective** of the course is to develop skills of practical foreign language proficiency in various types of speech activities in the scope of topics determined by the needs of future activities.

**The object of the course** is cross-cultural communication in a foreign language in a professional context.

**The subject of the course** is real-time foreign language use in various professional situations, which is carried out to form a holistic personalised image of the world, develop the learner's creative activity and autonomy, and to understand the cross-cultural characteristics of representatives of different linguistic and cultural communities.

The learning outcomes and competencies formed by the course are defined in Table 1.

Table 1

Learning outcomes and competencies formed by the course

Learning outcomes	Competencies
PO01, PO03, PO05, PO06, PO10, PO11, PO15, PO21	GC10
PO16	GC01, GC10, SC04

where, PO01. Know and understand economic categories, laws, cause and effect and functional relationships that exist between processes and phenomena at different levels of economic systems.

PO03. Determine the essence of objects of accounting, analysis, control, audit, taxation and understand their role and place in economic activity.

PO05. Possess methodical tools for accounting, analysis, control, audit and taxation of economic activity of enterprises.

PO06. Understand the peculiarities of the practice of accounting, analysis, control, audit and taxation of enterprises of various forms of ownership, organisational and legal forms of management and types of economic activity.

PO10. Understand the theoretical foundations of audit and be able to apply its methods and procedures.

PO11. Identify areas for improving the efficiency of financial resources formation, their distribution and control of use at the level of enterprises of various organisational and legal forms of ownership.

PO15. To master general scientific and special methods of research of socio-economic phenomena and economic processes at the enterprise.

PO16. Possess and apply knowledge of the state and foreign languages for the preparation of business papers and communication in professional activities.

PO21. Understand the requirements for the speciality due to the need to ensure sustainable development of Ukraine, its strengthening as a democratic, social, and legal state.

GC01. Ability to learn and master modern knowledge.

GC10. Ability to communicate in a foreign language.

SC04. Apply knowledge of law and tax legislation in the practical activities of business entities.

## **COURSE CONTENT**

### **Content module 1. Introduction to speciality.**

#### **Topic 1. Business elements.**

##### 1.1. Economy as a science.

Acquisition of communicative competence in a foreign language on the following topics: general information about the science of economics; history of the development of the science of economics. Acquaintance with the rules and requirements of business correspondence in a foreign language.

##### 1.2. World economic systems.

Acquisition of communicative competence in a foreign language on the following topics: different economic systems; the degree of involvement of states of different countries in the economic sphere (on the examples of the countries whose language is being studied); economic systems of Ukraine, the USA and the UK. Providing initial information about yourself and your future job. Whether it is possible to have a good career. Writing and formatting a business letter. Introduction to notification and invitation letters.

### 1.3. Manufacturing types.

Acquisition of communicative competence in a foreign language on the following topics: economic resources; types of production; establishing contacts and relationships. The daily routine of a business person. Ability to communicate and establish contacts. Discussion of the applicant's working day. Planning the day. The workplace. Writing letters: letters of inquiry and response, letters of complaint. Markets and market relations.

## **Topic 2. The forms of organization and business structure**

### 2.1 Private entrepreneurship.

Acquisition of communicative competence in a foreign language on the following topics: advantages and disadvantages of working in companies of various forms of organisation; SWOT-analysis of working in a private enterprise; practical experience of foreign entrepreneurs in setting up their own business; rules for writing e-mail.

### 2.2. Form of business.

Acquisition of communicative competence in a foreign language on the following topics: what type of company is ideal; One of the forms of business organisation is a franchise; experience of foreign companies in this form of business; advantages and disadvantages of different forms of business organisation, namely: private entrepreneurship, partnership and large companies; conducting business correspondence within one company; writing a memo.

### 2.3. Business partnerships.

Acquisition of communicative competence in a foreign language on the following topics: shareholding companies, limited liability companies, additional liability companies, general partnerships; preparation for job interviews; rules for writing a CV. Company structure. Basic requirements and approaches to preparing for a presentation; requirements for writing a fax.

## **Content module 2. Human resources of the enterprise. Financing the enterprise activities.**

### **Topic 3. Personnel**

#### 3.1. Characteristics of enterprise personnel.

Acquisition of communicative competence in a foreign language on the following topics: qualitative characteristics of labour resources; enterprise personnel; labour motivation. Organisation and preparation of business meetings; rules for writing an agenda for business meetings.

