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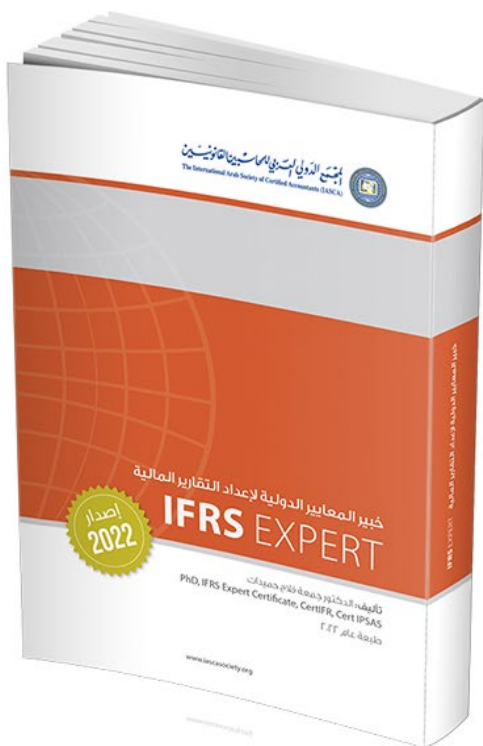
The International Arab Society of Certified Accountants (IASCA)

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Member of TAG-Foundation



IASCA
Newsletter
October 2022 - Issue 95

YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS



IASCA Issues Updated Version of the IFRS Expert Book

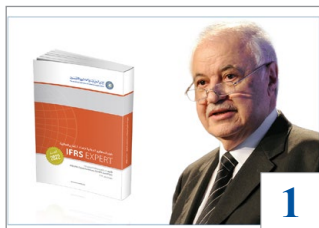
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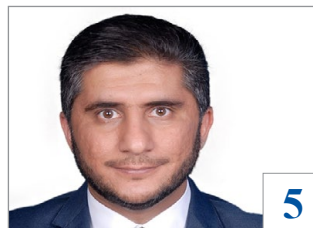
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IN THIS ISSUE:-



1 IASCA Issues Updated Version of the IFRS Expert Book



5 External Independent Assessment of Internal Audit Function By: Alaa Abdul Aziz Abu Naba'a/ Expert in Internal Auditing, Control, and Governance



2 ASCA (Jordan) Completes the IACPA Course for a Group of Participants Across the Arab World



6 IFRS Foundation's World Standard-setters Conference 2022: A summary



3 IASCA Holds the Qualifying Exam of the IACMA for the Second Time During 2022



7 IPSASB Announces New Board Appointments for 2023



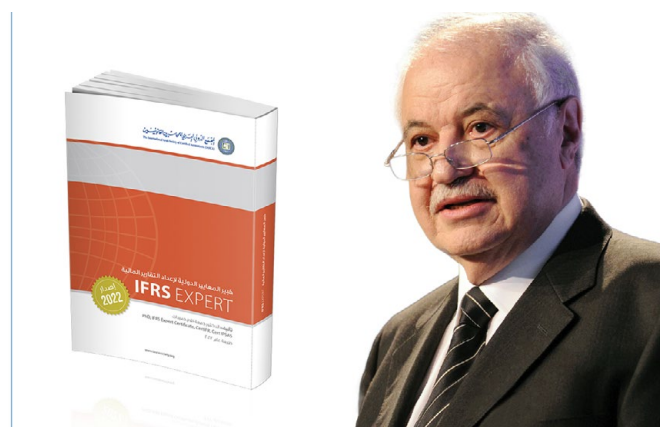
4 IASCA Holds an Extraordinary Session for the IFRS EXPERT Exam in September 2022

IASCA Issues Updated Version of the IFRS Expert Book

AMMAN - The International Arab Society of Certified Accountants (IASCA), issued the updated version of the IFRS Expert Book, which includes the developments in the IFRS issued by the International Financial Reporting Standards (IFRS) Foundation.

The new updates come in line with the increased expansion in the application of the IFRS, along with the trend of accounting standardization in the world, which has created an urgent need to develop the knowledge aspects and the skills of those who work in accounting profession; to keep pace with the rapid changes in those standards.

The IFRS Expert certificate, issued by IASCA, aims at professionally enhancing the understanding and application of IFRS and increasing the contribution of holders of this certificate in providing the skills and knowledge necessary for Arab institutions,



in their various sectors, to improve the quality of financial reporting in such institutions.

