



المجمع الدولي المحاسبين القانونيين

The International Arab Society of Certified Accountants (IASCA)

عضو في طلال أبوغزاله فاؤندينشن
Member of TAG-Foundation



IASCA
Newsletter
September 2025 - Issue 130

YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS



Dr. Abu-Ghazaleh Sends a Letter to IFAC in Support of the Syrian Accountants Association's Membership

Chief Editor : Mr. Salem Al Ouri

Prepared by : Ms. Samar Fleifel

Reviewed by: His Excellency Mr. Hasan Abu-Nimeah

Designed by: Design Department at TAG. Global

IN THIS ISSUE:-



1

Dr. Abu-Ghazaleh Sends a Letter to IFAC in Support of the Syrian Accountants Association's Membership



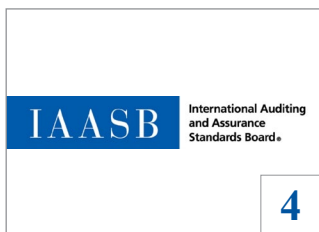
2

IASCA Honors Members of Its Board of Directors



3

IASCA Holds IFRS Expert Examination and Announces the Results



4

Narrow Scope Amendments to the ISQMs, ISAs and ISRE 2400 (Revised) Published



5

Post-implementation Review of IFRS 16 Leases



6

Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2



7

IESBA Publishes New Guidance to Support Implementation of Standards on External Experts and Sustainability Assurance

Honoring Dr. Talal Abu-Ghazaleh

IASCA Holds Its Annual General Meetings in Amman

Dr. Abu-Ghazaleh Sends a Message to IFAC Supporting Syrian Association of Accountants' Membership in the Federation



AMMAN - The International Arab Society of Certified Accountants (IASCA) held its Annual General Assembly and Board Meetings in Amman with the participation of a host of its members from various Arab countries, chaired by HE Dr. Talal Abu-Ghazaleh, chair of IASCA's Board of Directors.

The meetings featured a special honoring to Dr. Abu-Ghazaleh, recognizing his ongoing support for the Society, and his distinguished career journey marked by outstanding achievements.

During the gathering, Dr. Ali Al-Hashem, IASCA vice chair, delivered a keynote speech, and presented an honorary shield to Dr. Abu-Ghazaleh in acknowledgment of his significant contributions to advancing the accounting profession and supporting its professionals.

During the meeting, the attendees reviewed the Society's annual report, financial statements, and proposed budget estimate, while addressing several key issues that concern professionals, including anti-money laundering, counter-terrorism measures, and the standardization of accounting terminology.

Dr. Abu-Ghazaleh emphasized the need to continue exerting intensive efforts to encourage Arab countries to adopt and implement the International Public Sector Accounting Standards (IPSAS) and to switch from a cash-based to an accrual-based accounting system. He also highlighted the importance of the guide, developed by IASCA, which offers practical steps to support the transition across the Arab countries and help implement them.

Within the framework of the Society's commitment to supporting Arab professional associations, Dr. Abu-Ghazaleh directed IASCA to draft a letter to be addressed by him personally to IFAC endorsing the Syrian Association of Certified Accountants' membership to the Federation. He further expressed the readiness of the Society and Talal Abu-Ghazaleh Global Digital (TAG.GD) to support this nomination by all available resources until achieving full membership.

On the sidelines of the meeting, Member of the Society, Ms. Rahma Al-Faouri, was honored for obtaining all the professional certificates offered by IASCA, including: International Arab Certified Public Accountant

(IACPA), International Arab Certified Management Accountant (IACMA), IFRS Expert (International Financial Reporting Standards), and IPSAS Expert (International Public Sector Accounting Standards). It is worth mentioning that the International Arab Society of Certified Accountants (IASCA) was established in 1984 in London, UK, as a non-profit professional accounting association, and was officially registered in Amman in 1994. It aims to advance the professions of accounting, auditing, and related disciplines at an international level, while preserving professional independence, ensuring protection for accountants, and implementing professional oversight standards to further elevate and improve the accounting and auditing professions.