#### 3.2. Recruitment.

Acquisition of communicative competence in a foreign language on the following topics: main characteristics of recruitment; disadvantages and advantages of working at an enterprise; workers' rights; course and safety at the workplace; relations with colleagues; rules of hiring; conducting business meetings; office work; rules of conducting and writing business meeting minutes.

#### 3.3. Labor remuneration.

Acquisition of communicative competence in a foreign language on the following topics: labour organisation; modern forms of labour, analysis and comparative characteristics; salary and additional remuneration; grounds for additional remuneration and remuneration of employees; incentives; preparation of documentation for job interviews.

#### **Topic 4. Financing, control and accounting of enterprise**

##### 4.1. Financial and settlement control.

Acquisition of communicative competence in a foreign language on the following topics: financial control; control and audit at the enterprise, their importance; tasks, sources of information and areas of control of the enterprise; financial calculations; annual and quarterly financial statements. Rules for writing a financial report. business travel; preparing for business travel; in a hotel; telephone conversations: establishing contacts, communication, rejection and reference; writing annotations. Business travel by various means of transport; taking notes and drafting a report on a trip or other events. Writing a report.

##### 4.2. Sources of enterprise financing.

Acquisition of communicative competence in a foreign language on the following topics: the importance of financial service in enterprise management; financial and monetary relations; strategic aspects of financial resources; ways of financing economic activity; business travel; meals during travel; food; rules for conducting plenary, sectional sessions and round tables during international conferences, meetings; keeping minutes and notes during the conference. Writing a report. Preparing to write an essay.

##### 4.3. Capital. Forms of enterprise settlements.

Acquisition of communicative competence in a foreign language on the following topics: financial activity and methods of financial management; financial capital; place of capital in the system of economic relations; content and forms of capital; fixed assets; tangible assets; depreciation; intangible resources and assets; preparation for a conference; preparation of conference presentation materials; filling in application forms for participation in international conferences and seminars. Long-term financing of the enterprise. Investing. business plan and its components; forecasting profits; sources of financing business activities. Writing a press release. Writing a report, essay. Information systems in organisations.

The list of practical (seminar) / laboratory studies in the course is given in Table 2.

Table 2

#### **The list of practical (seminar) ) / laboratory studies**

Name of the topic and/or task	Content
<i>1</i>	<i>2</i>
Topic 1.Task 1.	Writing and formatting a business letter. Introduction to notification letters and invitation letters. Writing letters: letters of inquiry and reply, letters of complaint.

<i>1</i>	<i>2</i>
Topic 2. Task 2.	Preparing for a job interview; rules for writing a CV. Basic requirements and approaches to preparing for a presentation; presentation; requirements for writing a fax. Rules for keeping and writing business meeting minutes.
Topic 3. Task 3.	Organization and preparation of business meetings; rules for writing an agenda for business meetings.
Topic 4. Task 4.	Business travel by various means of transport; taking notes and drafting a report on a trip or other events. Writing a report, press release, essay.

The list of self-studies in the course is given in table 3.

Table 3

### **List of self-studies**

Name of the topic and/or task	Content
Topic 1-2	Study of the learning material, in-depth study of individual vocabulary items. Performing tasks. Preparing a presentation. Preparation for the final test.
Topic 3-4	Study of the learning material, in-depth study of individual vocabulary items. Performing tasks. Preparing a presentation. Preparation for the final test.
Topic 1-4	Preparing for the exam.

The number of hours of lectures, practical (seminar) studies and hours of self-study is given in the technological card of the course.

### **TEACHING METHODS**

In the process of teaching the course, in order to acquire certain learning outcomes, to activate the educational process, it is envisaged to use such teaching methods as:

Verbal ( debates, discussions, projects (Topics 1–4), small group work (Topics 1–4).

Visual (demonstration (Topics 1–4)).

Practical (problem-based practical work (Topics 1–4), group works (Topics 1–4), brainstorming, case studies (Topics 1-4).

## FORMS AND METHODS OF ASSESSMENT

The University uses a 100-point cumulative system for assessing the learning outcomes of students.

The course Foreign language (for specific purposes) is divided into 2 semesters of the first year of study.

