

Pre-Reading

1. What do you know about accounting profession?
2. What profession in the field of accounting do you prefer? Why?

LET'S READ!

PROFESSION OF ACCOUNTING



The demand for accounting services has increased with the increase in number, size, and **complexity** of businesses. In addition, new laws and regulations have also created an **increased demand** for accounting.

You may wonder whether there are career opportunities in accounting. The answer is yes. Employment opportunities in the profession of accountancy are expected to continue to grow and **expand**. In a report prepared by the U.S Department of Labor, the accounting profession is projected to increase by 39,8% between the late 1980s and the year 2000s. (based on the report of U.S Dept of Labor, Bureau of Labor Statistics, *Occupational Projections and Training Data: 1991 Edition*, U.S. Government Printing Office, Washington, April 1991)

Accountants are engaged in either private accounting or public accounting. Accountants **employed** by a business firm or **not-for-profit organisation** are said **to be engaged in** private accounting. Accountants and their staff who provide services on a fee basis are said to be engaged in public accounting.

Experience in private and public accounting has long been **recognised** as excellent training for top management positions. Many positions in industry and in state and federal agencies are held by individuals with education and experience in accounting. For example, in its 1990 Special Bonus Issue on "The Corporate Elite," *Business Week* reported that 31% of the chief executives of the 1,000 largest public corporations followed a finance-accounting career path. **Merchandising-marketing** was the career path for 27% and engineering-marketing was the career path for 22% of the chief executive.

Picture by: *iipa.ie* of professional accounts,

Glossaries:

Complexity (noun): kompleksitas

Increased demand (noun): permintaan tinggi

Expand (verb): memperluas, mengembangkan

Employed (verb/pasive): diperkerjakan

not-for-profit organisation (noun): Lembaga sosial masyarakat/ kemasyarakatan

to be engaged in (verb intransitive/pasive): turut serta

recognised (verb/pasive): diakui, dicatat

merchandise (noun): perusahaan dagang/ usaha dagang

merchandise-marketing (noun): pemasaran usaha dagang

Corporate (noun): perseroan

Task 1

Answer these questions below based on the passage above.

1. Do you think the career of accounting is expected to grow? Why?
2. What kind of enterprise or company where the accountants are employed?
3. Based on the passage above, why did the profession of accountant continue to grow?
4. What do you know about non-profit-organization or non-governmental-organization? How do you differentiate them?
5. How do you explain merchandise-marketing?

Task 2

Read the passage above carefully once again then try to find out whether these statements below are matched with the passage. Write T in the space if the statement is true or F if the statement is false.

1. The demand for accounting services has increased with the increase in number, size, and complexity of businesses . _____
2. Employment opportunities in the profession of accountancy are not expected to continue to grow. _____
3. Accountants are engaged in either private accounting or public accounting. _____
4. Accountants employed by a business firm or not-for-profit organisation are said to be engaged in private accounting. _____
5. Many positions in industry and in state and federal agencies are held by individuals with education and experience in accounting. _____
6. Experience in private and public accounting has long been recognised as excellent training for every position in the company. _____
7. Accountants and their staff who provide services on a fee basis are said to be engaged in private accounting. _____
8. Based on the report prepared by the U.S Department of Labor, the accounting profession is projected to increase by 39,8% between the late 1970s and the year 1990s. _____

Grammar Session

Present Perfect Tense

Let us study these examples below:

Tom is looking for his keys. He cannot find find them. He has lost his keys.

'He has lost his keys' = he lost them and he still hasn't got them.

| | | | |
|-----------|------------------|------------------|----------|
| Have/ has | I/ we /they/ you | have (I' ve etc) | finished |
| | _____ | | lost |
| | He / she/ it | has (he's etc) | done |

Taken from: *English Grammar In Use* by Raymond Murphy (1998: p14-15)

The present perfect tense is **have/ has** + *past participle*. The past participle often ends in -ed (**finished, decided** etc.) but many important verbs are irregular (**lost, done, been, written** etc.).

When we use the present perfect there is always a connection with *now*. The action in the past has a result *now*, as these examples below show:

- ‘Where’s your key?’ ‘I don’t know. I’ve lost it.’ (I haven’t got it *now*)
- He told me his name but I’ve forgotten it. (I can’t remember it *now*)
- ‘Is Sally here?’ ‘No, she’s gone out.’ (she is out *now*)
- I can’t find my bag. Have you seen it? (do you know where it is *now*?)

We often use the present perfect to give new information or to announce a recent happening:

- Ow! I’ve cut my finger.
- The road is closed. There’s been an accident.
- (from the news) The police have arrested two men in connection with the bribery.

We can use the present perfect with just, already and yet:

Just = a short time ago

- ‘Would you like something to eat?’ ‘No, thanks. **I’ve just had** my lunch.’
- Hello. **Have you just arrived?**

We use already to say something happened sooner than expected

- ‘Don’t forget to post the letter, will you?’ ‘**I’ve already posted** it.’
- ‘What time is Peter leaving?’ ‘He’s **already gone**.’

