



المجمع الدولي العربي للمحاسبين القانونيين

The International Arab Society of Certified Accountants (IASCA)

عضو في طلال أبوغزاله فاؤندينشن
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YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS



IASCA's Ramallah Center Resumes Conducting Professional Exams amid Improved Conditions in the West Bank

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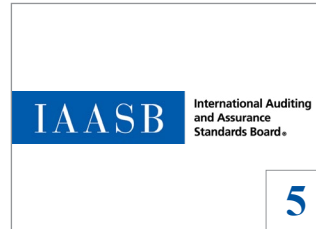
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IASCA's Ramallah Center Resumes Conducting Professional Exams amid Improved Conditions in the West Bank

RAMALLAH – The International Arab Society of Certified Accountants (IASCA) resumed conducting its professional examinations at the Ramallah Center, starting August 2025, following the improvement in security conditions and overall stability in the West Bank.

This decision reflects IASCA's commitment to continuing its professional mission and ensuring that candidates can sit for their examinations without disruption, especially those whose tests were postponed due to earlier circumstances. IASCA also ensured that all necessary measures are in place to guarantee the smooth conduct of the examinations, in full



compliance with the required regulatory and security standards. The results are scheduled to be announced at the end of August 2025, through IASCA's official website: <https://www.iascasociety.org>.

IASCA Holds "Skills in Preparing and Creatively Analyzing Financial Reports" Workshop for Employees of the Libyan Investment Authority

CAIRO - In cooperation with the Libyan Investment Authority, which is committed to developing its employees' skills and enhancing their competencies in the financial field, the International Arab Society of Certified Accountants (IASCA) held a specialized training workshop in Cairo titled "Skills in Preparing and Creatively Analyzing Financial Reports." The workshop targeted a group of the Authority's staff working in the financial and administrative departments.

The week-long workshop focused on equipping participants with the ability to acquire **insightful understanding of the Authority's financial position** and to analyze the associated administrative context. It also aimed to strengthen their skills in **preparing financial reports for senior management** professionally and effectively. The workshop also highlighted the importance of financial communication in reporting and the pivotal role it plays in supporting decision-making, enhancing institutional performance, and advancing the achievement of the organization's strategic objectives. The



المؤسسة الليبية للاستثمار
LIBYAN INVESTMENT AUTHORITY

workshop was facilitated by a team of experts in finance and management and was attended by employees from various departments. It featured practical training sessions, real-life case studies, and applied examples designed to help participants transfer the skills they acquired into their daily work environment.

The management of the Libyan Investment Authority affirmed that the workshop is part of a series of training programs aimed at **building staff capacities** and enhancing professional readiness, in line with institutional developments and in support of Libya's national interests in the field of investment.

ASCA (Jordan) Holds a Training Course for the Trade Bank of Iraq on Best Practices in Documentary Credits



AMMAN – The Arab Society of Certified Accountants (ASCA), in cooperation with the **Trade Bank of Iraq**, held a specialized training course focused on best practices in documentary credits, based on the **Uniform Customs and Practice** and the International Standard Banking Practice issued by the International Chamber of Commerce (ICC).

The course addressed the latest developments in the application of documentary credits, with a focus on examining documents in line with international standards and avoiding common errors that may lead to document rejection or delays in completing trade transactions.

ASCA affirmed that this course comes as part of its efforts to strengthen the capabilities of Iraqi banking professionals as well as to support foreign trade by promoting compliance with international standards and reducing legal and commercial risks.

For its part, the Trade Bank of Iraq underlined the importance of this initiative in enhancing the efficiency of its employees and equipping them with up-to-date knowledge that contributes to improving the quality of banking services provided to its clients.



IASCA Holds Training Course on “Internal Auditing in the Aviation Sector” for Staff of Berniq Airlines

AMMAN – The International Arab Society of Certified Accountants (IASCA) held a specialized training course titled “Internal Auditing in the Aviation Sector” targeting a group of staff from **Berniq Airlines**, with the aim of enhancing their knowledge and skills in internal auditing and strengthening their institutional capacities.

During the course, participants were introduced to the general framework of internal auditing and its role in supporting corporate governance, in addition to methods for planning the audit process in line with the Company’s requirements and operational needs.



At the conclusion of the program, participants were given attendance certificates documenting the training hours, in recognition of their efforts and active participation.

The course was organized as part of IASCA’s commitment to supporting the aviation sector by developing human capital and promoting sound institutional practices.

IAASB Publishes New Resources to Support ISSA 5000 Adoption and Implementation

NEW YORK - The International Auditing and Assurance Standards Board (IAASB) released two new resources to further support jurisdictions and stakeholders in adopting and implementing the International Standard on Sustainability Assurance (ISSA) 5000, General Requirements for Sustainability Assurance Engagements.

1. Extracts from ISSA 5000 for Limited and Reasonable Assurance Engagements

In response to stakeholder requests, the IAASB has prepared reference extracts containing only the material in ISSA 5000 relevant to limited assurance engagements and, separately, reasonable assurance engagements. These extracts are designed to help regulators, standard setters, and other stakeholders more easily identify the requirements and application material most relevant to their jurisdictional decisions.



International Auditing
and Assurance
Standards Board®

They do not amend or override ISSA 5000, the authoritative text of which remains the full standard.

2. Frequently Asked Questions (FAQ) Document on ISAE 3000 (Revised) and ISAE 3410

The IAASB has published FAQs clarifying that, for jurisdictions adopting IAASB standards, ISAE 3000 (Revised) and ISAE 3410 will no longer apply to sustainability assurance engagements once ISSA 5000 becomes effective in December 2026. These FAQs aim to support a smooth transition and consistent application of the new standard.