**Current control** is carried out during practical classes and aims to check the level of preparedness of the higher education student for performing a specific task, and is evaluated by the sum of points scored:

- for courses with a semester control form of a pass/fail (1st semester): the maximum amount is 100 points; minimum amount required is 60 points; current assessment includes individual educational research tasks (80 points), presentations (10 points), written tests (10 points).

- for courses with a semester control form of an exam (2nd semester): the maximum amount is 60 points; minimum amount required is 35 points; current assessment includes individual educational research tasks (40 points), presentations (10 points), written tests (10 points).

**The final control** includes current control and attestation of the higher education student.

**Semester control** is conducted in the form of a credit in *the first semester*, based on the cumulative results of all elements of continuous tasks, and a semester examination in *the second semester*, which is held during the examination session.

**The** maximum score a higher education student may obtain in the semester examination is 40 points, while the minimum passing score is 25 points.

More detailed information on the assessment system is provided in technological card of the course.

An example of an exam card and assessment criteria.

**Example of an exam paper**  
**Simon Kuznets Kharkiv national university of economic**  
1st Bachelor's degree of **Educational level**  
Specialty "**Accounting and Taxation**"  
Curriculum "**Accounting and Auditing**"  
Semester II  
**FOREIGN LANGUAGE FOR SPECIFIC PURPOSES**

**EXAM PAPER № 1**

**Assignment 1.** Choose the best options (A-C) to complete the sentences (**test assignment**).  
**(5 points).**

1. The necklace is not for sale; it's \_\_\_\_\_.  
A worthless                      B priceless                      C valuable
2. Mr. Smith had a huge \_\_\_\_\_ at the bank.  
A overdraft                      B debt                      C loan
3. I got this half price in the January \_\_\_\_\_.  
A bids                      B sales                      C offers
4. This table was a real \_\_\_\_\_.  
A bargain                      B offer                      C profit
5. You can buy this now \_\_\_\_\_ and pay for it installments.  
A in advance                      B in cash                      C by cheque

**Assignment 2.** Complete extract with the following phrases (**stereotypical assignment**). **(5 points).**

**Open an account, purchase goods, earn cash, make a deposit, withdraw bills, pay interest, transfer funds, download financial data, commitment, organic**

1. The Citicard allows you to \_\_\_\_\_ from cashpoints around the world.
2. With Citibank, you can \_\_\_\_\_ on your current account balance.
3. Just fill out and return the application form or call a Citibank Representative to \_\_\_\_\_.
4. You can \_\_\_\_\_ by post at Citibank branches and Citicard Banking Centers.
5. On-line banking services let you \_\_\_\_\_ from one account to another quickly and easily.

**Assignment 3.** Complete extract with the correct active or passive forms of the verbs in brackets (**stereotypical assignment**). **(10 points).**

I \_\_\_\_\_ (realise) before how much I liked one brand of cream cheese more than any other. But apparently my brain does! That was the conclusion of Dr. Larry Farwell. He \_\_\_\_\_ (put) electrodes on my head and, while I was looking at adverts of cheese, he \_\_\_\_\_ (watch) the 'response' of my brain. If he \_\_\_\_\_ (show) me a special brand of cream cheese, my brain would 'spike'.

This kind of information can be extremely useful for advertisers. For example, if you wanted to know what packaging attracts which type of customer, this test \_\_\_\_\_ (tell) you.

**Assignment 4.** Read the text and fill in the gaps with the sentences given below it (**diagnostic assignment**). **(10 points).**

Open a Citibank Current Account and you'll benefit from a package of financial products and services that will change your expectations of a bank.

1 \_\_\_\_\_. We'll put you more firmly in control of your finances by giving you unparalleled access to your money.

Citibank's state-of-the-art technology removes traditional banking limitation of time and location and gives you free 24-hours telephone access to your money. 2 \_\_\_\_\_.

As a result, you'll enjoy the benefits of the world's most global banking group, whether you are at home, your high street, on holiday or on business.

3 \_\_\_\_\_. We think you'll enjoy too.

If you travel often, invest internationally or you are an expatriate, we have personal Current Accounts in US Dollars, Sterling and Euro to help you manage your financial affairs more efficiently.

Whether you want to pay in US Dollars on your regular trips abroad or you want to avoid hefty transaction charges when you sent cheques to the US, the US Dollar Account is for you. 4 \_\_\_\_\_.

