



مديرية التربية والتعليم بالدقهلية
التوجيه الفني التجاري
توجيه السكرتارية الانجليزية

بوكلت تدريبات

السكرتارية باللغة الإنجليزية

الصف الثالث التجاري – ترم أول

للمدارس الفنية المتقدمة التجارية

نظام السنوات الخمس

إعداد



أ / محمد سعد صقر



معلم خير مواد تجارية

مدرسة الكردي الفنية المتقدمة التجارية

<https://www.facebook.com/mohamed.sakr382>

			اسم المدرسة
			اسم الطالب
١٣	الفصل	الثالث	الصف
الادارة – التسويق و سوق المال			الشعبة
٢٠١ / ٢٠١			العام الدراسي



مديرية التربية والتعليم بالدقهلية
التوجيه الفني التجاري
توجيه السكرتارية الانجليزية

بوكت السكرتارية باللغة الإنجليزية الصف الثالث التجاري المتقدم (الترم الأول)

أسرة التوجيه الفني بالدقهلية

أ/ مسعد البحقيري
الموجه العام

أ/ منى عنتر
الموجه الأول

أ/ محمود ذكي
موجه المادة

مستشار المادة

أ/ عوني العراقي العراقي سلطان

Name:

Class:

No	Degree	Signature	No	Degree	Signature
1			8		
2			9		
3			10		
4			11		
5			12		
6			13		
7			14		



Exercise No (1) page Subject: final accounts

1- Translate the following into English:

English	عربي
	د/ المتاجرة
	د/ الأرباح والخسائر
	الميزانية العمومية
Trial Balance	
Liabilities	

2- Complete the following :

- a- ----- is a final account showing the gross profit or gross loss of a business.
- b- ----- is a final account showing the net profit or the net loss of a business.
- c- ----- is a statement of balances after preparing the P. & L.a/c.
- d- Dr. Means ----- .
- e- Cr. Means ----- .
- f- Assets = Liabilities + ----- .

4- The following balances are extracted from Ahmed Hamada stores on 31/12/2008 (Amounts in L.E.)

Stock (at start) 5000 – purchases 32000 – sales 54000 – returns in 300 – returns out 500 – purchases commissions 200 – bad debits 400 – discount allowed 900 – discount received 670 – rent 2400 – rent received 750 – salaries & wages 3000 – carriage out 100 – credit interest 1000 – purchases allowances 580 – fire insurance 500 – Stationery 200 – petty Expenses 300 – sundry Expenses 1400 – Advertising 1000 *Additional data : Stock at end was valued at 8000.

****Required :**

1- Trading a/c. for the year ended 31st., Dec., 2007.

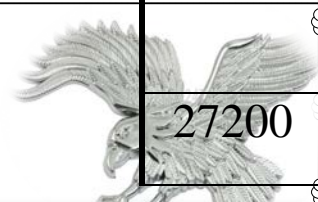
2- Profit & loss a/c. for the year ended 31st., Dec., 2007.

Dr. **Trading a/c** Cr.

Gross profit			
	.....		63750

Dr. **Profit and Loss a/c** Cr.

		Gross profit	
Net profit			
	.....		27200



Exercise No (2) page Subject: Balance sheet

1- Translate the following into English:

English	عربي
	مسموحات المشتريات
	مسموحات المبيعات
	الأصول
Bills receivable	
Rent received	

3- Make sentences from " A " and " B " :

" A "	" B "
a- Trial Balance	1- Shows gross profit or gross loss.
b- Trading a/c.	2- Shows the financial position
c- Profit & Loss a/c	3- Is a book showing the balances of accounting?
d- Balance sheet	4- Is a list of balances as they appear in the ledger
	5- Shows net profit or net loss

1- 2- 3- 4- 5- 6- 7-

4- The following balances are extracted from Ahmed Hamada stores on 31/12/2008 (Amounts in L.E.)

premises 25000 – furniture 4000 – cash 3500 – bank 5800 –
bills receivable 2400 – bills payable 1600 – debtors 3600 –
creditors 3900 – drawings 1000 – capital 29800

• Additional data :

Stock at end was valued at 8000.

Profit and loss a/c (Net profit) 18000

****Required :**

1- Balance sheet as at 31/12/2007.



Liabilites

Balance sheet

Assets

Owner's equity			Assets		
.....	
.....	
	
