



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

(ACPA)

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UNIVERSITY of CAMBRIDGE
International Examinations

CAMBRIDGE INTERNATIONAL ASSOCIATE PARTNER

Validated by the University of Cambridge International Examinations

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()		
	9,000	
	<u>124,000</u>	
	133,000	
	<u>11,000</u>	
122,000		
80,000		
	70,000	
	54,500	
	8,000	
	20,000	
	1,500	
	<u>30,000</u>	
<u>184,000</u>		
386,000		
<u>6,000</u>		
392,000		
<u>21,000</u>		
<u>371,000</u>		

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35,000

35,000

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34,500

34,500

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	/حـ	39,000	
()	/حـ	13,000	
	/حـ	20,000	
	/حـ		72,000
()	/حـ	12,000	
	/حـ		12,000
()	/حـ	7,500	
	/حـ		7,500
()	/حـ	69,000	
	/حـ		69,000
$34,500 \times 200\% = 69,000$			
()	/حـ	40,000	
	/حـ		40,000
()	/حـ	160,000	
	/حـ		160,000
()	/حـ	158,000	
	/حـ		158,000
()			
()			
			701,800

33,200	
<u>464,800</u>	
498,000	
<u>16,600</u>	
481,400	
<u>23,200</u>	<u>504,600</u>
	197,200

140,000	
<u>52,200</u>	<u>192,200</u>
	<u>5,000</u>

()

701,800

43,200

604,800

648,000

626,400

(21,600)

75,400

: _____

23,200

75,400

52,200

0

()

()

: _____

:

850 JD

342 JD

80

48

52

522 JD

850 JD

* 10% x 520 JD

*

()

.(-)

:

522 JD

(50,000 ÷ 1,000)

50

()

572 JD

()

:

:

(360,000)

(20% x 440,000)

(88,000)

()

(448,000)

(75% x 220,000)

165,000

(283,000)

()
()

:
.

25,000	25,000	30,000
6 JD	6 JD	6 JD
150,000 JD	150,000 JD	180,000 JD

:
(40%)
(60%)

\$ 60,000	60,000	72,000
96,000	90,000	90,000
<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
<u>216,000 JD</u>	<u>210,000 JD</u>	<u>222,000 JD</u>

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30,000	20,000	25,000
15 JD	15 JD	15 JD
450,000	300,000	375,000

45,000		
157,500	52,500	
270,000	135,000	45,000
	180,000	90,000
		<u>255,000</u>
<u>472,500</u>	<u>367,500</u>	<u>390,000</u>