

المجمع الدولي لعشبي للمحاسبين القانونيين

The International Arab Society of Certified Accountants (IASCA)

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IASCA Newsletter

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YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS



The World to Where? with Talal Abu- Ghazaleh

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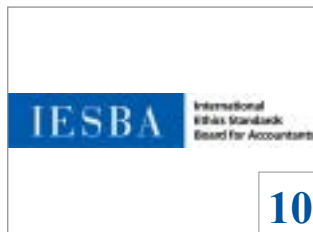
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To watch the full interview, please click [here](#)

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To watch the full interview, please click [here](#)



IACMA Examination Results of October 2020 Announced 32% Success Rate

AMMAN - The International Arab Society of Certified Accountants (IASCA) announced the examination results of the International Arab Certified Management Accountant (IACMA) certificate for October 2020 session.

A number of participants sat for the IACMA exams from around the Arab world, 32% out of them successfully passed the exams.

It is worth mentioning that IASCA has been holding the IACMA examinations twice a year since 2015, the sessions are held in April and October.

IASCA congratulates the participants who passed the exams and wishes success in the next cycle to those who did not.



Training Courses in October 2020

AMMAN - The International Arab Society of Certified Accountants (IASCA) held a digital training course titled “The International Financial Reporting Standard 16, IFRS 16”, through Microsoft Teams platform. The training course aimed at introducing the requirements of IFRS 16, leases, that supersedes IFRS 19, leases. IFRS 16 has become effective starting from January 1, 2019. At the end of the training course, certificates of attendance were distributed to participants.

IASCA held another digital training course entitled the ‘International Arab Certified Public Accountant (IACPA) Questions and Answers’, through Microsoft Teams platform, which qualifies the trainees to the International Arab Certified Accountant certificate (IACPA). During the training course, IACPA subjects were explained and a practical application of the model questions and answers of the previous years’ exams was introduced to the trainees to prepare them to attend the exams and succeed.



confidentiality and the function of the IT security staff. Moreover, ICT audit standards were also reviewed during the training course. At the end of the training course, certificates of attendance were provided to participants.

Additionally, IASCA held a digital training course titled “Value Added Tax for Gulf States” through Microsoft Teams platform. The main objective of the course was to prepare the trainees to become tax experts in the Kingdom of Saudi Arabia and the United Arab Emirates. The course covered all the legislations as well as the taxing and accounting treatments, in addition to the most recent updates relevant to the registration of companies in the field of accounting and tax consultation in the above-mentioned countries. At the end of the training course, certificates of attendance were provided to participants.

Moreover, IASCA held a digital training course titled “IT Audit”, through Microsoft Teams platform. During the training course, the risks of IT systems and the controls to limit such risks were introduced along with the auditor’s role in the audit and evaluation of information. Participants were also introduced to audit software installation procedures, as such software helps auditors carry out their audit tasks and the policy of



Managing Internal Audit Independence and Objectivity Impairments

By: Ala' Abdel Aziz Abu Naba'a - Kuwait

Expert in Internal Auditing, Control, and Governance

The Institute of Internal Auditors (IIA) emphasized the importance of internal audit independence¹, and the importance of the independence and objectivity of the internal auditors. References to independence and objectivity are included in the mandatory elements of the International Professional Practices Framework (IPPF) and in the Mission of Internal Audit (Mission) because of their importance. References to **independence** are included in the “Core Principles for the Professional Practice of Internal Auditing” (Core Principles) the definition of internal auditing (Definition), and the International Standards for the Professional Practice of Internal Auditing (Standards), while **Objectivity** was referred to in the Mission, the Core Principles, the Definition, the Code of Ethics, and the Standards.



The IIA has defined **Impairment** as follows: “Conditions that impair the organizational **independence** of the internal audit and the individual objectivity of internal auditors”. Independence, on the other hand, was defined as follows: “The freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner”, while **Objectivity** was defined as: “An unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others”.

The following points may be noted from the above definitions:

1. **Impairments** may occur during all the stages of internal audit engagements, whether from within or outside the internal audit.
2. The definitions of **Impairment** and **Independence** are limited to organizational independence of the internal audit without referring to the individual independence of the internal auditors. However, a deeper reading of the IPPF provides more insight that both are covered, because the independence of the internal audit is basically linked to the independence of the Chief Audit Executive (CAE).
3. The term “**unbiased**” was stated in both definitions, **independence** and **objectivity**. “Unbiased” in objectivity and independence means that no party, whatsoever, practices adverse influence on internal auditors, whether from inside or outside the organization, during the planning, implementation, and communicating of the findings of internal audit and the subsequent follow-up.