.....	
liabilities			.....	.....
.....	
.....				
				
		52300			.....



Exercise No (3) page Subject: financial statement

1- Translate into Arabic:

English	عربي
Fixed Assets	
Liabilities	
accrued expenses	
	قائمة الدخل
	أوراق مالية

3- Mark right (√) or false (x) :

- Fixed assets are assets that are held for resale to the customers.
- The trading a/c prepared to show the gross profit or gross loss.
- The profit & loss a/c prepared to show the net profit or net loss.
- The balance sheet consists of assets, expenses and revenues.
- The income statement which declares assets, liabilities and owner's equity.

Question {5} [14 Marks] دبلوم ٢٠١٣ دور ثان

The following balances are extracted from the books of Salam stores As at 31/12/2013: (Sums in L.E.)

Debit balances:

Beginning inventory 6200 - Purchases 20500 - Salaries & wages 1800 - General expenses 550 - Sundry expenses 250 - Debit interest 450.

Credit balances :

Net sales 25000 - Purchases returns & Allowances 340 - Purchases discount 160 - Rent Received 810 - coupons 560 - Credit interest 380

Additional data : Ending inventory was valued at L.E 7000

Make out: 1- The income statement as at 31/12/2012.

2- The profit and loss account.



Salam Stores
The income statement as at 31/12/2012 .

Net Sales			.....
Beginning .....		.....
		
	(.....)	+	-
	(.....)		
+ Net purchases		.....
Cost of goods available for sale		.....
-		
Cost of goods sold			.....
Gross Profit			.....
		
		
	+	-
	
		
		
		+
	+
Net Income			4500



Exercise No (4) page Subject: financial statement

1- Match the terms from " A " and " B " :

A	B
a- Net cost of purchases	١- حقوق الملكية
b- Purchases discount	٢- خصم على المبيعات
c- Sales discount	٣- مردودات و مسموحات المبيعات
d- Cost of goods sold	٤- صافي تكلفة المشتريات
e- owner's equity	٥- خصم على المشتريات
f- sales returns & allowances	٦- تكلفة البضاعة المباعة

a- b- c- d- e- f-

2- Complete the following:

a- Net sales = sales – (----- + -----)

b- Net cost of purchases = (----- + -----)

– (purchases discount + -----).

c- Gross profit = Net sales - ----- .

d- Net profit = (----- - -----) + -----

Question {5} دبلوم ٢٠١٦

The following balances are extracted from the books of **Mohamed Stores** as at 31/12/2015 (Sums in L.E.)

Debit balances:

Beginning inventory 8400 - Net purchases 38600 – sales discount 500 – sales returns & allowances 1000 – Salaries & wages 1200 – debit interest 800 - General expenses 1400 .

Credit balances:

Sales 70000 - Coupons 1200 – Credit interest 700 .

Additional data : Ending inventory was valued at L.E 5000

Make out:

1- The income statement as at 31/12/2015.

2- The owner's equity statement as at 31/12/2015 if you know :

Capital 80000 - Drawings 5000.



..... Stores
The statement as at 31/12/2015.

.....		
.....	
.....	
Net Sales			68500
.....		-
+ Net .....		.....
		
- Ending .....		.....
Cost of goods sold			.....
..... Profit			.....
.....		
.....		-
.....	
		
.....		
.....	
Net Income			.....

..... Stores
..... statement as at 31/12/2015

owner's equity		
.....	
+	
	
.....	
Capital at ending		96200

Exercise No (5) page Subject: financial statement

1- Translate the following into Arabic:

English	عربي
Inventory Adjustments	
financial statements	
net profit	
	مخزون أول المدة
	أصول ثابتة

2- Make sentences from (A) and (B) :

(A)	(B)
a- Income statement	1- shows assets liabilities and equity
b- owner's equity	2- shows net profit or net loss
c- financial position statement	3- shows sources and uses of funds
d- cash flows statement	4- shows ending capital at the end of the year
e- sales discount	5- shows discount received
f- purchases discount	6- shows discount allowed

a- b- c- d- e- f-

Question {4} دبلوم ٢٠١٢

The following balances are extracted from the books of **El-kamel stores** after preparing the income on 31/12/2011: (Sums in L.E.)

Debit balances:

Land and Buildings 20000 - Furniture 3000 - cars 35000 - End inventory 28000 - Debtors 5000 - Bills receivable 8000 - Securities 15000 - Drawings 1500 - Cash at bank 9000 - Cash a hand 7000.

