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**Arabic account numbers - Is the account numbers in numerical the same as in English?**

Yes, **account numbers in Arabic are the same as in English** because they are numerical. Numbers are universal and do not change based on language. Whether you are using Arabic or English, the number **"1001"** (for example) will always represent the same value and can be used in the same way in a Chart of Accounts.

**Key Points About Account Numbers:**

1. **Numerical Consistency**: Account numbers are numerical, so they remain the same across languages. For example:
   * **1001** in English = **1001** in Arabic.
   * **5002** in English = **5002** in Arabic.
2. **Language Differences**: While the numbers themselves are the same, the **account names** will differ based on the language. For example:
   * **1001** in English might be labeled as **"Cash"**.
   * **1001** in Arabic might be labeled as **"النقدية"**.
3. **Formatting**: In Arabic, numbers are written from left to right (like in English), even though Arabic text is written from right to left. For example:
   * **1001 - النقدية** (Cash) is written with the number on the left and the Arabic text on the right.

**Example Comparison: Arabic vs. English Account Numbers**

| **رقم الحساب (Account Number)** | **اسم الحساب (Arabic)** | **Account Name (English)** |
| --- | --- | --- |
| 1001 | النقدية | Cash |
| 1002 | البنك | Bank |
| 2001 | الدائنون | Accounts Payable |
| 3001 | رأس المال | Capital |
| 4001 | المبيعات | Sales |
| 5001 | تكلفة المبيعات | Cost of Goods Sold |

Language rules

## How Numbers Are Written in Arabic Text

While the numerical digits (0-9) are the same, Arabic has its own set of numeral characters (called **Eastern Arabic numerals**). However, these are rarely used in accounting or financial systems. Here’s a comparison:

| **Western (English) Numbers** | **Eastern Arabic Numbers** |
| --- | --- |
| 0 | ٠ |
| 1 | ١ |
| 2 | ٢ |
| 3 | ٣ |
| 4 | ٤ |
| 5 | ٥ |
| 6 | ٦ |
| 7 | ٧ |
| 8 | ٨ |
| 9 | ٩ |

For example:

* **1001** in Western numbers = **١٠٠١** in Eastern Arabic numerals.
* However, most accounting systems and software use Western numbers (0-9) even in Arabic contexts.

**Conclusion**

* **Account numbers** are numerical and remain the same in Arabic and English.
* The **account names** will differ based on the language (e.g., "Cash" vs. "النقدية").
* Western numbers (0-9) are typically used in accounting systems, even in Arabic-speaking countries.

## Is the ampersand & character aloo used in Arabic?

No, the **ampersand (&)** character is **not typically used in Arabic**. The ampersand is a symbol primarily used in English and other Latin-based languages to represent the word **"and"** (e.g., "Trademarks & Brands"). In Arabic, the word **"and"** is written as **"و"** (pronounced "wa"), and this is the standard way to connect words or phrases.

**How to Write "And" in Arabic:**

* Use **"و"** instead of **&**.
* Example:
  + **English**: Trademarks & Brands
  + **Arabic**: العلامات التجارية **و** الماركات

**When Might the Ampersand (&) Be Used in Arabic?**

The ampersand might appear in Arabic in the following contexts:

1. **Bilingual Texts**: In documents or designs that mix Arabic and English, the ampersand might be used for consistency with the English portion.
2. **Technical or Programming Contexts**: In coding or technical fields, the ampersand might be used as a symbol (e.g., in HTML, URLs, or programming languages).
3. **Branding or Logos**: Some companies might use the ampersand in their Arabic branding for stylistic reasons, but this is rare.

**Correct Usage in Arabic:**

* Avoid using the ampersand in formal Arabic writing.
* Always use **"و"** to represent "and" in Arabic.

**Example:**

* **English**: Research & Development
* **Arabic**: البحث **و** التطوير

**Is there a Chart of accounts in the Arabic language?**

Yes, a Chart of Accounts (COA) can be created in the Arabic language, depending on the accounting software or system being used. Many accounting systems, especially those used in Arabic-speaking countries, support Arabic as a language option, allowing users to set up their Chart of Accounts in Arabic.

**Key Points**:

**Arabic Language Support**: Most modern accounting software (e.g., QuickBooks, Zoho Books, SAP, Oracle, etc.) allows users to customize the Chart of Accounts in Arabic.

**Standardization**: In Arabic-speaking countries, the Chart of Accounts may follow local accounting standards (e.g., Saudi GAAP, UAE GAAP, or IFRS translated into Arabic).

**Structure**: The structure of the Chart of Accounts in Arabic would be similar to that in other languages, with accounts categorized into:

* الأصول (Assets)
* الخصوم (Liabilities)
* حقوق الملكية (Equity)
* الإيرادات (Revenue)
* المصروفات (Expenses)

Example of a Chart of Accounts in Arabic:

| رقم الحساب | اسم الحساب | الفئة |
| --- | --- | --- |
| 101 | النقدية | الأصول |
| 102 | البنك | الأصول |
| 201 |  |  |

**Is there a Chart of accounts in the Arabic language?**

**Arabic – Country specific jurisdictions – Language/Chart of Accounts**

## Payroll related account structure

Is Employer National Insurance contributions applicable in Arabic countries?

The concept of **Employer National Insurance Contributions** is not universally applicable in all Arabic countries, as social security systems and labor laws vary significantly across the region. However, many Arabic countries have their own versions of **social security systems** or **employer contribution schemes** that serve similar purposes, such as funding pensions, healthcare, and other employee benefits.

**Key Points:**

1. **Social Security Systems**: Many Arabic countries have mandatory social security systems where employers and employees make contributions. These systems are often managed by government entities.
2. **Employer Contributions**: Employers are typically required to contribute a percentage of an employee's salary to these systems, similar to National Insurance in the UK.
3. **Variations by Country**: The specific rules, rates, and structures of these contributions differ from one country to another.

**Examples in Arabic Countries:**

**1. Saudi Arabia:**

* **System**: **المؤسسة العامة للتأمينات الاجتماعية** (General Organization for Social Insurance - GOSI).
* **Employer Contributions**: Employers contribute **9%** of an employee's salary to GOSI.
* **Translation**: **مساهمات صاحب العمل في التأمينات الاجتماعية**.

**2. United Arab Emirates (UAE):**

* **System**: **الهيئة العامة للتقاعد والضمان الاجتماعي** (General Pension and Social Security Authority - GPSSA).
* **Employer Contributions**: Employers contribute **12.5%** of an employee's salary to the pension system.
* **Translation**: **مساهمات صاحب العمل في نظام التقاعد**.

**3. Egypt:**

* **System**: **الهيئة القومية للتأمين الاجتماعي** (National Social Insurance Authority).
* **Employer Contributions**: Employers contribute **18%** of an employee's salary to the social insurance system.
* **Translation**: \*\*مساهمات صاحب العمل في التأ

## VAT/GST/Sales tax - related account structure

Which Arabic countries have VAT/GST/Sales tax?

Many Arabic countries have implemented **Value-Added Tax (VAT)**, **Goods and Services Tax (GST)**, or **Sales Tax** as part of their tax systems. Below is a list of Arabic countries that have introduced VAT/GST or similar consumption taxes, along with their respective rates and implementation details:

**1. Gulf Cooperation Council (GCC) Countries:**

The GCC countries introduced VAT as part of a unified agreement, though each country implemented it at different times.