Under the Patronage of HE Dr. Talal Abu-Ghazaleh IASCA Honors Members of Its Board of Directors



AMMAN - The International Arab Society of Certified Accountants (IASCA) held a ceremony on the sidelines of its annual meetings, to honor members of its Board of Directors, under the patronage of the Society Chairman, HE Dr. Talal Abu-Ghazaleh, in recognition of their outstanding efforts in advancing the accounting profession,

supporting IASCA, and enhancing its activities over the years.

The ceremony, held at the Talal Abu-Ghazaleh Knowledge Forum's headquarters in Amman, featured the presentation of certificates of appreciation to the members of IASCA's Board of Directors, who are prominent

figures in the financial and business sectors across the Arab region and internationally. Honorees included: Mr. Antoine Matar (United Kingdom); Ms. Samar AlLabbad and Mr. Tamer Said (Egypt); Dr. Ali Al-Hashem, Mr. Mohammed Basamh, and Ms. Enan Sajini (Saudi Arabia); Dr. Mohammed Sawan, Mr. Aref Ahli, and Mr. Eyad Fersakh (United Arab Emirates); Sheikh Jassim Al Thani (Qatar); Mr. Abdel Salam Kshadah (Libya); Dr. Shadi Hamad and Mr. Jamal Milhem (Palestine); Mr. Zouhair Al-Tinawi (Syria); Mr. Osama Al-Azzam (Jordan); and Dr. Mahmoud Abdel Aal and Mr. A'ed Jabr (Sudan).

In his address during the ceremony, Dr. Abu-Ghazaleh praised the achievements of the Board of Directors in advancing the work and objectives of IASCA, stressing

that this acknowledgement serves as a token of appreciation for their continued efforts in serving the accounting and auditing professions in line with the highest international standards.

It is worth noting that the International Arab Society of Certified Accountants (IASCA) was established in 1984 in London, United Kingdom, as a non-profit professional accounting body, and was officially registered in Amman in 1994. IASCA aims to advance the sciences of accounting, auditing, and related fields at the international level, while safeguarding the professional independence of accountants, ensuring their protection, and enforcing professional supervision standards as a means of elevating the accounting and auditing professions.

IASCA Holds IFRS Expert Exam and Announces the Results

AMMAN - The International Arab Society of Certified Accountants (IASCA) held the International Financial Reporting Standards (IFRS) Expert Exam. It consisted of two sessions, the first for subjective questions, and the second for essay questions.

IFRS Expert Exam aims to build and develop the necessary knowledge capabilities related to the understanding of the theoretical and conceptual aspects of the IFRS; develop the ability to professionally apply them in practical accounting, assist in the ongoing professional development in the field of IFRS and follow up on their amendments and updates.

It also targets accountants and financial managers who are responsible for the



preparation of financial reports, auditors, investment and banking sector staff, in addition to lecturers specialized in the field of the International Financial Reporting Standards.

The results will be announced on IASCA's

[website: http://iascasociety.org](http://iascasociety.org)



IAASB Adopts New Publicly Traded Entity Definition Aligned with the IESBA Code of Ethics

Narrow Scope Amendments to the ISQMs, ISAs and ISRE 2400 (Revised) Published

The logo for the International Auditing and Assurance Standards Board (IAASB) features the letters "IAASB" in a white, serif font, centered within a solid blue rectangular background.

**International Auditing
and Assurance
Standards Board®**

NEW YORK - The International Auditing and Assurance Standards Board (IAASB) [released narrow scope amendments to its standards revising the definition of listed entity](#) to align with the definition in the International Ethics Standards Board for Accountants' (IESBA) Code of Ethics for Professional Accountants (including International Independence Standards). The new definition will amend the International Standards on Quality Management and International Standards on Auditing. In addition, amendments to International Standard on Review Engagement 2400 (Revised), Engagements to Review Historical Financial Statements, aim to align with the IESBA Code of Ethics regarding certain public disclosures about the application of independence requirements.

The narrow scope amendments:

- Adopt the same definition of publicly traded entity (PTE) in the ISQMs and ISAs as adopted in the IESBA Code of Ethics, while recognizing the role local standard setters and regulators play in defining PTEs for their jurisdictions.
- Incorporate an overarching objective for differential requirements for PTEs in the ISQMs and ISAs and a framework for when it may be appropriate to apply such requirements to other entities.