Short of making deposits or cash withdrawals, CitiPhone lets you conduct business conveniently over the phone. 5 \_\_\_\_\_.

**A.** Call free in the UK or around the world 24 hours a day, 365 days a year.

**B.** Alternatively, use our free Internet Banking or withdraw cash from over 350,000 cashpoints worldwide.

**C.** You will always have the power of the world's most international currency when you travel on business or pleasure.

**D.** There are currently 22 million people in over 40 countries around the world who enjoy the Citibank difference.

**E.** Our service is based on a simple promise.

**Assignment 5.** You work at Dorts LTD, a company that specialises in water filters. Nora Stein, the Public Relations officer, asks you to write an-email informing one of your company's clients of a conference on water pollution that your company is sponsoring (**heuristic assignment**). **(10 points)**.

Approved at the meeting of the department of foreign languages and cross-cultural communication  
Protocol № \_\_\_\_\_ « \_\_\_\_\_ » \_\_\_\_\_ 20 \_\_\_\_\_

Examiner senior teacher

Ludmyla MYKHAILOVA

PhD in Philology

Associate Professor

Head of the Department of Foreign Languages  
and Cross-Cultural Communication

Larysa SAVYTSKA

### Assessment criteria

The final score for the exam is the sum of the scores for all tasks, rounded to the nearest whole number according to the rules of mathematics.

The algorithm for solving each task includes separate stages that differ in complexity, labor intensity, and importance for solving the task. Therefore, individual tasks and stages of their solution are assessed separately from each other in this way:

**Assignment 1 (test) (5 points)**

Each correct answer to the test is worth 1 point.

**Assignment 2 (stereotypical) (5 points)**

For each correctly inserted word, you get 1 point.

**Assignment 3 (stereotypical) (10 points)**

For each correct grammatical form of the word, 2 points are awarded.

**Assignment 4 (diagnostic) (10 points)**

For each correctly inserted sentence, 2 points are awarded.

**Assignment 5 (heuristic) (10 points)**

The content and language of the own statement are assessed according to five criteria (**a, b1, b2, c and d**), as set out in Table 4.

Table 4.

Criteria	Content presentation and composition of the criterion	Points
1	2	3
<b>a. Content</b> (working out the conditions specified in the situation):	<b>a</b>	
	The condition is fully developed, a detailed answer is given (at least two common sentences)	<b>2</b>
	Condition is only mentioned, a short answer is given	<b>1</b>
	The condition has not been processed and the text from the condition or texts from the certification workbook have not been mentioned / rewritten	<b>0</b>
<b>b.: Text structure and coherence</b> <b>b1</b> –logic of presentation and coherence of the text <b>b2</b> –) correspondence of the written expression to the given format ( <i>private or official letter</i> )	<b><i>b1 –logic of presentation and coherence of the text</i></b>	
	The text is logical and consistent. The existing connecting elements provide a link between parts of the text at the level of substantive paragraphs, as well as individual sentences within paragraphs.  The text contains conjunctions of co-ordinations and subordinations, linking words, interjections, etc. used appropriately.	<b>2</b>
	The logic of the presentation is partially broken. There are not enough connecting elements between parts of the text at the level of substantive paragraphs and individual sentences in paragraphs, which partially breaks the coherence of the presentation, or the available connecting elements are used inappropriately.	<b>1</b>
	There is no logic in the presentation. There are no connecting elements, the work consists of a set of sentences.	<b>0</b>
	<b><i>b2 –correspondence of the written expression to the given format (private or official letter)</i></b>	
	The writing style fully meets the requirements for statements in a given format. The written statement is drawn up in accordance with the rules of writing and formatting accepted in the countries whose language was studied.	<b>2</b>