**Saudi Arabia:**

* **VAT Rate**: **15%** (increased from 5% in 2020 due to economic reforms).
* **Implementation Date**: January 1, 2018.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**United Arab Emirates (UAE):**

* **VAT Rate**: **5%**.
* **Implementation Date**: January 1, 2018.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Bahrain:**

* **VAT Rate**: **10%** (introduced in 2019).
* **Implementation Date**: January 1, 2019.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Oman:**

* **VAT Rate**: **5%**.
* **Implementation Date**: April 16, 2021.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Qatar:**

* **VAT Status**: Not yet implemented, but plans are in place.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Kuwait:**

* **VAT Status**: Not yet implemented, but discussions are ongoing.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**2. North Africa and Levant Countries:**

**Egypt:**

* **VAT Rate**: **14%** (reduced from 15% in 2020).
* **Implementation Date**: September 2016.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Morocco:**

* **VAT Rate**: **20%** (standard rate), with reduced rates of 10% and 14% for specific goods and services.
* **Implementation Date**: VAT has been in place since 1986.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Tunisia:**

* **VAT Rate**: **19%** (standard rate), with reduced rates of 7% and 13%.
* **Implementation Date**: VAT has been in place since 1988.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Jordan:**

* **VAT Rate**: **16%**.
* **Implementation Date**: VAT has been in place since 1994.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Lebanon:**

* **VAT Rate**: **11%**.
* **Implementation Date**: VAT has been in place since 2002.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Algeria:**

* **VAT Rate**: **19%**.
* **Implementation Date**: VAT has been in place since 1992.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**3. Other Arabic Countries:**

**Iraq:**

* **Sales Tax**: **5%** (not a full VAT system).
* **Arabic Term**: **ضريبة المبيعات**.

**Sudan:**

* **VAT Rate**: **17%**.
* **Implementation Date**: VAT was introduced in 2018.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Yemen:**

* **VAT Status**: Not implemented.
* **Arabic Term**: **ضريبة القيمة المضافة**.

**Summary Table:**

| **Country** | **VAT/GST/Sales Tax Rate** | **Implementation Date** | **Arabic Term** |
| --- | --- | --- | --- |
| Saudi Arabia | 15% | January 1, 2018 | ضريبة القيمة المضافة |
| UAE | 5% | January 1, 2018 | ضريبة القيمة المضافة |
| Bahrain | 10% | January 1, 2019 | ضريبة القيمة المضافة |
| Oman | 5% | April 16, 2021 | ضريبة القيمة المضافة |
| Qatar | Not implemented | - | ضريبة القيمة المضافة |
| Kuwait | Not implemented | - | ضريبة القيمة المضافة |
| Egypt | 14% | September 2016 | ضريبة القيمة المضافة |
| Morocco | 20% | 1986 | ضريبة القيمة المضافة |
| Tunisia | 19% | 1988 | ضريبة القيمة المضافة |
| Jordan | 16% | 1994 | ضريبة القيمة المضافة |
| Lebanon | 11% | 2002 | ضريبة القيمة المضافة |
| Algeria | 19% | 1992 | ضريبة القيمة المضافة |
| Iraq | 5% (Sales Tax) | - | ضريبة المبيعات |
| Sudan | 17% | 2018 | ضريبة القيمة المضافة |
| Yemen | Not implemented | - | ضريبة القيمة المضافة |

**Arabic languages - Translations – Chart of Accounts**

## FINANCIAL CATEGORIES = 3603

**Financial Categories** ( **الفئات المالية** ) refer to the classification of financial transactions, accounts, or items into groups for better organization, analysis, and reporting. These categories help businesses and individuals manage their finances effectively. Below is a breakdown of common financial categories and their translations in Arabic:

**1. Assets (الأصول):**

Resources owned by a business or individual that have economic value.

| **Category** | **Arabic Term** |
| --- | --- |
| Current Assets | الأصول المتداولة |
| Non-Current Assets | الأصول غير المتداولة |
| Cash and Cash Equivalents | النقد وما يعادله |
| Accounts Receivable | الحسابات المدينة |
| Inventory | المخزون |

**2. Liabilities (الخصوم):**

Obligations or debts owed by a business or individual.

| **Category** | **Arabic Term** |
| --- | --- |
| Current Liabilities | الخصوم المتداولة |
| Non-Current Liabilities | الخصوم غير المتداولة |
| Accounts Payable | الحسابات الدائنة |
| Loans Payable | القروض المستحقة الدفع |
| Accrued Liabilities | الخصوم المستحقة |

**3. Equity (حقوق الملكية):**

The residual interest in the assets of an entity after deducting liabilities.

| **Category** | **Arabic Term** |
| --- | --- |
| Share Capital | رأس المال |
| Retained Earnings | الأرباح المحتجزة |
| Owner's Equity | حقوق الملكية |
| Reserves | الاحتياطيات |

**4. Revenue (الإيرادات):**

Income generated from the sale of goods or services.

| **Category** | **Arabic Term** |
| --- | --- |
| Sales Revenue | إيرادات المبيعات |
| Service Revenue | إيرادات الخدمات |
| Interest Income | إيرادات الفوائد |
| Other Revenue | إيرادات أخرى |

**5. Expenses (المصروفات):**

Costs incurred in the process of generating revenue.

| **Category** | **Arabic Term** |
| --- | --- |
| Operating Expenses | المصروفات التشغيلية |
| Administrative Expenses | المصروفات الإدارية |
| Selling Expenses | مصروفات البيع |
| Depreciation | الاستهلاك |
| Amortization | الإطفاء |

**6. Profit/Loss (الربح/الخسارة):**

The financial result of operations (revenue minus expenses).

| **Category** | **Arabic Term** |
| --- | --- |
| Gross Profit | الربح الإجمالي |
| Net Profit | صافي الربح |
| Operating Profit | الربح التشغيلي |
| Loss | الخسارة |

**7. Cash Flow (التدفق النقدي):**

The movement of cash in and out of a business.

| **Category** | **Arabic Term** |
| --- | --- |
| Operating Activities | الأنشطة التشغيلية |
| Investing Activities | الأنشطة الاستثمارية |
| Financing Activities | الأنشطة التمويلية |

**8. Financial Statements (القوائم المالية):**

Reports that summarize the financial performance and position of a business.

| **Category** | **Arabic Term** |
| --- | --- |
| Balance Sheet | الميزانية العمومية |
| Income Statement | قائمة الدخل |
| Cash Flow Statement | قائمة التدفقات النقدية |
| Statement of Changes in Equity | قائمة التغيرات في حقوق الملكية |

**Usage in a Sentence:**

* **English**: The financial categories help in organizing and analyzing the company's financial data.
* **Arabic**: تساعد الفئات المالية في تنظيم وتحليل البيانات المالية للشركة.

## FIXED ASSETS

## NON-CURRENT ASSETS

The term **"NON-CURRENT ASSETS"** translates to **الأصول غير المتداولة** in Arabic. These are assets that are not expected to be converted into cash or consumed within one year (or the operating cycle of the business). Examples include long-term investments, property, plant, and equipment (PP&E), and intangible assets.

**Translation:**

* **NON-CURRENT ASSETS**: **الأصول غير المتداولة**

**Examples of Non-Current Assets in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Property, Plant, and Equipment | الممتلكات والمصانع والمعدات |
| Long-Term Investments | الاستثمارات طويلة الأجل |
| Intangible Assets | الأصول غير الملموسة |
| Goodwill | الشهرة |

**Usage in a Sentence:**

* **English**: The company's non-current assets include land and buildings.
* **Arabic**: تشمل الأصول غير المتداولة للشركة الأراضي والمباني.

### Furniture & Fittings

The term **"Furniture & Fittings"** translates to **الأثاث والتجهيزات** in Arabic. This refers to movable items used to furnish a space (e.g., chairs, tables, desks) and fixtures or fittings that are attached to the building (e.g., shelves, lighting fixtures).

**Translation:**

* **Furniture & Fittings**: **الأثاث والتجهيزات**

**Breakdown of the Term:**

* **Furniture**: **الأثاث**
* **Fittings**: **التجهيزات**

**Usage in a Sentence:**

* **English**: The office furniture and fittings were updated last year.
* **Arabic**: تم تحديث أثاث المكتب وتجهيزاته العام الماضي.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Office Furniture | أثاث المكتب |
| Fixtures | التجهيزات الثابتة |
| Equipment | المعدات |
| Decor | الديكور |

### Equipment at cost

The term **"Equipment at Cost"** translates to **المعدات بالتكلفة** in Arabic. This refers to the value of equipment recorded on the balance sheet at its original purchase price (historical cost), without adjustments for depreciation or market value changes.

