



المجمع الدولي لعشبي 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 Chairman Dr. Abu-Ghazaleh: The time has come for a new World Order driven by knowledge, not power

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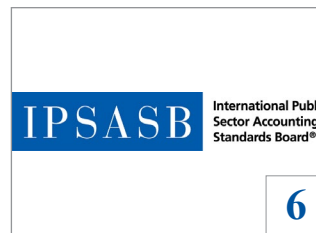
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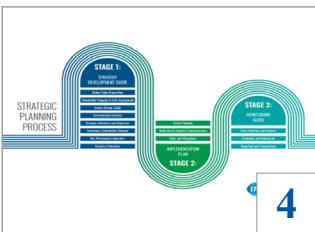
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At the opening ceremony of the 16th Bosphorus Summit

Dr. Abu-Ghazaleh Addressing World Leaders: Justice Starts when Knowledge Becomes a Right for all Humanity

ISTANBUL – HE Dr. Talal Abu-Ghazaleh, founder and chairman of Talal Abu-Ghazaleh Global Digital (TAG.GD) and the Honorary President of the Bosphorus Summit's Board of Trustees, inaugurated the 16th Bosphorus Summit, which kicked off in Istanbul under the theme "Global Challenges: Adapting to New Realities". The event was held with a wide participation of international personalities, ministers, ambassadors, and intellectual and economic leaders representing more than 80 countries and international organizations.

In his opening speech, Dr. Abu-Ghazaleh asserted that the world is experiencing an unprecedented phase of historical transformation, where humanity is simultaneously confronting eight major challenges; atop of them is the climate change, which he described as the most pressing threat to the future of humankind. He went on to recall his experience in the 1990s when he was assigned by the United Nations to prepare a report on climate threats, saying: "I submitted my report in 1999, and I still believe that the world has not realized the magnitude of the looming catastrophe if this issue continues to be neglected."

During the two-day event, the Summit



addressed key themes including the global economy, digital transformation, artificial intelligence, food security, corporate governance, and the future of education and work amid the accelerating technological revolution.

In his address, Dr. Abu-Ghazaleh called for redefining the concept of power within the international system, where it should no longer be measured by the economic or military dominance, but rather by knowledge, science, and human cooperation. He emphasized that global justice starts when knowledge is recognized as a shared right that empowers all of humanity.

At the end of the session, Dr. Abu-Ghazaleh announced the distribution of his recently-released book entitled "From the United Nations to the United People", available in three languages. In the book, Dr. Abu-Ghazaleh calls for enabling peoples to participate in making international decisions and policies rather than allowing such decisions to be made behind closed doors.



IASCA Conducts Specialized Assessment Sessions to Identify the Training Needs of the Trade Bank of Iraq

AMMAN – As part of the ongoing cooperation between the International Arab Society of Certified Accountants (IASCA) and the Trade Bank of Iraq, a series of specialized assessment sessions were conducted as part of the process of identifying training needs, using IASCA’s computerized assessment system.

The sessions aim to analyze and evaluate the skills and training needs of employees across several departments of the Bank, in preparation for issuing the results and reports that will form the basis for developing the training plan for those departments.

IASCA’s management emphasized that the current phase represents the first step in a broader development project, noting that efforts are underway to expand the scope of cooperation to include all departments of the Bank upon the completion of the first phase of the assessment process.



This project comes as part of IASCA’s efforts to support financial and banking institutions through its consulting and training services, leveraging modern technological solutions to develop human capital and enhance professional competence.

ASCA (Jordan) Holds Specialized Training Course on Environmental, Social, and Governance (ESG) Standards

AMMAN – The Arab Society of Certified Accountants (Jordan) held a training course titled “ESG Standards in Accordance with the Latest International Updates and Requirements in the Field of Sustainable Financial Reporting.”

The course aimed to familiarize accountants and auditors with the benefits of applying the latest international standards, particularly those related to integrating ESG factors into the financial performance of organizations.

The course covered the latest global practices and trends in this field, contributing to the enhancement of transparency and sustainable disclosure, and supporting institutions in aligning their operations



with international requirements to achieve sustainable development.

At the conclusion of the program, participants were awarded certificates of attendance, in recognition of their efforts and active participation.

