



مركز الزيتونة
للدراسات والاستشارات

فلسطين اليوم

متابعات إخبارية يومية تعنى بالشأن الفلسطيني

رئيس التحرير: د. محسن صالح

مدير التحرير: وائل وهبه

سكرتير التحرير: ربيع الدنان

العدد :

/ /

التاريخ :

الفبر الرئيسي



أبرز العناوين



مركز الزيتونة للدراسات والاستشارات

ص.ب.: 14-5034 بيروت - لبنان

هاتف: +961 1 303 644 | تليفاكس: +961 1 303 643

www.alzaytouna.net | info@alzaytouna.net



□

■

■

□

□

■ ■

□ □

■

11 11

■

11/11/2019

11

■ ■

■ ■

□

□

■ ■

//

—

١٠

١١

١٢

١٣

١٤

١٥

١٦

١٧

١٨

١٩

٢٠

٢١

٢٢

٢٣

٢٤

٢٥

٢٦

٢٧

٢٨

٢٩

٣٠

٣١

٣٢

٣٣



" "

/ /

"

"

– (. .) :

"

.

"

"

.

"

"

.

"

"

.

"

"

"

.

/ /

■

■

:

.

"

"

.

"

.

.

"

:

/

/

:



/ /

" "

:"

" ()

"

"

" .

"

/ /

" " :

.

.

.

.

/ /

:(. .)

.

.

"

"

" .

"

"

:

/ /

:



/ /

– (. .) :

/ /

/ /

()



١

١

/ /

١ ١

١

١

١

١

١

١

١

١

١

١

()

١

١

١

١

١

١

١

/ /

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

١

/ /

١



:"

."()

/ /

:" " -

:

:"

"

.

/ /

"

"

:

.

.

/ /

" "

"

"

:

.

.

"

.

/ /

:

/ /

:



1. **Introduction:** The document discusses the importance of maintaining accurate records of all transactions, including sales, purchases, and expenses, for financial reporting and tax purposes. It emphasizes the need for a systematic approach to record-keeping, such as using a ledger or accounting software, to ensure the reliability and integrity of the financial data.

2. **Record-Keeping Methods:** The document outlines two primary methods for maintaining financial records: the manual ledger method and the automated accounting software method. The manual method involves using a physical ledger to record transactions, while the automated method uses software to track and calculate financial data. Both methods require a consistent and accurate recording of all financial activities.

3. **Financial Reporting:** The document explains the importance of generating regular financial reports, such as the Income Statement, Balance Sheet, and Cash Flow Statement, to provide a clear and concise overview of the company's financial performance. It highlights the need for these reports to be accurate and up-to-date, as they are essential for decision-making and strategic planning.

4. **Tax Compliance:** The document discusses the importance of maintaining accurate records for tax purposes, as they are required for filing tax returns and calculating tax liabilities. It emphasizes the need for a systematic approach to record-keeping, such as using a ledger or accounting software, to ensure the reliability and integrity of the financial data.

5. **Conclusion:** The document concludes by reiterating the importance of maintaining accurate financial records for all businesses, regardless of their size. It emphasizes the need for a systematic approach to record-keeping, such as using a ledger or accounting software, to ensure the reliability and integrity of the financial data.



11

..

• • • / / • • •



—



•

■

11

■

11

■

■

•

||

11

•

•

—

■

11

11

—

—

■

■

III

11

1

1

11

11

11

1

■

11

□

□

/ /

—



■

—

—

■

3

■

■

8

1

•

11

■

11

■

•

/ /



١

٢

٣

٤

٥

٦

٧

٨

٩

١٠

١١

١٢

١٣

١٤

١٥

١٦

١٧

١٨

١٩

٢٠

٢١

٢٢

٢٣

٢٤

٢٥

٢٦

٢٧

٢٨

٢٩

٣٠

٣١

٣٢

٣٣

٣٤

٣٥

٣٦

٣٧

٣٨

٣٩

٤٠

٤١

٤٢

٤٣

٤٤

٤٥

٤٦

٤٧

٤٨

٤٩

٥٠

٥١

٥٢

٥٣

٥٤

٥٥

٥٦

٥٧

٥٨

٥٩

٦٠

٦١

٦٢

٦٣

٦٤

٦٥

٦٦

٦٧

٦٨

٦٩

٧٠

٧١

٧٢

٧٣

٧٤

٧٥

٧٦

٧٧

٧٨

٧٩

٨٠

٨١

٨٢

٨٣

٨٤

٨٥

٨٦

٨٧

٨٨

٨٩

٩٠

٩١

٩٢

٩٣

٩٤

٩٥

٩٦

٩٧

٩٨

٩٩

١٠٠



/ /

/ /

/ /

/ /

/ /

/ /



/ /

%

:

/ /

%

%

%

:

/ /

:



% ،

"

"

/ /

:

.

/ /

"

:

"

" "

.

/ /

.

:

.

"

"

()

/ /

:

:

/ /

:

/ /

:



" "

" "

" "

" "

/ /

" "

" "

" "

"

" "

"

" "

" "

" "

" "

"

"

"

"

"

"

"

"

"

"

"

:

/ /

:



|| ||

11

11

□ □

■ ■

||

□ □

//

III

1

1

11

11

•

11

11

■

11

11

■

11

11

//

1

•

—

•

■

•

•

/ /

□

1

•

■

—

11

—





|| ||

1

.%

|| ||

■

•

/ /

/ /

/ /

—

//

■ ■





11

■

■

■

■

■

•

■

■

■

■

■

1

■

•

■

■

■

■

■

■

■

•

■

2

■

•

1

1

■

•

■

1

■





« « « .
» » »

» »

.

.
» »

» »

» »

»

»

/ /

» »
» »

.

.

.

()

()

:
:

.

.

« »

!

.

.

.

:

.

.

:

:

/ /

:



()

« ».

()

!

:

« »

()

:

)
(

!

« »

()

()

!

:

/ /

:





