

.
:

.

:-

1

". "

2

:-

: -

: -

: -

: -

)

-: -

(

: -

: -

: -

1-

:-

2-

-

-

-

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept up-to-date and should be easily accessible to all relevant parties.

2. The second part of the document outlines the various methods used to collect and analyze data. These methods include interviews, surveys, and focus groups. Each method has its own strengths and weaknesses, and it is important to choose the most appropriate method for the specific research objectives.

3. The third part of the document describes the process of data analysis. This involves identifying patterns and trends in the data, and then interpreting these findings in the context of the research objectives. It is important to be transparent about the methods used for data analysis, and to provide a clear explanation of how the findings were derived.

4. The fourth part of the document discusses the importance of reporting the results of the research. This involves presenting the findings in a clear and concise manner, and providing a detailed explanation of the implications of the findings. It is important to be honest and objective in the reporting of results, and to avoid making any unsupported claims.

5. The fifth part of the document concludes the report and provides a summary of the key findings. It also includes a list of references and a list of appendices. The references should include all sources used in the research, and the appendices should include any additional information that is relevant to the research.

3 4



4 4



5



- 1-

2-

6



:-

()

1-

7



(5)

(65)



(5)

(1)

1-

:-

-

-

(2)

-

:-

2-

(25)

-

-

-

3-

(1.2)

4-

5-

:-

-

-

-

-

.

(5) (1)

-

(5)) 1)

6-

9



1-

2-

(3)

(8)

10



1-

2-

(10)

(%10)

3-

(%5)

4-

11



:-

-
(1,000,000,000)

()

(12)
(5%)

()

12

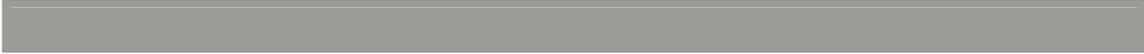


1-

(15%)

2-

13 ↴



14 ↴



)

(

15 ↴



(

(

)

(

(%15)

(11.12)

(%15)

(%25)

16 ↴



(15)

17 ↘



18 ↘



(%0,5)

(12)

(%25)

(%5)

)

(12)

. 1999 31 (%15) 1998 31

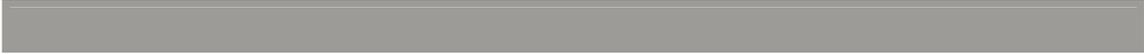
19 ↘



20 ↘



21 ↴



%) 20)

(12)

22 ↴



(20)

23 ↴



(15)

(65)

24 ↴



25 ↴



1-

:-

-

-

-

-

2-

3-

(1)

4-

(10,000,000)

26



(65)

27



- 1-

(

(1)

()

(29)

:-

-

2-

-

3-

28

1-

2-

3-

(1)

29

1-

2-

3-

4-

30



31



()

32

:-

-

33



34



1-

:-

-

-

2-

35



1-

(1)

2-

:-

-
-

3-

:-

(3)

4-

-
-

5-

(3)) 1)

36



37



1-

:-

:-

).

(

2-

38

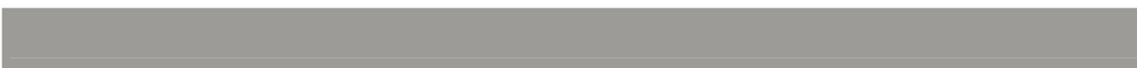
:-

39

(37)

40

41 ↴



(38)

:-

-

-

-

(40)

42 ↴



43 ↴



:-

-

-

-

44



45



46



47



-

-

48 ↕



49 ↕



:-

-

-

-

50 ↕



:- 1-

(%25) -

(25%) -

(%25) -

(42)

2-

(42)

(1)

3-

(2)

(42)

51



:- 1-

(%10)

-

%) 10)

-

(%10)

-

2-

52



:-

-

-

(43)

53



:-

(42)

1-

2-

54



:-

(5000)

-

-

-

-

55



:-

-

-

-

56



57 ↴



(50.51)

58 ↴



(%1)

59 ↴



(58)

:-

-
-
-
-

60



(59) ()

61



:-

1-

(5000)

(%5)

2-

3-

62



63 ↕



64 ↕



(5) (1) ()

65 ↕



(5) (1) ()
(100,000) (5000)

66 ↕



) 65.64)

67 ↕



(6)

(65)

68 ↕



(10)

(4.3.2.1)

:-

) 100,000)

(20,000)

-

.

-

-

69 ↕



(68)

()

70 ↕



(65)

(27)

(2)

71 ↴



(20,000)

(28)

(2.1)

(40,000)

.

72 ↴



(10,000)

(31)

(50,000)

.

73 ↴



(23,22,21,20,19,18)

(65)

.

74 ↴



-

.

:-

-

.

-

.

-

.

-

				:-	-
					.
				:-	-
(11)					1-
			(%50)		
	(%25)		(%75)		2-
					.
					3-
					.
					4-
			(18.19)		5-
					.
					6-
					.
				:-	-
	(%50)				1-
					(11)
			(%50)		2-
					3-
					4-
			(%100)		5-
			(10)		6-
			.		7-
					8-
					-
					.
			(25,000)		(5000)

(26,000)

:-

(50,000)

-
1-

(51,000)

:-

(100,000)

2-

3-

-
1-

(32)

2-

-

-

75

) 34) (2.1)
(200,000)

76



(35) (3) (1)
(100,000)

77



:- 1-
:- -
1-
2-
(21,19,18) -
-
(1) (- -) 2-
(200,000)

78



:- 1-
(77) 2-

79



1-

2-

) 1)

(1.2)

3-

(2.1)

4-

80



81



1-

(1)

2-

3-

82



83



84



1-

(2)

2-

(25)

(4)

85



86



-

-

87



88



1991 (36)

89



1998 27 1419 9