Yet = until now and shows that the speaker is expecting something to happen. Use yet only in questions and negative sentences

Note the difference between **gone** (to) and **been** (to):

- Marcus is away on holiday. He **has gone** to Spain. (he is there **now** or on his way there)
- Chasey is back home from holiday now. She **has been** to Italy. (she has **now** come back from Italy)

LET’S WRITE!

Task 4

You are writing a letter to a friend. In the letter you give news about yourself and other people. Use the words given to make sentences. Use the present perfect.

Dear Peter,

Lots of things have happened since I last wrote to you.

1. I/ but/ a new car. I’ve bought a new car.
2. My father/ start / a new job _____
3. I/ give up/ smoking _____
4. Lex and Alleta/ go / to Brazil _____
5. Chasey/ have/ a baby _____

Task 5

Try to read the situations and write sentences. Choose one of the following:

arrive; break; go up; grow; improve; lose

1. Marta is looking for her key. She can't find it. She has lost her key.
2. Shyla can't walk and her leg is plaster. She _____.
3. Roberto's English wasn't very good. Now it is much better. _____.
4. Tim didn't have a beard last month. Now he has a beard. _____.
5. This morning I was expecting a letter. Now I have it. _____.
6. Last week the bus fare was Rp.10.000,-. Now it is 15.000, _____.

Task 6

Read the situation and write the sentences with *just*, *already*, or *yet*.

1. After lunch you go to see a friend at her house. She says 'Would you like something to eat?' Then you say 'No, thanks. I've just had my lunch' (have lunch)
2. Joe goes out. Five minutes later, the phone rings and the caller says 'Can I speak to Joe?' You say: I'm afraid _____ (go out)
3. You are eating in a restaurant. The waiter thinks you have finished and starts to take your plate away. You say: 'Wait a minute! _____ (not/ finish)
4. You are going to a restaurant this evening. You phone to reserve a table. Later your friend says 'Shall I phone to reserve a table?' You say: No, _____ it (do)
5. You know that a friend of yours is looking for a job. Perhaps she has been successful. Ask her. You say: _____? (find)
6. Tera went to the bank, but a few minutes ago she returned. Somebody asks 'Is Tera still at the bank?' You say: No, _____ (come back).

Task 7

Put in *been* or *gone*.

1. Jim is on holiday. He's gone to England.
2. Hello! I've just _____ to the shops. I've bought lots of things.
3. Alleta isn't here at the moment. She's _____ to the shop to get a newspaper.
4. Marcus has _____ out. He'll be back in about an hour.
5. 'Are you going to the bank?' 'No, I've already _____ to the bank.'

LET'S WRITE!

Task 8

Try to answer these questions below in a complete sentence.

1. How many tests have you taken since the beginning of this semester?
I've taken three tests since the beginning of this semester.
2. How many books have you bought since the beginning of this semester?
_____.
3. How many classes have you had so far today?
_____.
4. How many questions has the teacher asked you?
_____.

5. How many times have you traveled by train?
_____.
6. How many teachers have you known since this semester?
_____.
7. How many classes have you missed this semester?
_____.
8. How many books have read since this semester?
_____.
9. How many friends have you invited to come to your lodging house?
_____.
10. How many times have you eaten in a restaurant since you came here?
_____.

LET'S SPEAK!

This conversation uses expressions in present perfect tense. It means that the speakers try to tell about things they have already done.

Maimuna Hi Daniel. Thank you for joining us in this studio this evening. Tell us about your experience you travelled or exciting things you have done.

Daniel Well, I have worked in a multinational company for ten years and have lived in several countries. I lived in Indonesia for three years, Vietnam for two years, and India for three years. For this job I have met amazing people who have traveled in different places in the world for international business. It was really fun to meet and talk to many businessmen from different countries.

Maimuna How about your side experience, what are exciting you have done so far?

Daniel I have been to Maldives which is amazing and beautiful and I ate at Saudi restaurant. I tried out a lot Saudi food chapza and also I tried the great rice in them and I don't remember what they were called but that's really good too.

Maimuna Since you've done everything Daniel, is there anything you haven't done?

Daniel I have never been in pyramid in Egypt that really like to do that. I have never been to Bahrain. I have never been to Yemen. What else? I have never come out the desert over night

Maimuna Thank you Daniel for sharing your experience with us. It is pleasure talking to you.

Task 9. Make a conversation on any situation that uses expressions typically used in present perfect tense.

Task 10. Find someone who ...

In this activity, you are required to complete the survey by asking your classmates whether they have done certain activities or not by using “have you ever...?” when your friends “Yes, I have”, you should write the name of your classmate in the name column next to the item and give follow-up questions to get more information. When everyone has finished, the student is expected to give feedback to the rest of the class, reporting what they found by using present perfect statement.

| Find someone who... | Name | More information |
|--|------|------------------|
| ... has gone abroad | | |
| ... has ridden a horse | | |
| ... has seen a ghost | | |
| ... has forgotten something really important | | |
| ... has climbed the mountain | | |
| ... has met famous person | | |
| ... has worked in a shop | | |
| ... has invested the money | | |
| ... has spent money more than 50 million rupiahs to buy something | | |