## HỘI ĐỒNG THI KIỂM TOÁN VIÊN & KẾ TOÁN VIÊN

NĂM 2019

### ÐỀ THI VIẾT

MÔN THI: TIẾNG ANH

TRÌNH ĐỘ C

Đề chẵn

#### Part I. READING

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

post	on	printed	whose	can't
must	out	printing	transfer	some
to have	heard	since	was	to
in case	been hearing	Provided that	be	give
Unless	having	which	because	Giving

- 1. Orders have increased ...... the advertising campaign in June.
- 2. I wonder how Jim is getting on. I haven't......from him for nearly a week.
- 3. I'm applying for a ...... to my London office, but I don't know if I'll be successful.
- 4. We've got a competition ...... at work to find a name for our new range of cosmetics.
- 5. The labourers demanded that the farm manager ...... them higher wages.
- 6. It's time something......done about this problem.
- 7. We are going to have 5.000 new catalogues ...... in Hongkong.
- 8. I'll phone you later...... you have any problems with the program.
- 9. ......we continue to order in bulk, they will go on giving us free delivery.
- 10. If everyone contributed 20% of their salaries ...... charity, there would be no poverty.
- 11. The alarm went off. so someone..... have been trying to break in.
- 12. Shall I get you a sandwich or would you prefer.....a salad?
- 13. .....employees shares can help to increase motivation.
- 14. We drew up a shortlist of candidates......CVs were very good.
- 15. I'd like ...... advice about the government's latest tax proposals.

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

#### Passage 1: Read the passage and answer the questions.

The chairman of Lanback Development Company today said that he was optimistic about the future of the property market in the Gulf region. He was commenting after signing a 150 million dollar contract with Al-Sharif

Construction Company, a local building contractor, for a prestigious new development on the city's reclaimed land. The project, scheduled for completion within the next two years, will consist of office units and more than 200 retail outlets. The centre area will feature an art gallery and a cultural hall. The Chairman said that *the whole complex* would eventually provide employment for at least 2,000 people.

Which company is financing the project?
Which company is going to build it?
How long will it take to build?
Where will the cultural hall be situated?
What does *'The whole complex.*" refer to?

#### \_\_\_\_\_

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

A number of years ago, Don Taylor left Oshkosh, Wisconsin, and did something that officials say **constituted** a record - a most unusual record. He completed a 23,000-mile trip around the world in an airplane he built himself!

Taylor's journey took sixty days, and he estimated that he spent more than eight hundred hours of that period in the plane itself. His longest continuous time in the air was ten hours, from Midway to the Aleutian Islands. The plane, which he called the "Victoria 76", had a wingspan of twenty one feet and an engine capable of developing 180 horsepower. This flight was not his first attempt. In 1974, he failed to circle the globe because of bad weather conditions over Japan.

Flying over the Iranian desert was one of his worst experiences - especially as he was forced to land and spend a night in a camel stable.

- 1. The best title is
  - A. Traveling from Wisconsin to Iran.
  - B. The Dangers of Flying over a Desert.
  - C. How to Build Your Own Plane.
  - D. A Man and His Plane Go Around the World.
- 2. Don Taylor's journey took a total of
  - A. 76 hours
  - B. 180 hours
  - C. two years
  - D. sixty days
- 3. Taylor's first trip failed because of
  - A. bad weather
  - B. an accident
  - C. a lack of gasoline
  - D. a broken wing

- 4. The story suggests that sleeping in a camel stable was
  - A. interesting
  - B. uncomfortable
  - C. healthful
  - D. enjoyable
- 5. The word "constituted" in line 2 means
  - A. understood
  - B. made
  - C. listened to
  - D. hid

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

When most people hear the words 'fast food' they probably think of (0)........cheap......, hot food sold in a place (1)....... they don't have to wait more than a couple of minutes between ordering .......taking their first bite, and where they can either 'take away' or 'eat in'. They probably also imagine food they can eat .......their fingers, without any cutlery. In Britain, as in many (4)...... countries, hamburgers are among the most popular kinds of fast food, and the biggest chain of burger restaurants (5).......McDonald's. The first McDonald's arrived in Britain in 1974, and (6)....... you can find them in many other cities. The restaurants in Britain recently added salads, fruit and sandwiches to (7)....... traditional menu of burgers, fries, and soft drinks. Kebabs, (8).......usually consist of pieces of hot chicken or lamb in pitta bread with salad and chilli sauce, are also very (9)....... They are part of Middle Eastern cuisine, and provide a good example of how 'foreign' (10)...... has become very popular in Britain in the last 40 years or so.

