

# آموزش زبان تخصصی حسابداری

## بخش اول

با سلام خدمت دوستان و کاربران عزیز

لازم دانستم که این بخش را که بسیاری از کاربران علاقه مند به یادگیری زبان تخصصی حسابداری بودند تقدیم نمایم . امیدوارم مورد استفاده واقع گردد

( چند بار مرور در ذهنتان باشد نیازی به ممارست نیست . تنها سعی کنید بعد از ) قبل از هر چیز افعال زیر را بخاطر بسپارید

Recording : ثبت کردن

Summarizing : خلاصه کردن

Consider : در نظر گرفتن

Consisting of: متشکل بودن از

Occur : رخ دادن ، اتفاق افتادن

Provide : تهیه کردن

Collect: وصول کردن

Interest : منتفع شدن

Produce : تهیه کردن

حالا سعی کنید متن زیر را با توجه به افعالی که یاد گرفتید یکبار بخوانید. دقت نمایید که در صورت ندانستن سایر لغات به لغتنامه مراجعه نکنید و سعی کنید آنها را حدس بزنید

## What is accounting ?

### 1-1 Recording and summarizing transactions

Accounting can considered as consisting of two elements , recording and summarizing.

## **Recording**

Transaction must be recorded as they occur in order to provide up-to-date information for management . for example ; credit sales must be recorded so that statements can be sent to the customers and the money due collected .

## **Summarizing**

The transaction for a period are summarized in order to provide information about the performance and position of a business to interested parties .

The two most important summary statements produced are the income statement and the balance sheet .

حال لغات زیر را به خاطر بسپارید

Accounting : حسابداری

Transactions : معاملات

Element: عنصر

Information : اطلاعات

Management : مدیریت

credit sale: فروش اعتباری

Statement : صورت

Period : دوره

Performance : عملکرد

Position : وضعیت

Income : درآمد

balance sheet : ترازنامه

دیگر متن را بخوانید حال یکبار

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شما موفق به درک این متن شده باشید. در صورت وجود مشکل حتما قواعد انگلیسی را مرور حالا بایستی  
نمایید.

شدن از درک صحیح متن در بخش نظرات ترجمه خود را بنویسید برای مطمئن

پایان درس اول

### **آموزش زبان تخصصی بخش دوم**

با سلام

اصطلاحات ارائه شده انجام دهید کاربران محترم ابتدا به بخش اول برگشته و یک مرور سریع از لغات و  
. حالا سعی کنید تا متن زیر را خوانده و درک کنید

### **The users of financial accounts and statements**

The purpose of accounting is to provide information to users of financial statements. Different users have different needs. The main users and needs are noted below:

#### **1- Management**

Management needs very detailed information in order to control their business and plan for the future. Budgets will be based upon past performance and future plans. These budgets will then be compared with the actual results. Information will also be needed about the profitability of individual departments and products.

#### **2- Shareholders and potential shareholders**

This group includes investors and their advisors . They are interested in their potential profits and the security of their investment . having bought shares , the shareholders are then responsible for (re)electing the Board of Directors.

### 3- **Employees**

Employees need to know if their employer can offer secure employment and possible pay-rises.

### 4- **Lenders**

Businesses will owe money to banks ( for loans) and suppliers ( for payment for goods and services ) . both banks and suppliers will need to know if they will be repaid .

### 5- **Government**

Governments need to know how the economy is performing in order to plan their financial and industrial policies.

### 6- **The business contact group**

Businesses will use financial statement to compare their own performance against that of their competitors .

### 7- **The public**

حال به افعال زیر توجه نمایید و سعی کنید آنها را بخاطر سپارید

Note : ذکر شدن ، اشاره شده

Compare : مقایسه کردن

Include : شامل شدن ، در بر گرفتن

Electing : انتخاب کردن، رای دادن

Re electing : انتخاب مجدد کردن

Own : قرض ( بدهی ) داشتن

Advise : نصیحت کردن ، مشورت کردن

Investe : سرمایه گذاری کردن

Offer: پیشنهاد دادن

استفاده از افعال جدید و لغات پیشین متن حالا یکبار دیگر به سراغ متن که در زیر آمده بروید و سعی کنید با . را درک نمایید

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و سعی کنید آنها را بخاطر سپارید حال به لغات و اصطلاحات زیر توجه نموده

User : استفاده کننده ، ذینفع

Purpose : مقصود ، هدف

Main : اصلی

Detail : جزئیات ، ریز حساب

Budget : بودجه

Actual : واقعی

Profitability : سود دهی ، سود آوری

Individual : مجزا ، مستقل

Product: محصول ، تولید

Shareholder : سهامدار ، ذینفع

Potential : بالقوه

Security : امنیت ، ایمنی

Share : سهام

the Board of Directors : هیئت مدیره

Employee: کارکنان

pay-rise : افزایش پرداخت

Goods: کالا

Repaid : بازپرداخت

Government : دولت ، حکومت

Competitor: رقبا

Contact : مرتبط ، در تماس :

مرحله بایستی قادر به درک کامل حال یکبار دیگر به سراغ متن که در پایین صفحه آمده بروید و در این متن باشید

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یکبار مرور نمایید حال سعی کنید دو متن ارائه شده در بخش اول و دوم که در ذیل آمده است

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پایان بخش دوم

### سوم آموزش زبان تخصصی - بخش

با سلام

آموختید را بیاد آورید این افعال و لغات در زیر در ابتدا سعی نمایید معانی افعال و لغاتی که از بخش های قبل آمده است .

