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﴿ قُلْ مَنْ يَرْزُقُكُمْ مِنَ السَّمَاءِ وَالْأَرْضِ أَمَّنْ يَمْلِكُ السَّمْعَ وَالْأَبْصَرَ وَمَنْ يُخْرِجُ الْحَيَّ مِنَ الْمَمِيتِ ﴾

﴿ قُلْ مَنْ يَرْزُقُكُمْ مِنَ السَّمَاءِ وَالْأَرْضِ أَمَّنْ يَمْلِكُ السَّمْعَ وَالْأَبْصَرَ وَمَنْ يُخْرِجُ الْحَيَّ مِنَ الْمَمِيتِ ﴾ (١)

﴿ قُلْ مَنْ يَرْزُقُكُمْ مِنَ السَّمَاءِ وَالْأَرْضِ أَمَّنْ يَمْلِكُ السَّمْعَ وَالْأَبْصَرَ وَمَنْ يُخْرِجُ الْحَيَّ مِنَ الْمَمِيتِ ﴾ (٢)

﴿ قُلْ مَنْ يَرْزُقُكُمْ مِنَ السَّمَاءِ وَالْأَرْضِ أَمَّنْ يَمْلِكُ السَّمْعَ وَالْأَبْصَرَ وَمَنْ يُخْرِجُ الْحَيَّ مِنَ الْمَمِيتِ ﴾ (٣)

﴿ قُلْ مَنْ يَرْزُقُكُمْ مِنَ السَّمَاءِ وَالْأَرْضِ أَمَّنْ يَمْلِكُ السَّمْعَ وَالْأَبْصَرَ وَمَنْ يُخْرِجُ الْحَيَّ مِنَ الْمَمِيتِ ﴾ (٤)

﴿ قُلْ مَنْ يَرْزُقُكُمْ مِنَ السَّمَاءِ وَالْأَرْضِ أَمَّنْ يَمْلِكُ السَّمْعَ وَالْأَبْصَرَ وَمَنْ يُخْرِجُ الْحَيَّ مِنَ الْمَمِيتِ ﴾ (٥)

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﴿ فَلَا ﴾

﴿ فَلَا ﴾ (١) [ : ] ﴿ لَهُ دَعْوَةُ الْحَقِّ وَالَّذِينَ يَدْعُونَ مِنْ دُونِهِ لَا يَسْتَجِيبُونَ لَهُمْ بِشَيْءٍ ﴾ (٢) [ : ] .

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﴿ أَجْعَلُ الْأَهْلَةَ إِلَهًا ﴾

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وَاحِدًا ۖ إِنَّ هَذَا لَشَيْءٌ عَجَابٌ ﴿١﴾ [ : ] .

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﴿ إِنَّ ﴾ :

﴿ اللَّهُ لَا يَغْفِرُ أَنْ يُشْرَكَ بِهِ وَيَغْفِرُ مَا دُونَ ذَلِكَ لِمَنْ يَشَاءُ ﴾ ( ) [ : ] .

: :

﴿ قُلْ بِفَضْلِ اللَّهِ وَبِرَحْمَتِهِ فَبِذَلِكَ فَلْيَفْرَحُوا هُوَ خَيْرٌ مِمَّا يَجْمَعُونَ ﴾ ( )

[ : ]

﴿ أَجْعَل لَّنَا إِلَهًا كَمَا لَهُمْ آلِهَةٌ ﴾ ( )

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﴿ وَكَذَلِكَ جَعَلْنَا لِكُلِّ نَبِيٍّ عَدُوًّا شَاطِئِينَ الْإِنْسِ وَالْجِنِّ يُوحَىٰ بَعْضُهُمْ إِلَىٰ

بَعْضٍ زُخْرُفَ الْقَوْلِ غُرُورًا ﴾<sup>(١)</sup> [ : ] .

﴿ فَلَمَّا جَاءَتْهُمْ رُسُلُهُم بِالْبَيِّنَاتِ فَرِحُوا بِمَا عِنْدَهُمْ مِّنَ

الْعِلْمِ ﴾<sup>(٢)</sup> [ : ] .

