

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

# Business

## Business Transactions

It is not necessary to carry out all the activities contained in this unit.

Please see *Teachers' Notes* for explanations, additional activities, and tips and suggestions.

<b>Theme</b>	<b>Business Transactions</b>
<b>Levels</b>	<b>A1 – B1</b>
<b>Language focus</b>	Key vocabulary, word identification, sentence structure, extracting information from text, writing text, grammar.
<b>Learning focus</b>	Using business textbooks and accessing curriculum content and learning activities.
<b>Activity types</b>	Matching, word identification, structuring sentences and text, cloze, multiple choice, reading comprehension, categorising vocabulary, recording learning, developing a learning resource.
<b>Acknowledgement</b>	<b>Extracts from Business Studies Revision Notes for Junior Certificate (4<sup>th</sup> Edition). J.F. O Sullivan Gill &amp; Macmillan.</b>  We gratefully acknowledge Gill & Macmillan for the right to reproduce text in some of these activities.
<b>Learning Record</b>	A copy of the Learning Record should be distributed to each student.  Students should: <ol style="list-style-type: none"><li>1. Write the subject and topic on the record.</li><li>2. Tick off/date the different statements as they complete activities.</li><li>3. Keep the record in their files along with the work produced for this unit.</li><li>4. Use this material to support mainstream subject learning.</li></ol>

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

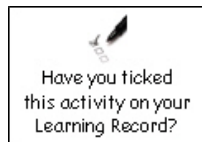
Business: Business Transactions

## Making the best use of these units

- **At the beginning of the class**, make sure that students understand **what** they are doing and **why**. *'We are doing the exercise on page (12) to help you to remember key words / to help your writing skills / to help with grammar'* etc.
- You can create your **personal teaching resource** by printing these units in full and filing them by subject in a large ring binder.
- **Encourage students to:**
  - Bring the relevant **subject textbooks** to language support class. It does not matter if they have different textbooks as the activities in these units refer to vocabulary and other items that will be found in all subject textbooks. These units are based on curriculum materials.
  - Take some **responsibility for their own learning** programmes by:



Developing a **personal dictionary** for different subjects, topics, and other categories of language, on an on-going basis. This prompt is a reminder.

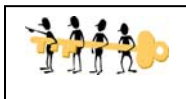


Recording what they have learnt on the **Learning Record**, which should be distributed at the start of each unit.



Keeping their own **files** with good examples of the work produced in language support for different subjects and topics. This file will be an invaluable **learning resource** in supporting mainstream learning.

- Don't forget that many of the activities in these units are suitable as **homework** tasks, for **self-study**, or for use in the **subject classroom** with the agreement of the subject teacher.



Indicates that answers may be found at the end of the unit.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

## Keywords

The list of keywords for this unit is as follows:

### Nouns

account  
accuracy  
address  
balance  
business  
buyer  
calculations  
cash  
cheque  
complaint  
content  
counterfoil  
creditors  
date  
delivery  
description  
details  
discount  
docket  
documents  
enquiry  
fax  
goods  
grammar  
invoice  
layout  
ledger  
letter  
note  
office  
order  
payment  
position  
presentation  
price  
purchases  
quantity  
quotation  
receipt  
record  
report  
sales

salutation  
seller  
spelling  
statement  
subscription  
suppliers  
systems  
trade  
transaction  
treatment  
writer

receive  
record  
reply  
return  
send  
suggest  
supply  
write

**Other**  
VAT

### Adjectives

annual  
blank  
credit  
debit  
faulty  
full  
incoming  
industrial  
mini  
net  
ready  
total

### Verbs

assume  
check  
compare  
complete  
copy  
deliver  
exclude  
file  
give  
investigate  
issue  
listen  
outline  
owe

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

### Vocabulary file 1

This activity may be done in language support class or in the mainstream subject classroom.

<b>Word</b>	<b>Meaning</b>	<b>Word in my language</b>
address		
receipt		
invoice		
cheque		
discount		
quotation		



Get your teacher to check this and then file it in your folder so you can use it in the future.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

### Vocabulary file 2

This activity may be done in language support class or in the mainstream subject classroom.

<b>Word</b>	<b>Meaning</b>	<b>Word in my language</b>
transaction		
accuracy		
creditor		
calculation		
supplier		
ledger		



Get your teacher to check this and then file it in your folder so you can use it in the future.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

**Level:** all  
**Type of activity:** whole class

**Focus:** vocabulary, spelling,  
dictionary, writing  
**Suggested time:** 10 minutes

## Activating students' existing knowledge

Use a spidergram to activate students' ideas and knowledge on the key points in this chapter. See **Teachers' Notes** for suggestions.

