السنة الثانية ليسانس	جميع التخصصات	السنة الجامعية: 2022/2021
السداسي: الثالث	امتحان مقياس: لغة أجنبية 2	تاريخ الامتحان: 2022/01/24
الـــــدورة: العادية	أستاذ المقياس: خوجة لطيفة	مدة الامتحان: 60د

الاسم واللقب: .... الفوج:......... رقم التسجيل: ....

العلامة:

الإجابة النموذجية

1. Fill in the blanks using, as many times as necessary : *amortization – asset – assets - book value - current assets - current liabilities – depreciation - intangible assets – liabilities - long-term liabilities - market value – obsolete - tangible assets* **(15pts)**

A company's balance sheet gives a snapshot picture of its **assets** **(1pt)** and **liabilities(1pt)**, at the end of a particular period, usually the 12 month period ot its financial year.

An **asset** **(1pt)** is something that has value or the power to earn money for a business. **Assets(1pt)** include **current assets** **(1pt)** such as cash, securities, and stocks, fixed or **tangible assets(1pt)** such as equipment, machinery, buildings and land, and **intangible assets(1pt)** such as goodwill, i.e. the value the compay thinks it has as a functioning organization with its existing customers, and in some cases brands. However, there are some things of value that are never shown on a balance sheet, for example the knowledge and skills of the company's employees. The amount that is shown as the value of an asset at a particular time is its **book value(1pt)**. This may or may not be its **market value(1pt)** i.e. the amount that it could be sold for at that time in the market. Some assets such as machinery and equipment lose their value over time because they wear out and become **obsolete(1pt)** and out of date. Amounts relating to this are shown as **depreciation(1pt)** or **amortization** **(1pt)** in the accounts.

A company's **liabilities(1pt)** are its debts to suppliers, lenders, the tax authorities, etc. **Current liabillities(1pt)** are debts that have to be paid within a year. **Long-term liabilities(1pt)** are debts that have to be paid further into the future.

2. Underline the correct option between brackets : (5pts)

Capital is the money that a company uses to operate and develop. There are two main ways in which a company can raise capital : it can use share capital and (**debt**/~~depth~~/~~borrow~~) **(1pt)** capital. Share capital is contributed by (~~supplier~~/~~lender~~/**shareholder**) **(1pt)** who own shares in the company and receive periodic (**dividends**/~~wages~~/~~salary~~). Each share represents (~~trade~~/**ownership**/~~sale~~) **(1pt)** of a small portion of the company. Investors can also lend money, but they do not own a small part of the company. Lending to companies is often in the form of bonds, which refer to loans with special conditions. One condition is that the borrower must have (**collateral**/~~liquidity~~/~~income~~) ; that is, if the borrower cannot repay the loan, the lender can take equipment or property, and sell it in order to get the money back.