Through a deeper reading of the mandatory and non-mandatory elements of the IPPF, the following could be noticed:

1. There are acceptable exceptions to inadequate organizational independence of internal audit as a whole, and to “independence in fact” and “independence in appearance” of internal auditors. These exceptions, in addition to other independence impairments, should be managed by the CAE to mitigate the negative risks (threats) to the internal audit as a whole.
2. There are acceptable exceptions to inadequate objectivity of internal auditors in appearance (Objectivity in Appearance) from the perspective of internal audit clients and other stakeholders. These exceptions, in addition to the other impairments to independence, should be managed by the CAE to mitigate the negative risks to the internal audit as a whole.
3. There are no acceptable exceptions to inadequate objectivity of internal auditors in fact (Objectivity in Fact), from the perspective of the internal audit clients and other stakeholders, because of its negative implications on integrity of internal auditors.
4. Independence supports communicating the “objective” findings of the internal audit to the appropriate parties.
5. Independence is an organizational issue.

¹ The terminology “Internal audit” used by the Institute of Internal Auditors to refer to the Internal Audit Activity which usually conducted by an independent unit or department within the organization or by an external party (outsourcing), or a mixture of both.



6. Objectivity is about the quality and the value added of the internal audit findings.
7. The standards do not prohibit internal auditors from performing other tasks assigned to them by the senior management, other than internal audit tasks, as long as these tasks are approved by the relevant level of authority within the organization, and as long as the competent personnel are aware of the negative implications of such tasks on independence and objectivity, as the internal audit function is designed to add value to the organization and to enhance its operations.

Examples of Impairments to Independence and Objectivity

The following table summarizes the most prominent and frequent Impairment in the internal auditing²:

Impairment	Implications on:	
	Independence	Objectivity
Inappropriate intervention or limitations (from a body to which the internal audit is not functionally affiliated) in any of the following cases: <ul style="list-style-type: none"> • Scope limitations of the internal audit. • Completion of the internal audit work. • Communicating the internal audit findings. • The resources dedicated to the internal audit. 	√	
Conflict of interest ³ at the internal auditors' level.	√	√
Inappropriate dependency lines or organizational position for the internal audit.	√	
The existence of material and essential influence from the executive management on any of the following: <ul style="list-style-type: none"> • The internal audit charter. • Internal audit annual plans. • Internal audit's budget and resources. • The decision to appoint or dismiss the CAE. • CAE's remunerations⁴. • The ability of the CAE to participate in the meetings of the Audit Committee, and the meetings of the board of directors to communicate the important issues relevant to the work, along with any challenges or obstacles that the CAE faces. • The ability of the CAE to communicate with the Chairperson or any other member of the board to communicate sensitive information or any other matters relevant to the internal audit or the organization. • The ability of the CAE to hold meetings (annually at least) with the board or the Audit Committee, without the presence of the executive management, to discuss the subjects of common interest. 	√	
The CAE takes on responsibilities that extend beyond internal audit	√	√
Assuming, without evidence, that the audited activity is appropriate based only on previous positive audit activities.		√
The person in charge of the CAE has broader responsibilities than the internal audit, and the CAE performs audit duties on an activity that is subject to the person responsible for him.	√	√
Failure of the internal audit to provide important information to the organization's top management.		√
Absence of critical analysis (professional skepticism) by any of the internal auditors		√

² The terminology "Internal auditing" used when referring to the overall profession or discipline.

³ A conflict of interest exists even if no unethical or improper act results.

⁴ Including the salary, remunerations, and allowances.

