

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 Participates in the World Standard-
Setters Conference**

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IASCA Takes Part in the World Standard-Setters Conference



LONDON- The International Arab Society of Certified Accountants (IASCA) took part in the annual conference of the World Standard-Setters (WSS) convened by the International Financial Reporting Standards (IFRS) Foundation in London, with the participation of more than 150 standard-setting bodies from 70 competent jurisdictions.

HE Dr. Talal Abu-Ghazaleh, chairman of IASCA/Jordan, said that the participation in the conference comes in line with the vision of the Society in exchanging experiences in the area of international standards, and in keeping abreast of new developments in this field, so that the Society could perform its duties in accordance with the best practices, and update training curricula and qualifications of legal accountants in accordance with the latest international standards.

During the inauguration ceremony, Mr. Hans Hoogervorst, Chairman of the International Accounting Standards Board (IASB), stressed the importance of the role of National Standard Setters in providing opinions, proposals and information that are considered a vital tool to the development of international financial reporting standards, and called on Standard Setters to be prepared to provide their comments on the Board's upcoming important consultations.

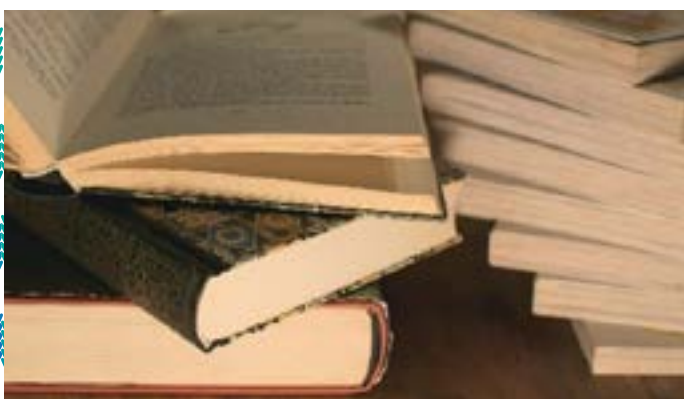
This year, the conference shed light on a number of topics such as the upcoming major consultations on the preliminary financial statements, goodwill and impairment and pricing activities, the review of international standards for small and medium-sized enterprises (SMEs), electronic reporting and the importance of the classification of financial standards for financial reporting.

Since 2002, IASB has hosted an annual conference for the world's financial reporting standard-setters (national standard-setters). The conference provides a forum for those responsible for national standard-setters' requirements in jurisdictions around the world to:

- share IFRS Standards convergence, adoption, implementation and application experiences;
- be consulted on the Board's agenda;
- be updated on developments in IFRS Standards;
- provide feedback to the Board and its staff on active Board agenda projects.

The conference is organized by the national standard-setters team and chaired by a Board member. It is held in London in September or October each year, and proceedings are conducted in English.

IASCA Takes Part in the 19th Amman International Book Fair



AMMAN – Under the royal patronage, the International Arab society of Certified Accountants (IASCA) took part in the 19th Amman International Book Fair entitled 'Jerusalem, the Capital of Palestine' with the participation of 350 publishing houses from 22 Arab and foreign countries.

Tunisia was the guest of honor in this year's Book Fair which kicked off September 26 and lasted till October, 2019 at the Amman International Motor Show.

IASCA's booth displayed its latest publications including dictionaries and professional books along with the periodicals issued by the Society in addition

to a number of publications presented as gifts to visitors throughout the Fair.

Training Courses of October 2019

The Arab Society for Certified Accountants (Jordan) held the following training courses in Amman, Jordan:

A training course to qualify for obtaining the certificate of Jordanian Certified Public Accountant (JCPA) held for the employees of the Income and Sales Tax Department (The Ministry of Finance). During the training course, various relevant topics will be discussed, in addition to discussing and answering as many questions as possible from previous years relating to JCPA exam.

A specialized training course titled “The Fundamentals of Finance and Accounting for Non-Financial Managers” was held for a group of participants from different sectors. The training course aimed at introducing the participants to the concepts of financial performance, the fundamentals of financial accounting, the main financial statements, financial reports, and the International Financial Reporting Standards (IFRS). The course also aimed at enabling the participants to read and interpret the financial statements by conducting financial analysis of the main financial statements. At the end of the course, all participants received certificates of attendance.

