HỘI ĐỒNG THI KIỂM TOÁN VIÊN & KẾ TOÁN VIÊN

NĂM 2019

ĐỀ THI VIẾT

MÔN THI: TIẾNG ANH

TRÌNH ĐÔ C

Đề lẻ

Part I. READING

Section 1: Choose the correct word or phrase from the list below to complete each of the following sentences.

| heavy | reference | but | hearing | fewer |
|------------|-----------|-------|------------|---------|
| interested | less | by | appreciate | hard |
| comparison | value | since | supposed | to hear |
| are | hardly | at | keen | in |
| is | repaired | being | repairing | be |

- 1, He has been collecting stamps......the age of ten.
- 2, Our turnover has increased 20% over the same period last year.
- 3, The manager suggested that the goods ordered from another supplier.
- 4, In with other countries, Britain has a very high rate of heart attacks.
- 5, What do you mean? He's watching TV? He's to be washing the car.
- 6, He hadn't seen his sister for 30 years, they recognized each other instantly.
- 7, We would very much.....a reply by the end of the month.
- 8, There's always.....traffic in the centre during rush hours.
- 9, It was raining very.....so I took my raincoat.
- 10, The car was badly damaged after the accident. We must have itthis Sunday.
- 11, I can remember.....voices in the middle of the night.
- 12, He completed the form accordance with all the rules and regulations.
- 13, The company is losing a lot this year. That's why it plans to hireworkers.

- 14, He went to a seaside resort because he was......on water skiing.
- 15, Here the notebook and report I promised you last week.

Section 2: Read the following passages and do the tasks given.

Passage 1: Read the passage and answer the questions.

An elevator is wonderful. It is really only a small room. Rooms usually stay in one place. Elevators travel up and down all day long.

Sometimes a worker stands in the elevator to run it. In modem elevators there is no worker. The people walk in. They know what floor they want. They press a button and the elevator goes to that floor. It is all very fast and easy.

Elevators are very important to us. Why? Think about a tall building. Maybe it has twenty floors. Maybe it has fifty or more. Who can walk up all those stairs. Maybe people can climb them one time. Can someone climb thirty floors to an office everyday? Can small children walk up to their apartments on the twenty- fourth floor? Can their mother and father carry food up all those stairs? Of course not.

We can have high buildings because we have elevators. They are really wonderful.

| 1, What is an elevator really? |
|--|
| 2, How is an elevator different from other rooms? |
| 3, How do people make an elevator go up and down? |
| 4, Can people walk up twenty or forty floors everyday? |
| 5, Why can we have high buildings? |
| |

Passage 2: Read the passage carefully and choose *ONE* which you think fits best.

Thomas Edison was born in Milan, Ohio, in 1847. His family moved to Port Huron. Michigan, when he was seven. Surprisingly he attended school for only two months. His mother, a former teacher, taught him a few things, but Thomas was mostly **self-educated**. His natural curiosity led him to start experimenting at a young age.

Thomas Edison lit up the world with his invention of the electric light. He also invented the record player, the motion picture camera, and over 1,200 other things. He worked 16 hours a day and sometimes he worked so intensely that his wife had to remind him to sleep and eat.

Thomas Edison died in 1931 in New Jersey. He left numerous inventions that improved the quality of life all over the world.

- 1, Thomas Edison was
 - a. an explorer
 - b. a teacher
 - c. a discoverer
 - d. an inventor
- 2, In 1854 Edison's family
 - a. decided to settle in Ohio
 - b. bought a new house in Ohio
 - c. sent him to a new school in New Jersey
 - d. moved to Pon Huron, Michigan
- 3. The word 'self educated' in line 3 means
 - a. have been well taught.
 - b. having had good schooling
 - c. having taught himself
 - d. having had high education
- 4, Edison died at the age of
 - a. 76
 - b. 47
 - c. 84
 - d. 74
- 5, Which of the following is NOT true about Edison?
 - a. He invented the motion picture camera.
 - b. He made numerous inventions.
 - c. He worked very hard.
 - d. He didn't go to school at all.

Section 3: Read the passage below and think of ONE word which best fits each space. There is an example at the beginning (0).

Mobile phones were quite rare 20 years (0)......ago......, even in the world's richest countries. Now, (1)......, around 40% of the world's people own one. The (2) with the most mobile phones per head is Luxembourg, where (3) are actually more mobiles than people. There are more than eight mobiles phones for every ten people (4) almost every other western European country, including Britain, while the number of mobiles per (5) in the US, Canada and Japan (6)......slightly lower.

The number of people using mobile phones is (7) very quickly. In fact, around the world, about a million new people become (8) users everyday, and most of them are in developing countries. Many economists say that mobile phones are very good for developing countries (9).......they help poor people to create and run small businesses, often in places (10) it is difficult or expensive to use a landline.

Part II. WRITING

Section 1: The words in brackets can be used to form words that fit into the following sentences.

Example: I.....this morning, and I was late for work (SLEEP)

Answer: I overslept this morning, and I was late for work.

- 1, My brother often does experiments about electricity for (PLEASE)
- 2, I spent my.....in the country. (CHILD)
- 3, The.....she gave last night was marvelous. (PERFORM)
- 4, The restaurant is......for its western meals. (FAME)
- 5, I wish you every.....in your new job. (SUCCEED)

Section 2: Make all the changes and additions necessary to produce complete sentences from the following sets of words and phrases.

Example: I / use / live / this / house / when / young.

Answer: I used to live in this house when I was young.

- 1, It/ be / unnecessary / us / buy / so much food / yesterday.
- 2, Ann / feel / lonely / because / she / not / invite / party.
- 3, One day soon / every schoolchild / have / access / Internet.
- 4, you / have / chance / speak / Personnel Manager / yesterday?
- 5, I / try / warn / him, / but / it / be / too late.
- 6, Peter / give / permission / his boss / take / day / off.
- 7, It / be / time / government / bring / economy / control.
- 8, management / decide/ reduce / workforce / 10%.
- 9, You / have / make / application / visa / advance.
- 10, If / they / be / financial trouble, / they / get / touch / our Finance Department.

Section 3: Finish each of the following sentences in such a way that it means exactly the same as the sentence printed before it using given words. DO NOT change the word given.

Example: She needs to study harder.

DOES

Answer: *She doesn't* doesn 7 study hard enough.

1, I will be very happy when I go on holiday.

| FORWARD |
|--|
| I am very muchon holiday. |
| 2, My father last went abroad in 1966. |
| BEEN |
| My father 1966. |
| 3, 'Did you read the book or not?' the teacher asked me. |
| WHETHER |
| The teacherread the book or not. |
| 4, When she is angry, she never lets him finish speaking. |
| ALLOWED |
| When she is angry,finish speaking. |
| 5, It took him three months to recover from his illness. |
| OVER |
| It took him three monthshis illness. |
| Section 4: Translation |
| 4.1. Translate the following sentences into Vietnamese |
| In America, accounting firms have almost recovered from the effects of the global crisis. Before applying for a job you should consider the area that you would like to work in. |
| Beyond yourself |
| Currently, many accounting graduates are being employed by governmental and non-profit organisations. |
| |
| The company's goal is to reach maximum production capacity within the next three months. |
| |
| She hasn't finished the monthly financial reports yet, but she says she should have them by the end of the day. |
| |

| 4.2. Translate the following sentences into English. |
|--|
| 1. Báo cáo kiểm toán hoạt động đánh giá tính kinh tế, hiệu lực và hiệu quả trong quản lý, sử dụng tiền, tài sản và các nguồn lực khác của đơn vị được kiểm toán. |
| |
| 2. Chúng tôi tin rằng công ty của chúng tôi đã thành công; chúng tôi đạt lợi nhuận mỗi năm kể từ năm đầu tiên. |
| |
| 3. Hợp đồng kiểm toán còn bao gồm thỏa thuận với Ban Giám đốc đơn vị về trách nhiệm cung cấp cho kiểm toán viên báo cáo tài chính và các tài liệu có liên quan. |
| |
| 4. Kiểm toán viên cần lưu ý các điều khoản liên quan đến việc tham gia của kiểm toán viên và chuyên gia khác vào một số công việc trong quá trình kiểm toán. |
| |
| 5. Thuế là thuật ngữ được áp dụng cho tất cả các loại thuế, từ thuế thu nhập, thuế thừa kế đến thuế bất động sản. |
| EQNNAPASS |
| |

Beyond yourself