Impairment	Implications on:	
	Independence	Objectivity
Errors of reasoning made by internal auditors ⁵		√
The evaluation of the work of internal auditors is based on a survey that measures the customers' satisfaction ⁶ , the number of notes ⁷ or the adherence to the audit budget ⁸ .		√
Linking the remuneration of the internal auditor to the monetary amounts of the realized or realizable future savings, or the monetary value of the recoverable amounts as a result of the audit work.		√
The internal audit conducts any of the following in relation to enterprise risk management: <ul style="list-style-type: none"> • Defining the acceptable level of risks (risk appetite/ tendency of management) • Imposing any part of the risk management operations • Making decisions in response to risks, or implementation of a risk response on behalf of the executive management. • Risk management responsibility. • Introduction of assurances about risks on behalf of the executive management. 	√	√
Any of the internal auditors performs any of the following: <ul style="list-style-type: none"> • Auditing the operations that he/she was previously responsible for, within a period not exceeding one year⁹, or auditing the operations that he/she will be responsible for in the future. • Self-revision of a previous work performed by the auditor. • Auditing an activity that is managed by a member of the auditor's family or a close friend. • Postponing part of the audit work on a department run by one of the internal auditor's relatives until this relative covers and corrects the illegal activities. • Providing services to the organization's suppliers or competing organizations in return for a fee. • Providing services to any of the organization's employees in return for a fee. • Accepting gifts from one of the staff of the organization or the stakeholders in relation to internal auditing¹⁰. • Frequent participation in social activities with the staff of the organization or the stakeholders in relation to internal audit and acceptance of hospitality in most of the time. 	√	√

5 Example: In evaluating an employee who is not administratively disciplined, the auditor may be affected by this employee's lack of discipline, and therefore the evaluation of all the other factors will be based on that negative impression, therefore the employee gets weak evaluations based on that effect.

6 It is known that the practices relevant to performance and compensations may significantly prejudice the objectivity of internal auditors. For example, if the evaluation of the performance of an internal auditor, or his/her monthly salary, or remunerations is based on the survey of the customers' satisfaction, the internal auditor may hesitate to report the negative findings that may lead to low evaluations by the clients, therefore the CAE should beware in selecting the criteria he/she uses because this may hinder the objectivity of the internal auditor. The ideal situation is where the evaluation process balances between the performance of internal auditors, the audit findings, and the criteria relevant to the opinion of the client.

7 An internal auditor may lose objectivity by reporting relatively minor matters in the audit findings.

8 An internal auditor may lose objectivity by ignoring risk indicators that may arise around the completion of the task just to adhere to the audit budget.

9 The implementation standard No 1130-A requires that – Internal auditors must refrain from assessing specific operations for which they were previously responsible within a year at least after completing such operations.

10 This does not include promotional gifts (such as pens, notebooks, or samples, etc.) which are normally available for the public and have relatively trivial values, so such gifts will not influence the professional opinion of the internal auditor.



How to manage Impairments?

The recommended in the IPPF explains in details how to manage independence and objectivity impairments¹¹.

According to the Standards:

1. The internal audit must be free from interference in determining the scope of internal auditing, performing work, and communicating results.
2. The CAE must confirm to the board, at least annually, the organizational independence of the internal audit.
3. The CAE shall disclose the details of any impairments to independence and/or objectivity, whether in fact or appearance, to the appropriate parties. The nature and level of disclosure, and the parties to which the CAE discloses, should be determined in light of the nature of the internal audit activities and the expectations of these activities.

Circumstances that threaten the ability of the internal audit or the CAE to carry out internal audit responsibilities in an unbiased manner often arise as a result of the organizational position of the internal audit and the responsibilities assigned to that function. For example, if the audit activity is associated with a department being audited, it will not be considered independent from that department. Similarly, if the CAE is responsible for other tasks outside the scope of the internal auditing, such as risk management, the internal audit will not be independent from these additional tasks, which may also be subject to auditing.

“As internal auditors, we may not be independent of the organization, yet we are obligated to maintain objectivity while doing our jobs”

Richard Chambers

Unaided, the CAE cannot determine the organizational independence and the position of the internal audit within the organizational structure, as he/she will need the assistance of the management and senior management to effectively address the independence issue, therefore, the CAE, the board of directors, and the senior management should reach a common understanding of the responsibilities and authorities of the internal audit activities and the expected tasks to be. This understanding will be used as a basis to discuss the independence of internal audit and its organizational position. The CAE must also work to raise the awareness of the board of directors and senior management regarding the importance of independence, and the means to achieve it, such as functional and administrative lines of dependency, professional and organizational requirements, benchmarking, and issues related to the organization’s values and its system of governance. At the end, the findings must be documented in the internal audit charter.