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وَعَلَّكَ ﴿٦٤﴾ لَأَقْعُدَنَّ لَهُمْ صِرَاطَكَ الْمُسْتَقِيمَ

﴿٦٥﴾ ثُمَّ لَا تَيَسَّرُ لِمَنْ بَيْنَ أَيْدِيهِمْ وَمِنْ خَلْفِهِمْ وَعَنْ أَيْمَانِهِمْ وَعَنْ شَمَائِلِهِمْ وَلَا تَجِدُ أَكْثَرَهُمْ

شَكْرِيْنَ ﴿٦٦﴾ ﴿٦٧﴾ [ : ] (١).

﴿٦٨﴾ إِنَّ كَيْدَ الشَّيْطَانِ كَانَ ضَعِيفًا ﴿٦٩﴾ [ (٢) ] :

:[

﴿٧٠﴾ وَإِنَّ جُنَدَنَا لَهُمُ الْغَالِبُونَ ﴿٧١﴾ [ : ] (٣)

:

﴿٧٢﴾ وَلَا يَأْتُونَكَ بِمَثَلٍ إِلَّا جِئْنَاكَ بِالْحَقِّ وَأَحْسَنَ تَفْسِيرًا ﴿٧٣﴾ [ : ] (٤).

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هُوَ الَّذِي أَنْزَلَ ﴿١﴾ :

عَلَيْكَ الْكِتَابَ مِنْهُ آيَاتٌ مُحْكَمَاتٌ هُنَّ أُمُّ الْكِتَابِ وَأُخَرُ مُتَشَابِهَاتٌ فَأَمَّا الَّذِينَ فِي قُلُوبِهِمْ زَيْغٌ

فَيَتَّبِعُونَ مَا تَشَبَهَ مِنْهُ ابْتِغَاءَ الْفِتْنَةِ وَابْتِغَاءَ تَأْوِيلِهِ ﴿٢﴾ [ : ] .

﴿١﴾ :

أَلَا إِنَّ أَوْلِيَاءَ اللَّهِ لَا خَوْفٌ ﴿١﴾ :

﴿١﴾ .

عَلَيْهِمْ وَلَا هُمْ يَحْزَنُونَ ﴿٢﴾ [ : ] ﴿١﴾

﴿٢﴾

﴿١﴾ هَتُّوْا شَفَعْتُوْنَا عِنْدَ اللَّهِ ﴿٢﴾ [ : ] ﴿١﴾

﴿٢﴾

﴿٢﴾

﴿١﴾ :

﴿١﴾ ( ) ( ) ( ) ( )

﴿٢﴾ ( ) ( / ) ( )

﴿١﴾ :

﴿١﴾ :

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﴿ وَمَا يُلْقِنَهَا إِلَّا الَّذِينَ صَبَرُوا وَمَا يُلْقِنَهَا إِلَّا ذُو حَظٍّ عَظِيمٍ ﴾ (١) [ : ] .

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: ﴿ أُولَئِكَ الَّذِينَ يَدْعُونَ يَبْتَغُونَ إِلَىٰ رَبِّهِمُ الْوَسِيلَةَ أَيُّهُمْ أَقْرَبُ ﴾ (٢)

[ : ] : ﴿ مَا الْمَسِيحُ ابْنُ مَرْيَمَ

إِلَّا رَسُولٌ قَدْ خَلَتْ مِنْ قَبْلِهِ الرُّسُلُ وَأُمُّهُ صِدِّيقَةٌ ۗ كَانَا يَأْكُلَانِ الطَّعَامَ ۗ أَنْظِرْ كَيْفَ نُنِيرُ لَهُمُ الْآيَاتِ ثُمَّ أَنْظِرْ أَنِّي يُؤْفَكُونَ ﴾ (٣) قُلْ أَتَعْبُدُونَ مِنْ دُونِ اللَّهِ مَا لَا يَمْلِكُ

لَكُمْ ضَرًّا وَلَا نَفَعًا ۗ وَاللَّهُ هُوَ السَّمِيعُ الْعَلِيمُ ﴾ (٤) [ : ] .

: ﴿ وَيَوْمَ نَحْشُرُهُمْ جَمِيعًا ثُمَّ يَقُولُ لِلْمَلَائِكَةِ أَهْتُولَاءِ ۗ إِنِّي كُنتُمْ كَانُوا يَعْبُدُونَ ﴾ (٥) قَالُوا

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سُبْحَانَكَ أَنْتَ وَلِيُّنَا مِنْ دُونِهِمْ<sup>ط</sup> بَلْ كَانُوا يَعْبُدُونَ الْجِنَّ أَكْثَرُهُمْ بِهِمْ مُؤْمِنُونَ ﴿١١٠﴾ ﴿١﴾

[ : ] : ﴿١﴾ وَإِذْ قَالَ اللَّهُ يَعْيسَى ابْنَ مَرْيَمَ ءَأَنْتَ قُلْتَ لِلنَّاسِ اتَّخِذُونِي

وَأُمَّيَ إِلَهَيْنِ مِنْ دُونِ اللَّهِ قَالَ سُبْحَانَكَ مَا يَكُونُ لِي أَنْ أَقُولَ مَا لَيْسَ لِي بِحَقِّ إِنْ كُنْتُ قُلْتُهُ فَقَدْ

عَلِمْتَهُ<sup>ع</sup> تَعَلَّمَ مَا فِي نَفْسِي وَلَا أَعْلَمُ مَا فِي نَفْسِكَ<sup>ع</sup> إِنَّكَ أَنْتَ عَلَّمُ الْغُيُوبِ ﴿١١١﴾ ﴿٢﴾ [ : ]

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﴿١﴾ وَالَّذِينَ

أَتَّخَذُوا مِنْ دُونِهِ أَوْلِيَاءَ مَا نَعْبُدُهُمْ إِلَّا لِيُقَرِّبُونَا إِلَى اللَّهِ زُلْفَى ﴿١١٢﴾ ﴿٣﴾ [ : ]

﴿٤﴾ وَيَقُولُونَ هَتُّولَاءِ شُفَعَتُونَا عِنْدَ اللَّهِ ﴿١١٣﴾ [ : ]

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﴿ اَدْعُوا رَبَّكُمْ ﴾ :

[ : ] ( ) ﴿ تَضَرُّعًا وَخُفْيَةً ﴾

[ : ] ( ) ﴿ فَصَلِّ لِرَبِّكَ وَأَحْرَجَ ﴾ :

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ﷺ : ﴿ قُلْ لِلَّهِ

الشفعة جميعاً ﴾<sup>(١)</sup> [ : ] ﷻ من

. [ : ]<sup>(٢)</sup> ﴿ ذَا الَّذِي يَشْفَعُ عِنْدَهُ إِلَّا بِإِذْنِهِ ﴾ .

ﷻ ﴿ وَلَا يَشْفَعُونَ إِلَّا

لِمَنْ أَرْتَضَى ﴾<sup>(٣)</sup> [ : ] ﷻ وَمَنْ يَبْتَغِ

. [ : ]<sup>(٤)</sup> ﴿ غَيْرَ الْإِسْلَامِ دِينًا فَلَنْ يُقْبَلَ مِنْهُ ﴾ .

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(١) ﴿ فَلَا تَدْعُوا مَعَ اللَّهِ أَحَدًا ﴾ :

(٢) ﴿ فَلَا تَدْعُوا مَعَ اللَّهِ أَحَدًا ﴾ :

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is crucial for ensuring the integrity of the financial data and for facilitating audits. The following table provides a summary of the key points mentioned in this section.

Key Point	Description
Accuracy	Ensuring that all transactions are recorded correctly and completely.
Integrity	Maintaining the reliability and trustworthiness of the financial data.
Audits	Facilitating the process of external audits and ensuring compliance with accounting standards.

2. The second part of the document addresses the challenges associated with data management in a rapidly changing business environment. These challenges include data fragmentation, inconsistent formats, and limited accessibility. To overcome these challenges, several strategies are proposed, including the implementation of data integration tools and the adoption of cloud-based storage solutions.

