

آموزشکده فنی و حرفه ای کوثر

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همراه با آموزش فن ترجمه ، واژهنامه و پرسش‌های کنکور آزاد و سراسری

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Lesson

ECONOMICS

People live in societies. In every society, interactions between peoples and groups construct the economy. Awareness of how an economy functions is vital to solve economic problems because we live in a globe with scarce resources with alternative uses and unlimited wants of human beings. *Scarcity* means that available resources are insufficient to satisfy all wants and needs. Remember, with absent scarcity and alternative uses of available resources, there is no economic problem. The subject thus defined involves the study of choices as they are affected by incentives and resources. Therefore, the study on how people choose to use scarce or limited productive resources (e.g., land, labor, equipment, technical knowledge) to produce various commodities (such as wheat, beef, roads), and to distribute these goods to various members of society for their consumption is *economics*. In short, economics analyzes the production, distribution, and consumption of goods and services. It aims to explain how economies work and how economic agents interact.

Macro and Microeconomics

Economics can be best divided into its two main branches: Macroeconomics and Microeconomics. Macroeconomics takes a top-down approach to analyzing the economy while microeconomics takes a bottom-up approach.

Macroeconomics examines an economy as a whole "top down" with a view toward explaining the levels and interactions of broad aggregates such as national income and output, employment, and inflation and sub aggregates like total consumption and investment spending and their components, including effects of monetary policy and fiscal policy.

Microeconomics examines the economic behavior of agents (including businesses and households) and their interactions through individual markets, given scarcity and government regulations. Within microeconomics, general equilibrium theory aggregates across all markets, including their movements and interactions toward equilibrium.

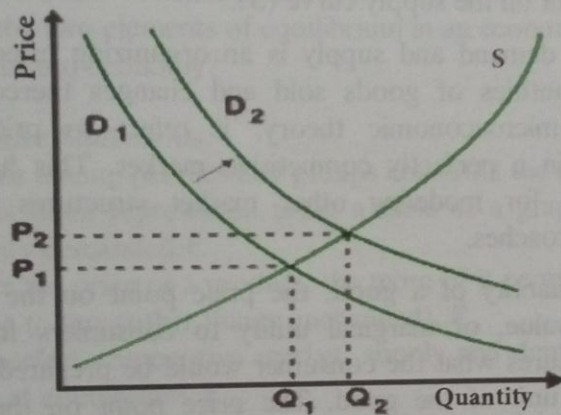
Market Economy

A market economy, as contrasted with a planned economy, is an economy in which decisions regarding investment, production, and distribution are based on *demand* and *supply* and the prices of goods and services are determined in a free price system. The term free-market economy is sometimes used synonymously with market economy. In the real world, market economies do not exist in pure form, as societies and governments regulate them to varying degrees rather than allow full self-regulation by market forces. Therefore, most existing market economies include a degree of economic planning or state-directed activity and are thus classified as mixed economies.

Demand

For a given market of a commodity, demand shows the quantity that all prospective buyers would be prepared to purchase at each unit price of the goods. Demand is often represented using a table or a graph relating price and quantity demanded. Demand theory describes individual consumers as "rationally" choosing the most preferred quantity of each good, given income, prices, tastes, etc. A term for this is 'constrained utility maximization' (with income as the "constraint" on demand). Here, 'utility' refers to the (hypothesized) preference relation for individual consumers. Utility and income are then used to model hypothesized properties about the effect of a price change on the quantity demanded.

The law of demand states that, in general, price and quantity demanded in a given market are inversely related. In other words, the higher the price of a product, the less of it people would be able and willing to buy (other things unchanged). As the price of a commodity rises, overall purchasing power decreases (*the income effect*) and consumers move toward relatively less expensive goods (*the substitution effect*). Other factors can also affect demand; for example an increase in income will shift the demand curve outward relative to the origin, as in the figure.



Supply

Supply is the relation between the price of a good and the quantity available for sale from suppliers (such as producers) at that price. Supply is often represented using a table or graph relating price and quantity supplied. Producers are hypothesized to be profit-maximizers, meaning that they attempt to produce the amount of goods that will bring them the highest profit. Supply is typically represented as a directly proportional relation between price and quantity supplied (*ceteris paribus*). In other words, the higher the price at which the good can be sold, the more of it producers will supply. The higher price makes it profitable to increase production. At a price below equilibrium, there is a shortage of quantity supplied compared to quantity demanded. This pulls the price up. At a price above equilibrium, there is a surplus of quantity supplied compared to quantity demanded. This pushes the price down.

The model of supply and demand predicts that for a given supply and demand curve, price and quantity will stabilize at the price that makes quantity supplied equal to quantity demanded. This is at the intersection of the two curves in the graph, market equilibrium.

Equilibrium

The supply and demand model describes how prices vary as a result of a balance between product availability and demand. The graph depicts an increase (that is, right-shift) in demand from D_1 to D_2 along with the consequent increase in price and quantity required to reach a new equilibrium point on the supply curve (S).

The theory of demand and supply is an organizing principle to explain prices and quantities of goods sold and changes thereof in a market economy. In microeconomic theory, it refers to price and output determination in a perfectly competitive market. This has served as a building block for modeling other market structures and for other theoretical approaches.

For a given quantity of a good, the price point on the demand curve indicates the value, or marginal utility to consumers for that unit of output. It measures what the consumer would be prepared to pay for the corresponding unit of the good. The price point on the supply curve measures marginal cost, the increase in total cost to the supplier for the corresponding unit of the good. The price in equilibrium is determined by supply and demand. In a perfectly competitive market, supply and demand equate cost and value at equilibrium. Demand and supply can also be generalized to explain macroeconomic variables, for instance, quantity of total output and the general price level in a market economy.

National Accounting

National accounting is a method for summarizing economic activity of a nation. The national accounts are double-entry accounting systems that provide detailed underlying measures of such information. National accounting includes measurement of national income and product. This allows tracking the performance of an economy and its components through business cycles or over longer periods. It also includes measurement of the capital stock and wealth of a nation, and international capital flows.