**Translation:**

* **Equipment at Cost**: **المعدات بالتكلفة**

**Breakdown of the Term:**

* **Equipment**: **المعدات**
* **At Cost**: **بالتكلفة** (or **بالتكلفة التاريخية** for "at historical cost")

**Usage in a Sentence:**

* **English**: The company reported its equipment at cost on the balance sheet.
* **Arabic**: أعلنت الشركة عن قيمة معداتها بالتكلفة في الميزانية العمومية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Depreciation | الإهلاك |
| Accumulated Depreciation | مجمع الإهلاك |
| Net Book Value | القيمة الدفترية الصافية |
| Historical Cost | التكلفة التاريخية |

### Equipment - Accumulated depreciation

The term **"Equipment - Accumulated Depreciation"** translates to **المعدات - مجمع الإهلاك** in Arabic. This refers to the total depreciation expense that has been recorded for the equipment over time, reducing its book value on the balance sheet.

**Translation:**

* **Equipment - Accumulated Depreciation**: **المعدات - مجمع الإهلاك**

**Breakdown of the Term:**

* **Equipment**: **المعدات**
* **Accumulated Depreciation**: **مجمع الإهلاك**

**Usage in a Sentence:**

* **English**: The equipment's net book value is calculated by subtracting accumulated depreciation from its original cost.
* **Arabic**: يتم حساب القيمة الدفترية الصافية للمعدات بطرح مجمع الإهلاك من تكلفتها الأصلية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Depreciation Expense | مصروف الإهلاك |
| Net Book Value | القيمة الدفترية الصافية |
| Historical Cost | التكلفة التاريخية |
| Carrying Value | القيمة الدفترية |

### Computer equipment

The term **"Computer Equipment"** translates to **أجهزة الكمبيوتر** or **معدات الكمبيوتر** in Arabic. This refers to the physical devices and hardware used in computing, such as computers, servers, printers, and related peripherals.

**Translation:**

* **Computer Equipment**: **أجهزة الكمبيوتر** or **معدات الكمبيوتر**

**Usage in a Sentence:**

* **English**: The company invested in new computer equipment to improve efficiency.
* **Arabic**: استثمرت الشركة في أجهزة كمبيوتر جديدة لتحسين الكفاءة.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Software | البرمجيات |
| Hardware | الأجهزة |
| IT Infrastructure | البنية التحتية لتكنولوجيا المعلومات |
| Peripherals | الملحقات |

If you need further clarification or additional translations, feel free to ask! 😊

Computer equipment at cost

The term **"Computer Equipment at Cost"** translates to **أجهزة الكمبيوتر بالتكلفة** or **معدات الكمبيوتر بالتكلفة** in Arabic. This refers to the value of computer equipment recorded on the balance sheet at its original purchase price (historical cost), without adjustments for depreciation or market value changes.

**Translation:**

* **Computer Equipment at Cost**: **أجهزة الكمبيوتر بالتكلفة** or **معدات الكمبيوتر بالتكلفة**

**Breakdown of the Term:**

* **Computer Equipment**: **أجهزة الكمبيوتر** or **معدات الكمبيوتر**
* **At Cost**: **بالتكلفة** (or **بالتكلفة التاريخية** for "at historical cost")

**Usage in a Sentence:**

* **English**: The company reported its computer equipment at cost on the balance sheet.
* **Arabic**: أعلنت الشركة عن قيمة أجهزة الكمبيوتر بالتكلفة في الميزانية العمومية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Depreciation | الإهلاك |
| Accumulated Depreciation | مجمع الإهلاك |
| Net Book Value | القيمة الدفترية الصافية |
| Historical Cost | التكلفة التاريخية |

### Computer equipment - Accumulated depreciation

The server is busy. Please try again later.

Computer equipment - Accumulated depreciation

The term **"Computer Equipment - Accumulated Depreciation"** translates to **أجهزة الكمبيوتر - مجمع الإهلاك** or **معدات الكمبيوتر - مجمع الإهلاك** in Arabic. This refers to the total depreciation expense that has been recorded for the computer equipment over time, reducing its book value on the balance sheet.

**Translation:**

* **Computer Equipment - Accumulated Depreciation**: **أجهزة الكمبيوتر - مجمع الإهلاك** or **معدات الكمبيوتر - مجمع الإهلاك**

**Breakdown of the Term:**

* **Computer Equipment**: **أجهزة الكمبيوتر** or **معدات الكمبيوتر**
* **Accumulated Depreciation**: **مجمع الإهلاك**

**Usage in a Sentence:**

* **English**: The net book value of the computer equipment is calculated by subtracting accumulated depreciation from its original cost.
* **Arabic**: يتم حساب القيمة الدفترية الصافية لأجهزة الكمبيوتر بطرح مجمع الإهلاك من تكلفتها الأصلية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Depreciation Expense | مصروف الإهلاك |
| Net Book Value | القيمة الدفترية الصافية |
| Historical Cost | التكلفة التاريخية |
| Carrying Value | القيمة الدفترية |

### Vehicles (as in Motor vehicles trucks and Delivery vans)

The term **"Vehicles"** (referring to motor vehicles, trucks, and delivery vans) translates to **المركبات** or **وسائل النقل** in Arabic. This includes all types of vehicles used for transportation, such as cars, trucks, and delivery vans.

**Translation:**

* **Vehicles**: **المركبات** or **وسائل النقل**

**Specific Types of Vehicles:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Motor Vehicles | المركبات الآلية |
| Trucks | الشاحنات |
| Delivery Vans | سيارات التوصيل |

**Usage in a Sentence:**

* **English**: The company owns a fleet of vehicles, including trucks and delivery vans.
* **Arabic**: تمتلك الشركة أسطولًا من المركبات، بما في ذلك الشاحنات وسيارات التوصيل.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Fleet | الأسطول |
| Transportation | النقل |
| Logistics | الخدمات اللوجستية |
| Maintenance | الصيانة |

If you need further clarification or additional translations, feel free to ask! 😊

Vehicles at cost

The term **"Vehicles at Cost"** translates to **المركبات بالتكلفة** in Arabic. This refers to the value of vehicles recorded on the balance sheet at their original purchase price (historical cost), without adjustments for depreciation or market value changes.

**Translation:**

* **Vehicles at Cost**: **المركبات بالتكلفة**

**Breakdown of the Term:**

* **Vehicles**: **المركبات**
* **At Cost**: **بالتكلفة** (or **بالتكلفة التاريخية** for "at historical cost")

**Usage in a Sentence:**

* **English**: The company reported its vehicles at cost on the balance sheet.
* **Arabic**: أعلنت الشركة عن قيمة المركبات بالتكلفة في الميزانية العمومية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Depreciation | الإهلاك |
| Accumulated Depreciation | مجمع الإهلاك |
| Net Book Value | القيمة الدفترية الصافية |
| Historical Cost | التكلفة التاريخية |

Vehicles - Accumulated depreciation

The term **"Vehicles - Accumulated Depreciation"** translates to **المركبات - مجمع الإهلاك** in Arabic. This refers to the total depreciation expense that has been recorded for the vehicles over time, reducing their book value on the balance sheet.

**Translation:**

* **Vehicles - Accumulated Depreciation**: **المركبات - مجمع الإهلاك**

**Breakdown of the Term:**

* **Vehicles**: **المركبات**
* **Accumulated Depreciation**: **مجمع الإهلاك**

**Usage in a Sentence:**

* **English**: The net book value of the vehicles is calculated by subtracting accumulated depreciation from their original cost.
* **Arabic**: يتم حساب القيمة الدفترية الصافية للمركبات بطرح مجمع الإهلاك من تكلفتها الأصلية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Depreciation Expense | مصروف الإهلاك |
| Net Book Value | القيمة الدفترية الصافية |
| Historical Cost | التكلفة التاريخية |
| Carrying Value | القيمة الدفترية |

### Land and Buildings

The term **"Land and Buildings"** translates to **الأراضي والمباني** in Arabic. This refers to real estate assets, including the land and the structures built on it, which are typically classified as **non-current assets** on the balance sheet.