3. The third part of the document focuses on the role of technology in enhancing business operations. It highlights the benefits of automation, artificial intelligence, and machine learning in streamlining processes and improving decision-making. However, it also notes the potential risks associated with technology, such as data security and privacy concerns. To mitigate these risks, organizations should invest in robust cybersecurity measures and implement strict data protection policies.

4. The fourth part of the document discusses the importance of employee training and development. It emphasizes that a skilled and knowledgeable workforce is essential for the success of any organization. Regular training and development programs can help employees stay up-to-date with the latest industry trends and technologies, and can also foster a culture of continuous learning and innovation.

5. The fifth part of the document explores the impact of globalization on business operations. It notes that globalization has led to increased competition and market volatility, but it has also opened up new opportunities for growth and expansion. To succeed in a global market, organizations need to have a strong understanding of different cultures and markets, and they need to be able to adapt their strategies accordingly.

6. The sixth part of the document discusses the role of leadership in driving organizational success. It emphasizes that effective leaders are able to inspire and motivate their teams, and they are able to make difficult decisions in a timely and effective manner. Leadership is also crucial for creating a positive organizational culture and for ensuring that the organization is able to adapt to change.

7. The seventh part of the document focuses on the importance of financial management. It notes that sound financial management is essential for the long-term success of any organization. This includes maintaining accurate financial records, budgeting, and controlling costs. It also emphasizes the importance of seeking professional advice from financial advisors when making major financial decisions.

8. The eighth part of the document discusses the role of ethics in business. It notes that ethical behavior is not only the right thing to do, but it is also essential for building trust and maintaining a positive reputation. Organizations should have a strong code of ethics in place, and they should ensure that all employees are held accountable for their actions.

9. The ninth part of the document focuses on the importance of innovation. It notes that innovation is essential for staying competitive in a rapidly changing business environment. Organizations should encourage their employees to think creatively and to come up with new ideas. They should also invest in research and development, and they should be willing to take risks when pursuing new opportunities.

10. The tenth part of the document discusses the role of sustainability in business. It notes that sustainability is becoming an increasingly important factor in the way that consumers and investors view companies. Organizations should focus on reducing their carbon footprint, improving their energy efficiency, and supporting social and environmental causes.

11. The eleventh part of the document discusses the importance of customer satisfaction. It notes that happy customers are more likely to return and to recommend the company to others. Organizations should focus on providing excellent customer service, and they should listen to their customers' feedback. They should also invest in marketing and advertising to attract new customers.

12. The twelfth part of the document discusses the role of partnerships in business. It notes that partnerships can be a valuable way for organizations to expand their reach and to share resources. Organizations should look for potential partners in their industry, and they should evaluate the benefits and risks of each partnership opportunity.

13. The thirteenth part of the document discusses the importance of risk management. It notes that every organization faces risks, and it is essential to have a plan in place to manage these risks. Organizations should identify their major risks, and they should develop strategies to avoid, reduce, or transfer these risks.

14. The fourteenth part of the document discusses the role of legal and regulatory compliance. It notes that organizations must adhere to a complex set of laws and regulations. Organizations should invest in legal and regulatory expertise, and they should ensure that they are up-to-date with the latest changes in the law.

15. The fifteenth part of the document discusses the importance of data security. It notes that data is one of an organization's most valuable assets, and it is essential to protect this data from theft and loss. Organizations should implement strong data security measures, and they should ensure that all employees are aware of the risks associated with data security.

16. The sixteenth part of the document discusses the role of diversity in business. It notes that diverse teams are more likely to be creative and innovative. Organizations should encourage diversity in their workforce, and they should create a supportive environment for all employees.

17. The seventeenth part of the document discusses the importance of financial reporting. It notes that accurate financial reporting is essential for providing stakeholders with a clear picture of the organization's financial health. Organizations should invest in high-quality accounting and reporting systems, and they should ensure that all financial reports are accurate and transparent.

18. The eighteenth part of the document discusses the role of intellectual property in business. It notes that intellectual property is a valuable asset, and it is essential to protect this asset from infringement. Organizations should invest in legal and regulatory expertise, and they should ensure that all intellectual property is properly protected.