Lesson

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 - d. Con

COMPREHENSION PRACTICE**A. Short-Answer Questions:**

1. What does scarcity mean?
2. What does construct the economy?
3. How do you define economics?
4. What are the two main branches of economics?
5. Which branch of economics focuses on matters such as national income, inflation, and employment?
6. Which branch of economics takes a bottom-up approach to analyze the economy?
7. What does the law of demand say?
8. What are the two elements of equilibrium in an economic analysis?
9. What is a mixed economy?

B. True-Or-False Statements:

1. Interactions among peoples and groups construct the economics. **F**
2. Demand is often represented using a table or a graph relating price and quantity demanded. **t**
3. The higher the price of a product, the more of it people would be able and willing to buy (other things unchanged). **F**
4. In an imperfect competitive market, supply and demand equate cost and value at equilibrium. **F**
5. Demand and supply can only be used to explain microeconomic variables in a market economy. **F**
6. Scarcity means that available resources are insufficient to satisfy all wants and needs of human beings. **t**
7. Economics analyzes the production, distribution, and consumption of goods and services. **t**
8. Economics aims to explain how economies work and how economic agents interact. **t**

C. Multiple-Choice Questions:

1. **In general, the law of demand states all of the followings except ...**
 - a. As the price of a commodity falls, overall purchasing power decreases.
 - b. The higher the price of a product, the less of it people would be able and willing to buy.
 - c. Price and quantity demanded in a given market are inversely related.
 - d. Consumers move toward relatively more expensive goods when prices decrease.

2. For a given market of a commodity, demand shows all of the followings except ...
- the quantity buyers are willing to purchase at each unit price
 - the graphical relation between price and quantity demanded
 - the individual consumers behavior for their consumption
 - the properties about the effect of a price change on the quantity
3. Which choice best describes the market equilibrium?
- At a given price, demand and supply curves intersect.
 - For a given supply and demand curve, price is fixed.
 - Price and quantity will stabilize at the price that makes quantity supplied equal to quantity demanded.
 - The quantity supplied and demanded are equal at any price.
4. For a given quantity of a good, all are correct except ...
- The price point on the demand curve indicates the value.
 - The price point on the demand curve indicates marginal utility to consumers for that unit of output.
 - The price point on the demand curve indicates marginal cost.
 - It shows what the consumer would pay for the similar unit of the good.
5. Which statement is not correct?
- Equilibrium is determined by supply and demand intersection point.
 - The supply curve measures marginal price.
 - In a perfectly competitive market, supply and demand equate cost and value at equilibrium.
 - Demand and supply are applicable to explain macroeconomic variables in a market economy.
6. Which statement is not correct about the supply?
- Excess of supply over demand pushes the price down.
 - Supply is represented as a directly proportional relation between price and quantity supplied.
 - At a price below equilibrium, there is excess of supply over demand.
 - Supply is the relation between the price of a good and the quantity available for sale from suppliers.
7. All of the followings are correct except ...
- Producers are hypothesized to be profit-maximizers.
 - Producers attempt to produce the amount of goods that will bring them the highest profit.
 - The higher the price at which the good can be sold, the more of it producers will supply.
 - Producers are assumed to be risk lovers.

WORD-FORMATION PRACTICE**A. Multiple-Choice Questions:**

1. Microeconomics ... the economic behavior of businesses and households.

- a. examines
- b. are examined
- c. examined
- d. examination

2. General equilibrium theory ... across all markets, including their movements and interactions toward equilibrium.

- a. aggregation
- b. aggregates انگاستن
- c. aggregated
- d. aggregate

3. Analysis of long-term determinants of national income across countries has also been greatly ...

- a. expands
- b. expanded گسترش دادن
- c. expansion
- d. expandable

4. Utility is used to model ... properties about the effect of a price change on the quantity demanded.

- a. hypothesis
- b. hypotheses
- c. hypothesized فرض کردن
- d. hypothetically

5. Demand is often ... using a table or a graph relating price and quantity demanded.

- a. presented ارائه دادن - معرفی کردن - هدیه دادن
- b. presents
- c. presentation
- d. presenting

6. Demand theory ... individual consumers as "rationally" choosers of the most preferred quantity of each good.

- a. describing
- b. description
- c. described
- d. describes

7. A term for this is 'constrained utility maximization' with income as the "... on demand.
- a. constrain
 - b. constraining
 - c. constrains
 - (d.) constraint
8. Demand and supply framework can also be ... to explain macroeconomic variables in a market economy.
- (a) generalized ; involving or relating to many things, people
 - b. generalizes
 - c. generally
 - d. generalization
9. Marginal cost is the increase in total cost to the supplier for the ... unit of the good.
- a. correspondence
 - (b) corresponding - related
 - c. correspond
 - d. correspondent
10. In a number of ... fields in economics, experimentation has been conducted.
- a. apply
 - b. application
 - (c) applied
 - d. applying

B. Make another word from the verbs listed in the table below. Write Farsi meanings of the words you made.

Live	life	زندگی کردن	Legislate	legislation	قانون وضع کردن
Interact	interaction	ارتباط برقرار کردن	Propose	proposer	پیشنهاد کردن
Construct	construction	ساختن	Enable	enabling(adv)	توانا ساختن
Solve	solution	حل کردن	Enrich	enrichment	توسه دارن
Limit	limitation	محدود کردن	Educate	education	تحقیق کردن
Mean	meaningful	معنی کردن	Draw	drawable	کشیدن
Satisfy	satisfaction	راضی کردن	Refine	refined	بصیح کردن
Date	dateable	تاریخ قرار دادن	Distort	distorted	تحریف کردن
Publish	publication	منتشر کردن	Exploit	exploited	استفاده کردن