IASCA introduces this book to the trainees of IASCA and the Arab universities, as it includes practical and professional practices in the field of accounting, auditing, and the relevant disciplines.

ASCA (Jordan) Completes the IACPA Course for a Group of Participants across the Arab World

AMMAN – The Arab Society of Professional Accountants (ASCA - Jordan), completed the qualification training course to acquire the International Arab Certified Public Accountant (IACPA) certificate, which was organized by ASCA (Jordan) for a group of employees in various sectors in different Arab countries.

- During the course, the IACPA subjects and curriculum were discussed including the following topics:
- Economics and Finance (introduction to economics, product behavior and market structures, macroeconomics...etc.)
- Accounting (presentation of financial statements, income items, statements of cash flows, leases, equity rights...etc.)
- Auditing (risk assessment and response, design and implementation of audit programs, evaluation of evidence, provision of review services...)
- Legislations (taxes, business and commercial law, corporate governance...etc.)

The curriculum of the IACPA was developed in line with the international certified qualification curricula in accounting and auditing. The curriculum was



also designed to fulfil the requirements of the labor market according to the International Accounting Standards (IAS) and the International Financial Reporting Standards (IFRS).

It is worth noting that the participants in the digital training courses provided by ASCA can attend the courses whenever they prefer through the recordings allowed by the system of the digital courses. Moreover, participants ask questions which will be answered by the best experts in the Arab world, in order to attain the required results. At the end of the courses, participants can obtain electronic certificates of attendance.

IASCA Holds the Qualifying Exam of the IACMA for the Second Time in 2022

AMMAN - The International Arab Society of Certified Accountants (IASCA) held in October the IACMA exam in different regions of the Arab region, for the second time in 2022.

The results of the exam were announced on IASCA's website, as 47% of the participants have successfully passed the exam.

The IACMA aims at qualifying the participants and preparing them for the highest levels of managerial accounting to enable them of analyzing financial statements in accordance with financial and risk management standards, and to add to their knowledge in several areas related to management,



financial accounting, cost accounting, economics, and finance.

IASCA Holds an Extraordinary Session for the IFRS Expert Exam in September 2022

AMMAN - The International Arab Society of Certified Accountants (IASCA) held an extraordinary session for the qualification Exam of the International Financial Reporting Standards (IFRS) Expert for a group of participants from the Libyan National Oil Corporation, in Istanbul, Turkey. Twenty-nine participants from various sectors and managerial levels sat the exam.

The results of the exam were announced on IASCA's website, as 41% of the participants have successfully passed the exam.

The IFRS Expert exam includes two sessions, the first of which is for substantive questions while the second is for essay questions. It aims at building and enhancing the necessary cognitive capabilities related to the comprehension of the theoretical and conceptual aspects of the IFRS. Furthermore, it also aims at building the ability to apply the international standards in practical accounting in a professional manner, along with assisting in the continuous professional development (CPD) regarding the



المؤسسة الوطنية للنفط
National Oil Corporation

standards, and the follow-up on their amendments and updates.

It is worth noting that the National Oil Corporation was established in Libya in accordance with Law No. 24 for 1970 in order to achieve the objectives of the transformation plan in the fields of oil, and to support the national economy through the development, management, investment and the optimal exploitation of the gas reserves to achieve the maximum profits. The National Oil Corporation carries out exploration and production operations through its owned companies or in partnership with third parties through contracting or any other types of oil wealth investment contracts, in addition to oil and gas marketing operations inside and outside Libya.

External Independent Assessment of Internal Audit Function

By: Alaa Abdul Aziz Abu Naba'a/ Expert in Internal Auditing, Control, and Governance
External Independent Assessment as an Objective rather than a Requirement

External Independent Assessment as an Objective rather than a Requirement

The quality of a service is defined as the extent to which that service achieves its intended goal by meeting the stakeholders' expectations. In the context of internal auditing, the quality of internal audit activities¹ is determined through the following three points:

1. The value added that was achieved in the organization, along with the improvements in the processes of governance, risk management, and control;
2. Meeting the expectations of internal audit clients; internal auditors don't get paid or compensated for the audit reports they prepare, or for the conclusions they reach, but for the activities they undertake to make their organizations better; and
3. Adherence to the International Professional Practices Framework (IPPF) for internal auditing.