19. The nineteenth part of the document discusses the importance of employee retention. It notes that retaining top talent is essential for the long-term success of any organization. Organizations should focus on creating a positive work environment, and they should offer competitive compensation and benefits packages.

20. The twentieth part of the document discusses the role of mergers and acquisitions in business. It notes that mergers and acquisitions can be a valuable way for organizations to expand their reach and to share resources. Organizations should carefully evaluate the benefits and risks of each merger or acquisition opportunity, and they should ensure that all transactions are conducted in a transparent and ethical manner.

﴿ أَجْعَلُ الْأَهْلَةَ إِلَهًا ﴾ :

﴿ وَحِدًا إِنَّ هَذَا لَشَيْءٌ عَجَابٌ ﴾<sup>ط</sup> ( ) [ : ] .

﴿ قُلْ هُوَ اللَّهُ أَحَدٌ ﴾<sup>١</sup> اللَّهُ

﴿ الصَّمَدُ ﴾<sup>٢</sup> ( ) [ : ]

﴿ مَا اتَّخَذَ اللَّهُ

مِنْ وَاوَدٍ وَمَا كَانَ مَعَهُ مِنْ إِلَهٍ ﴾<sup>٣</sup> ( ) [ : ]

﴿ وَجَعَلُوا لِلَّهِ شُرَكَاءَ الْجِنَّ وَخَلَقَهُمْ ﴾<sup>ط</sup> وَخَرَقُوا لَهُ بَنِينَ وَبَنَاتٍ

﴿ بَغَيْرِ عِلْمٍ ﴾<sup>٤</sup> ( ) [ : ]

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( ) ﴿ أَلَا إِنَّ أَوْلِيَاءَ اللَّهِ لَا خَوْفٌ عَلَيْهِمْ وَلَا هُمْ يَحْزَنُونَ ﴾ ﴿١٦﴾

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﴿ وَإِذَا مَسَّكُمُ الضُّرُّ فِي الْبَحْرِ ضَلَّ مَنْ

تَدْعُونَ إِلَّا إِيَّاهُ ۖ فَمَا جَحَّكُمْ إِلَى الْبَرِّ أَعْرَضْتُمْ ۚ وَكَانَ الْإِنْسَانُ كَفُورًا ﴿٦٧﴾ ﴾<sup>(١)</sup> [ : ] .

﴿ قُلْ أَرَأَيْتَكُمْ إِنْ أَتَاكُمْ عَذَابُ اللَّهِ أَوْ أَتَتْكُمْ السَّاعَةُ أَغَيْرَ اللَّهِ تَدْعُونَ إِنْ كُنْتُمْ

صَادِقِينَ ﴿٦٨﴾ بَلْ إِيَّاهُ تَدْعُونَ فَيَكْشِفُ مَا تَدْعُونَ إِلَيْهِ إِنْ شَاءَ وَتَنْسَوْنَ مَا تُشْرِكُونَ ﴿٦٩﴾ ﴾<sup>(٢)</sup> ]

[ : ] .

﴿ وَإِذَا مَسَّ الْإِنْسَانَ ضُرٌّ دَعَا رَبَّهُ مُنِيبًا إِلَيْهِ ﴾<sup>(٣)</sup> [ : ] :

﴿ قُلْ تَمَتَّعْ بِكُفْرِكَ قَلِيلًا ۗ إِنَّكَ مِنْ أَصْحَابِ النَّارِ ﴿٧٠﴾ ﴾<sup>(٤)</sup> : ﴿ وَإِذَا غَشِيَهُمْ مَوْجٌ

كَالظُّلُلِ دَعَوْا اللَّهَ مُخْلِصِينَ لَهُ الدِّينَ ﴾<sup>(٥)</sup> [ : ] .

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﴿ وَبَلَّغْنَا عَلَى النَّاسِ ﴾

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( ) ﴿ حِجُّ الْبَيْتِ مَنْ أَسْتَطَاعَ إِلَيْهِ سَبِيلًا وَمَنْ كَفَرَ فَإِنَّ اللَّهَ غَنِيٌّ عَنِ الْعَالَمِينَ ﴾ ﴿٤٧﴾ ﴿ ( ) : [ ] .

