



## IASCA Newsletter

Special Edition 2018

### YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS

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The International Arab Society of Certified Accountants (IASCA) was founded in 1984 and year after year it has achieved new accomplishments that are a source of pride to its students, members, and the Arab professional accountants.

The Society has firmly established itself as an Arab and international professional body thanks to what it provided and is still providing to the accounting and auditing profession. It has become the main destination for graduates of the faculties of accounting, commerce and economics as well as Arab accounting practitioners who seek to enhance their knowledge and reinforce their scientific and professional abilities to acquire the advanced qualification through applying for certificates provided by the Society which qualify them to practice the profession in many Arab countries.



Moreover, IASCA's certificates are academically and internationally recognized based on the level of curricula, scientific review, examination administration, and the accomplishment of IASCA over the past 30 years by establishing the standards to monitor the performance of accountants and members of professional societies and organizations who are members of the International Federation of Accountants (IFAC) to ensure their good performance and commitment to the relevant international standards and practices.

As you know, IASCA played a vital role in the translation, update, and dissemination of International Public Sector Accounting Standards, International Standards on Auditing, and International Quality Control, Auditing, Review Other Assurance and Related Services Pronouncements. IASCA has been accredited by IFAC, and John Wiely and Sons® to exclusively translate these publications into Arabic and distribute them across the Arab world.

In short, I would like to say that it is God's blessings and the sincere efforts, and due to our belief in our professional mission, we will continue to pursue our benevolent goals, based on our responsibility to develop the Arab accounting profession. We will continue to exert the best efforts in our power to develop our skills in what we provide. We look forward to nurturing a generation of well-qualified Arab accountants, and providing them with excellent professional skills so that they can best serve their country and the Arab people.

**Talal Abu Ghazaleh**

# INTERNATIONAL AND PROFESSIONAL CONFERENCES

The International Arab Society of Certified Accountants (IASCA) has held and contributed in lots of conferences and workshops during year 2018.



*At IASCA's 6th International Professional Conference in Bahrain*

## **Abu-Ghazaleh: Transformation from Traditional Auditor to Smart “Audit Tech” Program**

MANAMA - The International Arab Society of Certified Accountants (IASCA) held the 6th International Professional Conference entitled “The Future of Accounting Profession in Light of the Knowledge Revolution” under the patronage of HE Mr. Zayed bin Rashid Alzayani, Minister of Industry, Commerce and Tourism of Bahrain.

The Conference was held in the presence of HE Dr. Talal Abu-Ghazaleh, IASCA Founder and Chairman, Mr. Abbas Al Radhi, Chairman of Bahrain Accountants Association, Mr. Khaled Awwad Mousa, Regional Manager of OFIS Soft Company (Diamond Sponsor of the Conference) as well as a host of representatives of Arab professional organizations, banks, financial institutions and researchers.

In his opening speech, Alzayani stressed the importance of maximizing the use of modern technology in the accounting and auditing fields due to their significant role in boosting the economy, and the impact of financial statements and their quality on economic decision-making.

Meanwhile, the Minister highly commended the role and efforts exerted by Dr. Abu-Ghazaleh in developing this profession.

For his part, Dr. Abu-Ghazaleh said that the Conference represents a roadmap on how to benefit from technological advancement in the accounting field and the anticipated influences upon their use.

Furthermore, Dr. Abu-Ghazaleh explained that the conference aims at developing professional knowledge and skills, expanding the use of Information Technology (IT) mechanisms and exchanging knowledge and expertise in the accounting profession, in addition to enhancing the professional relationship among Arab accountants to meet the requirements of economic development and encourage investment in the Arab world.

Moreover, Dr. Abu-Ghazaleh affirmed that “in the next 20 years, the auditing profession will be transformed from the ‘Human Auditor’ to the ‘Audit Tech’ program which will be more accurate, fast and capable of detecting errors and irregularities.”

According to Dr. Abu-Ghazaleh, the Audit Tech program will be based on International Accounting Standards, International Standards on Auditing and Audit Programs, noting that the competition between companies and auditing offices will be centered on the quality of their program.