Credit balances :

Capital 95000 - Loans 9000 - Creditors 7000 - Bills payable 5000 - Net profit 15500.

Required : 1- The financial position statement as at 31/12/2011.

2-Balance sheet at 31/12/2011

..... stores

The statement as at Dec., 31 , 2011

Assets		
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
Total Assets		130000
Liabilities and owner's equity		
Liabilities		
.....	
.....	
.....	.....	21000
owner's equity		
.....	
.....	
.....	
.....	.....	109000
Total of Liabilities		.....

Liabilites

Balance sheet

Assets

Owner's equity			Assets		
.....	
.....	
	
.....	
liabilities			.....	.....
.....	
.....				
				
		52300			.....



Exercise No (6) page Subject: financial statement

1- Translate into English:

English	عربي
	مخزون آخر المدة
	استثمارات
	حسابات العملاء
	قائمة حقوق الملكية
	قائمة التدفق النقدي

2- Complete the following:

a- Liabilities = ----- - owner's equity

b- (Beginning capital + Net income) - ----- =
ending capitalc- Cost of goods sold = (----- + -----)
– Ending inventory**Question {3} [16 Marks] دبلوم ٢٠١٤ دور ثان**

The following balances are extracted from the books of El-Eman stores as at 31/12/2013: (Sums in L.E.)

Debit balances:Cost of goods sold 19200 - Wages 1800 – General expenses
1250 - Furniture 8000 - Cash 25000 – Bills Receivable 6000
– Debtors 4000 - Drawings 1750.**Credit balances :**Net sales 25000 - Coupons 1370 - Credit interest 1480 -
Creditors 4250 - Bills payable 5000 – Capital 40000**Additional data_:** Ending inventory was valued at L.E 9000**Required :**

1- The income statement as at 31/12/2013

2- The financial position statement as at 31/12/2013



..... stores
The statement as at 31/12/2013 .

.....	
- Cost of goods sold		.....
.....	
.....	
.....	-
- Total expenses		.....
	
.....	+
.....
Net Income		.....

..... stores
The statement as at Dec., 31 , 2013

Assets		
.....	
.....	
.....	
.....	
.....	
Total Assets		.....
Liabilities and owner's equity		
Liabilities		
.....	
.....	.....	9250
owner's equity		
.....	
+	
	
-	
..... at ending		42750
Total of Liabilities		.....

Exercise No (7) page Subject: financial statement

1- Translate into English:

English	عربي
	مجمّل الربح
	صافي الخسائر
	مخزون أول المدة
Financial position statement	
Distribution statement	

2- Mark true (√) or false (x) for each sentence:

- Gross profit = Net sales – net purchases.
- The income statement is a summary of the final accounts.
- Income statement is a statement shows assets, liabilities and owner's equity

Question {3} [16 Marks] دبلوم ٢٠١٥

The following balances are extracted from the books of Misr Transport Services as at 31/12/2014 (Sums in L.E.)

Debit balances:

Salaries 17600 – Rent 4000 – Truck 50000 – Cash 28000 –
Bank 10000 – Bills receivable 5000 – Account receivable
7000 - Sundry expenses 5400.

Credit balances:

Service revenue 42000 - Bills payable 12000 - Account payable
8000 - Capital 65000.

Required: 1- The income statement as at 31/12/2014.

2- The financial position statement as at 31/12/2014.

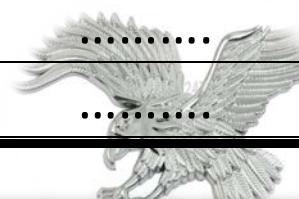


..... Services
The statement as at Dec., 31, 2014.

.....	
- Expenses		
.....	
.....	-
.....	
Total expenses		27000
Net income		.....

..... Services
The statement as at Dec., 31 , 2014

Assets		
.....	
.....	
.....	
.....	
.....	
Total Assets		100000
Liabilities and owner's equity		
Liabilities		
.....	
.....
owner's equity		
.....	
.....	
Total of Liabilities		.....