It is always preferred that the CAE takes into account, in appointing internal auditors to perform various audit tasks, the potential impairments to independence and objectivity, and the CAE should avoid appointing members in the audit teams who may be subject to any impairments. Moreover, it is also preferable to allocate internal audit tasks to internal auditors in a manner that ensures avoiding any actual or potential conflict of interest; this can be achieved through the following:

1. The CAE obtains all the needed information from internal auditors regarding the possibilities of bias or conflict of interests.
2. Ensuring that internal auditors, who were rotated from other department to take on a role in internal audit activities, do not participate in the audit activities conducted on their previous departments for at least one year after the date of their appointment in the audit department.
3. Adopting the periodic rotation method among internal auditors (job rotation) in tasks, as appropriate.

In order to manage independence and objectivity in an effective manner, a number of CAEs are preparing a policies handbook for internal audit that includes the expectations and the requirements of maintaining independence and reaching the unbiased mental attitude.

¹¹ For more information about Independence and Objectivity, the research foundation affiliated to the IPPF has published an excellent study entitled: Independence and Objectivity: A Framework for internal auditors). This study is available at the bookstore of the IIA



This handbook may describe:

1. The importance of independence and objectivity to the internal audit profession.
2. The common cases that may hinder independence and objectivity.
3. The actions that should be taken by the internal auditor if he/she became aware of any impairments to independence and/or objectivity, or any issues that may possibly lead to hindering the independence and/or objectivity, such actions may include, for example, discussing the matter with the CAE. Some practical examples include:
 - If the CAE believes that the obstacle is not real (realistic), yet he/she is aware that the situation, apparently, indicates impairments, he/she may decide to discuss the matter in the audit planning meetings with the competent department, then the discussions should be documented (in the memorandum of audit planning, for instance), and the CAE should explain why he/she believes that the impairments are not realistic. It is also appropriate to include this disclosure in the audit final report,
 - If the CAE believes that the impairments are real (realistic), and such impairments may affect the ability of the internal auditor to do his/her job independently and objectively, he/she will likely discuss the matter with the board, and the senior management to ask for their support to solve the matter¹².
 - If the impairments are defined after the completion of the audit task, and such impairments affected the reliability of the findings (or apparently it affects the reliability of the findings), the CAE should discuss the internal audit matter with the operational management and the senior management, in addition to the board of directors.
4. Requirements for reporting any impairments, whether in appearance or in fact, or any other considerations or doubts in this regard.

To stress on the importance of such policies and assist in ensuring that all internal auditors are aware of their significance, some CAEs hold workshops or routine training courses that focus on such essential concepts. These training courses enable internal auditors of better understanding the concepts of independence and objectivity, through discussions of the cases that may impair independence and objectivity and the best way to address such cases. In addition, more experienced internal auditors can share their personal experiences with their less experienced colleagues and talk about situations in which independence and/or objectivity were in doubt, or cases in which they, for example, reported personal relationships or situations that represented a conflict of interest.

The board may monitor the CAE's objectivity by enhancing the level of oversight applied to the risk assessment provided by the CAE's, the internal audit plan, and the reporting process on audit assignments, in addition to taking into account any potential bias of the CAE in any field of work that he/she takes on responsibilities not within the scope of internal audit. To protect the objectivity of the CAE from impairment, the Standard 1130. A2 – requires assurance engagements for functions over which the CAE has responsibility to be overseen by a party outside the internal audit. If the CAE is responsible for activities outside the scope of the internal audit, and these activities were subject to auditing, the assistance of an independent, objective and efficient external party should be used, and such party should report directly to the board of directors, not to the CAE. This party could be from inside or outside the organization. As long as the independence of the external evaluators can be assured; the external evaluation of the internal audit, which includes a review of the CAE's independence and objectivity, may provide additional assurance to the board of directors, specifically in situations where the CAE has taken on roles not within the scope of internal audit.

In my opinion, the individual objectivity of internal auditors is mainly associated with their integrity and credibility towards their main clients and other stakeholders (internal or external stakeholders affected by the internal audit services). Regarding the internal audit, individual objectivity is more important than organizational and individual independence of internal auditors, accordingly, individual objectivity should be maintained, managed, and assessed effectively during the annual internal assessment, and the external assessment (every five years in accordance with the Standards). Certainly, organizational independence for the internal audit will directly support enhancing the objectivity of internal auditors. Internal auditors with integrity can be objective even if they are not independent.

