

UNIVERSIDAD DEL VALLE
FACULTAD DE HUMANIDADES
ESCUELA DE CIENCIAS DEL LENGUAJE
LECTURA DE TEXTOS ACADÉMICOS EN INGLÉS
ACTIVITY: *Accounting records and systems*

Name: _____
Code: _____ **Date:** _____

CONTESTAR EN ESPAÑOL DE ACUERDO CON EL TEXTO
“Accounting records and systems”

I. NOUN PHRASES

Underline their head nouns and give their Spanish equivalents

- A. An accounting book for a chronological record of transactions
- B. An error in the trial balance that is detected by re-adding the columns
- C. A computer-based system performing similar functions
- D. A preliminary compilation of figures that facilitates recording or analysis
- E. Statements prepared from the adjusted account balances
- F. Any errors detected on the work sheet that can be easily corrected
- G. A computer-based system performing similar functions
- H. A checking of the arithmetic accuracy of the whole closing process

II. CONNECTIVES

Identify them in the reading and tell the two linked ideas

III. REFERENCES

Identify them in the reading and tell what each expression refers to

IV. RHETORICAL FUNCTIONS

From the reading give a sample of each one and tell the line where it begins:

- A. CAUSE-AND-EFFECT (L __)
- B. COMPARISON (L __)
- C. DEFINITION (L __)
- D. INSTRUCTIONS (L __)
- E. _____ (L __)

V. SCANNING

Answer in Spanish according to the adjoining text

- A. If the debit total in the trial balance is \$345.678 and the credit total is \$345.687, what could be the source of the error? Explain your answer.
- B. What can be done when the cause of the error in the trial balance is not easily detected?
- C. What is the difference between a slide and a transposition?
- D. How can the accuracy of the closing process be checked?
- E. If the debit total in the trial balance is \$123.456 and the credit total is \$123.556, what could be the source of the error? Explain
- F. How was calculated the net income for the period for **Campus Pizzeria, Inc**?
- G. What do the adjustments in the worksheet for **Campus Pizzeria, Inc** reflect?

Please help to save a tree. For your answers use the back side of this worksheet!
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