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شبكة المعلومات الجامعية التوثيق الالكتروني والميكروفيلم



شبكة المعلومات الجامعية

جامعة عين شمس

التوثيق الالكتروني والميكروفيلم

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بالرسالة صفحات لم ترد بالاصل

CORONARY ANGIOGRAPHIC FINDINGS IN WOMEN WITH CORONARY ARTERY DISEASE

Thesis

Submitted For Partial Fulfillment of
Master Degree in Cardiology



By

MOHAMED HASSAN IBRAHIM

*Under Supervision
of*

PROF. AHMED ABDEL-MONIEM M.

Prof. of Cardiology
Chairman, Department of Cardiology
Benha Faculty of Medicine

DR. GAMAL M. ABOUL-NASR

Consultant of Cardiology
National Heart Institute

DR. EL-SAYED ABDEL-KHALEK M.

Lecturer of Cardiology
Benha Faculty of Medicine

DR. MOHAMED A. HAMOUDA

Lecturer of Cardiology
Benha Faculty of Medicine

*Benha Faculty of Medicine
Zagazig University*

2001

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts receivable, and accounts payable. It also outlines the procedures for reconciling these accounts and identifying any discrepancies.

The second part of the document focuses on the classification of expenses. It explains how different types of costs should be categorized based on their nature and purpose. For example, direct materials and labor costs are classified as manufacturing costs, while indirect costs like utilities and depreciation are considered overheads. The document provides a clear framework for allocating these costs to the appropriate cost centers and then to the final products. This process is essential for determining the true cost of production and for setting competitive prices.

The third part of the document addresses the issue of depreciation. It discusses the various methods used to calculate the value of fixed assets over their useful lives. The straight-line method is the most common, but other methods like the declining balance and the sum-of-the-years-digits are also mentioned. The document explains how depreciation affects the financial statements and the tax liability of the company. It also provides a table showing the calculation of depreciation for different assets and methods.

The final part of the document discusses the importance of regular audits and reviews. It explains that these checks are necessary to ensure that the financial records are accurate and that all transactions are properly recorded. The document provides a checklist of items to be reviewed during an audit, including the completeness of the records, the accuracy of the calculations, and the proper application of accounting principles. It also emphasizes the need for transparency and accountability in the financial reporting process.

