

# Workbook Answer Key

## UNIT 1

- 1 A. Hello. What's your name?  
B. Suzanne. What's your name?  
A. My name is John. Where are you from, Suzanne?  
B. I'm from London. Where are you from?  
A. I'm from New York.
- 2 3. I'm from Russia. 4. I'm from Japan.  
5. We're from Brazil. 6. I'm from Taiwan. 7. We're from Australia.
- 3 1. She's Tomoko Suzuki. 2. She's from Japan. 3. She's a student. 4. She's 19.  
5. They're Max and Lisa Smith.  
6. They're from the United States.  
7. They are teachers. 8. Lisa is 42.  
9. Max is 45.
- 4 2. What is your name? 3. She is from France. 4. I am ten years old.  
5. They are from England. 6. You are American. 7. We are students.
- 5 2. My name's Maria. 3. He's married.  
4. They're from Brazil. 5. I'm from Mexico. I'm not from Spain. 6. We're from the United States. 7. He's a teacher. He's not a doctor.

- 6 1. My 2. your 3. your 4. my  
7 1. her 2. His 3. His 4. Her

| Country           | Nationality |
|-------------------|-------------|
| Australia         | Australian  |
| Brazil            | Brazilian   |
| Canada            | Canadian    |
| France            | French      |
| Italy             | Italian     |
| Japan             | Japanese    |
| Mexico            | Mexican     |
| the United States | American    |
| Russia            | Russian     |
| Spain             | Spanish     |
| Taiwan            | Taiwanese   |

|   |                                                                                                                                        |                                                                                                                       |
|---|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 9 | <div><div></div><div>Russia<br/>Spanish</div></div> | <div><div></div><div>B</div></div> |
|   | <div><div></div><div>C</div></div>                  | <div><div></div><div>D</div></div> |

- 10 4. a teacher 5. an apple 6. a car  
7. newspapers 8. a house 9. magazines  
10. a camera 11. a telephone 12. stamps

- 11 2. Champagne is a French drink.  
3. Oxford is an English university.  
4. English is an international language.  
5. Sydney is an Australian city.  
6. A Mercedes is a German car.  
7. A Pentax is a Japanese camera.
- 12 3. Where's she from? 4. What's her name? 5. I'm a student. 6. I have two sisters. 7. They're from Japan. 8. It's a Spanish orange. 9. His name's Hiro. 10. Her name is Linda.
- 13 1. one 2. two 3. three 4. four 5. five  
6. six 7. seven 8. eight 9. nine  
10. ten 11. eleven 12. twelve  
13. thirteen 14. fourteen 15. fifteen  
16. sixteen 17. seventeen 18. eighteen  
19. nineteen 20. twenty
- 14 b. nine oranges c. fifteen students  
d. five cars e. six tickets f. three letters  
g. twelve keys h. four postcards  
i. twenty stamps j. two dictionaries

## UNIT 2

- 1 1. d 2. e 3. f 4. a 5. c 6. b  
2 2. How old is he? 3. Where is he now?  
4. What's his address? 5. Where is she now? 6. What's her job? 7. What's her phone number at work? 8. How old are the children? 9. Where are they now?
- 3 Students' own answers
- 4 2. The president of the United States isn't English. He's American.  
3. Snow isn't hot. It's cold.  
4. Five and six isn't twelve. It's eleven.  
5. You aren't English. You're (Italian.)  
6. We aren't in a Russian class. We're in an English class.  
7. Rolls-Royce cars aren't cheap. They're expensive.

- 5 3. Yes, he/she is. / No, he/she isn't.  
4. Yes, it is. / No, it isn't.  
5. Yes, it is. / No, it isn't.  
6. Yes, I am. / No, I'm not.  
7. Yes, I am. / No, I'm not.  
8. Yes, they are. / No, they aren't.
- 6 2. It isn't hot today. 3. I'm not married.  
4. Where's the newspaper? 5. They aren't from Washington. 6. We're at work. 7. You're a student.
- 7 2. You are not old. 3. My apartment is small. 4. Her son is not an accountant. 5. His wife is a journalist. 6. They are at work. 7. We are not rich.

- 8 3. is 4. is 5. P 6. is 7. P 8. P 9. is 10. P
- 9 2. Cathy is Louise's sister. 3. Stephen is David's son. 4. Ann is Stephen's aunt. 5. George is Mary's husband. 6. Mary is Cathy's grandmother. 7. David is Cathy's uncle. 8. David is Ann's brother
- 10 Students' own answers
- 11 2. a hot day 3. a young girl 4. an old man 5. an easy exercise 6. a difficult language 7. a fast car 8. an expensive camera
- 12 1. cars 2. classes 3. cities 4. women 5. families 6. addresses 7. people 8. boys 9. sandwiches 10. universities

|      |                                             |                                                   |
|------|---------------------------------------------|---------------------------------------------------|
| 13 2 | one 1<br>ten 10<br>one hundred 100          | two 2<br>twelve 12<br>twenty 20                   |
|      | 3 three<br>13 thirteen<br>30 thirty         | fourteen 14<br>forty-five 45<br>fifty-four 54     |
|      | 5 five<br>15 fifteen<br>50 fifty            | sixteen 16<br>twenty-six 26<br>sixty-one 61       |
|      | 7 seven<br>17 seventeen<br>78 seventy-eight | eighteen 18<br>eighty-seven 87<br>ninety-eight 98 |
|      | 19 nineteen<br>90 ninety<br>99 ninety-nine  | 40 forty<br>65 sixty-five<br>82 eighty-two        |

- 14 2. 90¢ Ninety cents.  
3. \$1.30 One dollar and thirty cents.  
4. \$7.15 Seven dollars and fifteen cents.  
5. \$13.75 Thirteen dollars and seventy-five cents.  
6. \$81.00 Eighty-one dollars.  
7. \$125.50 One hundred and twenty-five dollars and fifty cents.

## UNIT 3

She's a flight attendant. She wears a uniform. She travels a lot. She speaks three languages. She serves drinks. She's a doctor. She works in a hospital. She helps sick people. She works with nurses. She wears a white coat. He's a receptionist. He works in a hotel. He answers the phone. He speaks four languages. He works with a computer. He's a mail carrier. He works outside. He walks a lot. He delivers letters. He starts work at 5:00 A.M.

# Answer Key For College Accounting 21 Edition

**B Lingard**



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