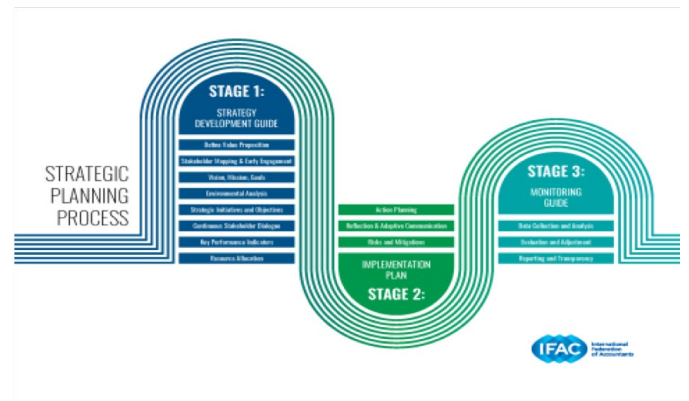
Enhanced Toolkit for PAOs to Advance Strategic Planning

NEW YORK-The International Federation of Accountants (IFAC) announced the second edition of the [IFAC Professional Accountancy Organization \(PAO\) Strategy Planning Toolkit: Continuous Learning and Improvement Edition](#). This updated toolkit simplifies and streamlines guidance, introduces new resources, and integrates an embedded Value Proposition Framework to help PAOs define and communicate their value, measure what matters, and adapt with confidence. These improvements come directly from user feedback and reflect IFAC's own strategy proposition to deliver value to its members.

An overview of the strategic planning process outlined in the Toolkit.

Lee White, IFAC Chief Executive Officer, said, "We've seen firsthand how a clear and dynamic strategy strengthens purpose, focus, and impact. This second edition of our toolkit builds on lessons from our own strategic planning process, emphasizing continuous learning, adaptability, and measurable value. It's about helping PAOs turn strategy into action, ensuring they remain relevant and resilient in a rapidly changing environment."

Jelena Misita, Chair of IFAC's PAO Development Advisory Group, said, "We listened closely to PAOs using the first version, and one message was clear: they want to better define and demonstrate their value. The new edition integrates a Value Proposition Framework as an essential part of strategic planning, helping PAOs strengthen relevance, demonstrate impact more effectively, and align strategy and resources with their purpose."



Management Specialist, the World Bank, said, "We appreciate the opportunity to collaborate with IFAC in promoting and supporting the rollout of the updated toolkit. We believe this toolkit will help build stronger, more sustainable, and relevant PAOs, which are essential for fostering trust, accountability, and transparency - key factors in driving sustainable economic growth."

Sixto Coy, President, Institute of Chartered Accountants of the Caribbean (ICAC) said, "The Caribbean profession is strengthened when our PAOs have access to practical tools that help them plan strategically and deliver measurable value. IFAC's updated toolkit reinforces our shared commitment to building trust, relevance, and resilience across the region's accountancy profession."

The toolkit was officially launched today ahead of an IFAC Value Proposition workshop co-hosted with ICAC and the World Bank in Barbados. This marks the culmination of a global rollout that included soft launch workshops with the Fédération Internationale des Experts-comptables Francophones in Lyon in September and with the Saudi Capital Market Authority and the Saudi Organization for Chartered and Professional Accountants in Riyadh on October 1 during IFAC Connect MENA.

Patrick Kabuya, Senior Financial

Source: <https://www.ifac.org>

Global Accountancy Leaders Converge in Mexico City to Shape the Future of the Profession

NEW YORK - The International Federation of Accountants (IFAC) opened IFAC Global Connect: Better Together 2025 in Mexico City, bringing together regulators, standard setters, investors, and IFAC member organizations from across the world to strengthen the consistency and credibility of global reporting, regulatory frameworks, and the impact of AI and emerging technologies on the accountancy profession.

Held alongside the IFAC Council meeting, this two-day, invitation-only event unites IFAC's global members with the leadership from the International Auditing and Assurance Standards Board (IAASB), International Ethics Standards Board for Accountants (IESBA), International Public Sector Accounting Standards Board (IPSASB), and International Sustainability Standards Board (ISSB) with senior officials from IOSCO.

Lee White, IFAC Chief Executive Officer, said: "Rapid innovation is reshaping economies and their growth programs. We are focused on elevating and delivering the professional accountant's role with governance, transparency, and accountability of AI. We will work with regulators and governments to align and benefit our core and common priorities - global collaboration is real progress."

In addition to cross-sector collaboration,



a defining feature of all IFAC Connect events is the elevation of local perspectives. Latin American viewpoints will feature prominently throughout the program, with opportunities to continue networking outside of sessions hosted by IFAC member, the Instituto Mexicano de Contadores Públicos (IMCP).

Ludivina Leija, President, IMCP, said: "Hosting IFAC Council and Connect Global in Mexico City demonstrates the commitment of Mexico and the Latin American profession to advancing transparency, integrity, and innovation. Through this global dialogue, we are reinforcing the essential role professional accountants play in building stronger economies and more accountable institutions."

IFAC Global Connect is part of the ongoing [IFAC Connect™](#) series, in its second year. The next regional IFAC Connect event will be held in Jakarta in December.