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and evolu

TRANSLATION PRACTICE

A. In the table below, are several phrases. Translate them into Farsi.

Game theory is	نظریه بازی (این است که)
a branch of applied mathematics	یک شاخه از ریاضی کاربردی
that studies	مطالعاتی که
strategic interactions	روابط راهبردی
between agents.	بین دو عامل
In strategic games,	در بازی‌های راهبردی
agents choose strategies	(نماینده) عامل‌ها استراتژی‌ها را انتخاب می‌کنند
that will maximize	که افزایش خواهد یافت
their payoff,	نفعشان
given the strategies	استراتژی‌های مشخص
the other agents choose.	نمایندگان دیگر انتخاب می‌کنند
It provides	آن فراهم می‌کند
a formal modeling approach	یک رویکرد نمونه‌سازی رسمی
to social situations	موقعیت اجتماعی
in which	که
decision makers	تصمیم‌گیران
interact with	با ارتباط با
other agents.	دیگر نماینده‌ها
Game theory generalizes	نظریه بازی تعمیم می‌دهد
maximization approaches developed	توسعه رویکردهای بهینه‌سازی
to analyze markets	تحلیل بازار
such as	مثل
the supply and demand model.	مدل عرضه و تقاضا
The field dates from the 1944	رشته از سال ۱۹۴۴ تاریخ نگارانه
classic <i>Theory of Games and Economic Behavior</i>	نظریه تئوری بازی‌ها و رفتارهای اقتصادی
by John von Neumann and Oskar Morgenstern.	
It has found	بیرون آمده است
significant applications	برنامه‌ها با اهمیت
in many areas	در بسیاری از مناطق
outside economics	خارج از اقتصاد
as usually constructed,	به‌طور معمول ساخته شده است
including formulation of nuclear strategies,	شامل تحلیل (ساخت) استراتژی‌های هسته‌ای
ethics, political science,	علم اخلاق، سیاست
and evolutionary theory.	نظریه تکاملی

قار
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تو
ساز
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تی
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2

Lesson

MANAGEMENT

For organizations to achieve intended goals, the operations of the organization must be managed in an efficient and effective way. So, the operations of every organization must be run by a management team. The verb *manage* comes from the Italian word *maneggiare* (to handle—especially a horse), which in turn derives from the Latin *manus* (hand). The French word *management* (later *ménagement*) influenced the development in meaning of the English word *management* in the 17th and 18th centuries.

Business Environment

Business environment consists of all the outside institutions and forces that have an actual or potential interest or impact on the organization's ability to achieve its objectives: competitive, economic, technological, political, legal, demographic, cultural, and ecosystem. Environmental forces create challenges and opportunities for the organization. The firm must continuously monitor and adapt to the environment if it is to survive and prosper. Managers must be able to anticipate this changing environment and develop the vision and competencies at all levels in their organizations to embrace this dynamic future.

Nature of Managerial Work

Management has the main task of innovating and of improving the functioning of organizations. In for-profit work, management has as its primary function the satisfaction of a range of stakeholders. In nonprofit management, add the importance of keeping the faith of donors.

In most models of management/governance, shareholders vote for the board of directors, and the board then hires senior management. Therefore, managers must retain the faith of those who elect them, retain the faith of those people that fund the organization, and retain the faith of those who work for the organization if they wish to retain their jobs.

Management Levels

The extent to which managers perform the functions of management varies by level in the management hierarchy. The term supervisor could be applied at all management levels of the organization to those who direct the work of others. In common usage, however, the title tends to be used only in the first level of the management hierarchy. If an organization were divided into top, middle, and lower managerial levels, the term generally applies to the lower level. The management of a large organization may usually have these three.

Management Skills

In order to perform the functions of management and to assume multiple roles, managers must be skilled. Robert Katz identified three managerial skills that are essential to successful management: technical, human, and conceptual. Technical skill involves process or technique knowledge and proficiency. Human skill involves the ability to interact effectively with people. Conceptual skill involves the formulation of ideas. Managers understand abstract relationships, develop ideas, and solve problems creatively. Thus, technical skill deals with things, human skill concerns people, and conceptual skill has to do with ideas.

Managerial Functions

Managers work in a dynamic environment and must anticipate and adapt to challenges. They create and maintain an internal environment, commonly called the *organization*, so that others can work efficiently in it. Management operates through various functions. The job of every manager involves what is known as the functions of management: *planning, organizing, directing, and controlling.*

Lesson 2: Management

Planning

Leaders are pro changes. Planning (today, next week) and generating in order to react and adapt to change.

Organizing

Organizing means enabling the accomplishment of the work of the ideas and resources. Organizing functions to achieve organizational decision-making coordinated.

Directing

Directing or leading others to get things done. Getting others to part like conducting a sheet in front of a piece and when to stop again. The conductor. This is similar to musicians (work). A number of musicians arranged the section.

Controlling

Controlling or monitoring. May need modification. Role of control exists.

1. Top management while middle and lower-level workers operate
2. Top management while lower-level staffs

Planning

Leaders are proactive. They make changes happen instead of reacting to changes. Planning refers to deciding what needs to happen in the future (today, next week, next month, next year, over the next five years, etc.) and generating plans for action. Every organization must plan for change in order to reach its ultimate goal. Effective planning helps organization adapt to change by identifying opportunities and avoiding problems.

Organizing

Organizing means making optimum use of the resources required enabling the successful carrying out the plans. A key issue in accomplishing the goals identified in the planning process is structuring the work of the organization. Organizations are groups of people, with ideas and resources, working toward common goals. The purpose of the organizing function is to make the best use of the organization's resources to achieve organizational goals. Organizational structure is the formal decision-making framework by which job tasks are divided, grouped, and coordinated.

Directing

Directing or leading (motivating) tries to exhibit skills in these areas for getting others to play an effective part in achieving plans. Think of this part like conducting an orchestra. Everyone in the orchestra has the music sheet in front of him or her. They know which section is playing which piece and when. They know when to come in, what to play, and when to stop again. The conductor cues each section to make the music happen. This is similar to the managers' job of leading. Managers have given all musicians (workers), and the music sheet (the plan). They have the right number of musicians (workers) in each section (department), and have arranged the sections on stage so the music will sound best.

