



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



( , ) ' : ( )

\_\_\_\_\_

-  
-  
-  
-

( ) , ( )

( , ) ' :

.( ) , -  
.  
.( ) , -  
.( ) , -

( , ) : ( )

. ( ) -  
.( ) -  
.

( , ) ( ) ( )

.( ) -  
.  
.

( , ) : ( )

-  
-  
-  
-



( , ) :

( )

-  
-  
-  
-

( , ) :

( )

-  
-  
-  
-

( , )

( )

( , )

-  
-  
-  
-

( , ) :

( )

-  
-  
-  
-

\_\_\_\_\_ ( )

\_\_\_\_\_ :

%

: / / / /

\_\_\_\_\_ / /

\_\_\_\_\_ / /

,

,

,

,

\_\_\_\_\_ :

.

-

.

,

/

-

.

,

/

-

/

-

( )

/

-

.

( )

( )

. / /

-

/ /

( )

-



( )

:           

:

( )

          

          

          

          

          

            
            
          

            
            
          

            
            
          

            
            
          

:           

( )

%

, ,

%

-( )

:           

( )



\_\_\_\_\_ ( )

: \_\_\_\_\_

( )

( )

|  |   |   |
|--|---|---|
|  |   |   |
|  | , | / |
|  | , |   |
|  | , |   |
|  |   | / |

( )

:

,

,

,

,

: \_\_\_\_\_

/ /

( )