

المجمع الدولي لعشبي للمحاسبين القانونيين

The International Arab Society of Certified Accountants (IASCA)

عضو في طلال أبوغزاله فاؤندينشن  
Member of TAG-Foundation



# IASCA Newsletter

December 2020 - Issue 73

**YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS**



## The World to Where? with Talal Abu- Ghazaleh

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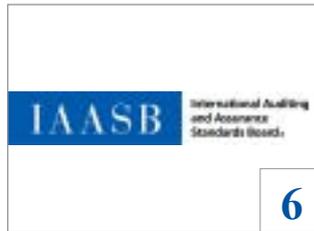
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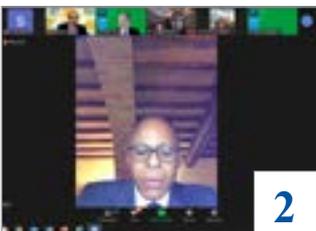
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## **‘The World to Where?’, a Weekly Program on RT TV Channel with Dr. Talal Abu-Ghazaleh**



### **1. After Electoral College Confirmed Biden’s Victory ... Scenarios for Development of Events in the US**

To watch the full interview, please click [here](#)

### **2. Three Areas the State Should Achieve Self-sufficiency in**

To watch the full interview, please click [here](#)

### **3. Abu-Ghazaleh: The Arab Region has a Historic Opportunity Due to Reconstruction**

To watch the full interview, please click [here](#)

### **4. The Future of Humankind and Artificial Intelligence... The World Faces Two Threats**

To watch the full interview, please click [here](#)

### **5. ‘Digital Yuan’...Would it Help China Face the Dollar?**

To watch the full interview, please click [here](#)



## Abu-Ghazaleh: IASCA's Participation in IFAC Meeting Highlights Arab's Role in Setting Accountants and Auditors' Work Policies Globally

AMMAN - The International Arab Society of Certified Accountants (IASCA) participated in the annual meeting of the International Federation of Accountants (IFAC) in its capacity as a voting member of IFAC.

Deputizing for HE Dr. Talal Abu-Ghazaleh, IASCA's President, Mr. Salem Al-Ouri, IASCA Executive Director, attended the meeting along with Mr. Jamal Milhem, a board member. Al-Ouri stated that IASCA's participation in the meeting is an opportunity to highlight the Arab role in setting the general policies of the world's most prominent body, IFAC, which regulates the work of accountants and auditors.

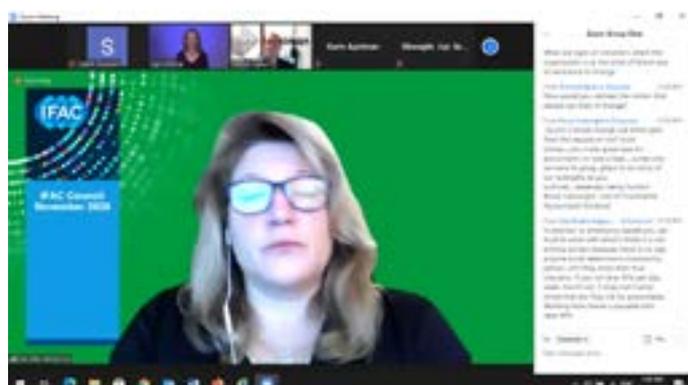
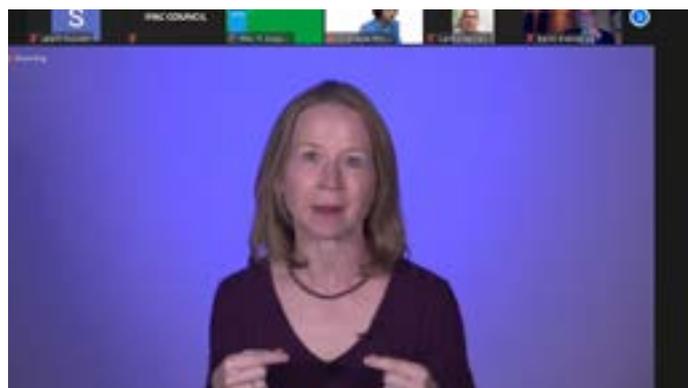
He added that IASCA's participation in the meeting is an important opportunity to exchange experiences among IFAC members, indicating IASCA's role in the enhancement and development of the accountancy and auditing professions in the Arab world under the management and directives of Dr. Abu-Ghazaleh.