Controlling

Controlling or monitoring means checking progress against plans, which may need modification based on feedback. At least two perspectives on role of control exist:

1. Top management expects to control everything, making all decisions, while middle and lower managers implement decisions, and production workers operate only as instructed.
2. Top management does not decide the "right" way to do something, and lower-level staffs become involved in decision-making processes.

Management Information System

Management Information System (MIS) is a subset of the overall internal controls of a business covering the application of people, documents, technologies, and procedures by management accountants to solve business problems such as costing a product, service or a business-wide strategy. Management Information Systems are distinct from regular information systems in that they are used to analyze other information systems applied in operational activities in the organization. The terms MIS and information system are often confused. Information systems include systems that are not intended for decision making.

MIS is sometimes referred to, in a restrictive sense, as information technology management. That area of study should not be confused with computer science. IT service management is a practitioner-focused discipline. MIS has also some differences with Enterprise Resource Planning (ERP) as ERP incorporates elements that are not necessarily focused on decision support.

Accounting Information System

An accounting information system (AIS) is the system of records kept by a business in order to maintain its accounting system. This includes the purchase, sales, and other financial processes of the business. The purpose of AIS is to accumulate data and to provide decision makers (investors, creditors, and managers) with information to make decision. While this was previously a paper-based process, most modern businesses now use software.

COMPREHENSION PRACTICE

A. Short-Answer Questions:

1. What does business environment consist of?
2. Name the four functions of a manager.
3. How many levels are there in the management of a large organization?
4. There are two prospective on the role of control. What are they?
5. What is called the system of records that a business holds to maintain its accounting system?
6. According to Robert Katz, what are three managerial skills that are essential to successful management?
7. What is the purpose of the organizing function?
8. Which managerial skill deals with people?
9. What is the main task of management?

Lesson 2: Management

B. True-Or-False S

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2. Management info Planning (ERP) A
3. In for-profit we satisfaction of a r
4. The term MIS incl
5. Management Infi controls of a busi
6. Organizations are toward common g
7. Organizational str which job tasks an
8. The term supervis others in an organi
9. Controlling or mor

C. Multiple-Choice Q

1. For organizations t
 - a. the operations
 - b. the operations c
 - c. efficiency is cr
 - d. the existence of
2. If managers wish to
 - a. satisfy a range
 - b. vote for the bo
 - c. hire senior mar
 - d. fund the organi
3. Which statement is j
 - a. The managem levels in its hier
 - b. The term super the management
 - c. Organizations a managerial level
 - d. The functions o hierarchy.

B. True-Or-False Statements:

1. Environmental forces create challenges and opportunities for the organization. **T**
2. Management information system is the same as Enterprise Resource Planning (ERP). **F**
3. In for-profit work, management has as its primary function the satisfaction of a range of donors. **F**
4. The term MIS includes systems that are not intended for decision making. **F**
5. Management Information System is a subset of the overall internal controls of a business. **T**
6. Organizations are groups of people, with ideas and resources, working toward common goals. **T**
7. Organizational structure is the formal decision-making framework by which job tasks are divided, grouped, and coordinated. **T**
8. The term supervisor could be applied to those who direct the work of others in an organization. **T**
9. Controlling or monitoring means checking progress against plans. **T**

C. Multiple-Choice Questions:

1. **For organizations to achieve intended goals, ...**
 - a. the operations of the organization must be managed by people
 - b.** the operations of organization must be run by the management team
 - c. efficiency is critical in planning by management team
 - d. the existence of the management team is important for controlling
2. **If managers wish to retain their jobs, the primary function is then to ...**
 - a.** satisfy a range of stakeholders
 - b. vote for the board of directors
 - c. hire senior management
 - d. fund the organization
3. **Which statement is not true about the management hierarchy?**
 - a. The management of a large organization may usually have three levels in its hierarchy.
 - b. The term supervisor tends to be used only in the lower level of the management hierarchy.
 - c. Organizations are usually divided into top, middle, and lower managerial levels.
 - d.** The functions of management vary by level in the management hierarchy.

4. Which statement is incorrect about the business environment of the organization?
- It consists of all institutions and forces outside the organization.
 - It includes forces of competitive, and technological kind
 - The firm must continuously adapt to the environmental changes.
 - Forces from the environment create challenges and opportunities for the organization.
5. Which item is true according to the order of the management functions?
- planning, organizing, directing, and controlling
 - organizing, planning, directing, and controlling
 - directing, planning, organizing, and controlling
 - controlling, planning, organizing, and directing
6. Planning process means all of the followings except ...
- deciding what needs to happen in the future
 - generating plans for future actions
 - directing the functions of management and teamwork
 - adapting to change by identifying opportunities and avoiding problems
7. All of the followings are true about MIS except ...
- It is sometimes referred to as information technology management.
 - It is the same as other information system.
 - It is distinct from regular information systems.
 - It includes systems that are not intended for decision making.
8. Leading or motivating means ...
- discouraging people in the organization to achieve goals
 - assigning higher work to all workers in the organization
 - forcing workers to work with higher productivity
 - coordinating workers to do the tasks in a right way
9. All of the followings are correct about accounting information system except ...
- AIS needs knowledge of database and programming language.
 - AIS is the system of records a business keeps to maintain its accounting system.
 - AIS include systems for the purchase, sales, and other financial processes of the business.
 - The purpose of AIS is to accumulate data and provide decision makers with information to make decision.

10. Which

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WORD-FC

A. Multiple

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2. Lower-l

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3. Environ

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- chal
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4. The firm
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- conti

5. The ... of
controlling

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- functi
- functi
- functi

10. Which of the following refers to the human skill of managers?
- a. It involves the ability of managers to interact effectively with people.
 - b. It relates to understanding abstract relationships, developing ideas, and solving problems creatively.
 - c. It involves process or technique knowledge and proficiency.
 - d. It performs the functions of management and assumes multiple roles managers must have.