Possible key terms for the spidergram:

## Business Letters

## Buying and selling

- Invite students to provide key words in their own languages.
- Encourage dictionary use.
- Encourage students to organise their vocabulary into relevant categories (e.g. meaning, nouns, keywords, verbs etc.).



Students should record vocabulary and terms from the spidergram in their personal dictionaries.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

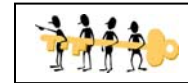
Business: Business Transactions

**Level:** A1  
**Type of activity:** pairs or individual

**Focus:** vocabulary, spelling, dictionary  
**Suggested time:** 30 minutes

### Working with words

#### 1. Tick the correct answer



- a) This is a school.
- b) This is a bank.
- c) This is a shop.
- d) This is a hospital.



- a) This bill has been paid.
- b) This bill has not been paid.
- c) This is a business letter.
- d) This is a personal letter.

#### 2. Find these words in your textbook.

Write your own explanation for these words. Then write the word in your own language. Use your dictionary if necessary.

Word	Page in textbook	Explanation	In my language
transaction			
invoice			
supplier			
record			



Check that these key words are in your personal dictionary.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

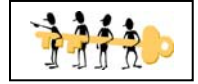
Business: Business Transactions

Level: A1/A2

Type of activity: pairs or individual

Focus: vocabulary, basic sentence structure

Suggested time: 30 minutes



## Picture Sentences

1. Match the picture and the sentence.

a) A ledger contains financial transactions

b) A ledger contains funny transactions.

c) A ledger contains family transactions.



a) Some companies throw out invoices.

b) Some companies keep invoices in files.



a) Some companies record all transactions on line.

b) Some companies watch TV all the time.



2. Put these words in the correct order to form sentences about business transactions.

of goods /communication/two businesses/the buying and selling/ involves/ between

---

will issue/ a number of/ a business/ documents

---

provide/of the transactions/ these documents/ a written record

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NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

Level: A1/A2

Type of activity: pairs or individual

Focus: word identification, vocabulary

Suggested time: 20 minutes

### Odd One Out

1. Circle the word which does not fit with the other words on this line.



Example:    *apple*    *orange*    *banana*    **taxi**

receipt                  record                  party                  invoice

cheque                  play                  payment                  cash

sales                  purchases                  trade                  cat

sun                  faulty                  complaint                  enquiry

2. Find these words in your textbook. Then put them in short sentences in your own words. Use a dictionary if necessary.

to receive \_\_\_\_\_

to file \_\_\_\_\_

to check \_\_\_\_\_

to record \_\_\_\_\_

to supply \_\_\_\_\_



Check that these key words are in your personal dictionary.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

Level: A2 / B1

Type of activity: individual

Focus: key vocabulary, writing  
descriptive text

Suggested time: 20 minutes



### Keywords

1. Fill in the missing letters of the keywords listed below.

On the line beside each word, write whether the word is a noun, an adjective or a verb.

de\_iv\_\_y \_\_\_\_\_

do\_\_me\_ts \_\_\_\_\_

com\_\_ain\_s \_\_\_\_\_

tra\_\_ac\_io\_s \_\_\_\_\_

2. Write as many words as possible related to **Business Transactions/this unit**.

You have 3 minutes!

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NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

Level: A1 / A2

Type of activity: pairs or individual

Focus: key vocabulary, pronunciation, spelling

Suggested time: 20 minutes



## Unscramble the letters

1. A document containing is a list of goods EKCDTO

**Answer** \_\_\_\_\_

2. Buying and selling something RACNTSAONIT

**Answer** \_\_\_\_\_

3. You make one when you are not happy with goods or services

LOTPACMIN

**Answer** \_\_\_\_\_

4. When you look at two things to see if they are the same

OPARCEM

**Answer** \_\_\_\_\_

## Solve the secret code

English	A	B	E	G	I	N	R	S	T	U
Code	C	X	Y	F	K	Q	W	O	L	J

example: FWCOO = GRASS

XJOKQYOO KO FWYCL =

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NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

**Level:** A2 / B1

**Type of activity:** pairs or individual

**Focus:** reading comprehension, extracting meaning from text, vocabulary

**Suggested time:** 30 minutes



## Completing sentences

Fill in the blanks in these sentences. Use words from the Word Box below.

