

**معييار رقم (٨)**  
**معييار العملات الأجنبيية**

**تركت هذه الصفحة فارغة**



**تركت هذه الصفحة فارغة**

## معييار العملات الأجنبيية

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Attribute  
Business Combination  
Consolidated Financial Statements  
Conversion  
Current Exchange Rate  
Closing Exchange Rate  
Current- Non Current Method  
Current Rate Method  
Direct Quotation  
Discount Premium  
  
Exchange Conversion Losses  
Exchange Rates  
Exposed Net Asset Position  
Foreign Currencies  
Foreign Currency Statements  
Foreign Transaction  
Forward Exchange Contract  
Free Exchange Rate  
Forward or Future Exchange Rate  
Functional Currency  
Hedging  
Historical Exchange Rate  
Holding Company  
Indirect Quotation  
Local Currency  
Monetary- Non Monetary Method  
Multinational Corporations  
Official or Fixed Rate  
Reporting Currency  
Settlement Date

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Spot Rate

Temporal Method

Transaction Date

Transaction Adjustments

Translation Gains

Translated Financial Statements

Translation Losses

Unit of Measure

**تركت هذه الصفحة فارغة**

**معيار العملات الأجنبية**  
**الدراسة التحليلية المقارنة**

**تركت هذه الصفحة فارغة**