Additionally, Dr. Abu-Ghazaleh stated that “in the transitional phase, the ‘Audit Tech’ will be defined as ‘The Auditor’ and the human auditor will no longer exist, however, human auditors will become technical experts who are required to submit results through the ‘Audit Tech’ program along with their observations, conclusions and recommendations.”





“Three decades ago, in my capacity as a member of the International Federation of Accountants in New York and the International Accounting Standards Board in London, I managed to change the name of “International Audit Guides” to become the “International Standards on Auditing”, after my demand to change the definition of the accounting profession to become ‘the tool for economic decision-making’, rather than limited to ‘a profession for the preparation of financial statements and businesses outputs’.”

It’s noteworthy to mention that the Conference focused on two main topics including the impact of the Information Technology Revolution on the Accounting and Auditing Profession, Development of Accounting Programs and Digital Accounting. The Conference also shed light on the importance of Knowledge Management and its relation with IT, its Impact on Accounting Qualification as well as the need to adopt international guidelines for the accountant qualification requirements.

Dr. Abu-Ghazaleh called for changing the objective of the ‘Audit Tech’ to become ‘providing options and suggestions in economic decision-making to improve the financial institution of an enterprise using the potentials and capabilities of Artificial Intelligence (AI)’, urging the Arab and international professional community to promptly transform to the Audit Tech program.

Participants also discussed the role of Information Technology as the main drive in improving comprehensive business quality and knowledge management which has led to significant change towards accountants’ new goal to become more proficient in their work and to meet the developments of their profession efficiently.

Dr. Abu-Ghazaleh concluded with his call to establish a committee of experts at Talal Abu-Ghazaleh Organization to accomplish this transformation by 2022 at the latest, so as to become the first audit company successful in achieving this transformation.

(Impact of Information Technology Revolution on Accounting and Auditing Profession, and the Development of Accounting Programs)

Developing Financial Programs in Public Sector-Smart Financial Planning for Dubai Government- the UAE



*At the annual meeting of the International Arab Society of Certified Accountants*

## **Abu-Ghazaleh: We Have to Globally Launch a Revolution in the Accounting and Auditing Profession, Starting with the Arab world**

DUBAI - The International Arab Society of Certified Accountants (IASCA) held the annual meeting of its Board of Directors and the General Assembly under the chairmanship of HE Dr. Talal Abu-Ghazaleh in Dubai in the attendance of a host of society members from various Arab countries.

During the meeting, the 2018 annual report was reviewed as well as the balance sheet and budget in addition to discussing several central issues, most importantly the necessity to start a revolution in the accounting and auditing profession to keep up to date with rapid technological development in this sector.

In this regard, Dr. Abu-Ghazaleh said that we have to lead this revolution by introducing and incorporating Information Technology in the accounting profession and by developing programs that assist accountants and auditors in accomplishing their work more accurately, faster and at a lower cost with the support of Artificial Intelligence (AI) revolution.

Dr. Abu-Ghazaleh declared that Talal Abu-Ghazaleh Organization (TAG-Org) has already started to design its own program to serve as a model for other companies and institutions that introduce technology into the profession.

Additionally, Dr. Abu-Ghazaleh underscored the need for introducing technology in university accounting education which should also keep abreast of developments in the business world calling on universities to include the International Financial



Reporting Standards (IFRS) into their curriculum and rely on professional accounting and auditing courses similar to the ones developed by IASCA.

Furthermore, Dr. Abu-Ghazaleh announced the launch of a set of e-services that comes in line with the Society's vision to transform into a professional society that adapts to technological advancement in this field. Accordingly, IASCA will digitally offer its training courses, in addition to replacing its traditional paper exams with an electronic examination system early next year.

At the end of the meeting, it was announced that IASCA will hold the next international conference in Egypt in cooperation with Delta University under the theme "Digital Accounting Education" to discuss the transformation of accounting education into the digital phase which will dominate education all over the world in the coming period.





## Abu-Ghazaleh: IASCA Participates in the Annual Meeting of the International Federation of Accountants

SYDNEY- The Arab International Society of Certified Accountants (IASCA), a member of the International Federation of Accountants (IFAC), participated in the annual meeting of the Federation held in Sydney.

