

								✓				1
					1				✓			2
									✓			3
					1				✓			4
								✓				5
								✓				6
								✓				7
									✓			8
					1				✓			9
									✓			10
								✓				11
					1				✓			12
									✓			13
									✓			14

			1						✓			15
									✓			16
									✓			17
									✓			18
									✓			19
								✓				20
									✓			21
					1				✓			22
									✓			23
									✓			24
									✓			25
								✓				26
								✓				27
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								✓				29
									✓			30
									✓			31
									✓			32
									✓			33
					1				✓			34
									✓			35
					1				✓			36
								✓				37
									✓			38
									✓			39
									✓			40
									✓			41
									✓			42

									✓			43
			1						✓			44
								✓				45
			1		1				✓			46
									✓			47
					1				✓			48
			1						✓			49
									✓			50
									✓			51
									✓			52
					1				✓			53
									✓			54
									✓			55
					1				✓			56

									✓			57
									✓			58
			1						✓			59
									✓			60
					1				✓			61
									✓			62
									✓			63
									✓			64
									✓			65
									✓			66
									✓			67
									✓			68
									✓			69
									✓			70

0	0	0	0	0	0	0	8
35	0	0	0	35	0	0	9
0	0	0	0	0	0	0	10
0	0	0	0	0	0	0	11
35	0	0	0	35	0	0	12
0	0	0	0	0	0	0	13
0	0	0	0	0	0	0	14
35	0	0	65	0	0	0	15
0	0	0	0	0	0	0	16
0	0	0	0	0	0	0	17
0	0	0	0	0	0	0	18
0	0	0	0	0	0	0	19
0	0	0	0	0	0	0	20
0	0	0	0	0	0	0	21

35	0	0	0	35	0	0 22
0	0	0	0	0	0	0 23
0	0	0	0	0	0	0 24
0	0	0	0	0	0	0 25
0	0	0	0	0	0	0 26
0	0	0	0	0	0	0 27
0	0	0	0	0	0	0 28
0	0	0	0	0	0	0 29
0	0	0	0	0	0	0 30
0	0	0	0	0	0	0 31
0	0	0	0	0	0	0 32
0	0	0	0	0	0	0 33
35	0	0	0	35	0	0 34
0	0	0	0	0	0	0 35

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0	0	0	0	0	0	0	38
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0	0	0	0	0	0	0	40
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0	0	0	0	0	0	0	45
35	0	0	65	35	0	0	46
0	0	0	0	0	0	0	47
35	0	0	0	35	0	0	48
35	0	0	65	0	0	0	49

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0	0	0	0	0	0	0 51
0	0	0	0	0	0	0 52
35	0	0	0	35	0	0 53
0	0	0	0	0	0	0 54
0	0	0	0	0	0	0 55
35	0	0	0	35	0	0 56
0	0	0	0	0	0	0 57
0	0	0	0	0	0	0 58
35	0	0	65	0	0	0 59
0	0	0	0	0	0	0 60
35	0	0	0	35	0	0 61
0	0	0	0	0	0	0 62
0	0	0	0	0	0	0 63

0	0	0	0	0	0	0	64
0	0	0	0	0	0	0	65
0	0	0	0	0	0	0	66
0	0	0	0	0	0	0	67
0	0	0	0	0	0	0	68
0	0	0	0	0	0	0	69
0	0	0	0	0	0	0	70
0	0	0	0	0	0	0	71
0	0	0	0	0	0	0	72

درسیه عمومی						دوره عمومی			دوره تخصصی		دوره فوق تخصصی		دوره فوق فوق تخصصی		دوره فوق فوق فوق تخصصی		دوره فوق فوق فوق فوق تخصصی		دوره فوق فوق فوق فوق فوق تخصصی	
100	100	100	100	50	20	2	2	2	2	2	2	2	2	2	2	2	2	2
#																				