When the goods are delivered, the \_\_\_\_\_ will sign the delivery docket. It gives a list of the goods \_\_\_\_\_. If any \_\_\_\_\_ are missing or damaged, it should be noted on the delivery docket. It is made out in duplicate, one copy given to the buyer and the second copy kept by the \_\_\_\_\_ as proof of \_\_\_\_\_.

*Word Box:*

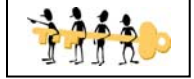
delivery	goods	seller	delivered	buyer
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NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

Level: A2 / B1  
Type of activity: individual

Focus: key vocabulary, topic  
information, reading  
comprehension, multiple choice  
Suggested time: 40 minutes



### Multiple choice

*Read the text below and choose the best answers.*

#### STATEMENT OF ACCOUNT

A statement of account is a document sent from the seller to the buyer at the end of a period of time (usually one month).

It outlines the transactions that took place between the seller and the buyer and shows how much the buyer owes at the end of the period.

#### NOTES

(i) The statement of accounts is presented on the continuous balance format — thus you get a new balance after each transaction.

(ii) Invoices and debit notes are put into the debit column and are added to the balance figure, increasing the amount owed by the buyer.

(iii) Credit notes and payments (cash or cheque) are put into the credit column and are subtracted from the balance figure, reducing the amount owed by the buyer.

1. Who sends a statement of account?

- |              |               |
|--------------|---------------|
| a) the buyer | b) the seller |
| c) children  | d) teachers   |

2. How much time passes before a statement of account is sent?

- |                     |                      |
|---------------------|----------------------|
| a) usually one day  | b) usually one year  |
| c) usually one week | d) usually one month |

3. What do you get after each transaction on a statement of account?

- |                  |                         |
|------------------|-------------------------|
| a) a transaction | b) a presentation       |
| c) a new balance | d) a continuous balance |

4. Should you put invoices and debit notes into the credit column?

- |        |       |
|--------|-------|
| a) Yes | b) No |
|--------|-------|

5. Should you add credit notes to the balance figure?

- |        |       |
|--------|-------|
| a) Yes | b) No |
|--------|-------|

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

Level: A2 / B1

Type of activity: pairs / small groups

Focus: writing out a text

Suggested time: 40 minutes

### Writing

Below is a business letter. It is an acknowledgement of an order. (To acknowledge - to accept that something is true, therefore the letter is responding to someone who ordered some products).

Rewrite the letter on a separate sheet. As you write, fill in details, using details of companies taken from your textbook. You can use your dictionary to help your understanding.

Date

[Recipient Name]

[Title]

[Street Address]

[Town, County Postal Code]

Dear [Recipient Name]:

We have received your order and are in the process of filling it, as described in the enclosed copy of the order. The total cost of the order is €[amount]. Your order number is [order number]. Please allow [amount of time] for delivery.

If you have any questions about your order, or if we can be of further service to you, please call us at [phone number], and a representative will be happy to assist you. When you call, please have your order number available so that we can expedite your request.

Thank you for your custom. We appreciate the opportunity to serve you.

Yours sincerely,

[Your Name]

[Your Title]

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

**Business: Business Transactions**

**Level:** B1  
**Type of activity:** individual

**Focus:** key vocabulary,  
sentence construction  
**Suggested time:** 30 minutes



**Vocabulary**

1. The language used in business is sometimes different to the language we use in everyday conversation. Match a word in box A with a word in box B.

**A. Business Language**

acknowledge  
purchase  
supply  
goods  
in stock  
enquire

**B. Everyday Language**

buy  
give  
accept  
ask about  
items/things  
available

2. Business nouns

The following sentences are taken from your textbook. However, some of the nouns are missing. Select a suitable noun from the box.

quotation    credit    tax    supplier    carriage    discount

- A letter of enquiry is sent by the customer to the \_\_\_\_\_.
- A \_\_\_\_\_ gives details such as prices, delivery dates, VAT.
- Value-added-tax (VAT) is a \_\_\_\_\_ on goods sold.
- \_\_\_\_\_ is the transport arrangement for the delivery of the goods.
- A cash discount is a \_\_\_\_\_ given to customers who pay up quickly.
- Regular customers who pay quickly, will have notable getting \_\_\_\_\_.