- Amend the applicability of the existing requirements for audits of listed entities to apply to audits of PTEs.
- Add a new requirement in ISRE 2400 (Revised) for public disclosure in the practitioner's review report when the practitioner applied independence requirements specific to reviews of financial statements of certain entities, e.g., for public interest entities.

Throughout the development of these amendments, the IAASB maintained close collaboration and coordination with IESBA, striving to align key concepts in the IAASB's and IESBA's standards, to the greatest extent possible.

Effective Date and Resources

The narrow scope amendments become effective for engagements for periods beginning on or after December 15, 2026. This effective date is aligned with the effective dates for the IAASB's recently revised standards on going concern and fraud, ISA 570 (Revised 2024) and ISA 240 (Revised), respectively. Together, these standards provide a stronger, more coordinated response to the risks of fraud and financial distress.

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

Post-implementation Review of IFRS 16 Leases

LONDON - The International Accounting Standards Board (IASB) published a Request for Information as part of its Post-implementation Review of IFRS 16 Leases.

IFRS 16 aimed to improve information that companies provide about their lease arrangements to investors and other users of financial statements. The Standard was issued in January 2016 and came into effect in January 2019.

Post-implementation reviews are a vital



part of the IASB's due process. The IASB conducts a review a few years after a Standard has been implemented to assess its real-world effects. This review will evaluate whether IFRS 16 is broadly working as intended for investors, companies, auditors and regulators.

The comment letter period is open until **October 15, 2025**.

Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2

LONDON - The International Sustainability Standards Board (ISSB) published two exposure drafts proposing amendments to the SASB Standards and consequential amendments to the Industry-based Guidance on Implementing IFRS S2.

The proposed amendments:

- present a comprehensive review of nine industries that were
- prioritized (all eight industries in the Extractives & Minerals Processing sector and the Processed Foods industry);
- align some metrics in a further 41 industries for topics such as Water Management and Workforce Health & Safety; and
- propose updates to Industry-based Guidance on Implementing IFRS S2 (affecting the nine prioritized industries and 37 of the 41 industries) to maintain alignment with climate-related content in the SASB Standards.

The ISSB included these enhancements in its 2024–2026 work plan to provide



timely support to companies applying IFRS Sustainability Disclosure Standards (ISSB Standards) and to enhance the decision-usefulness of information provided to investors. This work will support implementation of the ISSB Standards, IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures and will also benefit the many companies that apply the SASB Standards on a voluntary basis.

The Exposure Draft will be open for comment for 150 days, with the comment period closing on **November 30, 2025**.

Source: www.ifrs.org



IESBA Publishes New Guidance to Support Implementation of Standards on External Experts and Sustainability Assurance

The IESBA logo consists of the letters 'IESBA' in a white, serif font, centered within a solid blue rectangular background.

**International
Ethics Standards
Board for Accountants™**

NEW YORK - The International Ethics Standards Board for Accountants (IESBA) released two new staff publications to enhance understanding and support global adoption and implementation of its ethics standard on Using the Work of an External Expert as well as the International Ethics Standards for Sustainability Assurance™ (including International Independence Standards™) (IESSA™), both of which are effective from December 2026. These publications explain key aspects of the standard related to using the work of an external expert and the proportionality of the ethics and independence provisions for sustainability assurance in the IESSA.

1. Questions and Answers on Using the Work of an External Expert

This publication is relevant to all professional accountants, whether in business or in public practice, and sustainability assurance practitioners (SAPs). It provides answers to common questions on:

- Evaluating whether to use the work of an external expert
- How to identify an external expert

- The extended requirements for evaluating the objectivity of an external expert in the context of an audit or other assurance (including sustainability) engagement
- Concluding an external expert's competence, capabilities and objectivity
- Potential threats arising from using the work of an external expert
- Specific considerations related to the IESSA

2. Proportionality of the IESSA

This publication highlights key aspects of the IESSA that illustrate its proportionality, while the IESSA also provides a robust global ethics and independence baseline for sustainability assurance engagements (SAEs). The proportionality of the IESSA enables it to support the performance of SAEs for entities of all sizes, thereby underpinning public trust in those engagements.

