

# CLIL LESSON

cenario

01

economics



Erasmus+

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TASK

## VOCABULARY STRUCTURES, MATCHING

Distribute each type of patrimonial asset to the subcategory it belongs to.

- long-term receivables
- land development
- profit and loss account
- goods in-process inventory
- development expenses/costs
- cash account
- liquidity credits
- commodities
- trade receivables
- acceptance credits
- animals
- subscribed and unpaid capital (financial) receivables
- land
- intragroup receivables
- office equipment
- prepaid expenses
- technical installations and machines
- equity investments and equity interests
- shares
- allocation of profit
- concessions
- retained earnings
- raw materials
- bank accounts
- consumables
- receivables from participating interests
- products
- packing materials
- formation expenses
- buildings
- trademarks
- licenses
- liabilities
- inventory items
- furniture
- goodwill
- other intangible fixed assets
- third party- managed inventory



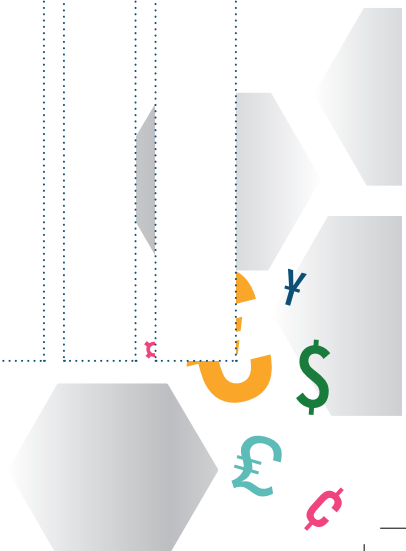
TASK

VOCABULARY STRUCTURES,  
MATCHING

Special accounts of assets	Adjustments assets		Current assets		Fixed assets	Patrimonial assets
		Liquid assets	Short term financial investments	Receivables	Inventories	Financial fixed assets
						Tangible assets
						Intangible assets

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TASK  
2a

**LISTENING AND GRAMMAR  
PRACTICE**

Read / listen to the text. Fill in the table below.

**TEXT:**

You are the owner of a start-up that produces handmade objects. You started the business online but, since your customers grew in numbers and gave you positive feedback on the quality of the objects, you decided to develop your business by renting a location. After reading all the newspaper advertisements with spaces to let, you manage to find a central location for your business at a price you consider convenient. You sign a contract with the owner of the premises you have just rented for a period of three years in advance and the total sum of money you pay is 9,000 lei.

**TABLE:**

Year	Expenditures in advance	Expenditures for the current year	Rest of expenditures in advance
0			
1			
2			
3			



TASK  
**2b**

**LISTENING AND GRAMMAR  
PRACTICE**

Put the verb between brackets in the right form.

- 1** If the rent is 3000 lei, the expenditures in advance (be) 6000 lei in the second year?  
.....  
.....
- 2** The expenditures for the current year would be 8000 lei if you (pay) an annual rent of 4000lei.  
.....  
.....
- 3** How the profit of the business (be affected) if you paid more money for rent?  
.....  
.....
- 4** In case you had decided not to sell the products in a shop, the on-line business (develop) more rapidly.  
.....  
.....
- 5** The owner of the premises you rented (not sign) the contract if you hadn't been a serious businessman.  
.....  
.....



TASK  
**2b**

**LISTENING AND GRAMMAR  
PRACTICE**

**6** If you worked for another firm, they (expect) you to work overtime?

.....  
.....

**7** If you (want) to produce a different type of merchandise you should have asked for professionals' advice.

.....  
.....

**8** Unless your employees (be) satisfied with their work conditions, what will you do?

.....  
.....

**9** Do you think your friend would help me with renting a car if I (ask) him?

.....  
.....

**10** The price would have been more convenient unless the location of the shop (be) in the commercial area of the city center.

.....  
.....



TASK

3

QUIZ

Select the correct answer

1

The patrimonial assets of a company include:

- formation expenses 3.000 lei
- development costs 2.500 lei
- licences 2.000 lei
- goodwill 6.000 lei

● The value of the intangible fixed assets is?

- A. 13.500    B. 11.000    C. 8.000    D. 7.500

2

The following elements of patrimonial assets belong to an entity:

- development costs 8.000 lei
- concessions 2.000 lei
- sum available in bank account 1.200 lei
- IT programs 3.600 lei

● The total value of intangible assets is?

- A. 10.000    B. 12.000    C. 13.600    D. 14.800

3

The cost of purchase for an item of equipment is 8.000 lei.

The period of using it is 4 years.

a. The determined annual straight-line depreciation is?

- A. 1.000    B. 2.000    C. 1.250    D. 4.000

b. The annual depreciation rate is?

- A. 30%    B. 20%    C. 25%    D. 50%



TASK  
3

QUIZ

- 4 The following patrimonial assets belong to a company:
- Raw materials 8.000
  - Fuel 3.000
  - Goods in-process inventory 4.000
  - Products 5.000
  - Commodities 10.000

● What is the total value of the current assets?

- A. 30.000    B. 20.000    C. 25.000    D. 27.000

- 5 An entity owns patrimonial assets as follows:
- Trademarks 6.000 lei
  - Concessions 4.000 lei
  - Equipment 15.000 lei
  - Raw materials 3.000 lei
  - Products 8.000 lei
  - Packing materials 1.500 lei

● The value of the current assets is?

- A. 27.500    B. 37.500    C. 22.500    D. 12.500