3. Now it's your turn! Go to your textbook and the chapters on the Business Transactions. Rewrite 5 sentences from the textbook, but leave gaps where the nouns or verbs used in business should be. Swap sentences with another student and check and correct one another's work.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

## Levels A1 and A2 - Alphaboxes

Using your textbook, find **one** word beginning with each of the letters of the alphabet. Write the word in the relevant box. You could also write the word in your own language.

a	b	c
d	e	f
g	h	i
j	k	l
m	n	o
p	q	r
s	t	u
v	w	xyz

Do you understand all these words?

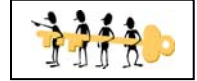


Get your teacher to check this, then file it in your folder so you can use it in the future.



NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions



### Word search

Find the words from the list below. When you have found all the words, write each word in your own language.

P A O J I N V O I C E S I K F  
B S E L L E R Q U A N T I T Y  
P A E J N Q Q U H Q C P W R H  
B U Y E R E F N B G O O D S B  
C R L Y J N D E T A I L S Y M  
W C D I S C O U N T L J Q Y W  
K V I N V O I C E Y U V A Z Z  
T R A N S A C T I O N Y B U X  
A G R D E L I V E R Y V T D C  
Q U O T A T I O N G Y F A H A  
D A T E V Y J X N X D W J T M  
B T U I L M G V I D E O C A V  
S S N O T E F Q O T J R O Y Q  
D S T A T E M E N T X G K E N  
C H E Q U E S T Z P J V J B G

BUYER                    VIDEO  
CHEQUE                STATEMENT  
DATE                    TRANSACTION  
DELIVERY  
DETAILS  
DISCOUNT  
GOODS  
INVOICE  
INVOICES  
NOTE  
QUANTITY  
QUOTATION  
SELLER

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

## Play Snap

Make Snap cards with 2 sets of the same keywords. See *Notes for teachers* for ideas about how to use the cards.



quotation	quotation
invoices	invoices
buyer	buyer

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

**Business: Business Transactions**

<b>payment</b>	<b>payment</b>
<b>order</b>	<b>order</b>
<b>enquiry</b>	<b>enquiry</b>

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

<b>calculations</b>	<b>calculations</b>
<b>supplier</b>	<b>supplier</b>
<b>industrial</b>	<b>industrial</b>

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

**Business: Business Transactions**

<b>delivered</b>	<b>delivered</b>
<b>faulty</b>	<b>faulty</b>
<b>credit</b>	<b>credit</b>

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

Business: Business Transactions

## Answer key

### Working with words, page 7

1. c, a

### Picture sentences, page 8

1. a, b, a
2. The buying and selling of goods involves communication between two businesses. A business will issue a number of documents. These documents provide a written record of the transactions.

### Odd one out, page 9

Party, play, cat, sun

### Keywords, page 10

Delivery (noun), documents(noun), complaints(noun), transactions(noun)

### Unscramble the letters, page 11

Docket, transaction, complaint, compare

Secret code: business is great!

### Completing Sentences, page 12

When the goods are delivered, the **buyer** will sign the delivery docket. It gives a list of the goods **delivered**. If any **goods** are missing or damaged, it should be noted on the delivery docket. It is made out in duplicate, one copy given to the buyer and the second copy kept by the **seller** as proof of **delivery**.

### Multiple choice, page 13

1. b, 2. d, 3. d, 4. a, 5. b

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

**Business: Business Transactions**

**Vocabulary, page 15**

1. Acknowledge/accept, purchase/buy, supply/give, goods/items/things, in stock/available, enquire/ask about

2.

- A letter of enquiry is sent by the customer to the **supplier**.
- A **quotation** gives details such as prices, delivery dates, VAT.
- Value-added-tax (VAT) is a **tax** on goods sold.
- **Carriage** is the transport arrangement for the delivery of the goods.
- A cash discount is a **discount** given to customers who pay up quickly.
- Regular customers who pay quickly, will have notable getting **credit**.

**Word Search, page 17**

P A O J I N V O I C E S I K F  
B S E L L E R Q U A N T I T Y  
P A E J N Q Q U H Q C P W R H  
B U Y E R E F N B G O O D S B  
C R L Y J N D E T A I L S Y M  
W C D I S C O U N T L J Q Y W  
K V I N V O I C E Y U V A Z Z  
T R A N S A C T I O N Y B U X  
A G R D E L I V E R Y V T D C  
Q U O T A T I O N G Y F A H A  
D A T E V Y J X N X D W J T M  
B T U I L M G V I D E O C A V  
S S N O T E F Q O T J R O Y Q  
D S T A T E M E N T X G K E N  
C H E Q U E S T Z P J V J B G