IASCA was represented in the meeting by Board member Mr. Jamal Melhem and the Society Executive Director Mr. Salem Al-Ouri.

Based on the terms of its membership, IASCA is entitled to vote on the Federation's decisions, including the election of the Chairman and members of the Board.

The meeting was attended by a number of international institutions interested in developing the profession around the world, in addition to the participation of approximately seven thousand delegates from 131 countries around the world.

HE Dr. Talal Abu-Ghazaleh, Chairman of IASCA, said that the participation is an opportunity to highlight the Arab role in participating in the policy-making of the largest regulator of the profession of accountants and auditors around the world. Dr. Abu-Ghazaleh added that participation is an important opportunity to exchange experiences among the members of the Federation.

At this meeting, IFAC, global organization for the accountancy profession, announced the election of the Korean Dr. In-Ki Joo as its president for a two-year term. Moreover, IFAC Council elected six new members to the IFAC Board: Sheila Fraser (Canada), Margrét Pétursdóttir (Iceland), Christine Ramon



(South Africa), Jianhua Tang (China), Ayse Ariak Tunaboylu (Turkey), and Lisa Padmore (Barbados).

Moreover, participants discussed the annual reports on the performance of the Federation and the reports of its committees as well as the work plan for the coming year. The Federation further discussed a number of papers and professional studies that may require future changes in its by-laws. In addition, the draft Code of Ethics for professional accountants was reviewed.

Dr. Abu-Ghazaleh affirmed the major role IASCA has played since its establishment in 1984 in promoting and developing the profession of accounting and auditing in the Arab world, in addition to building the capacities of the national professional societies in the Arab countries to implement the international standards and to follow IFAC generally recognized practices and obligations that contribute to the economic and social development in the Arab world.

## IASCA Participates in the World Standard Setters Conference

LONDON - The International Arab Society of Certified Accountants (IASCA) participated in the annual conference of World Standards Setters (WSS) convened by the International Financial Reporting Standards (IFRS) Foundation.

IASCA Executive Director Mr. Salem Al Ouri said that the participation in the conference comes in line with the vision of the Society and its Chairman HE Dr. Talal Abu-Ghazaleh in the exchange of international experiences in the area of the international standards, and to keep abreast of any new developments in this field, so that the Society may perform its duties in accordance with the best practices.

During the inauguration ceremony, Mr. Hans Hoogervorst, chairman of the International



Accounting Standards Board (IASB), stressed the importance of the role of National Standards Setters in providing the opinions, the proposals, and the information that are considered a vital tool to the development of the International Financial Reporting Standards.



The conference shed light on a number of topics, including implementation strategy of the new International Financial Reporting Standards, namely: the International Financial Reporting Standard 9 “Financial Instruments”, the International Financial Reporting Standard 15 “Revenues Generated from Contracts Concluded with Clients”, the International Financial Reporting Standard 16 “Leasing Contracts”, and the International Financial Reporting Standard 17 “Insurance Contracts”, as well as goodwill and depreciation of assets, financial instruments, risk management, and inter-bank exchange rate were also discussed.

Also during the conference, a number of sessions were organized to discuss the conceptual framework of the

International Financial Reporting Standards, their nature, goals, and the need to apply them.

The International Accounting Standards Board (IASB) organizes an annual conference for the standards setters all over the world with the aim to exchange experience in the fields of approval, adoption, application of international standards for the preparation of financial reports, consulting about the agenda of the International Accounting Standard Board, making some updates on the developments of international standards and reviewing of received opinions about the drafts of the presentation of new standards and discussing them during the conference.

## Abu-Ghazaleh: The World Accounting Community Discusses Accounting Standards in Government Strategies in Manila



MANILA - The International Arab Society of Certified Accountants (IASCA) participated in the ‘International Public-Sector Accounting Standards Board (IPSASB) Strategy Roundtable and Capacity Building Forum,’ held at the Asian Development Bank (ADB) Headquarters in Manila.

The Manila gathering was an opportunity for government officials from ADB’s developing member countries (DMC) to contribute to the IPSASB standard-setting process and enhance their public-sector accounting capacity, including knowledge of accrual-basis IPSAS and formulating plans to further improve their respective government accounting framework to be more transparent and accountable.

