



المجمع العربي للمحاسبين القانونيين
Arab Society of Certified Accountants (ASCA)

**QP's of Arab Certified Professional Accountant
(ACPA)**

2006

Paper No. : Eight
Subject : English Language
Questions No. : 6 Questions
Time : 3 Hours



UNIVERSITY of CAMBRIDGE
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Questions

Question No. One:

(12) Marks Choose the best alternative:

(3 Marks) 1. The expression **overseas posting** means:

- A. Employment inside the country
- B. On-ship employment
- C. Employment in advertisement
- D. Employment outside the country

(3 Marks) 2. The expression **to cut a long story short** means:

- A. At length
- B. In brief
- C. In detail
- D. In elaboration

(6 Marks)

(2) Marks each

3. Complete the following choosing the best alternative:

- A. The doctor recommended she see a _____. (Psychiatric, Pianist)
- B. Gillian has a _____ problem.(musical, medical)
- C. I have just had a talk with your department _____. (box, head)

(12) Marks Question No. Two:

Reading comprehension:

Read the following passage then answer the questions about it:

After Zaire had left the Central Selling Organization (CSO), Mr. Oppenheimer was asked how he felt about it. He said, "I can't pretend we're pleased when anyone breaks way. It's a bad example." Perhaps he was afraid that other African countries might follow suit.

Having lost the Zaire contract, the CSO began worrying about another diamond producer—Australia. The Ashton mines in Western Australia would increase would diamond production by about 40% in 1985. But were they going to sell through CSO? That was the big question. It now seems that De Beers will handle the marketing of about 75% of Ashton's output, once that mines are in full production.

People with inside knowledge of the industry say that De Beers have been successful because they offered a guaranteed, five-year sales contract.

Early in 1982 the fortunes of De Beers reached their lowest Mark. The company announced that it was cutting its annual dividend for the first time since 1944. This was because of a slump in its profits. The bad news caused De Beers' share price to drop sharply on stock exchanges throughout the world.

In spite of this, De Beers should be able to keep its leading position in the diamond business. It has large cash resources, and will be able to take advantage of better economic condition when these come.

(3 Marks) 1. What was Mr. Oppenheimer's reaction after Zaire had left the CSO?

(3 Marks) 2. Why have De Beers been successful?

(3 Marks) 3. What does the underlined words mean?
De Beers should be able to keep its leading position in the diamond business.

(3 Marks) 4. What was the result of the bad news?

(20) Marks **Question No. Three:**

Vocabulary:

(5 Marks) 1. The words in the list are connected with diamond business, use some of them to fill in the blanks in the sentences below:

value, worth, flawless, priceless, invaluable, estimate, speculate, investment, loss, profit.

(1) Mark A. If you own a piece of jewelry, you may want to know what it is _____.

(1) Mark B. They will be willing to _____ its value for you.

(1) Mark C. You are unlucky if you own a _____ diamond.

(1) Mark D. The buyer will be able to sell the stone at a high _____.

E. They are _____ in diamonds in taking a big risk.

(5 Marks) 2. Complete the following sentences using the words in italics. Make any necessary changes:

Install, agricultural, textile, industrialized, valuable, negotiating, commissions

- (1 Mark) A. The _____ nations of Europe could make arrangements with individual exporting countries.
- (1 Mark) B. _____ Manufacturing offers good opportunities for people wishing to set up small businesses.
- (1 Mark) C. Ali expects to pay for it out of the _____ he will receive from orders for the toy.
- (1 Mark) D. _____ Contracts with Chinese corporations can take often more than a year.
- (1 Mark) E. Workers are sometimes unhappy when their firm _____ new machines.

(5 Marks) 3 Derive an appropriate form from the words given in brackets:

- (1 Mark) A. The president leads the _____. (Discuss).
- (1 Mark) B. We provide the capital, which poor countries need for their economic _____. (Grow)
- (1 Mark) C. We shall have to look for new markets and different channels of _____. (Distribute)
- (1 Mark) D. The sales _____ have no difficulty in selling the model. (Represent)
- (1 Mark) E. Dress designers have certain _____. (Specify)

(5 Marks) 4 Match the words to their meanings:

- | | | |
|----------|--------------------|---|
| (1 Mark) | A. Lump sum | 1. The opportunity to continue the contract |
| (1 Mark) | B. Option to renew | 2. Total earnings before expenses have been taken away |
| (1 Mark) | C. Gross profit | 3. The opportunity to do interesting but difficult work |
| (1 Mark) | D. Back up | 4. A fairly large sum of money |
| (1 Mark) | E. Challenge | 5. Support |

(30) Marks **Question No. Four:**

(20 Marks) **Structures:**

A. Correct the verbs in brackets:

- (2) Mark 1. Mr. Gill denied (to pay) low wages.
(2) Mark 2. We would have rejected the project if there (to have) another bicycle factory in the region.
(2) Mark 3. What (to be) the main difference between a private and quoted company.
(2) Mark 4. Be (to care)! You don't want to lose your money.
(2) Mark 5. Please, send out (to recruit) letters to executives in other companies.
(2) Mark 6. The Miracle food processor (to be) on the market for ten years so far.
(2) Mark 7. While attending the international clothing in Paris last month, I (to see) some wool suits made by your firm.
(2) Mark 8. I look forward to (receive) a prompt reply from you.
(2) Mark 9. We are accustomed to (encounter) these problems in manufacturing.
(2) Mark 10. Recently, what types of health hazards (to cause) by companies.

(10 Marks) B. Put the following statements made by a manager working for a multinational company into reported speech. Use the reporting verbs in brackets.

- (2) Mark 1. "Why did some countries nationalize subsidiaries in the 1980's?" (The manager wondered)
(2) Mark 2. "Will multinationals have to offer developing counties better terms?" (Want to know whether)
(2) Mark 3. "Who has benefited from your company?" (Ask)
(2) Mark 4. "Can subsidiaries take any decision they want?" (Ask)
(2) Mark 5. "People had the wrong idea about multinationals." (Complain)

(13 Mark) **Question No. Five:**

Translate the following text into Arabic:

In the United States, the power of unions is decreasing. There are clear signs that they are losing their hold on workers.

Nowadays, all 20% of the work force are in a union. In 1955, however, 34% of workers were members. The unions are also

Having trouble getting new members. They are winning only 45% of the elections by which workers decide whether they want to become union members.

The battle between management and labor can be hard, especially in the southern states of the United States. When the south was still mainly a rural society, the unions did not pay much attention to it. But, in the past ten years, many companies have moved there. During that time, the northern states—where unions are strong have lost over one million jobs; employees have moved to the non-union south.

Southern employers do not welcome the unions. They are suspicious of them and think that they can do without them. Every southern state has a right to work law.

(13) Marks **Question No. Six:**

Write a business email on the following topic:

After meeting the Egyptians, John Smith sends an e-mail message to his friend, Jim Watson. Jim is interested in investing in the project but has been unable to go with John to Egypt. In the message, John tells his friend about the meeting with the Egyptian officials, and gives details of any agreement they may have reached.

Here is the beginning of the e-mail message. Complete it.

Today, we met the Egyptian officials and had a long discussion. We explained our plans for . . .