Al-Ouri also highlighted IASCA's role in building the capacities of the national professional societies in the Arab countries for the purpose of the application of the international standards and the adoption of the common practices of IFAC.

Participants discussed various key issues: the annual reports that address the performance of IFAC as well as the reports of its committees and the work plan for the next year, along with some professional papers and studies that may impose future changes on the system and internal regulations. The introduction of technology to keep pace with the requirements of investors and users was also discussed, and the memberships of individuals and organizations that are interested in the profession were accepted.

During the meeting, Mr. Alan Johnson was elected as president of IFAC; he was elected to the IFAC Board in 2015. Since 2018, Johnson has chaired the IFAC Planning and Finance Committee, helped steer the development of IFAC's new Strategic Plan, and represented IFAC in international forums and events.

Moreover, Ms. Asmaa Resmouki, from Morocco, was elected as a Deputy President; Resmouki has more than 28 years of experience in accounting and has worked on



IFAC Board since 2018, and served as the head of the Governance Committee since 2019.

Mr. Kevin Dancy was re-appointed as IFAC's CEO for a second term, Dancy, who has led the Organization since 2019, has provided critical guidance navigating issues and initiatives from the Monitoring Group, the Public Interest Oversight Board, the Global Public Policy Committee, and the independent standard-setting boards, while also managing external challenges brought on by the Coronavirus (COVID-19) pandemic.

It is worth noting that IFAC is the global organization for auditing and accounting, that aims at enhancing and developing international economies. The IFAC includes more than 175 members and partners in more than 130 countries and jurisdictions representing about three million accountants who work in public services, education, government services, industry, and trade.



# Corporate Governance and Business Ethics

By: Alaa Abdul Aziz Abu Naba'a, Expert in Internal Auditing, Control, and Governance.

In the 1990s, the concept of corporate governance was introduced to the world of business. The rules of corporate governance were used to solve a wide range of ethical and administrative problems which were the reason behind the bankruptcy of many organizations all around the world and weakened their performance in many aspects. The conflict of interests is on the top of these problems, as this problem includes a wide range of sub-problems between different parties from inside and outside organizations.

In my opinion, the conflict of interest is an ethical problem rather than a managerial one (managerial problems include the problems related to planning, organizing, directing and controlling), therefore, many laws and regulations and corporate governance systems, whether in the public sector, the private sector, or NGOs, included in their principles and authoritative and non-authoritative rules a number of ethical principles and codes of conduct by which the senior management of organizations should comply. For example, the three main principles of corporate governance in Adrian Cadbury report included an important ethical principle which is integrity- (Adrian Cadbury is the father of governance and the first one to define corporate governance as: "the system by which companies are directed and controlled," a definition which was published in 1992).

Furthermore, the Corporate Governance Regulations of the Capital Market Authority in the Kingdom of Saudi Arabia included two ethical objectives out of nine objectives, as follows:

1. Achieving transparency, impartiality and equity in the exchange, its transactions, and the business environment and enhance disclosure therein;
2. Raising the awareness of companies in respect of the concept of professional conduct and encouraging them to adopt and develop such concept in accordance with their nature.