**Translation:**

* **Land and Buildings**: **الأراضي والمباني**

**Breakdown of the Term:**

* **Land**: **الأراضي**
* **Buildings**: **المباني**

**Usage in a Sentence:**

* **English**: The company owns several parcels of land and buildings for its operations.
* **Arabic**: تمتلك الشركة عدة قطع من الأراضي والمباني لتشغيل أعمالها.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Real Estate | العقارات |
| Property, Plant, and Equipment (PP&E) | الممتلكات والمصانع والمعدات |
| Depreciation | الإهلاك |
| Net Book Value | القيمة الدفترية الصافية |

If you need further clarification or additional translations, feel free to ask! 😊

### Land and Buildings - Improvements

The term **"Land and Buildings - Improvements"** translates to **الأراضي والمباني - التحسينات** in Arabic. This refers to enhancements or upgrades made to land and buildings that increase their value or extend their useful life. These improvements are capitalized and recorded as part of the asset's value on the balance sheet.

**Translation:**

* **Land and Buildings - Improvements**: **الأراضي والمباني - التحسينات**

**Breakdown of the Term:**

* **Land and Buildings**: **الأراضي والمباني**
* **Improvements**: **التحسينات**

**Usage in a Sentence:**

* **English**: The company capitalized the costs of land and building improvements.
* **Arabic**: قامت الشركة بتحميل تكاليف تحسينات الأراضي والمباني كأصل.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Capital Expenditures | النفقات الرأسمالية |
| Depreciation | الإهلاك |
| Useful Life | العمر الإنتاجي |
| Net Book Value | القيمة الدفترية الصافية |

### \*Land and Buildings - Amortization

The term **"Land and Buildings - Amortization"** translates to **الأراضي والمباني - الإطفاء** in Arabic. However, it's important to note that **land is not amortized** because it has an indefinite useful life. **Buildings**, on the other hand, are subject to **depreciation** (not amortization) because they have a finite useful life.

**Translation:**

* **Land and Buildings - Amortization**: **الأراضي والمباني - الإطفاء**  
  (Note: Use **الإهلاك** for depreciation of buildings.)

**Clarification:**

* **Land**: **الأراضي** (not amortized or depreciated).
* **Buildings**: **المباني** (depreciated using **الإهلاك**).
* **Amortization**: **الإطفاء** (used for intangible assets, not buildings).

**Correct Usage:**

* For **buildings**, use **الإهلاك** (depreciation).
* For **intangible assets**, use **الإطفاء** (amortization).

**Example:**

* **English**: The building is depreciated over its useful life, while the land is not amortized.
* **Arabic**: يتم إهلاك المبنى على مدى عمره الإنتاجي، بينما لا يتم إطفاء الأرض.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Depreciation | الإهلاك |
| Amortization | الإطفاء |
| Useful Life | العمر الإنتاجي |
| Net Book Value | القيمة الدفترية الصافية |

### Copyrights

The term **"Copyrights"** translates to **حقوق النشر** or **حقوق الطبع والنشر** in Arabic. This refers to the legal rights granted to the creator of an original work, such as a book, music, software, or artwork, to control its use and distribution.

**Translation:**

* **Copyrights**: **حقوق النشر** or **حقوق الطبع والنشر**

**Usage in a Sentence:**

* **English**: The author holds the copyrights to his novel.
* **Arabic**: يحتفظ المؤلف بحقوق النشر لروايته.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Intellectual Property | الملكية الفكرية |
| Trademark | العلامة التجارية |
| Patent | براءة الاختراع |
| License | الرخصة |

### Patents

The term **"Patents"** translates to **براءات الاختراع** in Arabic. A patent is a legal right granted to an inventor, giving them exclusive rights to their invention for a limited period, typically 20 years, in exchange for public disclosure of the invention.

**Translation:**

* **Patents**: **براءات الاختراع**

**Usage in a Sentence:**

* **English**: The company filed a patent for its new technology.
* **Arabic**: قدمت الشركة براءة اختراع لتقنيتها الجديدة.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Intellectual Property | الملكية الفكرية |
| Trademark | العلامة التجارية |
| Copyright | حقوق النشر |
| License | الرخصة |

### Trademarks & Brands

The terms **"Trademarks"** and **"Brands"** can be translated into Arabic as follows:

**Translation:**

1. **Trademarks**: **العلامات التجارية**  
   (This refers to legally registered symbols, logos, or names used to identify a company's products or services.)
2. **Brands**: **العلامات التجارية** or **الماركات**  
   (This refers to the name, design, or reputation that distinguishes a product or company in the market.)

**Usage in a Sentence:**

* **English**: The company registered its trademark to protect its brand identity.
* **Arabic**: سجلت الشركة علامتها التجارية لحماية هوية علامتها التجارية.

**Key Differences:**

* **Trademarks** are legal protections for symbols or names.
* **Brands** are broader and refer to the overall image and reputation of a product or company.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Intellectual Property | الملكية الفكرية |
| Patent | براءة الاختراع |
| Copyright | حقوق النشر |
| Logo | الشعار |
| Brand Identity | هوية العلامة التجارية |

## CURRENT ASSETS

The term **"CURRENT ASSETS"** translates to **الأصول المتداولة** in Arabic. These are assets that are expected to be converted into cash, sold, or consumed within one year (or the operating cycle of the business). Examples include cash, accounts receivable, and inventory.

**Translation:**

* **CURRENT ASSETS**: **الأصول المتداولة**

**Examples of Current Assets in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Cash | النقدية |
| Accounts Receivable | الحسابات المدينة |
| Inventory | المخزون |
| Short-Term Investments | الاستثمارات قصيرة الأجل |
| Prepaid Expenses | المصروفات المدفوعة مقدمًا |

**Usage in a Sentence:**

* **English**: The company's current assets include cash, accounts receivable, and inventory.
* **Arabic**: تشمل الأصول المتداولة للشركة النقدية والحسابات المدينة والمخزون.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Non-Current Assets | الأصول غير المتداولة |
| Balance Sheet | الميزانية العمومية |
| Liquidity | السيولة |
| Working Capital | رأس المال العامل |
| Financial Statements | القوائم المالية |

### CURRENT ASSETS - Which accounts is applicable?

**CURRENT ASSETS** (**الأصول المتداولة**) include accounts that represent assets expected to be converted into cash, sold, or consumed within one year (or the operating cycle of the business). Below is a list of the most common accounts applicable under **Current Assets**:

**Common Current Asset Accounts:**

| **Account Name** | **Arabic Term** | **Description** |
| --- | --- | --- |
| **Cash and Cash Equivalents** | النقد وما يعادله | Cash on hand and short-term, highly liquid investments. |
| **Accounts Receivable** | الحسابات المدينة | Amounts owed to the company by customers for goods or services sold on credit. |
| **Inventory** | المخزون | Goods and materials held for sale or production. |
| **Short-Term Investments** | الاستثمارات قصيرة الأجل | Investments that can be liquidated within one year. |
| **Prepaid Expenses** | المصروفات المدفوعة مقدمًا | Expenses paid in advance (e.g., insurance, rent). |
| **Marketable Securities** | الأوراق المالية القابلة للتسويق | Securities that can be easily sold in the market (e.g., stocks, bonds). |
| **Accrued Revenue** | الإيرادات المستحقة | Revenue earned but not yet received. |
| **Notes Receivable** | الأوراق المدينة | Short-term loans or amounts due from customers or other parties. |
| **Supplies** | المستلزمات | Office or production supplies expected to be used within a year. |

**Example of Current Assets on a Balance Sheet:**

| **Account** | **Amount (USD)** | **Arabic Term** |
| --- | --- | --- |
| Cash and Cash Equivalents | $50,000 | النقد وما يعادله |
| Accounts Receivable | $30,000 | الحسابات المدينة |
| Inventory | $20,000 | المخزون |
| Prepaid Expenses | $5,000 | المصروفات المدفوعة مقدمًا |
| **Total Current Assets** | **$105,000** | **إجمالي الأصول المتداولة** |

**Key Notes:**

1. **Liquidity**: Current assets are listed in order of liquidity (how quickly they can be converted to cash).
2. **Operating Cycle**: For some businesses, the operating cycle may be longer than one year (e.g., construction companies), so assets tied to this cycle are still classified as current.
3. **Financial Reporting**: Current assets are a key component of the **Balance Sheet** (**الميزانية العمومية**).