Standard 1300, Quality Assurance and Improvement Program, of the International Standards for the professional practice of internal auditing ("the standards") states that: ***"the chief audit executive (CAE) must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity"***. The standard may be interpreted as follows: ***"a quality assurance and improvement program is designed to enable an evaluation of the internal audit activity's conformance with the standards, and to evaluate whether internal auditors apply the Code of Ethics" This program also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement. The CAE should encourage the board's oversight in the quality assurance and improvement program"***.

Practice Advisory 1310-1, Requirements of the Quality Assurance and Improvement Program, states that "the quality assurance and improvement program must include both internal and external assessments" The objectives of the internal assessments², and the external assessments, carried out by independent external bodies, are clear in

the interpretation of the standard. In my opinion, these objectives are critical, and the CAEs should consider addressing them as an objective to improve their departments, rather than a burden or an ongoing requirement, as in the internal assessment³. Such activities should be performed once every five years, as in external assessments⁴.



The quality assurance and improvement program may be adopted to achieve the following primary objectives through the assessment of the following aspects:

1. The level of consistency between the strategic plan of the internal auditing activity and the strategic plan of the organization;
2. The adequacy of the internal audit charter, the policies, procedures, and objectives related to the internal audit activities;
3. The extent to which the internal audit activities contribute to the improvement of the organization's system of governance, risk management, and control, and the value added to the processes and activities that the organization performs, for which assurance and consultation services were provided;
4. Completeness of coverage of the entire audit universe;
5. Compliance with the applicable laws and regulations, and the common standards of the industry in which the organization operates;
6. The effectiveness of continuous improvement activities and adoption of professional practices; and
7. The key performance indicators of the internal audit activity

Typically, the quality assurance and improvement programs address all the aspects of the internal audit activity, including governance, planning, implementation, reporting, and monitoring of the activity's outcomes, in addition to the efficiency of the allocated resources.

1 The word "activity" was used because internal auditing services may be provided by an independent unit or department within the organization, by an external party through (outsourcing), or a combination of both.
2 Through continuous monitoring of performance and periodic self-assessments, or the assessments conducted by others.
3 According to practice advisory 1311 (internal assessments).
4 According to practice advisory 1312 (external assessments).



In this article, I will focus on independent external assessments which constitute a crucial and essential part of the quality assurance and improvement program.

The Three Acceptable Approaches to the Conduct of External Assessments

According to practice advisory 1312 (external assessments), there are two approaches to the conduct of external assessments:

1. A full external assessment; and
2. A self-assessment with independent external validation⁵.

In the implementation guidance, a third acceptable approach to external assessments, in the special considerations of the practice advisory 1312, was introduced; the mutual assessments of three or more peer organizations (e.g., within the same industry or other affinity groups, or regional association)⁶. Until the date of writing this article, I've never heard of an organization that uses this acceptable approach of assessment, despite its great advantages, on top of which is the availability of experience relevant to the same industry, as well as the cost-effectiveness factor.

Unfortunately, in this article I won't be able to list the pros, cons, and challenges for each of these approaches, however, I mentioned them to make the reader familiar with the acceptable approaches according to the standards.

The Common mistakes in the Performance of External Assessments

I: Mistakes in the Selection of an External Assessor, or an Assessment Team

1. Placing too much focus on contracting with big consultation firms to undertake the assessment,

although it is acceptable to have the assessment performed by an independent objective assessor, or team of assessors, as long as they are objective and independent;

2. The independent assessor (or the team of assessors) doesn't possess the following necessary competencies, referred to in the "competencies of an external assessor" section in the implementation guidance of the advisory practice 1312 (external assessments):
 - The professional practice of internal auditing (including an updated knowledge of the IPPF);
 - The professional practice of external assessments;
 - A certificate in the field of internal auditing (e.g., the Certified Internal Auditor (CIA));
 - Knowledge about the best practices in internal auditing; and
 - Recent experience in the practice of internal auditing at the managerial level, which demonstrates practical knowledge and ability to apply the IPPF.

The practice advisory of standard 1312 (external assessments) also refers to the following additional competencies of the assessment team leaders and independent assessors:

- Additional experience and skills that were acquired through previously conducted external assessments;
 - Completion of the training course in quality assessment, provided by the Institute of Internal Auditors (IIA), or similar training courses; and
 - The relevant technical experience in the industry to which the organization belongs.
3. Failure to verify that the external assessor, or all the assessment team members, are free of any conflict of interest, with the organization or any of its employees, whether the conflict is actual,

5 A self-assessment with independent external validation is usually adopted as a substitution of external assessments in the following circumstances:

- The internal audit activities are small;
- The internal audit activity is subject to a wide range of regulations because the organization belongs to an industry that is heavily regulated, or because the activity is subject to independent control or supervision;
- The performance of the internal audit activity was recently benchmarked against best practices by an independent third party; or
- The budget of the internal audit activity is limited.