A specialized training course titled “Analysis of Financial Statements and the Recent Modifications on Income and Sales Tax,” was held for a group of participants. During the Course, participants were provided with the skills and knowledge needed to assess the quality of financial reports, profits, cash flows, and to develop the skills of using the different tools and techniques for conducting the financial analysis process in an effective manner. The course also enabled the participants to read the financial indicators and assess the performance and



financial sustainability of companies. The course updated the participants with the recent amendments on the Income and Sales Tax Law to enable them to cope with these changes and help companies make decision relevant to taxes. At the end of the course, the participants affirmed that they became aware of all relevant topics discussed.

A contractual training course titled “Financial Accounting and Relevant Subjects,” was held for employees from HOMMER Qatar for Public Trade. The Training course aimed at introducing the participants to the main accounting concepts, the accounting cycle, methods of recording and carrying forward the accounting entries, inventory reconciliations, the outputs of accounting systems, how to understand financial statements, the main financial statements and their importance, and the importance of each statement, in addition to introducing them to the methods of analyzing and interpreting the financial statements in order to make managerial decisions. At the end of the course, the participants stated that they became well-informed about the aforesaid financial and accounting subjects.



The New Taxes in the United Arab Emirates: VAT and Excise Taxes for Individuals and Businesses/ for University and Institute Students

By: Dr. Muhammad Abdullah Swan
IASCA Board Member



This publication comprises of six chapters, which include the (theoretical aspect) that addresses financial accounting, taxes accounting, the evolution and emergence of taxes in the UAE as well as the relation between taxes and businesses and firms, in addition to the implementation of excise taxes.

The practical aspect of the publication, on the other hand, addresses the tax supplies of different sectors and the tax returns in accordance with the Federal Law No (8) for 2017 on VAT, which came into effect in January 2018, and based on the Common VAT Agreement of the Gulf Cooperation Council (GCC).

The practical aspect of the publication tackles the financial and accounting matters such as the accounting documents, records, and entries, while ensuring to include applications, applied solutions, and exercises in VAT tax accounting, along with filling in the tax return, and questions for revision, in order to deepen the understanding of the general concepts about VAT and excise tax accounting.

This publication is considered one of the primary references that addresses the new taxes and their application in the country in a comprehensive manner. Due to the scarcity of tax literature and studies in the UAE, the publication meets the needs of individuals, businesses, firms, students, lawyers, researchers, and other concerned parties.

For more details about this publication, please [click here](#)

Research Shows Benefits of Multidisciplinary Firm Structure in Producing High Quality Audits

NEW YORK - A global alliance of accounting organizations has found that firms that offer both audit and non-audit services are best positioned to deliver robust and reliable assurance.

The report published by Chartered Accountants Australia and New Zealand (CAANZ), the Association of Chartered Certified Accountants (ACCA) and the International Federation of Accountants (IFAC) provides compelling evidence that “the presence of multidisciplinary firms in a large and evolving corporate reporting system fills a valuable market need” and simultaneously commends how the rules that have evolved over the past two decades “mitigate risks associated with audit firms providing non-audit services to some audit clients.”



debate on the multidisciplinary firm business model and auditors providing non-audit services.

The report notes that high quality audits require “a diverse skill base” and that “the multidisciplinary model is one of the best mechanisms to develop the skills, expertise and consistency needed for quality audits.”

The report, *Audit Quality in a Multidisciplinary Firm*, draws its findings from leading academic literature, views of policy experts, and an in-depth study of how regulators worldwide manage risk. It is meant to contribute constructively to the international

The narrower issue of providing non-audit services to audit clients is more nuanced. The report notes, “There continues to be concern that independence is compromised in doing so, in spite of strict rules that prohibit or restrict firms from providing such services to audit clients.



“Services that are permitted quite often are complementary to the audit, and threats to independence can be effectively mitigated. However, demonstrating to the public that perceived conflicts of interest are being appropriately managed is challenging.”

The report continues: “As this issue continues to be considered, it is important to remember that evidence cited in this paper calls into question the need for sweeping regulatory changes that could have unintended consequences on audit quality” and notes that “the vast majority of non-audit fees actually come from clients for whom firms do not provide audit services.”

Maggie McGhee, executive director - governance at ACCA, said:

“We welcome a robust debate on these issues that no doubt will continue to be important for the profession and policy makers, and encourage a conversation grounded on the facts.”

“ACCA is delighted to publish this report with our colleagues from CA ANZ and IFAC. It is the latest example of the benefits which our alliance creates for our members and our students, as well as for the accountancy profession and the public interest.”