### CASH AND CASH EQUIVALENTS

The term **"CASH AND CASH EQUIVALENTS"** translates to **النقد وما يعادله** in Arabic. This refers to the most liquid assets on a company's balance sheet, including cash on hand, bank balances, and short-term investments that can be quickly converted into cash (e.g., treasury bills or money market funds).

**Translation:**

* **CASH AND CASH EQUIVALENTS**: **النقد وما يعادله**

**Examples of Cash and Cash Equivalents in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Cash on Hand | النقد في الصندوق |
| Bank Balances | أرصدة البنوك |
| Treasury Bills | أذون الخزانة |
| Money Market Funds | صناديق سوق المال |
| Short-Term Investments | استثمارات قصيرة الأجل |

**Usage in a Sentence:**

* **English**: The company's cash and cash equivalents increased by 20% this quarter.
* **Arabic**: زاد النقد وما يعادله للشركة بنسبة 20٪ هذا الربع.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Liquid Assets | الأصول السائلة |
| Current Assets | الأصول المتداولة |
| Balance Sheet | الميزانية العمومية |
| Financial Liquidity | السيولة المالية |
| Working Capital | رأس المال العامل |

## TRADE RECEIVABLES

The term **"TRADE RECEIVABLES"** translates to **الذمم المدينة التجارية** in Arabic. This refers to the amounts owed to a company by its customers for goods or services delivered on credit. It is also commonly known as **Accounts Receivable**.

**Translation:**

* **TRADE RECEIVABLES**: **الذمم المدينة التجارية**

**Usage in a Sentence:**

* **English**: The company's trade receivables increased due to higher sales on credit.
* **Arabic**: ارتفعت الذمم المدينة التجارية للشركة بسبب زيادة المبيعات على الائتمان.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accounts Receivable | الحسابات المدينة |
| Credit Sales | المبيعات على الائتمان |
| Debtors | المدينون |
| Bad Debts | الديون المعدومة |
| Collection Period | فترة التحصيل |

## CURRENT RECEIVABLES

The term **"CURRENT RECEIVABLES"** translates to **الذمم المدينة المتداولة** in Arabic. This refers to amounts owed to a company by its customers or other parties that are expected to be collected within one year (or the operating cycle of the business). These are classified as **current assets** on the balance sheet.

**Translation:**

* **CURRENT RECEIVABLES**: **الذمم المدينة المتداولة**

**Usage in a Sentence:**

* **English**: The company's current receivables increased due to higher credit sales.
* **Arabic**: ارتفعت الذمم المدينة المتداولة للشركة بسبب زيادة المبيعات على الائتمان.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Trade Receivables | الذمم المدينة التجارية |
| Accounts Receivable | الحسابات المدينة |
| Current Assets | الأصول المتداولة |
| Credit Sales | المبيعات على الائتمان |
| Collection Period | فترة التحصيل |

### INVENTORIES

The term **"INVENTORIES"** translates to **المخزون** in Arabic. This refers to the goods and materials that a business holds for the purpose of resale, production, or use in operations. Inventories are classified as **current assets** on the balance sheet.

**Translation:**

* **INVENTORIES**: **المخزون**

**Types of Inventories in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Raw Materials | المواد الخام |
| Work-in-Progress | الإنتاج تحت التشغيل |
| Finished Goods | البضائع التامة الصنع |
| Merchandise Inventory | مخزون البضائع |
| Spare Parts | قطع الغيار |

**Usage in a Sentence:**

* **English**: The company's inventories increased due to higher production levels.
* **Arabic**: ارتفع مخزون الشركة بسبب زيادة مستويات الإنتاج.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Inventory Management | إدارة المخزون |
| Stock Levels | مستويات المخزون |
| Cost of Goods Sold | تكلفة البضاعة المباعة |
| Inventory Turnover | معدل دوران المخزون |
| Stocktaking | الجرد |

### SHORT-TERM DEPOSITS

The term **"SHORT-TERM DEPOSITS"** translates to **الودائع قصيرة الأجل** in Arabic. These are funds deposited in financial institutions (e.g., banks) for a short period, typically less than one year, and are classified as **current assets** on the balance sheet.

**Translation:**

* **SHORT-TERM DEPOSITS**: **الودائع قصيرة الأجل**

**Usage in a Sentence:**

* **English**: The company invested its excess cash in short-term deposits to earn interest.
* **Arabic**: استثمرت الشركة فائض النقد لديها في ودائع قصيرة الأجل لتحقيق عوائد من الفوائد.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Fixed Deposits | الودائع الثابتة |
| Current Assets | الأصول المتداولة |
| Interest Income | إيرادات الفوائد |
| Liquidity Management | إدارة السيولة |
| Cash Equivalents | النقد وما يعادله |

If you need further clarification or additional translations, feel free to ask! 😊

### ACCRUED ASSETS

The term **"ACCRUED ASSETS"** translates to **الأصول المستحقة** in Arabic. These are assets that have been earned or incurred but not yet received or recorded in the financial statements. Examples include accrued interest receivable or accrued revenue.

**Translation:**

* **ACCRUED ASSETS**: **الأصول المستحقة**

**Examples of Accrued Assets in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Interest | الفوائد المستحقة |
| Accrued Revenue | الإيرادات المستحقة |
| Accrued Income | الدخل المستحق |
| Unbilled Receivables | الذمم المدينة غير المفوترة |
| Prepaid Expenses | المصروفات المدفوعة مقدمًا |

**Usage in a Sentence:**

* **English**: The company recorded accrued assets for interest earned but not yet received.
* **Arabic**: سجلت الشركة أصولًا مستحقة للفوائد المكتسبة ولكن لم يتم استلامها بعد.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Liabilities | الخصوم المستحقة |
| Accrual Accounting | المحاسبة على أساس الاستحقاق |
| Current Assets | الأصول المتداولة |
| Revenue Recognition | الاعتراف بالإيرادات |
| Financial Statements | القوائم المالية |

If you need further clarification or additional translations, feel free to ask! 😊

ACCRUED LIABILITIES

The term **"ACCRUED LIABILITIES"** translates to **الخصوم المستحقة** in Arabic. These are expenses or obligations that a company has incurred but has not yet paid or recorded in its financial statements. Examples include accrued wages, accrued interest, or accrued taxes.

**Translation:**

* **ACCRUED LIABILITIES**: **الخصوم المستحقة**

**Examples of Accrued Liabilities in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Wages | الأجور المستحقة |
| Accrued Interest | الفوائد المستحقة |
| Accrued Taxes | الضرائب المستحقة |
| Accrued Expenses | المصروفات المستحقة |
| Unpaid Invoices | الفواتير غير المدفوعة |

**Usage in a Sentence:**

* **English**: The company recorded accrued liabilities for unpaid wages at the end of the month.
* **Arabic**: سجلت الشركة خصومًا مستحقة للأجور غير المدفوعة في نهاية الشهر.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Assets | الأصول المستحقة |
| Current Liabilities | الخصوم المتداولة |
| Accrual Accounting | المحاسبة على أساس الاستحقاق |
| Expense Recognition | الاعتراف بالمصروفات |
| Financial Statements | القوائم المالية |

### ACCOUNTS PAYABLE

The term **"ACCOUNTS PAYABLE"** translates to **الحسابات الدائنة** in Arabic. This refers to the amounts a company owes to its suppliers or vendors for goods or services purchased on credit. It is classified as a **current liability** on the balance sheet.