## King IV Report on Corporate Governance

King IV report on governance, (Mervyn King), is one of the best international references on corporate governance; the report was adopted by dozens of countries all around the world. This report, along with the previous three reports, were used to launch many international initiatives, sponsored by the UN and other international organizations in different parts

of the world. The initiatives include the Global Reporting Initiative, the UN initiative in cooperation with the International Federation of Accountants (IFAC) to establish the International Integrated Reporting Committee, along with many other initiatives. Moreover, many professional organizations have modified some of their frameworks in accordance with the four reports of Mervyn King, such as the Institute of Internal Auditors (IIA), which incorporated a group of modifications in the International Professional Practices Framework (IPPF) of internal auditing.

Mervyn King has defined governance in his fourth report briefly as: the exercise of ethical and effective leadership by the governing body towards the achievement of the following governance outcomes: (1) Ethical culture; (2) Good performance; (3) Effective control; and (4) legitimacy. (The term governing body in this context means for example, the board of directors, the board of trustees, or whosoever undertakes their roles in various organizations, or the board of trustees in the ministry of endowments, or even the owners in individual businesses). Also in the report, the ethical leadership was defined as "a mixture of integrity, fairness, transparency, competence, responsibility, and accountability," while ethics were defined as: "to treat others as you would like to be treated yourself."

Mervyn King IV report included 17 principles for governance as well as 208 recommended practices which are divided into the 17 principles. Three of these principles focused on ethics; they are as follows:

1. Principle 1: The governing body should lead ethically and effectively.
2. Principle 2: The governing body should govern the ethics of the organization in a way that supports the establishment of an ethical culture.
3. Principle 13: The governing body should govern compliance with applicable laws and adopted, non-binding rules, codes and standards in a way that supports the organization being ethical and a good corporate citizen.

Mervyn King has allocated 18 recommended practices to these three principles, the details of which cannot be stated in this article, yet, we will highlight an aspect



relevant to them. Some of the recommended practices to enhance the ethical leadership are as follows:

1. All the members of the governing body must enjoy integrity through:
  - Acting in good faith and in the best interests of the organization.
  - Avoiding conflict of interest.
  - Taking all the ethical consequences into account for each decision beyond mere compliance with laws and regulations.
  - Considering themselves as an ethical role model for all the staff of the organization.
2. The governing body must set the ethical principles and the code of conduct that govern the work in the organization, and must introduce the same to the staff and the stakeholders and encourage them to comply with these principles.
3. The governing body must monitor the compliance with the ethical principles and the code of conduct.

### **Internal Control and Business Ethics**

Corporate governance is concerned with business ethics and internal control as well. By referring to the best internal control systems in the world, such as COSO's report - Committee of Sponsoring Organizations of the Treadway Commission - and the model of measuring the criteria of control (CoCo), we notice the great focus on the importance of business ethics.

Principle 1 of the 17 principles of COSO is: "The organization demonstrates commitment to integrity and ethical values" (ethical values have the same meaning as the above mentioned ethical principles), this principle has four main points which were referred to in the report, and they are:

1. The management must set the ideals of the organization: all members of the senior management should demonstrate the importance of integrity and ethical values through their directions, actions and behaviors, in order to support the internal control function.
2. The organization should develop the code of conduct (criteria): the senior management's expectations regarding integrity and ethical values must be defined in the organization's code of ethics, and the code of conduct should be realized and recognized by all levels of the organization, including external services' providers and business partners.
3. The management should evaluate the compliance with the code of conduct: A process for evaluating the performance of individuals and teams,

in light of the expected code of conduct of the organization, should be applied.

4. Addressing violations on a timely basis: violations to the expected code of conduct should be determined and rectified consistently on a timely manner.

In the CoCo framework, we see that it includes 20 criteria for internal control, three of which are related to ethical principles and the code of conduct. The three principles are:

1. Common ethical values should be established within the organization, integrity on the top of which, and these values should be communicated and practiced in all departments of the organization.
2. Policies and practices of the human resources in the organization should be consistent with the ethical values, and should support the achievement of the objectives of such values.
3. Mutual confidence between the employees of the organization should be reinforced to support the flow of information between them, and to support the effectiveness of their performance towards achieving the objectives of the organization.

