

- 27- The word "they" in line 17 refers to -----,
- 1) such resources
 - 2) ownership interests
 - 3) business enterprises
 - 4) these organizations
- 28- According to the passage, income taxation -----.
- 1) marks the second phase of auditing
 - 2) requires the operation of certified accountants
 - 3) is based on law passed by courts and administrative bodies
 - 4) does not necessarily depend on theoretical accounting
- 29- The third area of accounting is characterized by all of the following EXCEPT -----.
- 1) bringing the process of accounting to an end
 - 2) being related to non-profit organizations
 - 3) covering organization receiving resources
 - 4) including accountings in educational centers
- 30- According to the passage, it is true that -----.
- 1) audit staff should always be independent of organizations
 - 2) business enterprises pay for their resources
 - 3) individuals often consult accountants with respect to their taxes
 - 4) people pay taxes due to the force coming from administrative bodies