



المقدمة ومنهجية البحث

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المحور الأول

العمليات التي تتم بعملة أجنبية وترجمة القوائم المالية للفروع والشركات الأجنبية- مدخل مفاهيمي

:

(22 1985 113 1985 Arpan)

.1

.2

.3 . (Forward Contracts)

.4

.5

(231 2004) .

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أولاً: الحاسبة عن فروقات أسعار الصرف الناجمة عن تسديد أو استلام أثمان الصفقات

(48 2004 Larson)

Valedez

:

(200 2000 Valedez)

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(4)

(133)

(21)

()

.(FASB)



:

(*One Transaction Perspective*) *Haried*
 (1985 Haried 501-503) . (*Two Transaction Perspective*)

(*Bargained – Price*) (1998 401 Joe) . (*Cast – Payment*)
 (1999 1077)

(4) (FASB) (52)

()
 (1981 FAS No.52 FASB.

ثانياً: دخول الشركة في عقود الصرف الآجل الذي سينفذ مستقبلاً Forward Contract

(*Forward Exchange Rate*)

(534 2006 Shapiro) .
 (52) (FASB)

Forward Exchange Contract Not)

(*Intended to Hedge*)

(*Forward Exchange Contract to Hedge on Identifiable Commitment*)

(*Derivative Instruments*)

(500 2003 Larson) : (FASB)
 .(*Under lyings*) .1
 .(*Notional Amounts*) .2
 . (*Payment Provisions*) .3

) *Hedge*



(Options Contracts)

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Put Option

Call Option

Strike Price

Premium

Spot Rate

Intrinsic Value

Time Value

(FASB)

1996

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ثالثاً: ترجمة القوائم المالية للشركات والفروع الأجنبية

Functional Currency

(3 – 4 No. 52 FASB Statement)

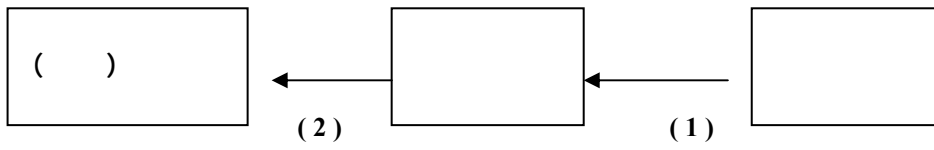
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(1)

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(1)



:

Current Non Current Method

.1

(245 -244

) .

Monetary Non Monetary Method

.2

Samuel Hepworth

1956

*

()

(FASB)

(52)

:

* *Samuel Hepworth Reporting Foreign Operation Ann Arbor University of Michigan Bureau of Business Research 1956.*



()
 () (+)
 (+)

(194 - 193 1985) .

Temporal Method

()
 ()

()

Current Rate Method

.3

)

(

(447 1998 Joe) :

(8) 1975 (FASB)

(4)

:

.1

.2

.3



المحور الثاني
العمليات التي تتم بعملات أجنبية وترجمة القوائم المالية للفروع والشركات
الأجنبية - مدخل تحليلي

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A

2006/11/5

\$ 1.43

2007/2/10

2006/12 /31

\$ 1.4

2006/11/5

\$ 1.42

. 2006/11/5

2006/12/31

6.38

1.4

(200000)

()

()

10000)(\$ 140000)

100000 × (1.4 - 1.42) } \$ 200000

(\$ 1.4 × €

(

)

{ €

\$ 300000

(1.42 - 1.43) \$ 100000

(

)

. 2007

2006

\$ 200000

(\$ 1.42 × \$ 100000) \$ 142000

(2006

)

\$ 100000

. 2007



" (4) ()

" (-6)

" (21)

(4)

2005 /12/7

\$ 1.335 30

1.335 30

12/7 1.360 (12/7) 30

30 % 100

1.332 (30)

\$ 3000

{ (€ 1000000) × (\$ 1.332 - \$ 1.335) }

(1.335 - 1.36) \$ 0.025

{ € 1000000 × \$ (1.335 - 1.36) } \$ 25000

\$ 25000

() (30)

. (Straight - Line)