﴿ : إِنَّ الَّذِينَ يَكْفُرُونَ بِاللَّهِ وَرُسُلِهِ وَيُرِيدُونَ أَنْ يُفَرِّقُوا بَيْنَ اللَّهِ وَرُسُلِهِ وَيَقُولُونَ نُؤْمِنُ بِبَعْضٍ وَنَكْفُرُ بِبَعْضٍ وَيُرِيدُونَ أَنْ يَتَّخِذُوا بَيْنَ ذَلِكَ سَبِيلًا ﴾ ﴿٥٦﴾ ﴿ أُولَئِكَ هُمُ الْكَافِرُونَ حَقًّا وَأَعْتَدْنَا لِلْكَافِرِينَ عَذَابًا مُهِينًا ﴾ ﴿٥٧﴾ ﴿ ( ) : [ ] .

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( ) ﴿ كَذَلِكَ يَطْبَعُ اللَّهُ عَلَى قُلُوبِ الَّذِينَ لَا يَعْلَمُونَ ﴾ ﴿٥٩﴾

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

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﴿ تَحْلِفُونَ بِاللَّهِ مَا قَالُوا وَلَقَدْ

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قَالُوا كَلِمَةَ الْكُفْرِ وَكَفَرُوا بَعْدَ إِسْلَامِهِمْ ﴾<sup>(١)</sup> [ : ]

ﷺ

: ﴿ قُلْ أِبِلَّهِ وَعَآيَتِهِ وَرَسُولِهِ كُنْتُمْ تَسْتَهْزِءُونَ ﴿٦٥﴾ لَا

تَعْتَذِرُونَ قَدْ كَفَرْتُمْ بَعْدَ إِيمَانِكُمْ ﴾<sup>(٢)</sup> [ : ]

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﴿ : ﴿ يَأْتِيهَا الَّذِينَ ءَامَنُوا إِنْ ﴾

[ : ] ( ) ﴿ ﴿ جَاءَكُمْ فَاسِقُ بِنْتٍ فَتَيِّنُوا ﴾

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فَأَسْتَعِثُّهُ الَّذِي مِنْ شَيْعَتِهِ عَلَى الَّذِي مِنْ عَدُوِّهِ ﴿١﴾ [ : ] .

عَلَيْهِ

شَدِيدُ الْقُوَى ﴿٢﴾ [ : ]

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﴿ أَشْتَرُوا بِآيَاتِ اللَّهِ ﴾ :

﴿ يَعْرِفُونَهُ كَمَا يَعْرِفُونَ ﴾ :

﴿ إِنَّ الْمُنْفِقِينَ فِي الدَّرَكِ الْأَسْفَلِ مِنَ

﴿ ثَمَنًا قَلِيلًا ﴾ ( ) [ : ]

﴿ أَبْنَاءَهُمْ <sup>ط</sup> ﴾ ( ) [ : ]

﴿ النَّارِ ﴾ ( ) [ : ].

﴿ لَا تَعْتَذِرُوا قَدْ كَفَرْتُمْ بَعْدَ

﴿ إِيْمَانِكُمْ <sup>ج</sup> ﴾ ( ) [ : ]

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مُطْمَئِنِّينَ بِالْإِيمَانِ وَلَكِن مَّن شَرَحَ بِالْكَفْرِ صَدْرًا فَعَلَيْهِمْ غَضَبٌ مِّنَ اللَّهِ وَلَهُمْ عَذَابٌ عَظِيمٌ ﴿١٦﴾ ذَلِكَ بِأَنَّهُمْ اسْتَحَبُّوا الْحَيَاةَ الدُّنْيَا عَلَى الْآخِرَةِ ﴿١٧﴾ (١) [ : ] .

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[ : ] (١) ﴿ إِلَّا مَن أُكْرِهَ ﴾ :

﴿ ذَلِكَ بِأَنَّهُمْ اسْتَحَبُّوا الْحَيَاةَ الدُّنْيَا عَلَى الْآخِرَةِ ﴾ (١) :  
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