The publication is especially geared towards facilitating the implementation of the IESSA by SAPs that are small and medium practices (SMPs).

Source: www.ifac.org



FOR MORE INFORMATION

Tel: (0962-6) 5100900

Fax: (0962-6) 5100901

Or you may reach us through our website:

ascasociety.org

ascajordan.org

And our emails:

asca.jordan@iascasociety.org

salouri@iascasociety.org

www.facebook.com/ASCAsociety

This Newsletter is Published by
The International Arab Society of Certified Accountants (IASCA)

© IASCA 2025

Reproduction is permitted provided
that the source is acknowledged.

PLUS III 7022

CPU: Intel® Core™ i7 1255U
RAM: 8 GB DDR4
Storage: 256 GB SSD + 1 TB HDD
GPU: Intel® Iris®Xe Graphics
Screen: 15.6" FHD 1920*1080 IPS LCD screen
Battery: 4500 mAh
Built in Camera: 2.0 MP
AX (wifi 6) BT 5.1



JD516



PLUS III 5022

CPU: Intel® Core™ i5 1235U
RAM: 8 GB DDR4
Storage: 256 GB SSD + 1 TB HDD
GPU: Intel® Iris®Xe Graphics
Screen: 15.6" FHD 1920*1080 IPS LCD screen
Battery: 6000 mAh
Built in Camera: 2.0 MP
AX (wifi 6) BT 4.2



JD416



PLUS II

CPU: Intel® Core i7 10th Generation 10510U
RAM: 8 GB DDR4
Storage: 256 GB SSD + + 512 GB HDD
GPU: Intel® UHD + Nvidia MX250, GDDR5 2GB
Screen: 15.6" FHD 1920*1080
Battery: 5000 mAh
Built in Camera: 1.0 MP
AX (wifi 6) BT 4.2



JD625



PLUS I

CPU: Intel® Core i7 10th Generation 10510U
RAM: 8 GB DDR4
Storage: 128 GB SSD + 1 TB HDD
GPU: Intel® UHD Graphics
Screen: 15.6" FHD IPS 1920*1080
Battery: 4000 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4



JD599

UNI

صنع هذا المنتج بكل فخر في الأردن

CPU: Intel I5 1135G7
RAM: 8 GB DDR4
Storage: 256 GB SSD M.2 + 500 GB HDD
GPU: Intel® Iris®XE Graphics
Screen: Touch Panel 14.1" FHD, 1920*1080
Gifts: Fabric Sleeve Case

Battery:4000 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4.0

JD490



PRO

CPU: Intel® Core i7 10th Generation 1065G7
RAM: 8 GB DDR4
Storage: 128 GB SSD + 512 GB SSD
GPU: Intel® Iris®Plus Graphics
Screen: 15.6" FHD IPS 1920*1080
Gifts: Fabric Sleeve Case

Battery: 7400 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4.0

JD595



FLIP

CPU: Intel Core i5 8th Generation 8259U
RAM: 8 GB DDR4
Storage: 256 GB SSD
GPU: Intel® Iris® Plus Graphics 655
Screen: Touch Panel 14.1" FHD,
1920*1080 (10 point touch)
Gifts: Fabric Sleeve Case

Battery: 7000 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4.2

JD425



EDU

CPU: Intel® Core i3 10th Generation 1005G1
RAM: 4 GB DDR4
Storage: 128 GB SSD
GPU: Intel® UHD
Screen: 14" FHD, IPS 1920*1080
Gifts: Carry bag , USB mouse , Plastic cover

Battery: 4290 mAh
Built in Camera: 1.0 MP
5 GHz AC Bluetooth 4.2

JD310



UNI ©

CPU: Intel Celeron N4100
RAM: 4 GB LPDDR3
Storage: 256GB SSD + 64GB EMMC
GPU: Intel UHD Graphics 600
Screen: 14.1" FHD Resolution 1920*1080

Battery: 4800 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4

JD195



Special

CPU: MediaTek P60 Octa-Core
RAM: 6 GB
Storage: 128 GB
Android 11
SIM Card: Dual Nano SIM Card
 + TF Card
Camera Front: 16 MP
Camera Back: 20 MP