To sum up: Governance systems are worthless without compliance with the common ethical principles in the business world. All members and levels of the senior management in the organization, as well as the employees, and the internal and external stakeholders, should comply with the ethical principles and work within an ethical environment that supports compliance with these principles by all parties.

The desire to maximize the revenues and the profits does not contradict with adopting an ethical behavior with all stakeholders; any gains that arise from working in unethical manner are short-run gains. Ethical principles are one of the tools used to combat fraud with its three types (corruption, misappropriation, and manipulation of information) and are also used to fight unethical practices. Moreover, compliance with the ethical principles became one of the indicators used in evaluating the competitiveness of organizations and is considered a strategic component for continuity of a business, hence strengthening the ethical principles in the society as a whole.

The great poet Ahmed Shawki said in poetry: Nations prevail as long as they preserve their morals\*\*\*If their morals are gone, they perish, and I say in prose: the existence and development of organizations, in various industries, and the achievement of integration between the interests of all stakeholders, depend basically on the adoption and practice of the highest levels of business ethics.



## IASB Reviews Package of IFRS Standards for Group Accounting

LONDON - The International Accounting Standards Board (Board) is calling for feedback on the IFRS Standards for group accounting—IFRS 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements and IFRS 12 Disclosure of Interests in Other Entities.

The request for information has been published as part of the Post-implementation Review (PIR) of these Standards.

PIRs are carried out to assess the effects of a new Standard after companies have applied the requirements for some time.

IFRS 10 sets out requirements for the preparation of group—consolidated—financial statements; IFRS 11 addresses how to account for interests in joint arrangements; and IFRS 12 sets out the information to be disclosed in the notes to the financial statements about interests in other companies.

These IFRS Standards have been effective for annual reporting periods beginning on or after January 1, 2013.

The Request for Information seeks feedback on applying the Standards and on the information provided to users of financial statements.



The Board will use the feedback on the Request for Information to determine whether any further action is required.

Hans Hoogervorst, Chair of the International Accounting Standards Board, said:

Post-implementation reviews are an opportunity to check that our Standards do the job they were intended to do. I encourage all stakeholders to help us in the process by providing relevant feedback.

Further information about post-implementation reviews can be found in the Due Process Handbook.

The deadline for comments is May 10, 2021.

Source: IFRS.org

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## IFAC and ICAEW Release Third Installment of Six-Part Anti-Money Laundering Educational Series

NEW YORK - Together with the Institute of Chartered Accountants in England and Wales (ICAEW), the International Federation of Accountants (IFAC) released the third installment in its Anti-Money Laundering: The Basics educational series: Installment 3: Company Formation.

The publication is part of a 6-month short series helping accountants enhance their understanding of how money laundering works, the risks they face, and what they can do to mitigate these risks and make a positive contribution to the public interest. Installment (3) examines company formation, one of the services performed by professional accountants that is most susceptible to money laundering risk.

Anti-Money Laundering: The Basics is featured on both the IFAC and ICAEW websites and available for download for free.

[iascasociety.org](http://iascasociety.org) | 5



With Installment (3), IFAC is featuring the series on a new landing page alongside other relevant information on anti-money laundering (AML).

To be globally relevant, the Anti-Money Laundering: The Basics series uses the risk-based approach of the Financial Action Task Force (FATF) – the global money laundering and terrorist financing watchdog -- as a starting point.

IFAC Launches Series Web Page Featuring All Installments, Additional Relevant Resources

Source: [www.ifac.org](http://www.ifac.org)

## Deadline Extended for IAASB's Discussion Paper on Fraud and Going Concern

NEW YORK - Fraud and going concern are important public interest issues for the IAASB. To allow adequate time for all of our stakeholders to respond to the IAASB's Discussion Paper, Fraud and Going Concern in an Audit of Financial Statements: Exploring the Differences Between Public Perceptions About the Role of the Auditor and the Auditor's Responsibilities in a Financial Statement Audit, the closing date of this consultation has been extended to February 1, 2021. This extension takes into account the upcoming holidays and our stakeholder's capacity this year and is in response to stakeholder requests.

