

امتحان اللغة الانجليزية

1/ Put the appropriate word for the following terms (13) Pts

generally accepted accounting principles	المبادئ المحاسبية المقبولة عموما
monetary unit	الوحدة النقدية
A comprehensive examination	الفحص الشامل
accounting standards board	مجلس المعايير المحاسبية
international financial reporting standards	المعايير الدولية لاعداد التقارير المالية
tax authorities	السلطات الضريبية
investors-conventions	المستثمرين - الاتفاقيات
standards- liabilities - Assets- value	معايير - خصوم- اصول- قيمة
consolidated financial statements	البيانات المالية الموحدة

2/ Translate the following paragraph into Arabic (04) Pts

The time period assumption states that; the economic life of the business can be divided into time periods such as the financial year, or a quarter of it

فرض الفترة الزمنية ينص على ان الحياة الاقتصادية للشركات يمكن ان تقسم الى فترات زمنية مثل السنة المالية او ربعها

3/ Explain the following principles (03) Pts

The principle of conservatism

is that where different accounting methods are possible you choose the one that is least likely to overstate or over-estimate assets or income

the revenue recognition principle

is that a revenue is recognized in the accounting period in which it is earned

Good luck