IASCA was represented by member of the Board and representative of IASCA in Palestine Mr. Jamal Melhem who briefed the attendees on IASCA’s regional role in promoting the adoption and implementation of IPSAS in the MENA region for governmental accounting and reporting, and highlighted IASCA’s activities including translation of IPSAS, developing education training materials and the advocacy role it plays with the other stakeholders to achieve their objectives and assist in good governance of public financial management.

Over 100 senior government officials and attendees from more than 50 countries attended the event as well as speakers and participants from international agencies ADB’s DMCs, and other bilateral and multilateral development banks, including World Bank, African Development Bank (AfDB), Islamic Development Bank (ISDB), Inter-American Development Bank (IADB), and International Fund for Agricultural Development (IFAD). Participants included representatives from supreme audit institutions such as International Organization of Supreme Audit Institutions (INTOSAI), ASEAN Supreme Audit Institutions (ASEANSAI), Pacific Association of Supreme Audit Institutions (PASAI), and International Federation of Accountants (IFAC).

During the meeting, participants discussed the strategy plan priorities, themes and activities for achieving the desired objectives over the next five years. Participants also shared success stories pertaining to countries that adopted and implemented the accrual basis of accounting and IPSAS. Challenges, and how to overcome them, were discussed in relation to countries moving towards adoption of IPSAS in their accounting and reporting system.

HE Dr. Talal Abu-Ghazaleh, Chairman of IASCA, praised the Society’s supporting role, since its establishment in 1984, in developing accounting and audit professions in the Arab world.

IASCA representative, MR. Milhem who was selected as a member of the IFAC Committees: Public Accounting Organization Development Committee and PAODC for the 2018-2021, also attended the committee meetings held in Manila May 31-June 1, 2018, enabling IASCA to contribute to the profession’s development worldwide and introducing the professional developments in the Arab region to IFAC members from other regions.





## Abu-Ghazaleh delivers concluding remarks at MIT's SciTech conference, meets Arab students at institute

BOSTON - His Excellency Dr. Talal Abu-Ghazaleh delivered the concluding remarks at the 2018 Scitech Conference at the Massachusetts Institute of Technology (MIT) in Boston, USA, organized recently by the Arab Students Organization at the university.

Abu-Ghazaleh's remarks focused on his future vision of humanity as being dependent on its progress in the field of artificial intelligence (AI), drawing an analogy between AI and the nervous system in the human body.

He emphasized the need for Arabs to invest, in terms of knowledge and technology, in the artificial intelligence sector, which he described as "the main feature of the current century." He pointed out the great responsibility of educational institutions, foremost among which is MIT, in ensuring that AI will be put at the service of humanity to ease human life, not the opposite.

Moreover, he said that the relationship between man and machine will evolve further in future, when machines will be able to exhibit a greater understanding of human needs due to an advanced level of AI, rendering them capable of performing various tasks with minimal need for human guidance.

He pointed out that he is now working on a book about artificial intelligence containing analysis and providing an insight into its future and how it can be utilized to support knowledge and strengthen its tools worldwide.

In his speech, Abu-Ghazaleh expressed his willingness to support Arab talents in the field of AI in a way that serves science, education, creativity and innovation. He urged Arab students at MIT to support this trend by transferring knowledge to their countries and compatriots.

He pointed out the need to transform civil societies into creative societies that support and encourage innovation as the most



effective way to build and maximize wealth, stressing that the richest firms in the world are knowledge-based rather than oil companies, banks or any other economic sector companies.

"All you imagine is achievable with knowledge and will," said Abu-Ghazaleh, urging Arab students at MIT to play a role parallel to their success in joining the best university in the world, by unleashing their potentials as creative and innovative young men and women.

Abu-Ghazaleh Group, which has a global presence through its 100 plus offices and branches across the world, participated in the Scitech with its conference pavilion showcasing a number of its advanced educational programs and professional services. The pavilion received great interest by specialists in the fields of science and technology.

During a dinner held in honor of the participants, Dr. Abu-Ghazaleh was presented with a plaque from the Arab Students Organization at MIT, in recognition of his efforts in the world of technology and invention, and his continuous support in the fields of knowledge and education.