Table 4 Continued

1	2	3
	<p>For example, in a private letter, an informal style is used, characterised by a private tone and the use of direct addresses to the addressee; the use of a first name rather than a surname; abbreviations and appropriate forms of greeting and ending, etc.</p> <p>The letter contains:</p> <p><b>greeting</b> – in accordance with the requirements for a private letter;</p> <p><b>opening remarks;</b>  <i>Attention: If the introduction rewrites the condition of the written task verbatim, the score for this criterion is 1 point.</i></p> <p><b>main body</b> is necessarily structured by body paragraphs, there are <b>three body</b> paragraphs (or two substantive paragraphs if two substantive conditions are combined into one paragraph);</p> <p><b>closing remarks;</b></p> <p><b>ending;</b> - in accordance with the requirements for a private letter;</p> <p><b>name</b> –fictitious name or first and last name in accordance with the letter format.</p>	
	The style of expression, characteristics in accordance with the format of the text partially correspond to the purpose of writing, there is misunderstanding of the basic requirements	<b>1</b>
	The characteristics, according to the text format, do not correspond to the purpose of the statement or are absent	<b>0</b>
<p><b>c. Use of vocabulary:</b>  – lexical content;  –correct use of lexical items</p>	<p>Sufficient vocabulary is demonstrated (a variety of lexical items are used) to solve a given communicative situation. The work does not contain lexical errors or there are lexical errors (<b>maximum three</b>) that do not affect the understanding of the written text.</p>	<b>2</b>
	<p>Insufficient vocabulary is demonstrated (monotonous lexical items are used) to solve a given communicative situation.  Or the work contains more than three lexical errors</p>	<b>1</b>
	Due to a large number of lexical errors, the meaning of the statement is unclear	<b>0</b>
<p><b>d. Use of grammar:</b>  Correct use of grammatical means</p>	<p>The work contains no errors or there are errors (maximum eight) that do not interfere with the understanding of the written text, except for gross errors in the:</p> <ul style="list-style-type: none"> <li>● use of number and person in verb tense forms;</li> <li>● word order change in sentences;</li> <li>● use of the infinitive (in the sentences like <i>he must come; I have to come; he wants to win</i> etc.);</li> <li>● use of uncountable nouns (e.g. advice, knowledge).</li> </ul> <p><i>If there is an error among the eight errors that corresponds to at least one of the above linguistic phenomena, the score for this criterion is 1.</i></p>	<b>2</b>

Table 4 Continued

1	2	3
	The work contains errors that interfere with the understanding of the written text or a significant number of errors ( <b>nine or more</b> ), including gross errors that do not interfere with the understanding of the written text.	<b>1</b>
	There are a large number of errors in the work that make it impossible to understand what is written.	<b>0</b>

## RECOMMENDED LITERATURE

### Main

1. Борова Т.А. Іноземна мова (за професійним спрямуванням): основи бізнесу та підприємництва [Електронний ресурс] : навчальний посібник / Т. А. Борова, Н. О. Бутковська. – Харків : ХНЕУ ім. С. Кузнеця, 2019. – 197 с. - Режим доступу : <http://repository.hneu.edu.ua/handle/123456789/22764>

2. Уразова С. В. Іноземна мова за професійним спрямуванням. Кроки до підприємницької діяльності : лексико-граматичні завдання / С. В. Уразова, О. Ю. Коваленко, А. В. Боровський. – Х. : Вид. “ІНЖЕК”, 2011. – 128 с.

3. Clark R. Oxford English for Careers – Finance. Course Book / R. Clark, D. Baker. – Oxford : Oxford University Press, 2016. – 146 p.

4. Scott R. English for Accountancy in Higher Education Study / R. Scott, J. Adams. – Oxford : Oxford University Press, 2017. – 146 p.

### Additional

5. Corballis T. English for Management Studies in Higher Education Studies. Course Book/ T. Corballis, W. Jennings. – Garnet Education, 2019. – 140 p.

6. Evans V. Career Paths : Public Relations/ Virginia Evans, Jenny Dooley, Max Bloom R. Huggett. – Express Publishing, 2018. – 80 p.

7. Tsypina D. Language technologies impact on modern communication: analysis of new formats, challenges, and education / D. Tsypina, T. Nesterenko, O. Kozii and other // Multidisciplinary Science Journal. – 2024. - № 6. . – Access mode : <http://repository.hneu.edu.ua/handle/123456789/32683>

### Information resources

8. S. Kuznets KhNUE Personal Learning Systems Methodical support for the course: “Foreign language for a specific purpose” [Electronic resource] / Ludmyla MYKHAILOVA –Access mode: [www.pns.hneu.edu.ua/enrol/index.php?id=10325](http://www.pns.hneu.edu.ua/enrol/index.php?id=10325).

9. BBC World Service. Learning English – [Electronic resource]. – Access mode : <http://www.bbc.co.uk/worldservice/learningenglish/grammar/learnit/learnitv65.shtml>.