Amir Ghandar, CA ANZ Reporting & Assurance Leader, said:

“The multidisciplinary base of auditing firms is a strength that contributes to audit quality, but firms and the profession at large must continue to actively establish and demonstrate a culture of integrity through governance, transparency, and our core ethics.

“Robust independence rules have evolved over the past two decades to mitigate real or perceived risks of conflict of interest associated with audit firms providing non-audit services, and these should continue to evolve in order to keep pace with public expectations and emerging challenges.”

Kevin Dancey, IFAC CEO, said:

“Questions about audit quality, independence, and competition are always worth asking. But no one should rush to conclusions. The business case for the multidisciplinary model is strong and there is significant evidence in support of the model.

Let’s work with the facts as we continue to best serve the public interest.”

New Report Highlights Accountancy Profession as Key Driver of Progress in Adoption of International Standards

NEW YORK - Since 2000, IFAC member organizations have been instrumental in the adoption and implementation process, driving further economic growth and stability

In celebration of the World Standards Day, IFAC (International Federation of Accountants) released a new report detailing how and where international accountancy standards—which focus on audit and assurance, ethics, education, and private and public sector accounting—are being adopted and implemented globally.



The report, which includes data from the more than 170 professional accountancy organizations that comprise IFAC’s membership, shows strong and sustained support for both the adoption and implementation of international standards, especially in areas where IFAC member organizations are involved in the process from start to finish.

The International Standards: 2019 Global Status Report reveals:

- 90% of jurisdictions examined use International Standards on Auditing, International Financial Reporting Standards, and the International Code of Ethics for Professional Accountants.
- 80% of jurisdictions examined have monitoring & enforcement mechanisms for quality assurance and investigation and discipline.
- 76% of IFAC member organizations have some level of authority in adopting international standards and best practices.
- IFAC member organizations are instrumental in ensuring high-quality standards’ implementation through advocacy, raising awareness, technical support, translation, training and enforcement.

The report also shines a light on the important and often untold story of how standards are adopted and implemented—a process that can be as complex as developing a standard.

“Since there are no international laws requiring nations to adopt and implement international standards, support from IFAC’s member organizations for these dual objectives is critically important to progress,”

according to IFAC CEO, Kevin Dancey. “This new report reinforces the impact of standards in driving transparency and creating a common language for high-quality financial information.”

According to the new report, there is a positive trend in international standards’ usage where IFAC member organizations have at least some authority in the standard-setting and regulatory environment. However, additional multi-stakeholder support from international policymakers and regulatory organizations, as well as leaders from government, academia, and business, is required to extend the adoption success story by creating the right conditions for implementation.

“International standards have come a long way since 2000 when there was little to no global adoption. While there is always more to be done, IFAC member organizations play a vital role in ensuring the successful implementation of international accountancy standards, which ultimately help drive sustainable economic growth and financial market stability in their respective jurisdictions,” said Dancey.

About the Report

The International Standards: 2019 Global Status Report’s data comes from the IFAC Member Compliance Program and covers 173 IFAC member organizations and the 130 jurisdictions in which they operate. The report establishes a baseline on international standards’ adoption and implementation and explores how accountancy best practices and IFAC member organizations have a positive impact.



IPSAS EXPERT



مناهج مؤهل خبير معايير المحاسبة الدولية في القطاع العام

يقدم المؤلف المعرفة المهنية الكاملة حول
معايير المحاسبة الدولية في القطاع
العام مع التركيز على تطبيقاتها العملية
وتفسيراتها. كما يعتبر مرجعاً شاملاً
لكيفية تطبيق معايير المحاسبة الدولية
في القطاع العام على أساس الإستحقاق
المحاسبي وكذلك على الأساس النقدي
المعدل.

أصبح → \$35

IACMA



مناهج مؤهل محاسب دولي عربي إداري معتمد

تأهيل المشاركين لأعلى المستويات في
مجال المحاسبة الإدارية وفقاً للمعايير
الدولية وإدارة المخاطر، ويتألف المنهج
التأهيلي لهذه الشهادة من "المحاسبة
المالية والتكاليف"، "المحاسبة الإدارية
والإدارة المالية"

أصبح → \$75

IFRS EXPERT



مناهج مؤهل خبير المعايير الدولية لإعداد التقارير المالية

بناء وتطوير القدرات المعرفية اللازمة والمتعلقة
بفهم الجانب العملي وآلية تطبيق المعايير
الدولية لإعداد التقارير المالية، ويتألف المنهج
التأهيلي لهذه الشهادة من إعداد التقارير المالية
والأحداث اللاحقة لها، الإعراف والقياس
للأصول غير المتداولة، القوائم المالية الموحدة
والمنفصلة والشركات الزميلة، الأدوات المالية،
القطاعات المتخصصة، الإعراف والقياس لبنود
القوائم المالية، الإفصاح في البيانات المالية.