The Discussion Paper aims to gather perspectives from all our stakeholders across the financial



reporting ecosystem about the role of the auditor in relation to fraud and going concern in an audit of financial statements, and to obtain input on matters about whether our standards related to fraud and going concern remain fit-for-purpose in the current environment. The input from this consultation, together with other information gathering and outreach activities, will inform IAASB decisions about possible further actions on these topics.

Source: [www.ifac.org](http://www.ifac.org)

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## IFAC Publishes Training Materials to Support IPSAS Implementation

NEW YORK - The International Federation of Accountants (IFAC) has published a comprehensive package of training materials, collectively titled Train the Trainer: Introduction to IPSAS, which are aimed at entities currently using a cash basis of accounting and transitioning to accrual IPSAS.

The materials are designed to be used flexibly by trainers and can be tailored to the needs of training participants. Among the topics covered in the ten modules are: assets, liabilities, financial instruments, and first time adoption of IPSAS.

Source: [www.ifac.org](http://www.ifac.org)



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## IASB Consults on Possible New Accounting Requirements for Mergers and Acquisitions within a Group

LONDON - The International Accounting Standards Board (IASB) has launched a public consultation on possible new accounting requirements for mergers and acquisitions involving companies within the same group—business combinations under common control.

IFRS 3 Business Combinations set out reporting requirements for mergers and acquisitions—referred to as business combinations in IFRS Standards. However, that Standard does not specify how to report transactions that involve transfers of businesses between companies within the same group. Such transactions are common in many countries around the world.



As a result of this gap in IFRS Standards, companies report similar business combinations in different ways. In some cases, they provide fair-value information



about the acquired company and in other cases, they provide book-value information. Moreover, book-value information is provided in various ways and is often insufficient. This diversity in practice makes it difficult for investors to understand the effects of such transactions on companies that undertake them and to compare companies that undertake similar transactions.

The Discussion Paper Business Combinations under Common Control sets out the Board's preliminary views on how to fill this gap in IFRS Standards. The Board's aim is to reduce diversity in practice and to improve transparency and comparability in reporting these transactions.

The Board's view is that companies should provide similar information about similar business combinations when the benefits of that information to investors outweigh the costs of providing it. Specifically, the Board is suggesting that fair-value information should be provided when a business combination under common control affects

shareholders outside the group. That suggestion is consistent with the existing requirements in IFRS 3 for mergers and acquisitions between unrelated companies. In all other cases, the Board is suggesting that book-value information should be provided using a single approach to be specified in IFRS Standards.

The Discussion Paper seeks feedback on the Board's preliminary views on when and how each approach should be applied.

Hans Hoogervorst, Chair of the International Accounting Standards Board, said:

Stakeholders have been vocal about the need to establish requirements for business combinations involving companies under common control, particularly for listed companies or companies preparing for listing. Our suggested approach would give investors the information they need without imposing unnecessary costs on companies.

**Source: IFRS.org**

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## IASB Begins Post-Implementation Review of Classification and Measurement Requirements in IFRS 9

LONDON - The International Accounting Standards Board (IASB) has started its Post-implementation Review (PiR) of the classification and measurement requirements in IFRS 9 Financial Instruments and has added the PiR as a project to its work plan.

When developing IFRS 9, the Board divided its project into three phases—classification and measurement, impairment, and hedge accounting. The Board decided at its October 2020 meeting to also divide the PiR of the Standard into phases, starting with the review of the classification and measurement requirements. The impairment requirements and hedge accounting requirements will be reviewed later, when more information is available about the application and effects of those requirements.



The Board carries out PiRs to assess the effects of a new Standard or major amendment to a Standard on investors, companies and auditors after the requirements have been widely applied for some time.