6 The mutual assessment between three independent and separate organizations may be considered as an independent assessment. The CAE of organization A assesses organization B, the CAE of organization B assesses organization C, and the CAE of organization C assesses organization A. Peer reviews between two organizations would not be considered as an independent assessment.



appearance, perceived, or potential, may impair objectivity⁷.

II: Mistakes in the Assessment Procedures

1. limiting the assessment to what is stated in the IPPF, without considering the relevant legal requirements;
2. The assessment program doesn't include adequate procedures to implement the following:
 - Measurement of the efficiency and effectiveness of the internal audit activity;
 - Measurement of compliance with the ethical principles and evaluation of the behaviors of internal auditors;
 - Benchmarking the internal auditing activities and practices against the recommended practices in the profession and the industry to which the organization belongs;
 - Evaluation of the coordination between the internal audit activity and other internal and external regulators;
 - Evaluation of the competence level⁸ of the internal audit staff; and
 - Ensuring that the internal audit activity uses appropriate standards in assessing the governance, risk management, and control systems, such as COSO-IC, COSO-ERM, and King IV report on corporate governance.
3. The external assessor, or the assessment team, and the members of the audit committees do not hold meetings during the assessment process;
4. Questionnaires to internal audit clients and all internal auditors, that aim at identifying the extent to which the internal audit activity achieves the expectations of the Board of Directors, senior management, and operational management, and the value it adds to the organization are not disseminated;
5. Placing too much emphasis on the last year of the assessment scope, although the scope includes the last five years; and
6. In general, the CAE doesn't encourage the board's oversight in the quality assurance and improvement program.

III: Mistakes in the External Assessments Reports

1. The assessor, or the assessment team, doesn't comprehend the justifications of the internal audit activity due to noncompliance with the standards⁹;
2. The audit committees or CAEs require the external assessor or the assessment team to provide testimonies about the outcomes of the assessment or provide an acknowledgment of the CAE's or the internal audit function efforts in a separate report other than the external assessment report. As far as I know, this is not mentioned at all in the components of the IPPF. In my opinion, the request for such testimony should be raised to the audit committee or the board;
3. Many reports do not include any reference to the level of effectiveness and efficiency of the internal audit activity, as these reports focus on the level of commitment to the organization's systems and policies;
4. The reports do not include the results of the follow-up of the observations that were noted in a previous assessment report.

Conclusion

The process of the development and establishment of the quality assurance and improvement program starts during the construction phases of the internal audit activity. That program should be developed in a manner that guarantees that quality will form an integral part of the internal audit activity, to ensure that such activities are automatically performed to meet the expectations of clients and to conform to the standards and the Code of Ethics.

I recommend that the various regulatory and supervisory bodies should require the internal audit departments, subject to their supervision, to adopt and monitor the quality assurance and improvement programs because such programs have a positive impact on the development of internal control systems, governance, and risk management.

7 The "independence and objectivity of the assessor" section in the practice advisory of standard 1312 (External assessments) also includes a wide range of examples of objectivity impairments.

8 Competence in a broader meaning includes the practical knowledge and experience, the acquired skills, the personal traits, which are all required to implement or undertake certain roles or responsibilities of a specific function.

9 I've been exposed to many external assessment reports, because of my position as a consultant, and my membership in the boards and audit committees in many organizations, I noticed that many assessors don't comprehend that the standards were prepared to be conformed with, not for the full compliance purposes; the difference is crystal clear.



IFRS Foundation's World Standard-setters Conference 2022: a summary



LONDON - Delegates from national and regional accounting standard-setters around the world came together in person for the first time since 2019, in London, for the IFRS Foundation's 2022 World Standard-setters Conference on September 26-27, 2022.

It was also the first time that the Conference heard updates from both the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB).

More than 100 delegates from 60 organizations attended in person and online.

Below is a summary of the plenary sessions, [which are available to watch here](#).

IASB update

Andreas Barckow, Chair of the IASB, and Nili Shah, IASB Executive Technical Director, gave an update on the IASB's work in the past year and its 22 active projects.

