رسالة الاستفسار

Letters of Enquiry

 Enquiry letters are the letters that ask about information about a production or a service. The purpose of the letter is to obtain the information or object requested. They are written due to noticing a trade exhibition, a firm catalogue or an advertisement in a newspaper or a magazine.

الاستفسار هي الرسالة التي تسأل عن معلومات حول منتج او خدمة معينة. وهي على نوعين (استفسار اولي واستفسار اعتيادي) ويكون ترتيب الرسالة في السؤال كما يلي (سندرس الاستفسار الاولي فقط لضيق الوقت)

Q1- Write a first enquiry:

 Al-Rammahy Co. for Constructional Materials, Imad Al-Muhandis, Al-Jinan Building, Al-Radhy St., Iraq, city centre, Al-Zahraa Q., Fax:67543, Najaf, **write to** Dr. Hashim Al-Kinany, Al-Murooj Al-Khadhraa Group, Mosul, Al-Milad Q., Second Floor, Al-Sayed St., Al-Kinany Building, Al-Wihda Sq., **asking about** samples and catalogue of different materials required for building **advertised in** Al Naseem Magazine of 13-8-2017.Date is on 21-11-2017.Ref. is 654/1.Re. is " An Enquiry". Ps. is "The amount is very limited". C.C. is 6.Enc. is 7. Signature is by I. Al-Muhandis.

**تذكر الكلمات باللون الاصفر** اعلاه

خطوات الحل:

لغرض الاجابة عن سؤال رسالة الاستفسار سيكون ترتيب الاجزاء بالطريقة نفسها التي رتبنا بها اجزاء الرسالة التجارية. وستكون طريقة تقسيم السؤال لتحديد الاجزاء كما يلي:

1-البداية تمثل اسم ومعلومات المرسل والتي ستنتهي عند الفعل

(write to) or (writes to)

 ولهذا الفعل فائدة اخرى وهي انه اذا احتوى على حرف

S

فهذا يعني ان المرسل مفرد ،وبخلافة فان المرسل جمع.

2-نجد بعد الفعل السابق (والذي يعني يكتب الى) اسم ومعلومات المستلم والتي ستنتهي عنده عبارة

asking about / enquiring about

والتي تعني ( يستفسر عن)

3-نجد بعد العبارة السابقة الطلبات والمواد المستفسر عنها والتي ستنتهي عند كلمة :

advertised in

والتي تعني (المعلنة في) حيث سنجد بعدها اسم الجريدة او المجلة المعلن فيها وتاريخها.

4-يتم التعرف على بقية الاجزاء من خلال مصطلحاتها السابقة مثل:

Re. , Ref., Signature, Date, Enc. …etc.

جسد رسالة الاستفسار الاولي:

كما ذكرت في محاضرات سابقة ان هنالك لكل رسالة جسد خاص بها. وجسد رسالة الاستفسار الاولي هو الاتي:

 We/I have obtained your name from………… and would like to enquire whether you can send us/me your………….

 حيث سنضع اسم وتاريخ المجلة في الفراغ الاول اما في الفراغ الثاني فسنضع الطلبات والمواد المستفسر عنها.

وعند تطبيق ذلك على المثال اعلاه سيكون الجسد كما يلي:

 We have obtained your name from Al-Naseem Magazine of August 13,2017 and would like to enquire whether you can send us your samples and catalogue of different materials required for building.

الجزء الثاني من المحاضرة: القراءات المحاسبية

هذه المادة يجب ان تترجم وتحفظ

***Conceptual Framework of Accounting:الاطار المفاهيمي للمحاسبة***

 The Financial Accounting Standard Board has developed a conceptual framework which consists of the following three levels:

1-Objectives of financial reporting.

2-Qualitative characteristics of Accounting information and elements of financial statement.

3-Operating guidelines ( Assumptions, principles and constraints).

**First Level: Basic Objectives**

 Financial reporting should provide information that:

a-is useful for investors ,creditors and other users in making rational investment, credit and similar decisions.

b-helps present and potential investors ,creditors and other users in assessing the amounts, timing and uncertainty of prospective cash receipts.

c-portrays the economic resources of an enterprise, the claims to these resources and the effects of transactions, events and circumstances that change these resources.

**Second Level:** Qualitative Characteristics of Accounting Information and Elements of Financial Statement

A-Qualitative Characteristics are of two kinds:

1-Primary: we have two:

-Relevance: Accounting information must be capable of making a difference in a decision. There are three ingredients:

 " Timelines, Feedback Value, Predicative Value"

-Reliability: the quality of information that gives assurance that is free of error and bias. There are three ingredients:

 "Verifiability, Representational Faithfulness, Neutrality"

2-Secondary: we have two

-Comparability: is the ability to compare Accounting information of different companies because they use the same Accounting principles.

-Consistency: is using the same Accounting principles and methods from year to year within a company.

**Elements of Financial Statements:**

( Assets, Liabilities, Equity, Investment by owners, Distributions to owners, Comprehensive Income, Revenues, Expenses, Gains, Losses)

**Third Level:** Operating guidelines (Assumptions, Principles and Constraints)

A-Assumptions of Accounting:

1-Economic Entity 2-Going Concern 3-Monetary Unit

4-Periodicity

B-Principles of Accounting:

1-Historical Cost Principle 2-Revenue Recognition

3-Matching Principle 4-Full Disclosure Principle

C-Constraints of Accounting:

1-Cost-benefit Relationship 2-Materiality 3-Industry Practices

4-Conservitism

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Imad Al-Muhandis

Al-Rammahy Co. for Constructional

Materials

Al-Jinan Building, Al-Zahraa Q.,

Al-Radhy St.,City Center,

Najaf, Iraq

Fax:67543

November 21,2017 Ref. :654/1

Dr. Hashim Al-Kinany

Al-Murooj Al-Khadhraa

 Group

Second Floor,Al-Kinany Build-

ing,Al-Wihda Sq.,Al-Milad Q.,

 Al-Sayed St.,Mosul

 Dear Dr. Al-Kinany

 Re. :An Enquiry

 We have obtained your name from Al-Naseem Magazine of August 13,2017 and would like to enquire whether you can send us your samples and catalogue of different materials required for building.

 Sincerely yours

 I

1. Al-Muhandis

-Enc. :7

-C.C. :6