**Source: IFRS.org**



## Educational Material: The Effects of Climate-related Matters on Financial Statements Prepared Applying IFRS Standards

LONDON - The International Financial Reporting Standards (IFRS) Foundation has published educational material to highlight how existing requirements in IFRS Standards require companies to consider climate-related matters when their effect is material to the financial statements.

The educational material complements an article that a member of the International Accounting Standards Board, Nick Anderson, wrote on this topic in November 2019. The educational material has been developed in response to stakeholder requests for further information on this topic.

The material contains a non-exhaustive list of examples of when companies may need to consider climate-related matters in their reporting and is aimed at supporting the consistent application of IFRS Standards. It does not add to or change the requirements in the Standards.



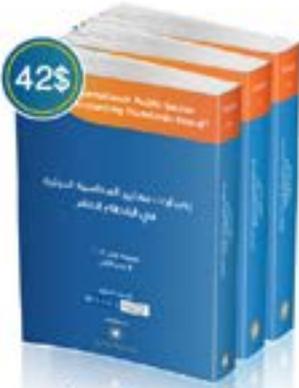
The material has been produced according to the requirements set out in the revised Due Process Handbook, which was published in August 2020.

**Source: IFRS.org**



# جمعية المحاسبين العربيين للفائز (الأردن)

عضو في طلال أبوغزاله فاؤندينشن



42\$

معايير المحاسبة الدولية  
في القطاع العام ٢٠١٩



49\$

إصدارات المعايير الدولية لرقابة الجودة  
والتدقيق والمراجعة وعمليات التأكيد  
الأخرى والخدمات ذات العلاقة ٢٠١٨



78\$

المعايير الدولية لإعداد  
التقارير المالية ٢٠١٩



45\$

دليل استخدام معايير التدقيق الدولية  
للتدقيق على المنشآت الصغيرة ومتوسطة  
الحجم - الإصدار الثالث (جزئين)



35\$

دليل تفسير وتطبيق  
معايير المحاسبة الدولية  
في القطاع العام



100\$

النسخة  
المطبوعة

75\$

النسخة  
الإلكترونية

منهاج خبير المعايير الدولية  
لإعداد التقارير المالية  
"IFRS Expert"



100\$

النسخة  
المطبوعة

75\$

النسخة  
الإلكترونية

منهاج محاسب دولي عربي  
الداري معتمد "LACMA"



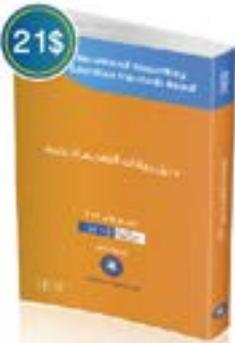
100\$

النسخة  
المطبوعة

75\$

النسخة  
الإلكترونية

منهاج محاسب دولي عربي  
قانوني معتمد "LACPA"



21\$

دليل بيانات التعليم  
الدولية ٢٠١٩



21\$

دليل قواعد السلوك الأخلاقي  
للمحاسبين والمهنيين ٢٠١٨



35\$

المعايير الدولية لإعداد  
التقارير المالية في المنشآت  
الصغيرة ومتوسطة الحجم ٢٠١٥



النسخة  
المطبوعة

50\$

النسخة  
الإلكترونية

35\$

معجم أبوغزاله للمحاسبة  
والأعمال - الطبعة الثالثة



35\$

إدارة مخاطر المشروعات  
التكامل بين إدارة مخاطر المشروعات  
والاستراتيجية والأداء

• لمزيد من المعلومات:

عنوان: هاتف: ٠٦/٥١٠٠٩٠٠

فرعي: ١٢٢٤/١٢٢٣

فاكس: ٠٦/٥١٠٠٩٠١

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[www.asca.jordan.org](http://www.asca.jordan.org)