0							0	0			0	1
41			54	34	35	36-67	2-38	2-38	1-19		0	2
46-667			44	46	50	41	0	0			0	3
28-333			29	25	31	30-67	4-46	4-46	2-23		0	4
0							0	0			0	5
0							0	0			0	6
0							0	0			0	7
20-667			22	20	20	27	0	0			0	8
0							0	0			0	9
0							0	0			0	10
0							0	0			0	11
53			48	40	71	29-67	0	0			0	12
37			50	21	40	20	0-3	0-3	0-15		0	13
24			26	26	20	30-67	2-54	2-54	1-27		0	14

66			67	61	70	37-33	14.42	14.4	7.21		0	15
73			71	83	65	25	2	2	1		0	16
35			37	33	35	29-67	2	2	1		0	17
61			49	69	65	36	0	0			0	18
48-333			48	57	40	13-33	2	2	1		0	19
0							0	0			0	20
73			79	75	65	21-67	0	0			0	21
24-667			19	35	20	39-67	0	0			0	22
77-333			88	89	55	36	0	0			0	23
65-667			70	62	65	36-33	2	2	1		0	24
76			81	72	75	31-33	1.82	1.82	0.91		0	25
0							0	0			0	26
0							0	0			0	27
80			78	82	80	32-33	0	0			0	28

0							0	0			0	29
60-333			43	65	73	32-33	0	0			0	30
33			30	24	45	31-67	1.82	1.82	0.91		0	31
29			29	25	33	27-33	0	0			0	32
68			68	66	70	30	0.58	0.58	0.29		0	33
35			40	30	35	34-67	0	0			0	34
22-667			20	28	20	36-67	0	0			0	35
83-667			91	80	80	35	2	2	1		0	36
0							0	0			0	37
0							0	0			0	38
73-667			74	72	75	34-67	2	2	1		0	39
0							0	0			0	40
0							0	0			0	41
0							1.78	1.78	0.89		0	42

0							0.5	0.5	0.25		0	43
91			93	90	90	42	2	2	1		0	44
0							0	0			0	45
77-333			82	75	75	39-33	2	2	1		0	46
0							0	0			0	47
89			89	88	90	39-67	2	2	1		0	48
23			25	19	25	33-33	0	0			0	49
30-333			25	31	35	28	0	0			0	50
0							0	0			0	51
32			26	37	33	36	0	0			0	52
42			32	54	40	27	0	0			0	53
47			49	47	45	31	0.54	0.54	0.27		0	54
71			72	71	70	34.5	0.96	0.96	0.48		0	55
0							0	0			0	56

36			36	27	45	26·83	0	0			0	57
19			20	17	20	39·33	2·52	2·52	1·26		0	58
41			35	36	52	32·33	2·14	2·14	1·07		0	59
30			28	38	24	39·33	0·18	0·18	0·09		0	60
0							0	0			0	61
0							4·74	4·74	2·37		0	62
38			30	39	45	29·33	0·88	0·88	0·44		0	63
92·333			94	93	90	40·67	1·84	1·84	0·92		0	64
34·333			32	46	25	32·33	0·12	0·12	0·06		0	65
27·667			20	33	30	32	0	0			0	66
29·667			29	30	30	21·33	0	0			0	67
45·667			45	37	55	21·67	2	2	1		0	68
30·333			25	41	25	35·67	1	1	0·5		0	69
0							0	0			0	70

0							0	0		0	71
23			18	26	25	27-33	0	0		0	72

4 سوالات

سوالات		سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات
سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات
سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات	سوالات
		100	50	25	10	15					#
		0	0	0	0	0					0 1
		55-025	20-5	18-335	1-19	15					0 2
		43-8333	23-333333	20-5	0	0					0 3
		46-7317	14-166667	15-335	2-23	15					0 4
		0	0	0	0	0					0 5
		0	0	0	0	0					0 6
		0	0	0	0	0					0 7