#### 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. The jacket didn't fit me very...... (GOOD) OUISOI
- 2. Tourism has.....agriculture as the nation's main industry.(REPLACEMENT)
- 3. The old couple have saved a lot of money for their ......(RETIRE)
- 4. The weather was so terrible, so we had a very......holiday.(PLEASE)
- 5. He didn't give any.....for his absence. (EXPLAIN)

## 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.

She / consider / be / finest pianist / her generation.

.....

Jane / come / first, / which / surprise / nobody.

.....

Nguồn: Sưu tầm

www.gonnapass.com – Website ôn thi chứng chỉ hành nghề Kế toán đầu tiên tại Việt Nam

The fire / be / so / intense / that / it /	take / firemen / three / hours / put out
I / be / able / drive / five / years.	
Japan / it / essential / exchange / bus	iness cards / immediately / meeting.
We / look forward / hear / you / and	/ see / you / soon.
You / have / work / hard/ if / you / w	
Two million / cars / produce / so far	
It / be / time / something / do / this p	
We / regret / inform / you / that / you	
	ving sentences in such a way that it means exactly the same as th ven words. DO NOT change the word given.
Example:She needs to study harder.	
DOES	
Answer: She doesn't study hard eno	ugh.
1, If you have enough money for the	fare, why not travel first class?
AFFORD	
If you, why not travel first class	3?
2, Could you speak up because I can	't hear you properly?
MIND	
Would up because I can't hear	you properly.
3, We advise customers to buy their	tickets in advance.
ADVISED	
Customerstheir tickets in advan	ce.
Customerstheir tickets in advan	ce.

4, It's such a pity I didn't see that film on television last night.

#### WISH

I.....that film on television last night.

5, The party will be held in the garden as long as it doesn't rain that day.

#### UNLESS

The party will be held in the garden......that day

#### Section 4: Translation

#### 4.1. Translate the following sentences into Vietnamese

A lot of smaller companies use bookkeepers for their daily accounting needs.

.....

Accounting graduates salaries are still rising with an average salary of \$42,500.

.....

In the next 8 years the number of accounting jobs will rise from 1.2 million to 1.4 million in the US.

Prices have fallen in the food business because of advances in the food production and distribution technology.

The student market in the UK is estimated to be worth £13 billion of spending power in a year.

#### 4.2. Translate the following sentences in to English

1, Báo cáo kiểm toán tuân thủ đánh giá việc tuân thủ pháp luật, quy chế, quy định trong quản lý, sử dụng tiền, tài sản và các nguồn lực khác của đơn vị được kiểm toán.

.....

2, Có thể đánh giá công ty của chúng tôi đạt được lợi nhuận sau thuế tăng hơn so với kỳ trước.

.....

Nguồn: Sưu tầm www.gonnapass.com – Website ôn thi chứng chỉ hành nghề Kế toán đầu tiên tại Việt Nam 3, Hợp đồng kiểm toán còn bao gồm thỏa thuận với Ban Giám đốc đơn vị về trách nhiệm thông báo cho kiểm toán viên các sự kiện có thể ảnh hưởng đên báo cáo tài chính.

.....

4, Kiểm toán viên cần lưu ý các điều khoản liên quan đến việc tham gia cúa kiểm toán viên nội bộ và nhân sự khác của đơn vị được kiểm toán;

5, Chúng tôi tin rằng công ty của chúng tôi đã thành công; chúng tôi đạt lợi nhuận hằng năm kể từ năm đầu tiên.

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