On the sidelines of the conference, Abu-Ghazaleh discussed the idea of establishing innovation incubators and advanced study programs in the Arab world, and pledged, in this regard, to dedicate TAG-Org headquarters in Arab countries as venues for such projects.



## Abu-Ghazaleh calls for knowledge transformation of the accounting profession

Dubai – At the IFRS Standards Conference, HE Dr. Talal Abu-Ghazaleh delivered a speech on the low-pace development of the accounting profession due to its practice of cautious change.

Through his speech as a keynote speaker, he addressed his relationship with all international and UN accounting agencies. As chairperson of some of these agencies, he and the team were keen on change and achieved some success in this regard, however, they also faced some obstacles and failure due to resistance for change.

Abu-Ghazaleh stated that: “All fields, activities and institutions worldwide have started transforming to book a place in the knowledge world. Therefore, the tardiness of the accounting profession in this transformation is not accepted anymore.” Accordingly, he called on the IFAC to form a multilateral work team to develop a knowledge transformation program for international institutions, draft accounting standards for private and public sectors and audit and professional conduct standards that comply with and meet all needs of the economic, educational and government knowledge society.

He also stressed that: “This knowledge era requires accounting and audit standards especially for the knowledge companies and products.” So, he again called on the IFAC and IFRS Foundation to initiate the formation of a multilateral work team to review the requirements of the knowledge era in terms of accounting, auditing, reporting and evaluation.

Abu-Ghazaleh suggested selecting the SCOPA to represent the Arab region in this team because of its technical and representing capabilities, its active role both in KSA and the Arab region as a whole and its proven ability to develop and control the quality in controlling accounting and auditing offices.

The conference was held in Dubai on 5th and 6th of March in the presence of many financial officers, decision makers, representatives of Gulf banks and financial institutions as well as financial and banking experts from different GCC countries.

Dr. Talal Abu-Ghazaleh’s speech introduced the invaluable role he played in changing the accounting concept particularly during his



time as a board member in IFAC during the periods 1987 – 1990 and 1992 – 1994.

Dr. Abu-Ghazaleh also referred to his experience with Harvard University which was first in developing two systems; one for calculating the mileage for airline flights and another for calculating the scores at hotels in 1995, noting that this should have been the role of both IFAC and IFRS.

Abu-Ghazaleh also presented his focus on accounting standards development while he was chairman of the UN Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) from 1995-1996 and the UN Trust Fund. He also referred to his experience with the World Trade Organization during the period 2012 – 2014 in developing regulations that determine the future of international trade where he called for the development of commercial basics and standards for digital products and the economy.

The conference is an opportunity for different banks and financial institutions in GCC countries to learn more about the international financial reporting standards (IFRS) for banks and financial institutions which have become standardized in many countries following the adoption of the nine operational requirements of these standards.

The adoption of IFRS led to the remarkable development of banks in the GCC countries with the aim of introducing structural and organizational changes to achieve more strength and success.



## The International Arab Society of Certified Accountants (IASCA) participates in a workshop in Petra University

Amman- The IASCA has participated in an awareness workshop that was held for the students of the accounting department in Petra University about “The Importance of professional certificates and training courses for university students.” The workshop aims at qualifying and providing the students with a professional and practical training before graduation in order to enable them starting out in the labor market with confidence and readiness. Students will be graduated with a professional experience along with the academic education they received at the university.

During the workshop, The IASCA has provided a detailed explanation about the professional certificates in accounting, auditing, and relevant sciences including a variety of certificates presented by the IASCA such as:

By the end of the workshop, the lecturers of the accounting department have assured the importance



of these certificates and training courses along with the students’ need to be enrolled in such courses before setting out to the labor market. The participants inquired about the professional certificates and their importance in the labor market.

This workshop is one of the workshops presented by the IASCA in order to raise awareness among students of various universities and to enable them gaining the required skills that enhance their competitiveness in the labor market.

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## In a lecture at Petra University

### Abu-Ghazaleh: Creative Education is the Source of Future Wealth Building



AMMAN - HE Dr. Talal Abu-Ghazaleh said that the foundation of success is built on constant change and the world is currently undergoing a radical transformation towards the world of knowledge which should be embraced.