12 Standard 2424 - Errors and Omissions - states: If a final communication contains a significant error or omission, the CAE must communicate corrected information to all parties who received the original communication.



With New Standards in Place, Proactive Quality Management will Underpin the Next Era of Audit Transformation

New article from IAASB Chair Tom Seidenstein

NEW YORK- Following a vote by the IAASB during the last day of the September meeting, IAASB Chair Tom Seidenstein explained why the new quality management standards respond to:

- The changing environment;
- Challenge the effectiveness of the IAASB's pre-existing quality control standards; and
- Growing market participant needs.

The resulting suite of standards are aimed at a more



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robust system of quality management for firms using the IAASB's standards, and mark an evolution from a traditional, more linear approach to quality control

Source: IFAC.org

IAASB Seeks Feedback on Fraud, Going Concern in Financial Statement Audits

NEW YORK - The International Auditing and Assurance Standards Board (IAASB) opened a public consultation, Fraud and Going Concern in an Audit of Financial Statements: Exploring the Differences Between Public Perceptions About the Role of the Auditor and the Auditor's Responsibilities in a Financial Statement Audit. The consultation will remain open until **January 12, 2021**.

As the auditor's role in relation to fraud and going concern in audits of financial statements continues to receive heightened public attention, amplified by high-profile corporate failures in recent years, the IAASB has recognized the need to further explore these topics. This Discussion Paper is aimed at gathering perspectives from a broad range of stakeholders across the financial reporting ecosystem about the role of the auditor in relation to fraud and going concern in an audit of financial statements. Stakeholders are asked for their perspectives on whether the auditing standards related to fraud and going concern need to be updated to reflect the rapidly evolving external reporting landscape, and, if so, in what areas.

“Issues related to fraud and going concern are consistently raised as areas requiring attention and potential improvement in order to enhance confidence in audits. These two topics are priorities in our recently issued strategy and work plan,” said IAASB Chair Tom Seidenstein. “This Discussion Paper is



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an important step in understanding the needs of users of financial reports, how changes in the financial reporting environment impact the role of the audit in terms of fraud and going concern, and the limitations of the existing standards.”

The feedback collected will inform decisions about possible further actions on these topics.

The IAASB hosted a roundtable discussion on September 28 that will explore fraud and going concern expectations. The roundtable discussions were broadcast live on the IAASB's YouTube channel, with un-aired breakout sessions shared via YouTube in October.

The IAASB invites **all interested stakeholders** to respond to this Discussion Paper, including, but not limited to, investors and other users of financial statements, those charged with governance of entities, preparers of financial statements, national standard setters, professional accountancy organizations, academics, regulators and audit oversight bodies, and auditors and audit firms.

Source: IFAC.org



IPSASB Welcomes B20 Policy Recommendations, including Focus on Public Sector Integrity

NEW YORK - The International Public Sector Accounting Standards Board has welcomed the B20 Policy Recommendations to the G20. The report includes 22 policy recommendations to the G20 identified by the global business community to support healthy economies and build back better from the COVID-19 pandemic.

“The global economy is in its worst state in a century,” wrote Yousef Al-Benyan, chairman of the B20. “The challenging opportunity is to build back better, with real urgency required from policymakers and business leaders...Building back better requires deepening public, private and citizen cooperation.”

Among the priorities identified by the B20 is combatting corruption through enhancing integrity in the public sector. The report states that, “the G20 should lead the way in the global application of accrual accounting in the public sector, and in particular International Public Sector Accounting Standards.”

“We’re delighted to see our standards named among the top B20 priorities,” said IPSASB Chair Ian Carruthers. “The COVID-19 pandemic is proving to be one of the greatest challenges that many governments have ever faced, and because of its magnitude its impact will be felt for many years to come. Without high-quality accounting information, politicians will struggle to make the tough decisions that will be required to support both citizens’ wellbeing and economic recovery sustainably over the decades to come,” he added.

To help governments apply best practices in public sector accounting when analyzing COVID-19-related



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intervention programs, wherever they are on the path to full accrual implementation, IFAC and the Zurich University of Applied Science (ZHAW), in partnership with IPSASB, published an Intervention Assessment Tool earlier this year.