ASCAsociety



## اغتنم الفرصة الأخيرة للإستفادة من العرض

**مشارك عليك والثاني علينا !!**

على جميع الدورات الرقمية لشهري نوفمبر وديسمبر ٢٠٢٠

**وخصم ١٥% على رسوم الإمتحانات لمشاركي الدورات التأهيلية الصادرة عن المجمع**  
«البث التفاعلي المباشر»

#	اسم الدورة	الساعات	التاريخ	الايام	الرسوم (بالدولار)
<b>الدورات المهنية</b>					
١	الدورة التأهيلية لشهادة خبير المعايير الدولية لإعداد التقارير المالية - IFRS Expert خصم ١٥% على رسوم الإمتحان	٩٤	٢٠٢١/١/١١ - ١١/٨	الأحد - الخميس	\$ ٧٠٠
٢	الدورة التأهيلية لشهادة مزاول مهنة المحاسبة القانونية في الأردن - JCPA	١٠٤	٢٠٢١/٢/٧ - ١١/٢٢	الأحد - الخميس	\$ ٦٠٠
٣	الدورة التأهيلية لشهادة محاسب دولي عربي إداري معتمد - IACMA خصم ١٥% على رسوم الإمتحان	١٠٠	٢٠٢١/٢/٤ - ١١/٢٢	الأحد - الخميس	\$ ٧٠٠
<b>الدورات المتخصصة</b>					
٤	التدقيق الداخلي المبني على المخاطر	١٢	٢٠٢٠/١١/١٩-٨	أحد/ثلاثاء/خميس	\$ ١٢٠
٥	تطبيقات المحاسبة العملية وتأهيل المحاسبين الى سوق العمل	٢٠	٢٠٢٠/١١/١٩-٨	الأحد - الخميس	\$ ١٦٠
٦	التحليل المالي وتقييم الشركات	١٢	٢٠٢٠/١١/١٩-١٤	السبت - الخميس	\$ ١٢٠
٧	المعيار الدولي لإعداد التقارير المالية 9 (الأدوات المالية) IFRS 9	١٦	٢٠٢٠/١٢/١٢-١١/١٥	أحد/ثلاثاء/خميس	\$ ١٦٠
٨	ادارة الاصول الثابتة والسيطرة على مخزون الموجودات والمنقولات	١٦	٢٠٢٠/١١/١٩-١٤	أحد/ثلاثاء/خميس	\$ ١٦٠
٩	محاسبة شركات المقاولات	١٢	٢٠٢٠/١٢/١٠-٥	السبت - الخميس	\$ ١٢٠
١٠	أساسيات معايير المحاسبة الدولية في القطاع العام	١٢	٢٠٢٠/١٢/١٠-٥	السبت - الخميس	\$ ١٢٠
١١	أساسيات التدقيق الداخلي واعداد السياسات	١٢	٢٠٢٠/١٢/١٧-٦	أحد/ثلاثاء/خميس	\$ ١٢٠
١٢	إعداد القوائم المالية الموحدة	١٢	٢٠٢٠/١٢/٢٠-١٢	الأحد - الخميس	\$ ١٢٠
١٣	ضريبة الدخل والمبيعات وتطبيقاتها من الناحية المحاسبية	١٢	٢٠٢٠/١٢/٢٠-١٢	الأحد - الخميس	\$ ١٢٠

### مزايا التسجيل في دوراتنا الرقمية:

نضمن لك حضور محاضرات تفاعلية وسلسة مع إتاحة الفرصة لمشاركي الدورة إرسال كامل إستفساراتهم المتعلقة بالمادة التدريبية والتي سيتم الإجابة عليها من قبل أفضل الخبراء الماليين على مستوى الوطن العربي.