WORD-FORMATION PRACTICE

A. Multiple-Choice Questions:

1. The purpose of AIS is to accumulate data and ... decision makers with information.
 - a. provision
 - b. to provide
 - c. providing
 - d. provided
2. Lower-level staff become ... in decision-making processes.
 - a. involves
 - b. involved
 - c. involving
 - d. involvement
3. Environmental forces create ... and opportunities for the organization.
 - a. challenge
 - b. challenging
 - c. challenges
 - d. are challenged
4. The firm must ... monitor and adapt to the environment if it is to survive and prosper.
 - a. continue
 - b. continuance
 - c. continuously
 - d. continued
5. The ... of every manager involves planning, organizing, directing, and controlling.
 - a. functions
 - b. functionality
 - c. functioning
 - d. functional

6. Leading ... to exhibit skills in areas for getting others to play an effective part in ... plans.
- tries—achieve
 - try—achieved
 - trial—achievement
 - tries—achieving
7. Controlling or monitoring means checking progress against plans, which may need ... based on feedback.
- modification
 - modify
 - modifier
 - modifying
8. The term supervisor could ... at all management levels of the organization to those who ... the work of others.
- apply—are directors
 - applies—directs
 - be applied—direct
 - be—are directors
9. Organizational structure is the ... decision-making framework by which job tasks are divided, grouped, and coordinated.
- forms
 - formal
 - formation
 - forming
10. Planning ... the direction for the other functions of management and for teamwork.
- sets
 - set
 - settings
 - setting
11. Effective planning helps organization ... to changes.
- adapt
 - adapting
 - adapted
 - adaptation

Lesson 2

B. Mak
Farsi m

Live
Interac
Constr
Solve
Limit
Mean
Satisfy
Date
Publish

TRANSI

A. In the

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B. Make another word from the verbs listed in the table below. Write Farsi meanings of the words you made.

Live			Legislate		
Interact			Propose		
Construct			Enable		
Solve			Enrich		
Limit			Educate		
Mean			Draw		
Satisfy			Refine		
Date			Distort		
Publish			Exploit		

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TRANSLATION PRACTICE

A. In the table below, are several phrases. Translate them into Farsi.

power and authority	
the legitimate power of a supervisor	
within the scope	
of the supervisor's position	
The organizational structure	
the formal distribution of authority	
the amount of discretion	
with high degrees of formalization	
job descriptions and policies	
a great deal of freedom in deciding	
different degrees of formalization	
the hospital physical plant staff	
a strict schedule	
for cleaning buildings	
influence in the organization	
more personal sources of power	
by exercising this power	
capable of achieving their objectives	
the total amount of power available	
a particular situation or problem	
in setting objectives	
and making decisions	

3

Lesson

ACCOUNTING

The Role of Accounting

Sound decisions made by individuals, businesses, governments, and other entities in a society are essential for the efficient distribution and use of the nation's scarce resources. To make such decisions, these groups need reliable information, mostly financial and provided by the accounting system. Therefore, accounting plays an important role in our economic and social system and its function is vital to both a *profit-seeking enterprise* and a *not-for-profit one*.

Profit-seeking enterprises need accounting to keep a diary of their business activities, whether to be used by their managers for decision-making or to be reported to outsiders. Large corporations, for example, are accountable to many parties in the society and they have to report to stockholders, governmental agencies, and to the public.

Government officials also rely on accounting information to help them direct the affairs of their agencies just as do the executives of corporations. However, accounting for governmental activities requires a somewhat different approach because the objective of earning a profit is absent for government activities. Universities, hospitals, churches, and other not-for-profit institutions also follow a pattern of accounting that is similar to governmental accounting. This book is mostly based on the accounting concepts of profit-seeking enterprises, which are often termed *business enterprises*.

Users of Accounting Information

As it is noted above, the primary use of accounting information is for decision making by different users about an economic entity. Two groups of users make decisions based on information provided by the accounting department within the organization. Internal users, who are executives and managers, need information for planning and controlling the affairs of the entity. External users have supplied money to the business or have some other interest in the business that will be served by information about its financial position and operating results. This second group includes owners, lenders, bankers, other creditors, labor unions, governmental agencies, and the public.

Managerial and Financial Accounting

To satisfy needs of both internal and external users, the accounting function has evolved into two specialized fields: managerial and financial accounting. Managerial accounting employs both historical and estimated data, which management uses in conducting and evaluating current operations, and in planning future operations. In contrast, financial accounting is concerned with the measuring and recording transactions for a business enterprise and the periodic preparation of various reports from such records. The reports, which may be for general purposes or for special purposes, provide useful information to external users.

Accounting System

It must be noted that, both financial and managerial accounting data are produced from the same accounting system. An accounting system consists of the methods and devices used by an entity to keep track of its financial activities and to summarize these activities in a manner useful to decision-makers. While small business entities use manual accounting systems, large business enterprises may use high-speed computer techniques to handle massive quantities of data. However, computerized accounting systems are also based on the basic concepts of manual systems.

Bookkeeping

In every accounting system, manual or computerized, the data concerning each day's financial activities must be measured, recorded, classified, and summarized. This phase of accounting, called *bookkeeping*, is only a small part of accounting and probably the simplest part. A person might become a proficient bookkeeper in a few months; however, to become a professional accountant requires several years of academic study and

experience also the d preparing services.

Financial

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Accountin

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Auditing

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experience. Accounting includes not only the bookkeeping process but also the design of efficient accounting systems, the performance of audits, preparing income tax returns, doing forecasts, and rendering consulting services.

Financial Reporting

The process of supplying general-purpose reports to people outside the organization is termed *financial reporting*. In the United States and most other industrialized countries, publicly owned corporations are required to make much of their financial information public—that is, available to every one. These countries also have enacted laws to ensure that the public information provided by these companies is reliable and complete.