The role of accountancy in managing the public sector impacts of the pandemic has also been an area of focus for the global profession. “At a time of enormous public sector spending, accountability in the public sector has become even more central to the social contract between governments and citizens,” wrote Sheila Fraser, IFAC Board Member and former Auditor General of Canada and Alta Prinsloo, IFAC Executive Director, in an article highlighting the importance of public sector resiliency as part of the G20 agenda.

“Building a strong public sector requires the contribution of a wide range of stakeholders. The accountancy profession remains ready to play its part,” they wrote.

The B20, representing the international business community, advocates for bold and broad-based policy action that will put recovery on a stronger, more stable growth path and benefit all. Its policy recommendations will be presented to the G20 for further consideration during the B20 Summit later this month.

Source: IFAC.org



Global Ethics Board Elevates Importance of Accountants' Societal Role and Strengthens Mindset Expectations

New York - The International Ethics Standards Board for Accountants (IESBA) released **revisions** to the International Code of Ethics for Professional Accountants (including International Independence Standards) (the Code) to better promote the role and mindset expected of all professional accountants.

The revisions explicitly recognize that the accountancy profession is entrusted with public confidence in the wide-ranging roles it plays in society and that such confidence is based on the skills and values it brings to its professional activities. Importantly, they reaffirm the profession's responsibility to act in the public interest and the fundamental role of the Code in meeting that responsibility.

Among other matters, the revisions:

- Reinforce aspects of the principles of integrity, objectivity and professional behavior;
- Raise behavioral expectations of all professional accountants through requiring them to have an inquiring mind as they undertake their professional activities;
- Emphasize the importance of accountants being aware of the potential influence of bias in their judgments and decisions; and
- Highlight the supportive role the right organizational culture can play in promoting ethical conduct and business.



“The ethical principles and behavioral expectations embodied in the Code are the bedrock of the accountancy profession,” said Dr. Stavros Thomadakis, IESBA Chairman. “The profession is a major player in the global financial ecosystem and an indispensable facilitator of economic growth. The enhancements we have made to the Code speak to the importance of protecting and strengthening public trust in it across its varied roles and activities.”

Throughout this project, the IESBA has benefited from coordination with the International Auditing and Assurance Standards Board (IAASB) and the former International Accounting Education Standards Board (IAESB) on issues common to their standards, and especially in developing the provisions addressing the mindset expected of professional accountants.

The “role and mindset” revisions will become effective on December 31, 2021.

Source: IFAC.org



اغتنم الفرصة الأخيرة للإستفادة من العرض

مشارك عليك والثاني علينا !!

على جميع الدورات الرقمية لشهري نوفمبر وديسمبر ٢٠٢٠

وخصم ١٥% على رسوم الإمتحانات لمشاركي الدورات التأهيلية الصادرة عن المجمع
«البت التفاعلي المباشر»