**Translation:**

* **ACCOUNTS PAYABLE**: **الحسابات الدائنة**

**Usage in a Sentence:**

* **English**: The company's accounts payable increased due to higher purchases on credit.
* **Arabic**: ارتفعت الحسابات الدائنة للشركة بسبب زيادة المشتريات على الائتمان.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Trade Payables | الذمم الدائنة التجارية |
| Current Liabilities | الخصوم المتداولة |
| Credit Purchases | المشتريات على الائتمان |
| Payment Terms | شروط الدفع |
| Supplier Invoices | فواتير الموردين |

### OTHER CURRENT LIABILITIES

The term **"OTHER CURRENT LIABILITIES"** translates to **الخصوم المتداولة الأخرى** in Arabic. These are short-term obligations that do not fall under the main categories of current liabilities, such as accounts payable or short-term debt. Examples include accrued expenses, deferred revenue, or customer deposits.

**Translation:**

* **OTHER CURRENT LIABILITIES**: **الخصوم المتداولة الأخرى**

**Examples of Other Current Liabilities in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Expenses | المصروفات المستحقة |
| Deferred Revenue | الإيرادات المؤجلة |
| Customer Deposits | ودائع العملاء |
| Short-Term Provisions | المخصصات قصيرة الأجل |
| Unearned Revenue | الإيرادات غير المكتسبة |

**Usage in a Sentence:**

* **English**: The company's other current liabilities include accrued expenses and customer deposits.
* **Arabic**: تشمل الخصوم المتداولة الأخرى للشركة المصروفات المستحقة وودائع العملاء.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Current Liabilities | الخصوم المتداولة |
| Accounts Payable | الحسابات الدائنة |
| Short-Term Debt | الديون قصيرة الأجل |
| Financial Obligations | الالتزامات المالية |
| Balance Sheet | الميزانية العمومية |

If you need further clarification or additional translations, feel free to ask! 😊

## PAYROLL

### EMPLOYEE RELATED EXPENSES

The term **"EMPLOYEE RELATED EXPENSES"** translates to **المصروفات المتعلقة بالموظفين** in Arabic. These are costs incurred by a business in relation to its employees, such as salaries, wages, benefits, training, and other employee-related costs.

**Translation:**

* **EMPLOYEE RELATED EXPENSES**: **المصروفات المتعلقة بالموظفين**

**Examples of Employee Related Expenses in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Salaries and Wages | الرواتب والأجور |
| Employee Benefits | مزايا الموظفين |
| Training Costs | تكاليف التدريب |
| Payroll Taxes | ضرائب الرواتب |
| Employee Insurance | تأمين الموظفين |

**Usage in a Sentence:**

* **English**: The company's employee-related expenses increased due to higher salaries and training costs.
* **Arabic**: ارتفعت المصروفات المتعلقة بالموظفين للشركة بسبب زيادة الرواتب وتكاليف التدريب.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Payroll | كشوف المرتبات |
| Human Resources | الموارد البشرية |
| Employee Compensation | تعويضات الموظفين |
| Labor Costs | تكاليف العمالة |
| Employee Retention | الاحتفاظ بالموظفين |

If you need further clarification or additional translations, feel free to ask! 😊

### PAYROLL EXPENSES

The term **"PAYROLL EXPENSES"** translates to **مصروفات الرواتب** in Arabic. This refers to the total costs incurred by a business for compensating its employees, including salaries, wages, bonuses, and benefits.

**Translation:**

* **PAYROLL EXPENSES**: **مصروفات الرواتب**

**Examples of Payroll Expenses in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Salaries and Wages | الرواتب والأجور |
| Employee Benefits | مزايا الموظفين |
| Bonuses | المكافآت |
| Payroll Taxes | ضرائب الرواتب |
| Overtime Payments | مدفوعات العمل الإضافي |

**Usage in a Sentence:**

* **English**: The company's payroll expenses increased due to higher salaries and bonuses.
* **Arabic**: ارتفعت مصروفات الرواتب للشركة بسبب زيادة الرواتب والمكافآت.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Payroll Management | إدارة الرواتب |
| Employee Compensation | تعويضات الموظفين |
| Labor Costs | تكاليف العمالة |
| Payroll System | نظام الرواتب |
| Salary Structure | هيكل الرواتب |

### BASIC SALARIES

The term **"BASIC SALARIES"** translates to **الرواتب الأساسية** in Arabic. This refers to the fixed amount of money paid to employees before any additional allowances, bonuses, or deductions are applied.

**Translation:**

* **BASIC SALARIES**: **الرواتب الأساسية**

**Usage in a Sentence:**

* **English**: The company increased the basic salaries of its employees by 5% this year.
* **Arabic**: زادت الشركة الرواتب الأساسية لموظفيها بنسبة 5٪ هذا العام.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Gross Salary | الراتب الإجمالي |
| Net Salary | الراتب الصافي |
| Allowances | البدلات |
| Bonuses | المكافآت |
| Deductions | الخصومات |

### EMPLOYERS CONTRIBUTIONS

The term **"EMPLOYERS CONTRIBUTIONS"** translates to **مساهمات صاحب العمل** in Arabic. These are payments made by employers to social security, pension funds, or other employee benefit programs on behalf of their employees.

**Translation:**

* **EMPLOYERS CONTRIBUTIONS**: **مساهمات صاحب العمل**

**Examples of Employer Contributions in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Social Security Contributions | مساهمات الضمان الاجتماعي |
| Pension Fund Contributions | مساهمات صندوق التقاعد |
| Health Insurance Contributions | مساهمات التأمين الصحي |
| Unemployment Insurance | تأمين البطالة |
| Employee Benefits | مزايا الموظفين |

**Usage in a Sentence:**

* **English**: The employer's contributions to the pension fund are mandatory under labor laws.
* **Arabic**: مساهمات صاحب العمل في صندوق التقاعد إلزامية بموجب قوانين العمل.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Employee Contributions | مساهمات الموظفين |
| Payroll Taxes | ضرائب الرواتب |
| Labor Laws | قوانين العمل |
| Employee Benefits | مزايا الموظفين |
| Social Security | الضمان الاجتماعي |

### LEAVE

The term **"LEAVE"** translates to **إجازة** in Arabic. This refers to time off from work granted to employees for various reasons, such as vacation, sickness, or personal matters.

**Translation:**

* **LEAVE**: **إجازة**

**Types of Leave in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Annual Leave | الإجازة السنوية |
| Sick Leave | إجازة مرضية |
| Maternity Leave | إجازة أمومة |
| Paternity Leave | إجازة أبوة |
| Unpaid Leave | إجازة بدون أجر |

**Usage in a Sentence:**

* **English**: Employees are entitled to 21 days of annual leave per year.
* **Arabic**: يحق للموظفين الحصول على 21 يومًا من الإجازة السنوية كل عام.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Leave Policy | سياسة الإجازات |
| Leave Balance | رصيد الإجازات |
| Leave Request | طلب إجازة |
| Leave Approval | موافقة على الإجازة |
| Absence | غياب |

### INCENTIVES

The term **"INCENTIVES"** translates to **حوافز** in Arabic. These are rewards or benefits offered to employees to motivate them to improve performance, achieve goals, or remain with the company. Examples include bonuses, commissions, and non-monetary rewards.