Financial Statements

The main part of financial reporting is a set of accounting reports called financial statements. Financial statements summarize in a few pages the financial resources, obligations, profitability, and cash flows of a business. A complete set of financial statements includes balance sheet, the income statement, the statement of owners' equity, and the statement of cash flows. Several pages of notes, containing additional information, are also accompanied to the financial statements.

Accounting Principles

The core of general-purpose financial accounting and reporting is generally accepted accounting principles (GAAP). These principles have been developed by the accounting profession over the years in an attempt to provide consistent financial statements. The authority of the accounting principles rests on their general acceptance by the accounting profession. GAAP encompasses not only the accounting principles, but also various procedures for applying those principles.

Many organizations play an active role in developing generally accepted accounting principles and in improving the quality of financial reporting in the United States. The most influential of these organizations are the Financial Accounting Standard Board (FASB), the American Institute of Certified Public Accountants (AICPA), the Security and Exchange Commission (SEC), and the American Accounting Association (AAA).

Auditing

The development of the corporations created a new social need for an independent audit to provide some assurance that management's financial representations were reliable. In large part, this assurance is provided by

an audit, performed by a firm of certified public accountants (CPAs). The audit function, also called *attest function*, was chiefly responsible for the creation and growth of the public accounting profession.

Future of Accounting

Changes in the environment in which organizations operate will inevitably be accompanied by alterations in accounting concepts and techniques. New advancements in the information technology (IT), the rise of globalization of businesses, and the demand of societies for better environment are the main forces to change the environment. Due to such environmental changes, some areas in accounting will receive increased attention in the near future. Computerized accounting systems, international accounting, and socioeconomic accounting are the most attention-directing areas.

COMPREHENSION PRACTICE

A. Short-Answer Questions:

1. What do the efficient distribution and use of scarce resources in a society require?
2. What are two groups of users of the accounting information?
3. Which branch of accounting employs both historical and estimated data?
4. What is called the phase of accounting that measures, records, classifies, and summarizes daily economic activities of a business?
5. What does give assurance that financial reports are reliable?
6. Why do profit-seeking enterprises need accounting?
7. What causes accounting concepts and techniques to change?
8. What driver caused the public accounting profession to grow?
9. What is the main output of financial reporting?
10. Which branch of accounting is concerned with measuring and recording transactions for a business enterprise?

B. True-Or-False Statements:

- T 1. To make sound decisions, decision-makers need reliable information.
- F 2. Managers, bankers, and investors are examples of internal users.
- T 3. Financial reporting is the process of preparing financial statements.
- T 4. Financial accounting and reporting in US is based on GAAP.
- T 5. Notes to the financial statements are part of financial statements.
- T 6. Accounting concepts and techniques change due to environmental changes in accounting.

- P 7. A new soc to the deve
- P 8. The primar managers o
- P 9. Bookkeepin difficult par
- P 10. Profit-seeki be reported

C. Multiple-Choice

1. Accounting c
 - a. account
 - b. the envi
 - c. the auth
 - d. organiza
2. Accounting f business activ
 - a. governm
 - b. of lacking
 - c. the objec
 - d. the two t
3. The function of the financial st
 - a. to investig
 - b. to verify
 - c. to attest
 - d. to confirm
4. The process of enterprises is ca
 - a. managem
 - b. public acco
 - c. financial re
 - d. bookkeepin
5. GAAP serves as
 - a. financial ac
 - b. managerial
 - c. government

7. A new social need for an independent audit was created in response to the development of the corporations.
8. The primary use of accounting information is for decision making by managers of economic entities about the entire economy.
9. Bookkeeping is the smallest part of accounting but probably the most difficult part.
10. Profit-seeking enterprises keep a diary of their business activities to be reported to outsiders only.

C. Multiple-Choice Questions:

1. **Accounting concepts and techniques change because ...**
 - a. accounting thought is changing
 - b. the environment in which the organizations operate changes
 - c. the authoritative bodies release new accounting standards
 - d. organizations need to change
2. **Accounting for governmental activities differ from the accounting for business activities because ...**
 - a. governmental units seek profit to be distributed to donors
 - b. of lacking profit in business activities of organizations
 - c. the objective of earning a profit is absent for governmental units
 - d. the two types of activities occur in different environments
3. **The function of auditing is ... the fairness of information contained in the financial statements.**
 - a. to investigate
 - b. to verify
 - c. to attest
 - d. to confirm
4. **The process of supplying financial information to outsiders by business enterprises is called ...**
 - a. management accounting
 - b. public accounting
 - c. financial reporting
 - d. bookkeeping
5. **GAAP serves as a basis for ...**
 - a. financial accounting and reporting
 - b. managerial accounting
 - c. governmental accounting
 - d. tax accounting

6. The primary use of accounting information is ...
- for internal users like managers and officers
 - for decision makers outside the company
 - for decision making by different groups of users
 - for planning and controlling operations by managers
7. The phase of accounting that is the smallest and probably the simplest part of the accounting is called ...
- bookkeeping
 - financial reporting
 - managerial accounting
 - financial statements
8. Which group provides assurance that financial statements are reliable?
- Management Accountants
 - Certified Public Accountants
 - Financial Accounting Standard Board
 - Security and Exchange Commission
9. Profit-seeking enterprises usually need accounting ...
- to keep a diary of their business activities
 - to present them to investors and creditors
 - to be used in taking decisions by their directors
 - to be reported to governmental enterprises
10. Which group is in charge of planning and controlling the operations of a business enterprise?
- public accountants
 - executives and managers
 - management accountants
 - governmental agencies
11. Which statement is invalid?
- Financial and managerial accounting data are produced from the same underlying accounting system.
 - General-purpose financial statements provide information useful for different groups of users.
 - The accounting principles has been developed the accounting profession.
 - International accounting is the area that received more attention due to environmental changes in accounting.