#	اسم الدورة	الساعات	التاريخ	الإيام	الرسوم (بالدولار)
الدورات المهنية					
١	الدورة التأهيلية لشهادة خبير المعايير الدولية لإعداد التقارير المالية - IFRS Expert خصم ١٥% على رسوم الإمتحان	٩٤	٢٠٢١/١١/١١ - ١١/٨	الأحد - الخميس	\$ ٧٠٠
٢	الدورة التأهيلية لشهادة مزاولة مهنة المحاسبة القانونية في الأردن - JCPA	١٠٤	٢٠٢١/٢/٧ - ١١/٢٢	الأحد - الخميس	\$ ٦٠٠
٣	الدورة التأهيلية لشهادة محاسب دولي عربي إداري معتمد - IACMA خصم ١٥% على رسوم الإمتحان	١٠٠	٢٠٢١/٢/٤ - ١١/٢٢	الأحد - الخميس	\$ ٧٠٠
الدورات المتخصصة					
٤	التدقيق الداخلي المبني على المخاطر	١٢	٢٠٢٠/١١/١٩-٨	أحد/ثلاثاء/خميس	\$ ١٢٠
٥	تطبيقات المحاسبة العملية وتأهيل المحاسبين الى سوق العمل	٢٠	٢٠٢٠/١١/١٩-٨	الأحد - الخميس	\$ ١٦٠
٦	التحليل المالي وتقييم الشركات	١٢	٢٠٢٠/١١/١٩-١٤	السبت - الخميس	\$ ١٢٠
٧	المعيار الدولي لإعداد التقارير المالية 9 (الأدوات المالية) IFRS 9 -	١٦	٢٠٢٠/١٢/١٣-١١/١٥	أحد/ثلاثاء/خميس	\$ ١٦٠
٨	ادارة الاصول الثابتة والسيطرة على مخزون الموجودات والمنقولات	١٦	٢٠٢٠/١١/١٩-١٤	أحد/ثلاثاء/خميس	\$ ١٦٠
٩	محاسبة شركات المقاولات	١٢	٢٠٢٠/١٢/١٠-٥	السبت - الخميس	\$ ١٢٠
١٠	أساسيات معايير المحاسبة الدولية في القطاع العام	١٢	٢٠٢٠/١٢/١٠-٥	السبت - الخميس	\$ ١٢٠
١١	أساسيات التدقيق الداخلي واعداد السياسات	١٢	٢٠٢٠/١٢/١٧-٦	أحد/ثلاثاء/خميس	\$ ١٢٠
١٢	إعداد القوائم المالية الموحدة	١٢	٢٠٢٠/١٢/٢٠-١٣	الأحد - الخميس	\$ ١٢٠
١٣	ضريبة الدخل والمبيعات وتطبيقاتها من الناحية المحاسبية	١٢	٢٠٢٠/١٢/٢٠-١٣	الأحد - الخميس	\$ ١٢٠

مزايا التسجيل في دوراتنا الرقمية:

نضمن لك حضور محاضرات تفاعلية وسلسلة مع إتاحة الفرصة لمشاركي الدورة إرسال كامل إستفساراتهم المتعلقة بالمادة التدريبية والتي سيتم الإجابة عليها من قبل أفضل الخبراء الماليين على مستوى الوطن العربي.



ستعقد الدورات من خلال برنامج Microsoft Teams

أفضل الأسعار



شهادة حضور إلكترونية أونلاين



لمزيد من المعلومات: هاتف: (٠٠٩٦٢ ٦ ٥١٠٩٠٠) - فرعي: ١٢٢٨/١٢٢٥/١٢٢٠ | فاكس: (٠٠٩٦٢ ٦ ٥١٠٩٠٠)

جمعية الجمع العربي للمحاسبين القانونيين (الأردن)

عضو في طلال أبوغزاله فاونديشن



42\$

معايير المحاسبة الدولية
في القطاع العام ٢٠١٩



49\$

إصدارات المعايير الدولية لرقابة الجودة
والتدقيق والمراجعة وعمليات التأكيد
الأخرى والخدمات ذات العلاقة ٢٠١٨



78\$

المعايير الدولية لإعداد
التقارير المالية ٢٠١٩



45\$

دليل استخدام معايير التدقيق الدولية
للتدقيق على المنشآت الصغيرة ومتوسطة
الحجم - الإصدار الثالث (جزئين)



35\$

دليل تفسير وتطبيق
معايير المحاسبة الدولية
في القطاع العام



100\$

النسخة
المطبوعة

75\$

النسخة
الالكترونية

منهاج خبير المعايير الدولية
لإعداد التقارير المالية
"IFRS Expert"



100\$

النسخة
المطبوعة

75\$

النسخة
الالكترونية

منهاج محاسب دولي عربي
اداري معتمد "IACMA"



100\$

النسخة
المطبوعة

75\$

النسخة
الالكترونية

منهاج محاسب دولي عربي
قانوني معتمد "IACPA"



21\$

دليل بيانات التعليم
الدولية ٢٠١٩



21\$

دليل قواعد السلوك الاخلاقي
للمحاسبين والمهنيين ٢٠١٨



35\$

المعايير الدولية لإعداد
التقارير المالية في المنشآت
الصغيرة ومتوسطة الحجم ٢٠١٥



النسخة
المطبوعة

50\$

النسخة
الالكترونية

35\$

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والأعمال - الطبعة الثالثة



35\$

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التكامل بين إدارة مخاطر المشروعات
والاستراتيجية والأداء

● لمزيد من المعلومات:

عمّان: هاتف: ٠٦/٥١٠٠٩٠٠

فرعي: ١٢٢٤/١٢٢٣

فاكس: ٠٦/٥١٠٠٩٠١

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