		47	23.8333	10.333333	13.5	0	0				0	8
		48	15	0	0	0	15				0	9
		54	0	0	0	0	0				0	10
		54	0	0	0	0	0				0	11
		8	56.335	26.5	14.835	0	15				0	12
		42	28.65	18.5	10	0.15	0				0	13
		43	28.605	12	15.335	1.27	0				0	14
		5	73.875	33	18.665	7.21	15				0	15
		16	50	36.5	12.5	1	0				0	16
		34	33.335	17.5	14.835	1	0				0	17
		20	48.5	30.5	18	0	0				0	18
		36	31.8317	24.166667	6.665	1	0				0	19
		54	0	0	0	0	0				0	20
		21	47.335	36.5	10.835	0	0				0	21

		22	47.1683	12.333333	19.835	0	15				0	22
		7	56.6667	38.666667	18	0	0				0	23
		15	51.9983	32.833333	18.165	1	0				0	24
		12	54.575	38	15.665	0.91	0				0	25
		54	0	0	0	0	0				0	26
		54	0	0	0	0	0				0	27
		9	56.165	40	16.165	0	0				0	28
		54	0	0	0	0	0				0	29
		24	46.3317	30.166667	16.165	0	0				0	30
		35	33.245	16.5	15.835	0.91	0				0	31
		44	28.165	14.5	13.665	0	0				0	32
		19	49.29	34	15	0.29	0				0	33
		17	49.835	17.5	17.335	0	15				0	34
		40	29.6683	11.333333	18.335	0	0				0	35

		3	75.3333	41.833333	17.5	1	15			0	36
		54	0	0	0	0	0			0	37
		54	0	0	0	0	0			0	38
		10	55.1683	36.833333	17.335	1	0			0	39
		54	0	0	0	0	0			0	40
		54	0	0	0	0	0			0	41
		52	0.89	0	0	0.89	0			0	42
		53	0.25	0	0	0.25	0			0	43
		1	82.5	45.5	21	1	15			0	44
		54	0	0	0	0	0			0	45
		4	74.3317	38.666667	19.665	1	15			0	46
		54	0	0	0	0	0			0	47
		2	80.335	44.5	19.835	1	15			0	48
		26	43.165	11.5	16.665	0	15			0	49

		41	29.1667	15.166667	14	0	0				0	50
		54	0	0	0	0	0				0	51
		31	34	16	18	0	0				0	52
		18	49.5	21	13.5	0	15				0	53
		27	39.27	23.5	15.5	0.27	0				0	54
		13	53.23	35.5	17.25	0.48	0				0	55
		48	15	0	0	0	15				0	56
		37	31.415	18	13.415	0	0				0	57
		38	30.425	9.5	19.665	1.26	0				0	58
		14	52.735	20.5	16.165	1.07	15				0	59
		28	34.755	15	19.665	0.09	0				0	60
		48	15	0	0	0	15				0	61
		51	2.37	0	0	2.37	0				0	62
		30	34.105	19	14.665	0.44	0				0	63

		6	67.4217	46.166667	20.335	0.92	0			0	64
		33	33.3917	17.166667	16.165	0.06	0			0	65
		39	29.8333	13.833333	16	0	0			0	66
		45	25.4983	14.833333	10.665	0	0			0	67
		29	34.6683	22.833333	10.835	1	0			0	68
		32	33.5017	15.166667	17.835	0.5	0			0	69
		54	0	0	0	0	0			0	70
		54	0	0	0	0	0			0	71
		46	25.165	11.5	13.665	0	0			0	72

ملاحظه: در صورتی که این شرکت، هیچ گونه درآمدی نداشته باشد، نرخ مالیات بر درآمد 35% (سی و پنج درصد) بر سود خالص اعمال خواهد شد.

سهم:	مقدار سهام:	سهم:	مقدار سهام:
سهم:	مقدار سهام:	سهم:	مقدار سهام: