



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

(ACPA)

:

( )

:

( ) :



UNIVERSITY of CAMBRIDGE  
International Examinations

CAMBRIDGE INTERNATIONAL ASSOCIATE PARTNER

Validated by the University of Cambridge International Examinations



( )

:

( )		( )		
,		,		
,	,	,		
,	,	,		
,		,		

$$, \div , = ( )$$

$$, \div , = ( )$$

$$. , =$$

$$. , =$$

( )

( )

:

( )

( )

( )

( )

( )

	/ح		,	.
	/ح	,		
				.
	/ح		,	
	/ح		,	
	/ح	,		
	/ح		,	.
	/ح	,		
	/ح		,	هـ.
	/ح	,		
	/ح		,	.

( )

/ح			,
----	--	--	---

( )

/ح	,		

( )

/ح			,	.
/ح	,			
/ح			,	.
/ح	,			

( )

/ح			,	,	.
/ح	,	,			
/ح				,	
/ح	,				
/ح			,	.	
/ح	,				

( )

: \_\_\_\_\_

( )

:

	( )	( )	( )
	,	,	,
( )	,	,	,
	,	,	,

+ , + , =

, = ,



( )

( )

	,	,	,	,
	,	,	,	,
	,	,	,	,
	,	,	,	,
	,	,	,	,
	,	,	,	,

$$, = , \times , \quad \bullet$$

$$, \times = , ; , \times , = , \quad \bullet$$

( )

$$\times = \dots$$

$$\dots) - (\dots \times \dots)$$

$$= (\dots \times \dots) - \dots$$

( )

$$= \dots \times (\dots - \dots)$$

$$= \dots \times (\dots - \dots) = \dots$$