أصبح → \$75

IACPA



مناهج مؤهل محاسب دولي عربي قانوني معتمد

رفع الكفاءة المهنية في مجال
المحاسبة والتدقيق، ويتألف المنهج
التأهيلي لهذه الشهادة من الإقتصاد
والتنويل، المحاسبة، التدقيق،
التشريعات.

أصبح → \$100

يعلن

المجمع الدولي العربي للمحاسبين
القانونيين - عضو في طلال أبوغزاله فاؤنديشن
بالتعاون مع

أكاديمية الإمارات - إحدى مؤسسات "غرفة أبوظبي"
عن عقد دورة متخصصة بعنوان:

أساسيات معايير المحاسبة الدولية في القطاع العام «IPSAS Fundamentals»

مكان الإنعقاد: الإمارات العربية المتحدة - أبوظبي. | تاريخ الدورة: ٨-١٢ كانون الأول / ٢٠١٩.
عدد الساعات: ٢٥ ساعة تدريبية. | رسوم الإشتراك: ٧٠٠ دولار أمريكي.

يحصل المشارك على:

- المادة التدريبية.
- أحدث نسخة من كتاب معايير المحاسبة الدولية في القطاع العام ٢٠١٨ باللغة العربية.
- شهادة حضور صادرة من المجمع الدولي العربي للمحاسبين القانونيين - عضو في طلال أبوغزاله فاؤنديشن وبالتعاون مع أكاديمية الإمارات.
- ضيافة وإستراحة غداء خلال فترة إنعقاد الدورة.

الخصومات والمنح:

- تسجيل مشارك واحد مجاناً للجلوس لإمتحان خبير في معايير المحاسبة الدولية في القطاع العام (IPSAS Expert) والصادرة عن المجمع للمؤسسات الحكومية التي تقوم بترشيح أكثر من خمسة (٥) مشاركين لحضور الدورة.
- خصم (١٠٪) لأعضاء المجمع الدولي العربي للمحاسبين القانونيين وأعضاء غرفة تجارة أبوظبي.
- خصم (٥٪) للمؤسسات التي تقوم بتسجيل أكثر من مشارك.



المجمع الدولي العربي للمحاسبين القانونيين

عضو في طلال أبوغزاله فاؤنديشن

الإمارات العربية المتحدة - أبوظبي
٨-١٢ / كانون الأول / ٢٠١٩

أكاديمية الإمارات
UAE ACADEMY



جمعية المجمع العربي للمحاسبين القانونيين (الأردن)
عضو في طلال أبوغزاله فاؤنديشن



2019

November
تشرين الأول - نوفمبر

#	عنوان الدورة	الساعات التدريبية	تاريخ الانعقاد	الايام	الرسوم بالدينار
١	الحوكمة وإدارة المخاطر في المنظمات غير الربحية	١٦	٢٠١٩/١١/٦-٣	الأحد - الأربعاء	٢٥٠
٢	الموازنة الفعالة ومراقبة التكاليف التشغيلية	١٦	٢٠١٩/١١/١٣-١٠	الأحد - الأربعاء	٢٥٠
٣	إعداد القوائم المالية الموحدة	١٦	٢٠١٩/١١/٢٠-١٧	الأحد - الأربعاء	٢٥٠
٤	المعايير المحاسبية الدولية في القطاع العام - التبنّي لأول مرة والانتقال والتنفيذ	٢٠	٢٠١٩/١١/٢١-١٧	الأحد - الخميس	٣٠٠
٥	أساسيات المالية والمحاسبة للمديرين غير الماليين	٢٠	٢٠١٩/١١/٢١-١٧	الأحد - الخميس	٣٠٠
٦	تطوير خطة التدقيق السنوية	١٦	٢٠١٩/١١/٢٧-٢٤	الأحد - الأربعاء	٢٥٠
٧	المالية وإدارة المخاطر وحوكمة الشركات	١٦	٢٠١٩/١١/٢٧-٢٤	الأحد - الأربعاء	٢٥٠

خصم ١٠%

- لأعضاء المجمع وجمعية المجمع العربي للمحاسبين القانونيين.
- للمؤسسات التي تقوم بتسجيل أكثر من مشارك.

لمزيد من المعلومات:

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