They spoke in detail about:

- the outcomes of the [Third Agenda Consultation](#), published in July;
- the status of the Management Commentary project;
- progress in projects including Business Combinations under Common Control, Goodwill and Impairment, Financial Instruments with Characteristics of Equity, Dynamic Risk Management and Lease Liability in Sale and Leaseback; and
- the role and learning process around post-implementation reviews.

ISSB work

Emmanuel Faber, Chair of the ISSB, spoke for the first time at the conference [about the ISSB's work to develop a global baseline of sustainability disclosures](#).

He gave an update on the significant progress that has been made both at an institutional level and in the technical work.

All 14 ISSB members have been appointed, creating a highly qualified standard-setting board with a blend of professional expertise from a range of geographies, enabling the board to consider decisions from multiple angles.

He highlighted the importance of working with national and regional standard-setters and how the ISSB is working with jurisdictions to ensure its Standards are interoperable with jurisdiction-specific requirements.

He said that the ISSB aims to complete its discussions on the feedback to its consultation on the first two proposed IFRS Sustainability Disclosure Standards, with the view to issuing the final Standards for adoption as early as possible in 2023.

IFRS for SMEs Accounting Standard Consultation

Later on in the conference, the project team for the [Second Comprehensive Review of the IFRS for SMEs Accounting Standard](#) discussed the recently published consultation to update the Standard, including why it is being done and its scope. The deadline for comments is March 7, 2023.

The current consultation covers proposals to amend the IFRS for SMEs Accounting Standard to reflect improvements that have been made in IFRS Accounting Standards (in the scope of the second comprehensive review) while keeping the Standard simple.

They also discussed how this Standard interacted with another project in the IASB work plan: **Subsidiaries without Public Accountability: Disclosures**.

Primary Financial Statements

Day two began with a progress update and a deep dive into the details of the Primary **Financial Statements** project.

This project proposes to improve how information is communicated in financial statements, with a focus on information in the statement of profit or loss.

The details of each proposal were delved into. The main proposals are additionally defined subtotals in the profit or loss statement, disclosures on Management Performance Measures and

strengthening requirements for disaggregating information.

Outreach activities are also going to take place to see if the proposals will work in practice with stakeholders.

Feedback on the proposed IFRS Sustainability Disclosures Standards

The last plenary session of the conference was an overview of the feedback on the consultation on the first two IFRS Sustainability Disclosure Standards—**one on climate-related disclosures and one on general sustainability-related disclosures**.

The ISSB received more than 1,400 comment letters to its consultation and has undertaken more than 400 outreach meetings during the consultation period. The feedback to the consultation shows there is widespread interest in the ISSB's work and broad support for its proposals.

Source: www.ifrs.org

IPSASB Announces New Board Appointments for 2023

NEW YORK- The International Public Sector Accounting Standards Board (IPSASB), developer of IPSAS®, international accrual-based accounting standards for the public sector, announced its new 2023 board members at its recent meeting in Portugal. The 2023 board will be a diverse, woman-majority group with members from around the world.

The new appointees to the IPSASB have been selected following rigorous nominations and interview processes involving the IFAC Nominating Committee and IPSASB leadership, overseen by the Public Interest Committee. The IFAC Board approved the recommended candidates.

The new Board members are:-

- Mrs. Nor Yati Ahmad (Malaysia),
- Mr. Andrew van der Burgh (South Africa), and
- Mr. Jona Wala (Kenya).

The re-appointed Board members are:

- Dr. Kamira Muriel Sanchez Nicosia (Panama),
- Mr. Scott Showalter (USA), and
- Mrs. Patricia Siqueira Varela (Brazil).



“For the second year, the IPSASB will be a board comprising a majority of women for 2023,” said IPSASB Chair Ian Carruthers. “Diversity of Board membership is essential to ensure the delivery of high-quality standards that can strengthen public financial management globally. The appointment of new members from Africa and Asia will also be important to ensure that our outputs meet the needs of an increasingly diverse group of users.”

The IPSASB also announced that Mr. Scott Showalter (USA) will assume the IPSASB Deputy



Chair position for 2023. “I am extremely pleased that Scott has agreed to serve as my deputy. Scott brings a powerful combination of experience having served on the board since 2020 in addition to his experience as the former chair of the Federal Accounting Standards Advisory Board where he completed his 10-year term in June 2019,” said Mr. Carruthers. “I

also want to take this opportunity to thank outgoing members Lindy Bodewig, the current Deputy Chair, Christopher Nyong, and Ajith Ratnayake for their many important contributions to our work during their time with the Board. We are extremely grateful for their dedication and commitment.”

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





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