**Translation:**

* **INCENTIVES**: **حوافز**

**Examples of Incentives in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Performance Bonuses | مكافآت الأداء |
| Sales Commissions | عمولات المبيعات |
| Employee Recognition | تقدير الموظفين |
| Non-Monetary Rewards | مكافآت غير نقدية |
| Profit Sharing | المشاركة في الأرباح |

**Usage in a Sentence:**

* **English**: The company introduced new incentives to boost employee productivity.
* **Arabic**: قدمت الشركة حوافز جديدة لتعزيز إنتاجية الموظفين.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Motivation | التحفيز |
| Employee Engagement | مشاركة الموظفين |
| Rewards and Recognition | المكافآت والتقدير |
| Performance Management | إدارة الأداء |
| Compensation | التعويضات |

### ALLOWANCES

The term **"ALLOWANCES"** translates to **بدلات** in Arabic. These are additional payments or benefits provided to employees on top of their basic salary, often to cover specific expenses or as part of their compensation package. Examples include housing allowances, transportation allowances, and meal allowances.

**Translation:**

* **ALLOWANCES**: **بدلات**

**Examples of Allowances in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Housing Allowance | بدل السكن |
| Transportation Allowance | بدل المواصلات |
| Meal Allowance | بدل الوجبات |
| Travel Allowance | بدل السفر |
| Education Allowance | بدل التعليم |

**Usage in a Sentence:**

* **English**: Employees receive a housing allowance as part of their compensation package.
* **Arabic**: يحصل الموظفون على بدل سكن كجزء من حزمة التعويضات الخاصة بهم.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Basic Salary | الراتب الأساسي |
| Benefits | المزايا |
| Compensation | التعويضات |
| Employee Benefits | مزايا الموظفين |
| Payroll | كشوف المرتبات |

### PACKAGES

The term **"PACKAGES"** translates to **حزم** or **باقات** in Arabic, depending on the context. It generally refers to a collection of items, services, or benefits offered together as a single unit. In a business context, it can refer to compensation packages, service packages, or product bundles.

**Translation:**

* **PACKAGES**: **حزم** or **باقات**

**Examples of Packages in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Compensation Package | حزمة التعويضات |
| Service Package | باقة الخدمات |
| Product Package | باقة المنتجات |
| Vacation Package | باقة العطلات |
| Software Package | حزمة البرمجيات |

**Usage in a Sentence:**

* **English**: The company offers attractive compensation packages to its employees.
* **Arabic**: تقدم الشركة حزم تعويضات جذابة لموظفيها.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Benefits | المزايا |
| Bundle | مجموعة |
| Offer | عرض |
| Plan | خطة |
| Deal | صفقة |

### MARKETING AND PROMOTIONS

The term **"MARKETING AND PROMOTIONS"** translates to **التسويق والترويج** in Arabic. This refers to activities aimed at promoting products or services, increasing brand awareness, and driving sales. It includes advertising, campaigns, discounts, and other strategies to attract customers.

**Translation:**

* **MARKETING AND PROMOTIONS**: **التسويق والترويج**

**Examples of Marketing and Promotions in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Advertising Campaign | حملة إعلانية |
| Social Media Marketing | التسويق عبر وسائل التواصل الاجتماعي |
| Discount Offers | عروض الخصومات |
| Brand Awareness | الوعي بالعلامة التجارية |
| Product Launch | إطلاق المنتج |

**Usage in a Sentence:**

* **English**: The company invested heavily in marketing and promotions to boost sales.
* **Arabic**: استثمرت الشركة بشكل كبير في التسويق والترويج لتعزيز المبيعات.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Digital Marketing | التسويق الرقمي |
| Sales Promotion | الترويج للمبيعات |
| Customer Engagement | تفاعل العملاء |
| Market Research | أبحاث السوق |
| Public Relations | العلاقات العامة |

## RENT AND UTILITIES

The term **"RENT AND UTILITIES"** translates to **الإيجار والمرافق** in Arabic. This refers to the costs associated with renting a property (such as an office or warehouse) and the expenses for utilities like electricity, water, and gas.

**Translation:**

* **RENT AND UTILITIES**: **الإيجار والمرافق**

**Examples of Rent and Utilities in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Office Rent | إيجار المكتب |
| Electricity Bill | فاتورة الكهرباء |
| Water Bill | فاتورة المياه |
| Gas Bill | فاتورة الغاز |
| Maintenance Fees | رسوم الصيانة |

**Usage in a Sentence:**

* **English**: The company's rent and utilities expenses increased due to higher electricity costs.
* **Arabic**: ارتفعت مصروفات الإيجار والمرافق للشركة بسبب زيادة تكاليف الكهرباء.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Operating Expenses | المصروفات التشغيلية |
| Overhead Costs | التكاليف العامة |
| Property Management | إدارة العقارات |
| Utility Services | خدمات المرافق |
| Lease Agreement | عقد الإيجار |

## PROFESSIONAL FEES

The term **"PROFESSIONAL FEES"** translates to **الرسوم المهنية** in Arabic. This refers to payments made to professionals or experts for their services, such as legal fees, consulting fees, or accounting fees.

**Translation:**

* **PROFESSIONAL FEES**: **الرسوم المهنية**

**Examples of Professional Fees in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Legal Fees | الرسوم القانونية |
| Consulting Fees | رسوم الاستشارات |
| Accounting Fees | رسوم المحاسبة |
| Audit Fees | رسوم التدقيق |
| Advisory Fees | رسوم الاستشارات |

**Usage in a Sentence:**

* **English**: The company incurred significant professional fees for legal and consulting services.
* **Arabic**: تكبدت الشركة رسومًا مهنية كبيرة مقابل الخدمات القانونية والاستشارية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Service Charges | رسوم الخدمات |
| Expert Consultation | استشارة الخبراء |
| Outsourcing Costs | تكاليف الاستعانة بمصادر خارجية |
| Professional Services | الخدمات المهنية |
| Contractual Fees | الرسوم التعاقدية |

### AMORTIZATION AND DEPRECIATION

The term **"AMORTIZATION AND DEPRECIATION"** translates to **الإطفاء والاستهلاك** in Arabic. These are accounting methods used to allocate the cost of assets over their useful lives. **Amortization** is typically used for intangible assets, while **depreciation** is used for tangible assets.

**Translation:**

* **AMORTIZATION AND DEPRECIATION**: **الإطفاء والاستهلاك**

**Breakdown of the Term:**

* **Amortization**: **الإطفاء** (used for intangible assets like patents or software).
* **Depreciation**: **الاستهلاك** (used for tangible assets like machinery or vehicles).

**Usage in a Sentence:**

* **English**: The company recorded amortization and depreciation expenses for its intangible and tangible assets.
* **Arabic**: سجلت الشركة مصروفات الإطفاء والاستهلاك لأصولها غير الملموسة والملموسة.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Intangible Assets | الأصول غير الملموسة |
| Tangible Assets | الأصول الملموسة |
| Useful Life | العمر الإنتاجي |
| Accumulated Depreciation | مجمع الاستهلاك |
| Asset Valuation | تقييم الأصول |

## ACCRUALS

### ACCRUED ASSETS

The term **"ACCRUED ASSETS"** translates to **الأصول المستحقة** in Arabic. These are assets that have been earned or incurred but not yet received or recorded in the financial statements. Examples include accrued interest receivable or accrued revenue.

**Translation:**

* **ACCRUED ASSETS**: **الأصول المستحقة**

**Examples of Accrued Assets in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Interest | الفوائد المستحقة |
| Accrued Revenue | الإيرادات المستحقة |
| Accrued Income | الدخل المستحق |
| Unbilled Receivables | الذمم المدينة غير المفوترة |
| Prepaid Expenses | المصروفات المدفوعة مقدمًا |

**Usage in a Sentence:**

* **English**: The company recorded accrued assets for interest earned but not yet received.
* **Arabic**: سجلت الشركة أصولًا مستحقة للفوائد المكتسبة ولكن لم يتم استلامها بعد.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Liabilities | الخصوم المستحقة |
| Accrual Accounting | المحاسبة على أساس الاستحقاق |
| Current Assets | الأصول المتداولة |
| Revenue Recognition | الاعتراف بالإيرادات |
| Financial Statements | القوائم المالية |

### ACCRUED LIABILITIES

The term **"ACCRUED LIABILITIES"** translates to **الخصوم المستحقة** in Arabic. These are expenses or obligations that a company has incurred but has not yet paid or recorded in its financial statements. Examples include accrued wages, accrued interest, or accrued taxes.

