



## المجلة العلمية للدراسات والبحوث المالية والتجارية

دورية – علمية – محكمة

كلية التجارة – جامعة دمياط

. الخامس - العدد الثاني - الجزء الأول (بحوث باللغة الإنجليزية)

يوليو ٢٠٢٤

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ  
الْحَمْدُ لِلَّهِ الَّذِي  
خَلَقَ السَّمَوَاتِ وَالْأَرْضَ  
وَالَّذِي يُضَوِّبُ الْمَوْتَى  
إِنَّ رَبَّهُ لَسَدِيدٌ  
إِلَىٰ عَرْشِهِ الرَّحِيمُ  
الَّذِي يُرْسِلُ الرِّيَّاحَ  
تُضَوِّبُ السَّحَابَ الْمَوْبِقَ  
فَيَأْتِي السَّمَاءَ بِسُحُبٍ  
مَوْبِقَةٍ فَيُمْطِرُ  
مَاءً غَدِيقًا إِنْ  
رَبُّكَ لَذُو فَضْلٍ  
لَاحِقٍ إِنَّ رَبَّكَ  
لَعَلِيمٌ بِذُنُوبِكُمْ

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سكرتير التحرير: السيد/ محمود ثروت صالح  
المسئول المالي: السيد/ محمد العوادلي

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