In addition, the IAASB has updated the adoption information on its website, reflecting the growing global momentum toward adoption of ISSA 5000.

Together with previously published materials, these publications underscore the IAASB's commitment to supporting adoption and implementation of ISSA

5000 and fostering high-quality, globally consistent sustainability assurance practices.

[Access the extracts, FAQs, and adoption information, as well as previously published materials, on the IAASB website here.](#)

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

IPSASB Issues Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement

NEW YORK - The International Public Sector Accounting Standards Board (IPSASB®), developer of IPSAS® Accounting Standards, international accrual-based accounting standards for use by governments and other public sector entities around the world, issued [Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement.](#)

[IPSAS 46, Measurement](#) introduced a new measurement basis for the public sector called current operational value, a public sector-specific measurement approach designed to reflect the value of assets used to deliver services, rather than to generate cash. Following its release, along with an update to [Chapter 7 of the Conceptual Framework](#), the IPSASB began reviewing how current operational value could apply across existing IPSAS Standards.

The IPSASB issued [a draft of its proposals in August 2024](#) and incorporated the stakeholder feedback it received to shape the final standard out today.

“These changes aim to improve how governments and public sector entities report the value of assets they use to deliver services. The pronouncement offers an



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Sector Accounting
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integrated approach to valuation, guiding entities in measuring the current value of inventories and determining impairment in the public sector,” said Ian Carruthers, IPSASB Chair. “These amendments give public sector financial statement users more relevant, faithfully representative measurement information through broader application of public sector specific measurement guidance.”

The amendments include the introduction of current operational value in IPSAS 12, Inventories, and IPSAS 21, Impairment Non-Cash Generating Assets, the addition of a definition of accounting estimates to IPSAS 3, Accounting Policies, Changes in Accounting Estimates and Errors, and the enhancement of the terminology in current value measurement disclosures.

[Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement](#) has an effective date of January 1, 2028. Earlier application is permitted.

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



IESBA Staff Releases Additional Implementation Support Materials for IESSA

NEW YORK - The Staff of the International Ethics Standards Board for Accountants (IESBA) released two implementation support publications to help sustainability assurance practitioners understand and apply the [International Ethics Standards for Sustainability Assurance \(including International Independence Standards\) \(IESSA\)](#):

- **Key Differences:** A comparison document outlining the main differences between the IESSA and the corresponding provisions of the IESBA Code applicable to audits of financial statement.
- **List of PIE Prohibitions:** A list of specific prohibitions in the IESSA applicable to sustainability assurance engagements of public interest entities (PIEs).

The [Key Differences Between IESSA and Parts 1 to 4A of the Code](#) provides an overview of how the IESSA compares to the ethics and independence provisions in the IESBA Code that apply to audits of financial statements. It is intended to support firms that already follow the Code in understanding and implementing the IESSA for sustainability assurance engagements. For reference purposes, the publication is accompanied by a marked-up version of the IESSA showing changes from the corresponding sections of the extant Code.

The [List of Prohibitions for PIEs in IESSA](#) summarizes the specific interests, relationships, non-assurance services and



other circumstances prohibited under the IESSA when performing sustainability assurance engagements for PIEs. It is intended as a high-level reference to help sustainability assurance practitioners in further understanding the prohibitions in the IESSA.

Jurisdictional standard setters, regulators and oversight bodies, professional accountancy organizations, educational institutions and other stakeholders may also find the publications useful.

These new resources are part of a comprehensive implementation support program the IESBA has put in place—a strategic priority aimed at promoting the adoption and consistent and effective implementation of the IESSA, which becomes effective in December 2026. Led by a dedicated Adoption and Implementation Working Group, this effort includes a growing suite of guidance materials, webinars, and other resources to back the rollout of the Global Ethics Sustainability Standards.

Read the publications on [IESBA's Support and Resources Page](#)

Visit the [IESBA Sustainability Focus Page](#)

Source: www.ifac.org



IFRS Foundation Publishes Educational Material about Using ISSB Industry-based Guidance when Applying ISSB Standards

LONDON - The IFRS Foundation published **educational material** to help companies understand the role of the ISSB industry-based guidance-which collectively refers to the SASB Standards and the Industry-based Guidance on Implementing IFRS S2-when applying IFRS Sustainability Disclosure Standards (ISSB Standards).

ISSB industry-based guidance is a useful resource for companies applying ISSB Standards, as it sets out disclosure topics and metrics that are typically applicable for companies with business models associated with specific industries.

The educational material explains:

- Requirements in ISSB Standards that companies ‘shall refer to and consider the applicability of’ the ISSB industry-based guidance;
- Considerations related to applying the ISSB industry-based guidance; and
- Disclosure requirements about how a company has used the ISSB industry-based guidance.



The publication of this educational material is part of the ISSB’s commitment to supporting the implementation of ISSB Standards and is intended to help companies understand how the ISSB industry-based guidance can be used when applying ISSB Standards.

On July 3, 2025, the ISSB published **proposed enhancements to several SASB Standards** to provide timely support to companies implementing the ISSB Standards and to ensure that the SASB Standards continue to be relevant and fit for purpose.

This educational material can provide helpful context for stakeholders reviewing the proposed amendments to the SASB Standards in the Exposure Draft Proposed Amendments to SASB Standards. It has no effect on the proposed enhancements and does not add to or otherwise change the requirements in the ISSB Standards.

Source: www.ifrs.org



FOR MORE INFORMATION

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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