IPSASB Conforms its Definition of Material

NEW YORK - The International Public Sector Accounting Standards Board (IPSASB®), developer of IPSAS® Standards, international accrual-based accounting standards for use by governments and other public sector entities around the world, has issued [Definition of Material \(Amendments to IPSAS 1, IPSAS 3, and the Conceptual Framework\)](#).

“The amendments aim to bring consistency into our guidance on the definition of material, helping organizations apply it more effectively,” said Ian Carruthers, IPSASB Chair. “A clear and well-understood definition will serve as a solid foundation for our planned guidance on how to make materiality judgments to be developed during the [second phase of this project](#).”

The amendments:

- Clarify that an entity is required to consider the information needs of primary users instead of other users of GPFRs; and
- Align the definition of material in IPSAS 1, Presentation of Financial Statements, with Chapter 3 of the Conceptual Framework on Qualitative Characteristics.

The amendments will help strengthen accountability by ensuring financial



statements focus on information most relevant to primary users. They will enhance consistency through conforming the definition of the term material between the Conceptual Framework and within IPSASB’s authoritative guidance and lay the foundation for planned guidance on materiality judgments in financial and reporting.

The second phase of the project includes developing non-authoritative guidance aligned with IFRS® Practice Statement 2, Making Materiality Judgements, to efficiently and promptly address constituents’ need for additional guidance on making materiality judgments when preparing financial statements in accordance with IPSAS Standards.

The amendments to IPSAS Standards in [the Definition of Material \(Amendments to IPSAS 1, IPSAS 3, and the Conceptual Framework\)](#) are effective January 1, 2027. An earlier application is permitted. The amendments to the Conceptual Framework are effective immediately.

Source: <https://www.ifac.org>



IFRS Foundation Trustees Discuss Strategic Priorities and Progress on Transformation Program to Ensure Organization is Fit for the Future

LONDON- The International Federation of Accountants (IFRS) Foundation Trustees met in London to exercise their governance, strategy and oversight responsibilities. They reinforced the Foundation's mission of developing standards that underpin capital markets globally by delivering financially material information to investors and the Trustees' commitment to securing its sustainable funding.

IFRS Accounting Standards and IFRS Sustainability Disclosure Standards (ISSB Standards), developed by the Foundation's two boards-the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB)-are recognized as a global public good, adding significant value to capital markets and jurisdictions worldwide. The standard-setting, which follows a transparent and rigorous due process, requires specialist skills, global engagement and sustainable funding structured to avoid undue influence from specific jurisdictions or stakeholder groups.

Among the topics discussed during the meeting were regional developments, including feedback received from key stakeholders such as the US Securities and Exchange Commission; significant progress in the adoption of ISSB Standards in Africa, Asia and the Americas; opportunities and risks related to the EU's Omnibus process for the ISSB's global baseline of sustainability-related disclosures; and the importance of maintaining a good dialogue with regulators and standard-setters globally.

The Trustees received updates from the Chairs of the IASB and the ISSB on their technical work plans, including plans to carry



out their respective agenda consultations concurrently in 2027.

Transformation program

The Trustees reviewed progress on the Foundation's two-year transformation program, designed to ensure the organization is fit for the future. Key parts of the program include the broadly completed cost-savings review and the funding strategy.

The Foundation has separate funding for its two boards with short- and mid-term funding priorities:

- IASB-due to inflation and some jurisdictions reducing or ending their contributions in recent years, spending power from jurisdictions to support the IASB's work has contracted in real terms. The short-term priority is to work with jurisdictions to adjust their contributions for inflation and increase the number of jurisdictions contributing. Currently, less than a quarter of the jurisdictions that require use of IFRS Accounting Standards contribute to the funding of the IASB.
- ISSB-seed funding arrangements that have successfully supported the creation and early years of the ISSB's work are coming to an end in 2026. The short-term priority is to renew or extend these arrangements as a transitional stage towards a longer-term funding model.

The mid-term objective for both boards is to implement a 'fair share' funding model based on broader jurisdictional funding, with those benefiting from adopting or otherwise using the Standards contributing to their



development and maintenance.

Erkki Liikanen, Chair of the Trustees, said:

The IFRS Foundation fulfils capital markets' demand for decision-useful information by delivering standards anchored on the concept of financial materiality. Developing the standards requires a strong, independent institution, enabled by sustainable and diversified funding.

The Trustees also discussed:

- the Foundation's financial position and budget;
- the principles and timeline for the development of a longer-term

organizational strategy;

- plans for strengthening the HR function and organizational culture;
- progress on plans to consult in the first half of 2026 on proposed targeted amendments to the Foundation's Constitution to seek stakeholder feedback on how best to maintain appropriate diversity and geographic balance of the boards, following the decision earlier this year to gradually transition from 14 to 10 members on each board; and
- The impact of advances in generative artificial intelligence (AI).

Source: <https://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