		\$ 1000	2006/1/6	.3
(\$ 1000)				\$ 35000
2006/1/6		\$ 1.335		\$ 1.330
			:	
		(33000)		
		(1000)		
		(32000)		
2006	2005/12/7	\$ 1360000		
		1328000		\$ 32000
	\$ 1335000			
		. \$ 7000		:
			:	
				.1
	2006		()	
	2007			
	2007			
			.	.2
		.()		.3



.4

(8)

1975 (FASB)

(FASB)

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()

(52) (FASB)

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()

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()

(8)

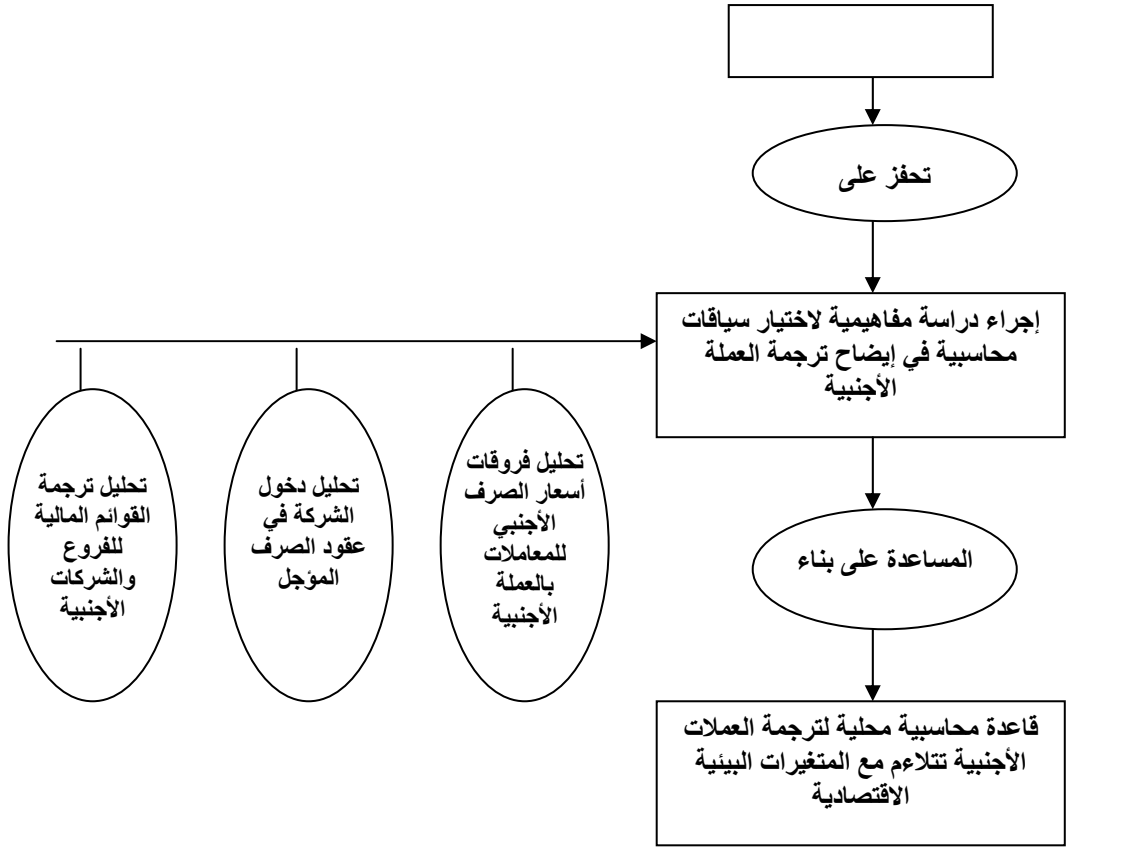
()

:_____

(52)

:

:



: _____

: _____

(Time Value
(Intrinsic Value)

: _____

(Joint Venture)



المحور الثالث الاستنتاجات والتوصيات

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.1

.2

Accrual *Deferral*

.3

.4

.5

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.1

.2

.3

()

.4

()

.5



المصادر

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1. - .1
2. . 1985 " .2
3. .2003 14 - 1 .3
4. - .1993 .4
5. . 1985 .5
6. . 2004

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