



المجمع العربي للمحاسبين القانونيين
Arab Society of Certified Accountants (ASCA)

(ACPA)

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$$\frac{a}{b} = \left(\frac{a}{c} \times \frac{c}{b} \right)$$

$$\frac{a}{b} = \left(\frac{a}{c} \times \frac{c}{b} \right)$$

$$\left(\frac{a}{b} \right) \frac{c}{d} = \frac{a}{b} \times \frac{c}{d} = \frac{a \times c}{b \times d}$$

$$\frac{a}{b} \div \left(\frac{c}{d} \right) = \frac{a}{b} \times \frac{d}{c} = \frac{a \times d}{b \times c}$$

$\frac{a}{b}$	$\frac{c}{d}$	$\frac{e}{f}$
$\frac{a}{b}$	$\frac{c}{d}$	$\frac{e}{f}$

$$\frac{a}{b} \left(\frac{c}{d} \right) = \frac{a}{b} \times \frac{c}{d} = \frac{a \times c}{b \times d}$$

$$\frac{a}{b} = \frac{a \times c}{b \times c} = \frac{a}{b}$$

$$\frac{a}{b} = \frac{a}{b} + \frac{c}{d} = \frac{a \times d + b \times c}{b \times d}$$

$$\frac{a}{b} = \frac{a}{\left(\frac{c}{d} + \frac{e}{f} \right)} = \frac{a \times d \times f}{c \times f + e \times d}$$

$$\frac{a}{b} = \frac{a}{\left(\frac{c}{d} + \frac{e}{f} \right)} = \frac{a \times d \times f}{c \times f + e \times d}$$

$$\frac{a}{b} \% \frac{c}{d} = \frac{a}{b} \times \frac{c}{d} = \frac{a \times c}{b \times d}$$

$$\frac{a}{b} \% \frac{c}{d} = \frac{a}{b} \times \frac{c}{d} = \frac{a \times c}{b \times d}$$

$$\frac{a}{b} \% \left(\frac{c}{d} + \frac{e}{f} \right) = \frac{a}{b} \times \frac{c \times f + e \times d}{d \times f} = \frac{a \times (c \times f + e \times d)}{b \times d \times f}$$

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