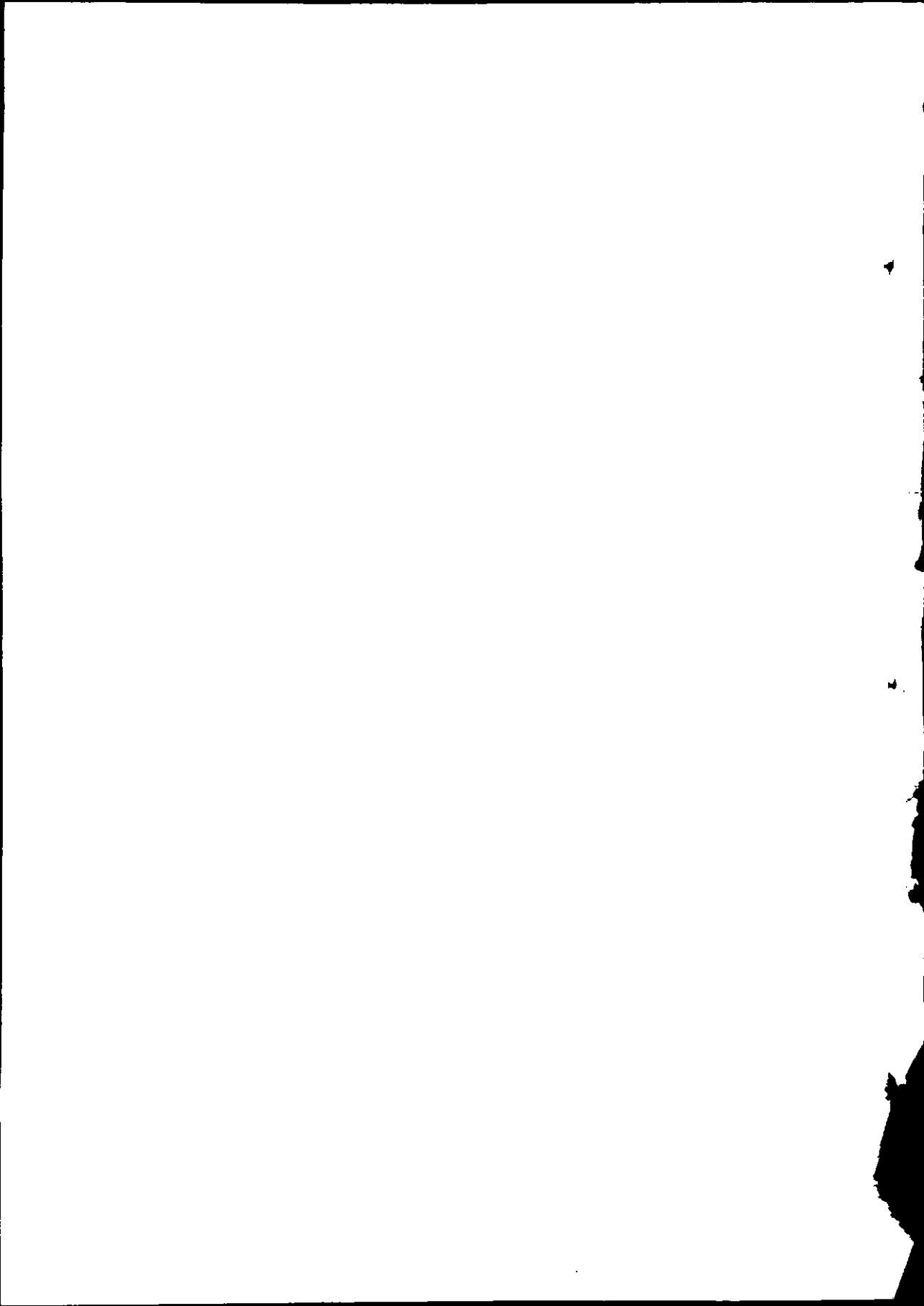
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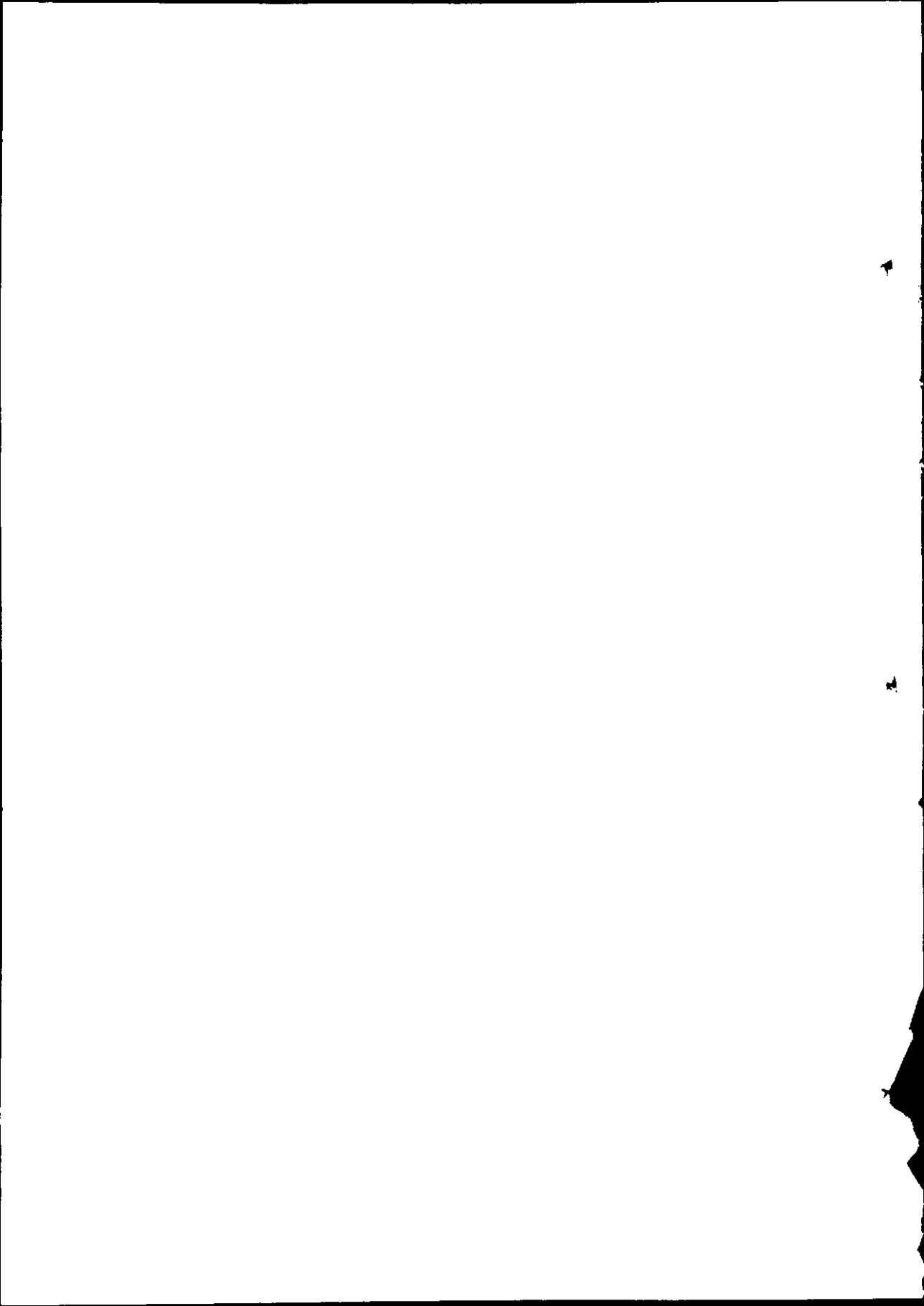
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