






	<b>Module Focus/Specific Learning Outcomes:</b> make sure that you write the key unit objectives to be acquired at the end of the unit.
	<b>Learning Activity:</b> Complete a learning activity. This will help you to review or practise what you have learned and to prepare you for an assignment or an examination. You will not submit learning activities to your tutor/marker. Instead, you will compare your responses to those provided in the Learning Activity Answer Key found at the end of the applicable module.
	<b>Video/Flashcard app:</b> View a video.
	<b>Stop/Caution:</b> Use caution when conducting this learning activity or experiment.
	<b>Assignment:</b> Complete an assignment. You will submit your completed assignments to your tutor/marker for assessment in accordance with the chart found in the course Introduction.
	<b>Learning Partner:</b> Ask your learning partner to help you with this task.
	<b>Note:</b> Take note of and remember this important information or reminder.
	<b>Examination:</b> Write your final examination at this time.

# MODULE 1

## Making a bill

- How to fill a bill
- Kinds of bills
- Familiar vocabulary

**1** Lead-in activity: write the main parts of a bill.

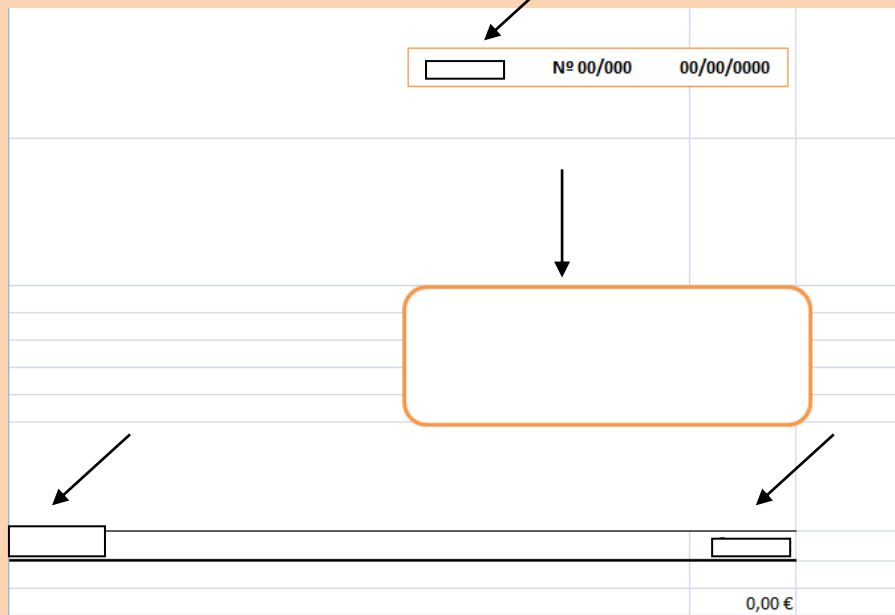


Diagram illustrating the main parts of a bill form. The form is on a grid background. At the top, there is a box containing the text "Nº 00/000 00/00/0000". Below this, there is a large empty rounded rectangular box. At the bottom left, there is a small box. At the bottom right, there is another small box. At the very bottom right, the text "0,00 €" is visible. Arrows point to the top box, the large empty box, the bottom-left box, and the bottom-right box.