Screen: 6.52 inch screen with
 720*1600 HD+
Battery: 5900 mAh
Wi-Fi: AC- 5 G WIF
Bluetooth: 4.2
Charger: Type C charging Port
 with Fast Charge capability

Gifts: Screen Protector, Back Cover

JD150



Advanced



CPU: MediaTek Helio P60 Octa-Core
RAM: 6 GB
Storage: 128 GB
Android 10
SIM Card: Dual Nano SIM Card
Camera Front: 16 MP
Camera Back: 16 MP
Screen: 6.3 inch screen with
 1080*2280 FHD+

Battery: 4400 mAh
Wi-Fi: 5 G WIFI
Bluetooth: 5.0
Charger: Micro usb charging
 Port Fast Charge capability

Gifts: Screen Protector, Back Cover

JD144

Plus

CPU: MediaTek Helio A25 Octa-Core
RAM: 4 GB
Storage: 128 GB
Android 10
SIM Card: Dual Nano SIM Card
 + TF Card
Camera Front: 8 MP
Camera Back: 16 MP

Screen: 6.55 inch screen with
 720*1600 HD+
Battery: 4500 mAh
Wi-Fi: 5 G WIFI
Bluetooth: 5.0
Charger: Type C charging Port
 Fast Charge capability

Gifts: Screen Protector, Back Cover



JD136

TAG-PHONE



CPU: MediaTek Helio P60 Octa-core
RAM: 6 GB
Storage: 64 GB
Android 10
SIM Card: Dual Nano SIM Card
Camera Front: 8 MP
Camera Back: 16 MP
Screen: 6.21 inch HD+
Battery: 4000 mAh

Wi-Fi: supports
Bluetooth: 4.2
Charger: Micro usb charging
 Port Fast Charge capability

Gifts: Screen Protector, Back Cover

JD112

EXECUTIVE

CPU: Mediatek Helio G99 Octa core
16GB Ram (8GB+8GB expended)
Storage: 256GB
Android 14
External memory up to 256GB
Screen: 10.4" 2000*1200 IPS

Battery: 7500 mAh
Camera: Front 5.0 MP ,
 Rear 8.0 Mega pixels
Dual SIM Card

Gifts: Screen protector, book style leather protective case

JD145



EBookK II

CPU: Allwinner A133, Quad core 1.6GHz
RAM: 4GB
Storage: 64GB
Android 13
Camera Front: 2 MP, **Back:** 5 MP
Screen: 10.1" FHD
Battery: 6000 mAh

JD80



EBookK I

CPU: Allwinner QUAD CORE
RAM: 4GB
Storage: 64GB
Android 14
Camera Front: 2 MP, **Back:** 5 MP
Screen: 10.1" FHD
Battery: 6000 mAh

JD73



TAB III WI-FI

CPU: MediaTek MTK 8175 Cortex-A53
RAM: 6GB
Storage: 128GB
Android 13
Camera Front: 5 MP, **Back:** 13 MP
Screen: 10.1" FHD
Battery: 6000 mAh

JD110



TAB KIDS II

CPU: Spreadtrum SC7731E Quad-Core
RAM: 2GB
Storage: 32GB
Android 11
Camera Front: 2 MP, **Back:** 8 MP
Screen: 8 inch, HD+
Battery: 4000 mAh
Gifts: Back Cover , OTG Converter Screen Protector

JD64



TAB KIDS I

CPU: Spreadtrum SC7731E Quad-core
RAM: 2GB
Storage: 32GB
Android 10
Camera Front: 2 MP, **Back:** 8 MP
Screen: 8" HD+
Battery: 4000 mAh

JD64



TAB II

CPU: Spreadtrum SC9863- Octa Core
RAM: 4GB
Storage: 64GB
Android 9
Camera Front: 5 MP, **Back:** 13 MP
Screen: 10.1" FHD
Battery: 6500 mAh

JD134



DC

CPU: Spreadtrum SC9863 Octa-Core
RAM: 4GB
Storage: 64GB
Android 9
Camera Front: 5 MP, **Back:** 13 MP
Screen: 10.1" FHD
Battery: 6000 mAh
Gifts: Screen Protector , OTG Converter

JD123