Accounting	Recording	Consider	Summarizing	Transactions
Consisting of	Information	Provide	Occur	Element
credit sale	Statemen	Collect	Period	Management
Performance	Position	Interest	Income	Produce
balance sheet	Include	Re electing	Electing	Compare
Advise	Investe	Offer	User	Purpose
Main	Detail	Budget	Actual	Profitability
Individual	Product	:Shareholder	Potential	Security
Share	the Board of	Directors	Employee	pay-rise
Goods	Repaid	Competitor	Contact	Own Note

حالا سعی کنید متن های بخش های قبل را که در زیر آمده است یکبار دیگر بخوانید و درک کنید .

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که با آن مواجه نشدید سعی کنید متن زیر را نیز خوانده و تا آنجا که می توانید با حدس لغاتی اگر با مشکلی آشنا نیستید آنرا درک نمایید .

Nature , principles and scope of accounting

1- Financial accounting

Financial accounting is mainly concerned with the production of financial statements for external users . it is a report on the Directors' stewardship of the funds entrusted to them by the shareholders .

## 2- Management accounting

Managers need much more detailed and up-to-date information in order to control the business and plan for the future . they need to be able to cost out products and production methods , assess profitability and so on .

Management accounting is an integral part of management activity concerned with identifying .

## 3- Financial management

Financial management ensures that financial resources are obtained and used in the most effective way to secure attainment of the objectives of the organization .

## 4- Auditing

Auditing may be external or internal

### 4-1 External audit

This is ‘the independent examination of , and expression of opinion on , the financial statements of an enterprise ‘

### 4-2 Internal audit

This is ‘ an appraisal activity established within an entity as a service to the entity . its functions include , amongst other things , examining , evaluating and monitoring the adequacy and effectiveness of the accounting and internal control systems ‘

حال به افعال زیر توجه نمایید و بعد از بیاد سپاری سریع آنها یکبار دیگر متن را که در زیر آمده است بخوانید .

Concern : وابسته بودن ، مربوط بودن

Entrust : به عهده کسی گذاشتن ، واگذارن یا محول کردن ( مسئولیت )

Assess : برآورد کردن

Identify : شناسایی کردن ، شناختن

Ensure : اطمینان حاصل کردن

Obtain : بدست آوردن ، کسب کردن

Express : بیان کردن ، ابراز کردن

Establish : ایجاد کردن

Evaluate : ارزیابی کردن ، برآورد کردن

Monitor : کنترل و تنظیم کردن

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دوباره سعی کنید تا متن را بخوانید و درک کنید حالا به لغاتی که در زیر آمده توجه نموده و

Scope : گستره ، حوزه ، محدوده

Production : تولید ، محصول

External : خارجی ، بیرونی

Stewardship : مباشرت

Fund : وجه

Integral : اساسی ، بنیادی

Attainment : کسب ، بدست آوری ، دستیابی ، رسیدن به

Internal : داخلی

Auditing : حسابرسی

Independent : مستقل

Opinion : اظهار نظر

Appraisal : ارزیابی ، برآورد

Entity : واحد تجاری

Adequacy : کفایت ، مطلوبیت

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امیدوارم موفق به درک صحیح متن شده باشید.

پایان بخش سوم

## چهارم آموزش زبان تخصصی بخش

با سلام خدمت شما کاربران محترم

که در حقیقت بخش پایانی قسمت اول امیدوارم بخش های قبلی مورد استفاده واقع گردیده باشد. در این بخش آموزش می باشد به متن دیگری توجه می نمایم

را خوانده و درک نمایید سعی کنید با استفاده از لغات و افعالی که تاکنون خوانده اید متن زیر

### Desirable qualities of accounting information

Having identified the users of financial statements, the problem arises as to what information is useful to them. Some criteria can be identified. They are listed briefly in the table below.

---

Criteria

comment



Bias : منحرف شدن  
Publish : منتشر کردن

### Desirable qualities of accounting information

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Criteria	comment
Relevance	the information should be relevant to the needs of the users , so that it helps them to evaluate the financial performance of the business
Reliability be in	the information should be of a standard that can relied upon by external users , so that it is free from error and can be depended upon by users their decision .
Comparability other next	accounts should be comparable with those of similar enterprises , and from one period to the
Understandability	the information should be in a form which is understandable to user groups
Completeness the	accounting statements should show all aspects of business .
Lack of bias towards	accounting statements should not be biased

the needs of one user ; they should be objective .

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Timeliness	accounting statements should be publish as soon as possible after the year end .
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لغات زیر را به حافظه سپرده و یکبار دیگر متن را بخوانید حال معانی

Desirable : مطلوب  
Criteria : مقیاس ، معیار  
Briefly : مختصرا  
Relevance : مربوط بودن  
Reliability : قابل اتکا بودن  
Comparability : قابل مقایسه بودن  
Understandability : قابل درک بودن  
Completeness : کامل بودن  
Aspect : جنبه  
Lack of bias : نبود انحراف  
Timeliness : بهنگام بودن

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به درک کامل متن شده باشید امیدوارم موفق

بخش به اطلاع شما می رسانم که قبل از شروع قسمت دوم یک امتحان ارائه خواهد شد در پایان این

چهارم - پایان قسمت اول پایان بخش