Exercise No (8) page Subject: financial statement

1- Translate into English:

English	عربي
increasing of capital	
credit interest	
Cash flows statement	
	صافي الربح
	أثاث

B- Choose the right answer between brackets:

- 1- (Trial balance - Balance Sheet) shows the financial position.
- 2- (Cash flows- Financial position) statement shows the assets, liabilities and owner's Equity.
- 3- (Trading a/c – Profit & Loss a/c) is a final account showing the net profit or the net loss of a business.
- 4- (Income Statement- Cash flow Statement) shows sources and uses of funds
- 5- Income statement shows (net income - ending capital).

Question 3 دبلوم ٢٠١٢ دور ثان

The following balances are extracted from the books of El-Nour stores as at 31/12/2011: (Sums in L.E.)

Debit balances:

Net profit 9000 - increasing of capital 7000 - coupons 1900
- Sales of furniture 4300 - Loans received 8000 - Sales of securities 5000 - Collection of bills receivable 6000 - credit interest 3000.

Credit balances :

Wages & salaries 15000 - Rent 2400 - Advertising 3600 -
Purchases of investments 6000 - Debit interest 6200.

Balance of cash a/c at 1/1/2011 is L.E. 10000.

Required :Cash flows statement for the year ended 31/12/2011.

..... stores
 statement as at Dec., 31, 2011.

Cash at the beginning of the year		.....
(+) collection in cash		
.....	+
.....	
.....	
.....	
.....	
.....	
.....	
.....	.....	44200
	
(-) payment in cash		
.....	-
.....	
.....	
.....	
.....	
		33200
Cash at the end of the year		.....



Exercise No (9) page Subject: Travel Services

1- Give the English meaning for :

English	عربي
	خدمات السفر
	جدول الرحلة
	الرئيس
secretary	
The health certificate	

2- Fill in the spaces using the following words:

(Trip schedule – Vaccines – Valid – The secretary)

- a- Before the boss leaves, the secretary must be sure that his boss's passport is still
- b- Trip schedule is mainly prepared by
- c- indicates names, addresses, times and places that the boss has to go to.
- d- The health certificate is obtained after the boss receives the necessary

Complete :

You are as a secretary, when your boss has to leave, you must prepare:

- a- of the country (City) to visit.
- b- A list of numbers & of people needed on the trip.

4- Form sentences from (A) & (B)

(A)	(B)
1- The secretary is responsible for preparing	a-The boss's instruction
2- While the boss is a way the secretary should carry out	b-The trip schedule

1

2

Question {5} [5 Marks] دبلوم ٢٠١٥

Rewrite the following Trip Schedule by filling in the missing data.

..... schedule to France

From : Sunday 17/5/2015

To : Tuesday 19/5/2015

Sunday 17/5/2015

- Departure -Cairo Airport

hrs.8

-

hrs.19

-

hrs.20

..... 18/5/2015

- Attend the Economical conference

hrs.10

-

hrs.14

Tuesday 19/5/2015

-

hrs.8

- Departure Paris Airport

hrs.9

-

hrs.20



Exercise No (10) page Subject: Travel Services

1- Translate into Arabic :

English	عربي
Take part	
Travel Department	
Arrangements	
currency required	
A map	

2- Choose the correct words from brackets :

- a) The trip schedule is prepared by the (boss – secretary)
- b) A health certificate is (important – un important)
- c) You should book a hotel (nearly – faraway) the place of business.

3- Rearrange the following statements:

- a) Duties of the secretary before the boss leaves.
- b) Duties of the secretary after the boss returns back
- c) Duties of the secretary while the boss is a way .

4- Form sentences from (A) & (B)

(A)	(B)
1-Before your boss leaves	a- according to the limits of your authority.
2-While your boss is a way	b- offer him the new matters appeared.
3-When your boss comes back	c- you must follow his instructions.
4-While your boss absence	d- cancel or rearrange his appointments.
5-Treat with mail of the office	e- necessary arrangements must be prepared.

1

2

3

4

5



Question {5} [6 Marks] دبلوم ٢٠١٥ دور ثان

Rewrite the following Trip Schedule by filling in the missing data.

..... schedule to London

From : Saturday 7th Dec., 2013 **To :** Monday 9th Dec., 2013

Saturday 7th Dec., 2013

- hrs.8

- Arrival London Airport hrs.15

- hrs.16

..... 8th Dec., 2013

- Attend the international Exhibition hrs.9

- hrs.12

..... 9th Dec., 2013

- hrs.9

- hrs.11

- Arrival Cairo Airport hrs.18



Exercise No (11) page Subject: Report Writing

1- Write the following in English:

English	عربي
	فعال وكفاء
	المناقشات
	فحص
	حاضر
	المركز الرئيسى

2- Complete the following statements :

- a) A report is ----- .
- b) A report must be -----, -----, -----
and logically arranged
- c) The ----- should be able to prepare a report of meeting, a -----, an interviewer or even on a ----- .
- d) The writer of a report should avoid using unimportant -----.