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شهادة حضور إلكترونية أونلاين



لمزيد من المعلومات: هاتف: (+٩٠٠ ٦ ٩٦٢) - فرعي: (+٩٢٨ ١٢٢٥ / ١٢٢٠ / ١٢٢٠) | فاكس: (+٩٠٠ ٦ ٩٦٢)

# Your **TECH TOOLS** for the INEVITABLE DIGITAL FUTURE

## TAG-DC

The DIGITAL Citizen Tablet

- Octa Core 1.6 GHz CPU
- Android 9.0 (Pie)
- 10.1" Screen 1200 x 1920
- 2G/3G/4G Connectivity
- 4 GB RAM, 64 GB Storage
- Battery Capacity: 6000 mAh
- 5 MP Front Camera and 13 MP Rear Camera
- Dual SIM Cards, GPS & Bluetooth
- Wi-Fi: IEEE 802.11 a/b/g/n/ac

Free

Leather Cover with USB Keyboard

HQ Bluetooth Earphones and Screen Protector | 1 Year Warranty



JD145\*

## TAGITOP<sup>®</sup>-MULTI

FOR EVERYONE FOR EVERYTHING

- Intel Core i7 6500U
- Intel® HD Graphics Card
- Additional NVIDIA GT940 MX 2GB Graphics Card
- Storage: 1 TB SATA HDD | 128 GB Slot SSD
- Wi-Fi, Bluetooth, HDMI (4K) Output, 2 IN 1 SD/MMC
- 15.6 Inch Full HD Screen
- Built in Camera
- 4 USB Ports: 2 USB3.0 , 2 USB2.0
- Chocolate Backlit Arabic\English Keyboard

Free

Carrying Case | 1 Year Warranty



JD495\*

## TAGITOP<sup>®</sup>-PLUS

FOR PROFESSIONALS EXTRA PERFORMANCE

- Intel Core i7 CPU 8550U
- Intel® HD Graphics Card
- 8 GB DDR4 RAM
- 15.6 Inch Full HD Screen
- Storage: 1 TB SATA HDD | 128 GB Slot SSD
- Wi-Fi, Bluetooth, HDMI (4K) Output, 2 IN 1 SD/MMC
- 4 USB Ports: 2 USB3.0 , 2 USB2.0
- Built in Camera
- Chocolate Backlit Arabic\English Keyboard

Free

Carrying Case | 1 Year Warranty



JD533\*

\*VAT Included

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Your **TECH TOOLS** for the  
**INEVITABLE DIGITAL FUTURE**

## TAG-TAB II

YOUR TABLET FOR ALL PURPOSES

- Docking Keyboard and Stylus Pen
- Android 9.0 (Pie)
- Octa Core 8 x A55 1.6GHz+1.2ghz
- 10.1 inch with 1200 \* 1920 LCD
- 4 GB RAM 64 GB Storage
- 5 MP Front Camera and 13 MP Rear Camera
- Single SIM Card, Support 2G/3G/4G
- Battery Capacity: 6500 mAh
- Wi-Fi: IEEE 802.11 a/b/g/n/ac

Free

Leather Cover with Docking Keyboard-touch pad  
HQ Bluetooth Earphones and Screen Protector | 1 Year Warranty



JD185\*

## TAGITOP<sup>®</sup>-UNI

THE UNIVERSAL LAPTOP FOR EVERYBODY

- 14 inch Full Metal laptop
- Intel Core i3
- 8 GB RAM
- Battery: 4000 mAh
- SSD 128GB + HDD 500GB
- Backlit Keyboard
- 1 USB Ports (3.0) 1 USB Ports (2.0) and Type-C and HDMI Ports

Free

Fabric Sleeve Case | 1 Year Warranty



JD300\*

## TAGITOP<sup>®</sup>-PRO

High Range Specifications

- 10th Generation Intel Core i7 (1065G7)
- 15.6 inch FHD IPS
- Battery: 7400 mAh
- SSD 128GB + SSD 512GB
- 8 GB RAM, DDR4
- Backlit Keyboard
- Full Function Thunderbolt
- 2 USB 3.0, 1 USB 2.0, HDMI Ports

Free

Fabric Sleeve Case | 1 Year Warranty



JD610\*

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