12. Which of the following is not a type of information?
- Management Accounting
 - Tax Accounting
 - Present Accounting
 - Regulatory Accounting
13. Which of the following is not a type of government agency?
- Government Accounting
 - Executive Accounting
 - The Accounting Standards Board
 - Lending Agency

WORD-FOCUS**A. Multiple-Choice**

1. To make a decision, you need information. Which of the following is not a type of information provided by accounting?
- decision-making information
 - decision-making information
 - decision-making information
 - decision-making information
2. Large corporations need accounting information. Which of the following is not a type of accounting information used by large corporations?
- accounting information
 - accounting information
 - accounting information
 - accounting information
3. Accounting information is used by many different groups of people. Which of the following is not a type of accounting information used by different groups of people?
- governmental accounting
 - governmental accounting
 - governmental accounting
 - governmental accounting
4. The accounting profession has developed the accounting principles. Which of the following is not a type of accounting principle?
- managerial accounting
 - managerial accounting
 - managerial accounting
 - managerial accounting

12. Which of the following statements about users of accounting information is **incorrect**?
- Management is considered as internal user.
 - Taxing authorities are considered as external users.
 - Present creditors are considered as external users.
 - Regulatory authorities are considered as internal users.
13. Which statement is **not** correct?
- Government officials use accounting information to direct their agencies toward corporations.
 - Executives of corporations and managers of business enterprises are the internal users of accounting information.
 - The accounting for hospitality activities is totally different from the accounting for business enterprises.
 - Lenders may provide money to the enterprise.

WORD-FORMATION PRACTICE

A. Multiple-Choice Questions:

- To make sound ..., users groups must have reliable information provided by the accounting system.
 - decide
 - decision
 - deciding
 - decisions
- Large corporations are ... to many parties in the society.
 - account
 - accounting
 - accountable
 - accounted
- Accounting for ... activities requires a somewhat different approach.
 - govern
 - government
 - governing
 - governmental
- The accounting function has evolved into two specialized fields: ... and financial accounting.
 - manage
 - managed
 - managing
 - managerial

5. **Changes in the environment in which ... operate will inevitably be ... by alterations in accounting concepts and techniques.**
 - a. organize—accompanied
 - b. organizations—accompanied
 - c. organized—accompany
 - d. organizations—accompany
6. **Accounting principles have been ... by the accounting profession over the years in an attempt ... consistent financial statements.**
 - a. developed—provide
 - b. developing—providing
 - c. developed—to provide
 - d. develop—provides
7. **Several pages of ..., ... additional information, are also accompanied to the financial statements.**
 - a. notes—containing
 - b. note—contains
 - c. notable—contain
 - d. noted—contained
8. **External users have ... money to the business.**
 - a. supply
 - b. supplement
 - c. supplied
 - d. been supplied
9. **Financial accounting is concerned with ... and recording transactions of business enterprises.**
 - a. measure
 - b. measuring
 - c. measurement
 - d. measurable
10. **Each day's financial activities must be recorded, classified, and ...**
 - a. summarize
 - b. summarized
 - c. summarizing
 - d. summarization
11. **The primary use of accounting ... is for decision making.**
 - a. inform
 - b. informed
 - c. information
 - d. to be informed

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B. Make another word from the verbs listed in the table below. Write Farsi meanings of the words you make.

Decide	تصمیم گرفتن	Govern	حکومت کردن / اداره کردن
Manage	مدیریت کردن	Satisfy	راضی کردن
Finance	تامین مالی کردن	Include	شامل کردن
Accompany	همراهی کردن	Summarize	خلاصه کردن
State	بیان کردن	Concern	توجه کردن
Report	گزارش دادن	Prepare	آماده کردن
Quality	فراوانی گرفتن	Operate	عمل کردن
Cooperate	همکاری کردن	Organize	سازمان دهی کردن
Own	مالک بودن	Measure	اندازه گیری کردن
Complete	تمامی کردن	Seek	
Demand	تقاضا کردن	Search	جستجو کردن
Supply	عرضه کردن	Attach	ضمیمه کردن

TRANSLATION PRACTICE

A. In the table below, are several phrases. Translate them into Farsi.

an era of accountability	
dramatic progress	
the field of business	
the accounting function	
every unit of our society	
income tax returns	
personal accounting information	
a college scholarship	
a credit card	
a bank loan	
Large corporations	
The federal government	
the school districts	
to the successful operation of a business	
a social program	
the ballot box	
accounting concepts	
some knowledge of accounting	
the challenges of their society	

ترجمه درس اول

علم اقتصاد

مردم در جوامع زندگی می کنند. در هر جامعه ای تعامل بین افراد و نحوه ها
اقتصاد را می سازد.

اما هم از این که چگونه یک اقتصاد کامل می کند برای حل مسائل اقتصادی
ضروری است زیرا ما در جهانی با منابع نایاب با استفاده های جایگزین
و خواسته های نامحدود انسان ها زندگی می کنیم نایابی به این معنی
است که منابع در دسترس برای ارضای همه خواسته ها و نیازها ناکافی
هستند. به خاطر داشته باشید، در صورت کمیابی و استفاده های جایگزین،
مشکل اقتصادی وجود ندارد. موضوع تعریف شده از این رو با مطالعه
انتخاب هایی که از آلتیزه ها و منابع متأثر می شوند، درگیر است.

بنابراین، مطالعه در این باره که مردم چگونه انتخاب می کنند تا از منابع مولد
محدود یا نایاب (زمین، نیروی کار، تجهیزات، دانش فنی) به قصد
تولید کالاهای متنوع (مثل آرد، گوشت، راه ها) و توزیع کالاهای بین

اعضای مختلف جامعه برای مصرف نشان استفاده کنند ، موضوع علم

اعتقاد است . به طور خلاصه ، تولید ، توزیع ، و مصرف کالاها و خدمات

را تجزیه و تحلیل می کند . علم اقتصاد توضیح دادن چگونگی کارکرد

اعتقادهای و چگونگی تعامل بخارهای اعتقادی را هدف قرار می دهد .