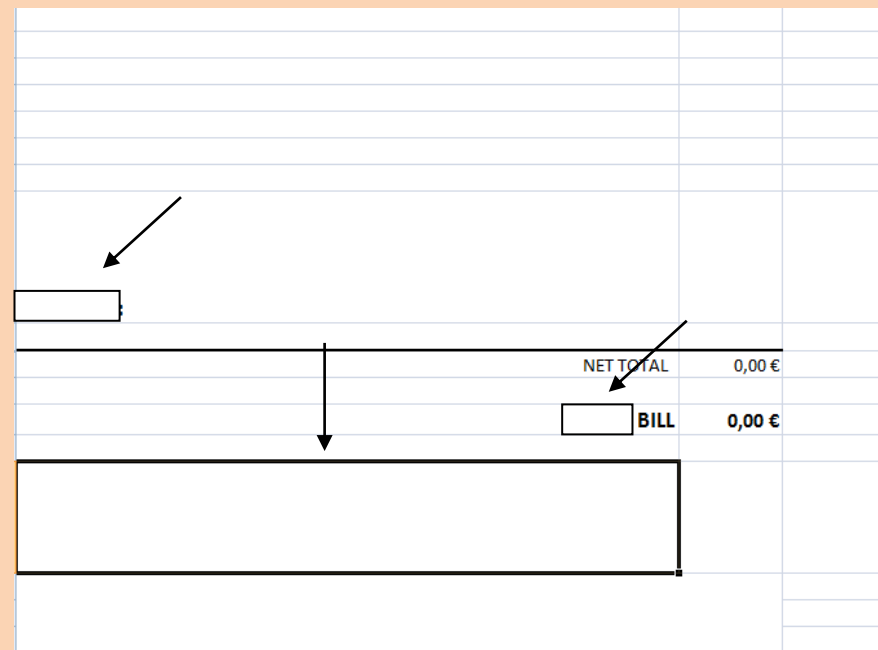


Diagram illustrating the main parts of a bill form. The form is on a grid background. At the top left, there is a small box. Below it, there is a horizontal line. To the right of this line, the text "NET TOTAL" is written, followed by "0,00 €". Below this, there is another horizontal line. To the right of this line, the text "BILL" is written, followed by "0,00 €". Below these lines, there is a large empty rectangular box. Arrows point to the top-left box, the "NET TOTAL" line, and the "BILL" line.



## Reading part:

### Kinds of bills

A bill is a necessary document that serves as proof of a commercial transaction for tax purposes. However, not all bills are equal. According to their functions, there are some different types of bills. The bill more frequent is definitely the **ordinary bill**. It is a document that serves to record an economic operation, like a sale or the provision of a service.

After that, we have the **amendment bill**. This is a bill that issues to correct any mistake or add some data required. Normally this is used to detail some correction in the ordinary invoice or the return of the goods. This bill must be issued if the original one does not meet the requirements established by applicable law, or in case a mistake with the goods, (price, discounts, etc.).

Other kind of bill is the **summary bill**, which provides the ability to group multiple invoices to one consignee and within a month. But for this document to be valid, it is necessary to cancel those invoices. This bill must not show only the total value of sales of the month, but must make a brief description of all operations are grouping.

Nowadays, one that could not miss is the **electronic bill**. This bill is a tax document which has the same legal value as a paper invoice. It must have a number, the date and the main data of both the sender and receiver. These data should indicate the name and surname or company name, address and NIF.

In summary, we have several kind of bills and each one works according to its function.

**3** Fill the electronic bill considering that you are the boss of a English academy and there is someone who wants English lessons for a month.

<div style="border: 1px solid black; padding: 2px; display: inline-block;">             INVOICE    Nº 00/000    00/00/0000           </div>	
<div style="border: 2px solid orange; border-radius: 15px; width: 150px; height: 80px; margin: 0 auto;"></div>	
<b>Capacity</b>	<b>Amount</b>
	0,00 €

<b>DISCOUNT:</b>	
NET TOTAL	0,00 €
<b>TOTAL BILL</b>	<b>0,00 €</b>
<div style="border: 2px solid black; width: 100%; height: 100%;"></div>	

**4** Listen the dialogue and complete the sentences with the words in the box. To listen the dialogue, go to [www.e-vet.eu](http://www.e-vet.eu)

time off

correct

lower than

cancel

cheaper than

payment

higher than

- Alba, we have to make changes in some bills as the new teacher is from work.
- Yes, for example, Ana paid all the lessons and she didn't give none of them. So we have to make the \_\_\_\_\_ of this bill.
- Ok, but consider that the amount of this bill is \_\_\_\_\_ the previous one.
- Yes, I will. Other costumer is Elsa. She gave only two lessons but she has not paid yet, so we have to \_\_\_\_\_ her bill. In this case, the amount of this bill is the previous one.
- Ok, let me think more change we have to do.
- I know! I know another one. María has found English lessons \_\_\_\_\_ ours and she wants to stop giving lessons here. As she paid the bill already, we have to \_\_\_\_\_ it too.

5



**Working as a team: create your own kind of bill for your company. Each pupil has to say a new aspect for this bill and put it in the white paper.**

A large, empty rectangular box with a thin black border, intended for students to write their responses to the task.



## UNIT 4.2

### Methods of payment

- Mathematic operators
- Different methods of payment
- Complain about a non-payment

**1** Lead-in activity: write the correct name of the following mathematic operators:

-	→	
+	→	
x	→	
÷	→	
√	→	
<	→	
>	→	
%	→	



## Reading part:

### Ways of payment

Companies within its trade policy often have certain forms and conditions of cashing and payment for its trade relations with other enterprises and citizens. In some cases, these conditions do not coincide and are forced (company and suppliers) to negotiate the way of payment. Now we are going to see some of the more common means of payment.

- **Prepaid:** the company requires the customer the previous payment to the receipt of the goods or service delivery.
- **Cash payment:** the customer pays the invoice amount at the time of the receipt of the goods or service delivery.

The different ways of companies available to receive these payments are: check, direct debit, cash, bank transfers, money order and bank cards charge.

- **Deferred payment or credit:** the company allows the customer to defer payment of their bill. Deferral arrangements are varied and can be classified into:
  1. Partial Deferral: the supplier charged part of the bill in cash, the rest of deferring payment.
  2. Postponement in one payment: the total amount of the invoice is deferred in a single instalment.
  3. Fractionated Postponement: the invoice shall be paid in several instalments agreed between the supplier and the customer.