5- Make good sentences from " A " & " B " .

" A "	" B "
a- A report of an individual	- Should be written wholly (in the
b- A report of an event or a document	third person)
c- A report of a meeting	- Should be a narrative written (in the
	first person)
	- Should be in the past tense

3- Your employer is a buyer of clothes for a chain store and asked you to attend on his behalf, an exhibition of clothes. You are asked to write a report of the exhibition. Your employer chiefly wants to know your opinion "on what average woman wants and what she is likely to buy in his stores called star Co., London"



Exercise No (12) page Subject: Report Writing

1- Translate the following into Arabic:

English	عربي
Adapted	
financial statements	
affairs	
involved	
confidential report	

2- Fill in the spaces using the following words below:

(pleasing – signed – presented – heading – title – paragraphed – recommendations – date.)

- a) Every report must bear ----- on which it was written .
- b) The report should be short but clear, ----- and ----- .
- c) A report generally makes some ----- which are written at the end.
- d) The report should be ----- that must be numbered.
- e) A report must be ----- by the person entitled for it.
- f) The general appearance of the report should be ----- .

4- Write a report for your office manager of a visit to an office Machinery Exhibition held in your town.

- Make recommendations for the acquisition of new machine for your office.



ملخص الكلمات الهامة

English	Arabic
Trading account	ح/ المتاجرة
Profit and loss account	ح/ الأرباح والخسائر
Sales	المبيعات
sales discount	خصم المبيعات
sales returns & allowances	مسموحات و مردودات المبيعات
Net Sales	صافي المبيعات
Beginning inventory	مخزون أول المدة
purchases	المشتريات
carriage in	مصاريق نقل للداخل
purchases discount	خصم المشتريات
purchases returns & allowances	مسموحات و مردودات المشتريات
Net purchases	صافي المشتريات
Cost of goods available for sale	تكلفة البضاعة المتاحة للبيع
Ending inventory	مخزون آخر المدة
Cost of goods sold	تكلفة البضاعة المباعة
Gross Profit	مجمّل الربح
Salaries & wages	مرتبات و أجور
debit interest	فوائد مدينة
General expenses	مصاريق عمومية
Coupons	كوبونات
Credit interest	فوائد دائنة
Net Income	صافي الدخل
Assets	الأصول
Cars	سيارات
Furniture	أثاث
Buildings	مباني
Equipment	معدات
Cash	نقدية
Bank	بنك
Debtors	مدينون
Bills Receivable	أوراق قبض
Ending inventory	مخزون آخر المدة
Liabilities	الخصوم
owner's equity	حقوق الملكية
Loans	قروض

ملخص الكلمات الهامة

English	Arabic
Creditors	الدائنون
Bills payable	أوراق الدفع
Capital	راس المال
Drawings	المسحوبات
Travel services	خدمات السفر
Trip schedule	جدول الرحلة
Approval	موافقة
Travel department	ادارة السفريات
Arrangements	ترتيبات
A health certificate	شهادة صحية
A map	خريطة
Discuss	يناقش
Attend	حضور
International exhibition	المعرض الدولي
Departure	القيام
Arrival	الوصول
Resturant	مطعم
Duties of secretary	واجبات السكرتير
Individual report	تقارير فردية
Meeting report	تقارير اجتماعات
Accurate	دقيق
Clear	واضح
Concise	موجز
Logically arranged	ترتيب منطقي
interviews.	مقابلات
opinion	رأي
situation,	موقف
Adapted	اعتماد
financial statements	قوائم مالية
affairs	شئون
involved	يتضمن
confidential report	تقارير سرية
Main centr	المركز الرئيسي

قائمة الدخل لنشأة تجارية Stores
The income statement as at 31/12/.....