اقتصاد فرمولان Macro and Microeconomics

علم اقتصاد را می‌توان به دو شاخه اصلی تقسیم کرد: اقتصاد کلان و اقتصاد خرد.

اقتصاد کلان رویکرد بالا به پایین در تجزیه و تحلیل اقتصاد دارد در حالی که اقتصاد خرد رویکردی پایین به بالا دارد.

اقتصاد کلان، اقتصاد را به عنوان یک کل (بالا به پایین) با نگاهی در جهت توضیح دادن سطوح و تعامل ارقام کلان مثل درآمد ملی و تولید، اشتغال و تورم، و ارقامی مثل مصرف کل و مخارج سرمایه‌گذاری و اجزای آنها شامل اثرات سیاست پولی و مالی را بررسی می‌کند.

اقتصاد خرد رفتار اقتصادی نهادها را شامل کسب و کارها و خانوارها (و تعامل بین آنها) را از طریق بازارهای انفرادی با فرض ناپیوستگی و تنظیم دولتی بررسی می‌کند. در اقتصاد خرد، تئوری تعادل عمومی همه بازارها شامل حرکات آنها و تعاملشان به دست تعادل را در بر می‌گیرد.

اقتصاد بازاری Market economy

اقتصاد بازاری، در برابر اقتصاد برنامه‌ریزی شده، اقتصادی است که در آن تصمیمات درباره سرمایه‌گذاری، تولید، و توزیع بر تعاضل و عرضه مبتنی هستند و قیمت‌های کالاها و خدمات در یک سیستم قیمت‌گذاری آزاد تعیین می‌شوند. اصطلاح اقتصاد بازارهای مترادف با اقتصاد بازار استفاده می‌شود. در دنیای واقعی، اقتصادهای

بازاری در شکل ناب وجود ندارند، زیرا جوامع و دولت‌ها تا در حیات متفاوتی بازار را تنظیم می‌کنند به جای آن که اجازه دهند بازار با نیروهای خود را تنظیم نماید. بنابراین، و بیشتر اقتصادهای موجود شامل، هر دو از برنامه ریزی اقتصادی یا فعالیت هدایت دولتی هستند و بنابراین به عنوان اقتصادهای مختلط طبقه بندی می‌شوند.

Demand

تقاضا

تقاضا برای یک کالا مقداری را نشان می‌دهد که همه خریداران آتی به خرید کالا در هر یک از قیمت‌های کالا حاضر خواهند شد. تقاضا اغلب با استفاده از یک جدول یا نموداری که قیمت و مقدار تقاضا شده را مرتبط می‌کند، نشان داده می‌شود. تنوعی تقاضا مصرف کنندگان را به صورت افرادی که به طور معقول مقدار هر کالا را به صورت منطقی انتخاب می‌کنند (با فرض ثابت بودن درآمد، قیمت، ذائقه و...) توصیف می‌نماید. اصطلاحی برای این معنی عبارت است از حداکثر سازی مطلوبیت محدود شده (درآمد به عنوان محدودیت روی تقاضا). در اینجا، مطلوبیت اشاره دارد به رابطه ترجیحی فرض شده برای مصرف کنندگان انفرادی. سپس مطلوبیت و درآمد برای مدل بندی کردن خواص فرض شده درباره اثر یک تغییر قیمت بر مقدار تقاضا شده استفاده می‌شود.

قانون تقاضای تولید که در کل، قیمت و مقدار تقاضا شده در یک بازار به طور معکوس مرتبط هستند. به بیان دیگر، هرچه قیمت یک محصول بیشتر باشد، مردم مقدار کمتری از آن را قادرند و مطالبند خریداری کنند (با فرض ثابت بودن چیزهای دیگر). همین طور که قیمت یک کالا بالا می رود، قدرت خرید کلی کاهش می یابد (اثر درآمدی) و مصرف کنندگان به سوی کالاهای ارزان می روند (اثر جایگزینی). عوامل دیگری هم می تواند بر تقاضا اثر بگذارد، برای مثال یک افزایش در درآمد منحنی تقاضا را به سمت بیرون نسبت به میرا جابجایی خواهد کرد. همانند نمودار

supply

عرضه

عرضه عبارت است از رابطه بین قیمت یک کالا و مقدار حاضر برای فروش از سوی عرضه کنندگان (مثل تولید کنندگان) در آن قیمت. عرضه اغلب با استفاده از جدول یا نموداری که قیمت و مقدار عرضه شده را مرتبط می سازد، نشان داده می شود. فرض شده است که تولید کنندگان حداکثر کسبه سود هستند، بدین معنی که برای تولید کردن آن مقدار از کالا که بیشتر سود را برای آنها می آورد، می گویند. عرضه به صورت یک رابطه مستقیم بین قیمت و مقدار عرضه شده نشان داده می شود (با فرض ثابت بودن چیزهای دیگر) به بیان دیگر هر چه قیمتی که در آن کالا می تواند فروخته شود، تولید کنندگان مقدار بیشتری از آن را عرضه خواهند کرد. قیمت بالا تر کالا افزایش دادن

تا
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می کنند
ت
می کنند
اند
ت محدود شده
ت اشاره
ت سپس
بره اثر

تولید را سودآور می‌کند. در قیمت زیر تعادل، کمبود عرضه نسبت
به مقدار تقاضا شده وجود دارد. این قیمت را قیمت بالا می‌کنند
در قیمتی بالاتر از تعادل، مازاد عرضه نسبت مقدار تقاضا شده
وجود دارد. این قیمت را به پایین می‌رانند.
مدل عرضه و تقاضا پس تویی می‌کند که برای یک منحنی عرضه و تقاضا
قیمت و مقدار در قیمتی که مقدار عرضه شده را با مقدار تقاضا شده برابر
می‌کند - آرام می‌گیرد. این نقطه محل تلاقی دو منحنی در نمودار است.
نقطه تعادل بازار.