The different ways of companies available to receive these payments are: bills of exchange, invoices and acceptance domiciled bill.



3



**Video: watch the video and write the name of this way of payment.**

4

**Vocabulary: ordinal numbers. Write in words the following amounts in its cardinal and ordinal ways.**

We are going to see the amounts from the richest men in the world:

<b>Name and amount</b>	<b>Cardinal number</b>	<b>Ordinal number</b>
Amancio Ortega: 25.000 millions of dollars.		
Carlos Slim: 53.500 millions of dollars.		
Bill Gates: 53.000 millions of dollars.		
Warren Buffett: 47.000 millions of dollars.		
Lawrence Ellison: 28.000 millions of dollars.		
Eike Batista: 27.000 millions of dollars.		
Lakshmi Mittal: 28.700 millions of dollars.		

5



**Write a letter for complaining about a non-payment of one of our customers.**

A large, empty rectangular box with a black border, intended for writing the letter.



## UNIT 4.3

### On-line bank

- Parts of an on-line bank
- Advantages and disadvantages
- How to work with checks

**1** Find in the alphabet soup the words we need to access to the on-line bank.

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

2 On-line bank: Look at the picture and write fill the gaps with the words in the box.

Insurance

Remittances web

Funding

Activities

Name of the company

The screenshot shows a web banking interface. At the top, there is a navigation bar with tabs: CUENTAS, TARJETAS, AHORRO, ARCHIVOS, INTERNACIONAL, SEGUROS. Below this is a secondary bar with 'Mis cuentas', 'Transferencias', 'Pagos', 'Ingresos', 'Contratación', and 'Mis Finanzas'. A left sidebar contains a menu with options like 'general', 'operaciones ptes.', 'datos cuenta', 'i-buzón virtual', etc. The main content area is titled 'Consulta de movimientos en cuentas' and contains a form for account selection and query type. The form includes a dropdown for account selection, radio buttons for query type (Últimos 16 movimientos, Movimientos de Hoy, Entre fechas), and date pickers for 'Desde' and 'Hasta'. There are 'Aceptar' and 'Ayuda' buttons at the bottom.

general

operaciones ptes.

datos cuenta

i-buzón virtual

certificado cuenta

ctas. inoperativas

apertura cuentas

extracto C43

información fiscal

liquidación

Aviso legal | Seguridad

Consulta de movimientos en cuentas

Seleccione la cuenta

Seleccione el tipo de consulta

Últimos 16 movimientos (Max. 180)

Movimientos de Hoy

Entre fechas (Formato: ddmmaaaa)

Desde: 23/03/2016

Hasta: 23/04/2016

Aceptar Ayuda

3



**Write in each column advantages and disadvantages of the on-line bank.**

ADVANTAGES	DISADVANTAGES

4

**Game: memory. Look at the check for 10 seconds, remember and write the words you see.**

5



Fill your own check. Give or invest some money and say where and why.

**BANK**  
Your Address

DATE: -----

Pay \_\_\_\_\_ Dollars

Memo \_\_\_\_\_

\$

"002134" "012038" "XXXXXXXX"

\_\_\_\_\_  
AUTHORIZED SIGNATURE



## QUIZ TIME

1. The document that serves to record an economic operation is...:
  - A) An electronic bill
  - B) An ordinary bill
  - C) A Summary bill
  - D) An amendment bill
  
2. The document that correct any mistake or add some data required is...:
  - A) An electronic bill
  - B) An ordinary bill
  - C) A summary bill
  - D) An amendment bill
  
3. To be “time off from work” means:
  - A) To have holiday
  - B) To be sick and ask for a period of time without working
  - C) To be fired
  - D) To ask for leave
  
6. The company requires the customer the previous payment to the receipt of the goods or service delivery:
  - A) Deferral payment
  - B) Credit
  - C) Cash payment
  - D) Prepaid
  
7. How do you write the amount 20.000 in ordinal number?
  - A) Twentyth thousand
  - B) Twenty thousandth
  - C) Twenty and thousandth
  - D) Thousand and twentieth
  
8. The place where we write a link to look for some web is called:
  - A) Search
  - B) Navigator
  - C) Forward slash
  - D) Engine

4. How do you call this symbol ?

- A) Multiplication sign
- B) Square root
- C) Plus sign
- D) Division sign

5. The customer pays the invoice amount at the time of the receipt of the goods or service delivery:

- A) Prepaid
- B) Cash payment**
- C) Partial deferral
- D) Credit

9. The way to know what we do before in our on-line bank is called:

- A) Transfer
- B) Insurance
- C) Remittances web
- D) Activities

10. The way to put some money in other count is called:

- A) Activities
- B) Pay sheet
- C) Transfer
- D) Remittance web