**Translation:**

* **ACCRUED LIABILITIES**: **الخصوم المستحقة**

**Examples of Accrued Liabilities in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Wages | الأجور المستحقة |
| Accrued Interest | الفوائد المستحقة |
| Accrued Taxes | الضرائب المستحقة |
| Accrued Expenses | المصروفات المستحقة |
| Unpaid Invoices | الفواتير غير المدفوعة |

**Usage in a Sentence:**

* **English**: The company recorded accrued liabilities for unpaid wages at the end of the month.
* **Arabic**: سجلت الشركة خصومًا مستحقة للأجور غير المدفوعة في نهاية الشهر.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Accrued Assets | الأصول المستحقة |
| Current Liabilities | الخصوم المتداولة |
| Accrual Accounting | المحاسبة على أساس الاستحقاق |
| Expense Recognition | الاعتراف بالمصروفات |
| Financial Statements | القوائم المالية |

## NON-CURRENT LIABILTIES

The term **"NON-CURRENT LIABILITIES"** translates to **الخصوم غير المتداولة** in Arabic. These are obligations or debts that are not due for payment within the next 12 months (or the operating cycle of the business). Examples include long-term loans, bonds payable, and deferred tax liabilities.

**Translation:**

* **NON-CURRENT LIABILITIES**: **الخصوم غير المتداولة**

**Examples of Non-Current Liabilities in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Long-Term Loans | القروض طويلة الأجل |
| Bonds Payable | السندات المستحقة الدفع |
| Deferred Tax Liabilities | الالتزامات الضريبية المؤجلة |
| Pension Liabilities | الالتزامات التقاعدية |
| Lease Obligations | الالتزامات الإيجارية |

**Usage in a Sentence:**

* **English**: The company's non-current liabilities include long-term loans and bonds payable.
* **Arabic**: تشمل الخصوم غير المتداولة للشركة القروض طويلة الأجل والسندات المستحقة الدفع.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Current Liabilities | الخصوم المتداولة |
| Liabilities | الخصوم |
| Long-Term Debt | الديون طويلة الأجل |
| Financial Obligations | الالتزامات المالية |
| Balance Sheet | الميزانية العمومية |

## OTHER REVENUE

The term **"OTHER REVENUE"** translates to **إيرادات أخرى** in Arabic. This refers to income generated by a business from sources other than its primary operations, such as interest income, rental income, or gains from the sale of assets.

**Translation:**

* **OTHER REVENUE**: **إيرادات أخرى**

**Examples of Other Revenue in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Interest Income | إيرادات الفوائد |
| Rental Income | إيرادات الإيجار |
| Dividend Income | إيرادات الأرباح |
| Gains from Asset Sales | أرباح بيع الأصول |
| Miscellaneous Income | إيرادات متنوعة |

**Usage in a Sentence:**

* **English**: The company reported an increase in other revenue due to higher interest income.
* **Arabic**: أعلنت الشركة عن زيادة في الإيرادات الأخرى بسبب ارتفاع إيرادات الفوائد.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Operating Revenue | الإيرادات التشغيلية |
| Non-Operating Revenue | الإيرادات غير التشغيلية |
| Total Revenue | إجمالي الإيرادات |
| Income Statement | قائمة الدخل |
| Financial Performance | الأداء المالي |

## OPERATING EXPENSES

The term **"OPERATING EXPENSES"** translates to **المصروفات التشغيلية** in Arabic. Operating expenses are the costs associated with running a business's core operations, such as salaries, rent, utilities, and maintenance, but excluding costs directly tied to production (like cost of goods sold).

**Translation:**

* **OPERATING EXPENSES**: **المصروفات التشغيلية**

**Examples of Operating Expenses in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Salaries and Wages | الرواتب والأجور |
| Rent | الإيجار |
| Utilities | الخدمات العامة (كهرباء، ماء، غاز) |
| Maintenance | الصيانة |
| Office Supplies | مستلزمات المكتب |
| Advertising | الإعلانات |

**Usage in a Sentence:**

* **English**: The company reduced its operating expenses to improve profitability.
* **Arabic**: قامت الشركة بتخفيض مصروفاتها التشغيلية لتحسين الربحية.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Cost of Goods Sold (COGS) | تكلفة البضاعة المباعة |
| Administrative Expenses | المصروفات الإدارية |
| Selling Expenses | مصروفات البيع |
| Overhead Costs | التكاليف العامة |

### Cost of Sales

The term **"Cost of Sales"** translates to **تكلفة المبيعات** in Arabic. This refers to the direct costs associated with producing or purchasing the goods that a company sells, including materials, labor, and manufacturing overhead. It is also commonly referred to as **Cost of Goods Sold (COGS)**.

**Translation:**

* **Cost of Sales**: **تكلفة المبيعات**

**Examples of Cost of Sales Components in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Raw Materials | المواد الخام |
| Direct Labor | العمالة المباشرة |
| Manufacturing Overhead | التكاليف الصناعية العامة |
| Packaging | التغليف |

**Usage in a Sentence:**

* **English**: The cost of sales increased due to higher raw material prices.
* **Arabic**: ارتفعت تكلفة المبيعات بسبب زيادة أسعار المواد الخام.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Gross Profit | الربح الإجمالي |
| Operating Expenses | المصروفات التشغيلية |
| Net Profit | صافي الربح |
| Inventory | المخزون |

### Stock (Inventory) shortages / surplus

The terms **"Stock (Inventory) Shortages"** and **"Stock (Inventory) Surplus"** translate to **نقص المخزون** and **فائض المخزون** in Arabic, respectively. These terms describe situations where the actual inventory levels differ from the recorded amounts, either due to losses (shortages) or overstocking (surplus).

**Translation:**

1. **Stock (Inventory) Shortages**: **نقص المخزون**
2. **Stock (Inventory) Surplus**: **فائض المخزون**

**Breakdown of the Terms:**

* **Stock/Inventory**: **المخزون**
* **Shortages**: **نقص**
* **Surplus**: **فائض**

**Usage in a Sentence:**

1. **Shortages**:
   * **English**: The company discovered inventory shortages during the annual audit.
   * **Arabic**: اكتشفت الشركة نقصًا في المخزون خلال التدقيق السنوي.
2. **Surplus**:
   * **English**: The warehouse has an inventory surplus due to overproduction.
   * **Arabic**: يوجد فائض في مخزون المستودع بسبب الإفراط في الإنتاج.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Inventory Management | إدارة المخزون |
| Stocktaking | الجرد |
| Shrinkage | الهالك |
| Overstocking | الإفراط في التخزين |

### FINANCE CHARGES

The term **"FINANCE CHARGES"** translates to **الرسوم المالية** or **التكاليف المالية** in Arabic. These are costs associated with borrowing money, such as interest on loans, credit card fees, or other fees related to financing activities.

**Translation:**

* **FINANCE CHARGES**: **الرسوم المالية** or **التكاليف المالية**

**Examples of Finance Charges in Arabic:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Interest Expense | مصروف الفوائد |
| Loan Fees | رسوم القروض |
| Credit Card Fees | رسوم بطاقات الائتمان |
| Bank Charges | الرسوم البنكية |

**Usage in a Sentence:**

* **English**: The finance charges on the loan were higher than expected.
* **Arabic**: كانت الرسوم المالية على القرض أعلى من المتوقع.

**Related Terms:**

| **English Term** | **Arabic Term** |
| --- | --- |
| Interest Rate | سعر الفائدة |
| Debt | الديون |
| Borrowing Costs | تكاليف الاقتراض |
| Financial Expenses | المصروفات المالية |