Sales		****	
sales discount	+	****	-
sales returns & allowances		****	****
Net Sales			****
Beginning inventory		****	
purchases		****	
+ carriage in		****	
		****	+
			-
purchases discount		(****)	
purchases returns & allowances		(****)	
+ Net purchases		****	
Cost of goods available for sale		****	
- Ending inventory		****	
Cost of goods sold			****
Gross Profit			****
Salaries & wages		****	
debit interest	+	****	-
General expenses		****	****

Coupons		****	+
Credit interest	+	****	****
Net Income			****

قائمة حقوق الملكية Stores
owner's Equity statement as at 31/12/.....

owner's equity		
Capital at beginning	****	
+ Net income	****	

- Drawings	****	
Capital at ending		****



..... Stores قائمة المركز المالي
The financial position statement as at Dec., 31 ,

Assets		
Cars	***	
Furniture	***	
Buildings	***	
Equipment	***	
Cash	***	
Bank	***	
Debtors	***	
Bills Receivable	***	
Ending inventory	***	
Total Assets		***
Liabilities and owner's equity		
Liabilities		
Loans	***	
Creditors	***	
Bills payable	***	***
owner's equity		
Capital at beginning	***	
+ Net Income	***	

- Drawings	***	
Capital at ending		***
Total of Liabilities		***

Income statement at service firm

For the year ended 31/12/20.....

Service revenue		XX
Expenses		
Wages	XX	
Rent	XX	(-)
Gaz & oil	XX	XX
Total expenses		
Net income		X

قائمة التدفقات النقدية..... stores
Cash flows statement as at Dec., 31,201.

Cash at the beginning of the year		***
+ Add: Cash flows		
Net profit	***	
Increase in liabilities	***	+
Decrease in assets	***	
Net cash flows provided by financing activities	***	***
-Less: cash out flows		
Net losses	***	
Decrease in liabilities	***	-
Increase in assets	***	
Net cash flows paid for financing activities	***	

Cash at the end of the year		***

قائمة التدفقات النقدية البسيطة..... stores
Cash flows statement as at Dec., 31,201.

Cash at the beginning of the year		***
(+) collection in cash		
	***	+
	***	***
(-) payment in cash		
	***	-

Cash at the end of the year		***



جدول الرحلة Trip schedule

Trip schedule to

From : Saturday 7th Dec., 2013 **To :** Monday 9th Dec., 2013

Saturday 7th Dec., 2013

- **Departure from** airport hrs.8
- **Arrival** Airport hrs.15
- **Check in Hilton Hotel** hrs.16

Sunday 8th Dec., 2013

- **Attend the international Exhibition** hrs.9
- **Lunch at the restaurant** hrs.12

Monday 9th Dec., 2013

- **Leave Hilton Hotel** hrs.9
- **Departure from** air port .. hrs.11
- **Arrival** Airport hrs.18





أبنائى الطلبة و الطالبات انتبهوا :

قانون التعليم رقم ١٣٩ لسنة ١٩٨١ م

مادة ٢٤ : يجوز للطالب الراسب أن يعيد الدراسة مرة واحدة في الصف .

مادة ٢٥ :

يجوز فصل الطالب من المدرسة إذا تغيب بغير عذر تقبله لجنة إدارة المدرسة خلال السنة الدراسية مدة تزيد على خمسة عشر يوماً متصلة أو ثلاثون يوماً منفصلة ، ويعتبر التغيب في أي وقت أثناء اليوم الدراسي تغيباً عن اليوم بأكمله .

ولا يجوز إعادة القيد أكثر من مرة واحدة في ذات السنة الدراسية ، وأكثر من مرتين في المرحلة كلها .

ويشترط لدخول الطالب الامتحان حضوره ٨٥ ٪ على الأقل من عدد أيام الدراسة .

مادة ٣٧ :

يشترط لدخول امتحانات النقل والامتحانات العامة ألا تقل نسبة حضور الطالب عن ٧٥ ٪ من مجموع الدروس المقررة للتدريبات المهنية بصرف النظر عن سبب الغياب .

مادة ٤٤ : (خاص بنظام السنوات الخمس)

يطبق في شأن المدارس الفنية نظام السنوات الخمس حكم المادة (٢٥) من هذا القانون فيما يتعلق بالتغيب عن الدراسة

. و حكم المادة (٣٧) في شأن نسبة الحضور .

مادة ٤٥ : (خاص بنظام السنوات الخمس)

يجوز للطالب أن يعيد الدراسة مرة واحدة في الصف وبما لا يجاوز ثلاث مرات في المرحلة كلها .



ENGLISH