Dr. Abu-Ghazaleh addressed students at the University of Petra (UOP) in a lecture

entitled “Creative Education is the Only Means to make Wealth in the Future”, organized by the UOP Dialogue Committee under the patronage of University President Dr. Marwan Mullah and attended by Higher Chancellor Dr. Adnan Badran, saying that “the world is shifting from the civil state to the creativity and inventions state which is evidenced in the existence of creative and innovative corporations in the world of knowledge whose magnitude is larger than the Arab economy.

Dr. Abu-Ghazaleh addressed the students adding, “You are the most capable individuals to lead change. Creativity doesn’t mean coming up with a new invention, it could be the improvement of something that already exists, this is the path for wealth, future, prosperity and economic growth,” noting that the world is heading towards a new era characterized by Artificial Intelligence and what we witness today is the foundational stage to set up the required infrastructure for that world.

Dr. Abu-Ghazaleh affirmed that success in the real world is achieved through the individual’s goals whereby he becomes devoted to serving his homeland and nation, noting that proficiency and efforts are not sufficient, saying ‘whoever aims to success should not wait for an opportunity but has to make one’.

Moreover, Dr. Abu-Ghazaleh extended gratitude to the management of the University for the invitation and for the opportunity to meet the students who represent the generation of the future armed with science and knowledge.

For his part, Dean of the Faculty of Mass Communication at the University Dr. Tayseer Abu Arja highly praised Dr. Abu-Ghazaleh’s efforts saying, “Dr. Talal Abu-Ghazaleh is a role model of a self-made personality and represents a national-global success story who achieved and still achieves consecutive successes”.

Meanwhile, in the presence of Deans, professors and students, Dr. Badran presented the University’s Honorary Shield to Dr. Abu-Ghazaleh in recognition of his outstanding achievements and efforts on the national, regional and international levels.

## **The International Arab Society of Certified Accountants participates in the international educational exhibition “to Bridge the Academic Services”**

Amman - The International Arab Society of Certified Accountants (IASCA) participated in the international educational exhibition “To Bridge the Academic Services” that was organized in Kempinski Hotel on 2nd February, 2018.

The IASCA participation is a part of its professional responsibility towards certified accountants in Jordan and the Arab Countries, and it emphasizes the integrated role played by the IASCA with all professional associations in every Arab country.

IASCA participation in the conference included the preparation of a special suite that contains many accountancy professional publications. Gifts and discounts were granted on the professional courses held by the IASCA.

The conference was organized in response to the international developments and changes on the International Financial Reporting Standards (IFRS) along with the International Auditing Standards



(IAS). The conference aims at providing certified accountants in the Arab world with the latest updates and changes; this will be positively reflected on the quality of work and financial statements, which are one of the decision-making tools used in making administrative and financial decisions.





## Abu-Ghazaleh chairs the 29th board of directors meeting of ASCA (Jordan)



Amman – The Arab Society of Certified Accountants (Jordan) / a member of The Talal Abu Ghazaleh Foundation held its 28th meeting chaired by HE Dr. Talal Abu-Ghazaleh, the Chairman of ASCA (Jordan) board of directors, at Talal Abu-Ghazaleh Knowledge Forum (TAGKF).

During the meeting, Dr Talal Abu-Ghazaleh welcomed the members of the ASCA (Jordan) board of directors, particularly its founders and primary supporters for 34 years, and praised the board’s efforts in the development of the Society’s work and activities. The Society is the only rehabilitation, educational and training institution in the region that operates in the field of accounting since 1984.

Dr. Abu-Ghazaleh affirmed that “we always seek to develop accounting and management sciences through this society”, praising the high level of achievements and the efforts of its board of directors and staff.

He also expressed his admiration for the Society’s role and performance in facilitating, developing and funding the translation of all ISAs and IPSASs and IES and other translations on the International Federation of Accountants (IFAC).

During the meeting, Mr. Salim Al-Ouri, the Executive Director of the Society, presented the administrative body’s report on its work for the Year Ending 31 December 2017 as well as the future plans. The report contained

information on the privileges of each member, as well as the most important translated, printed and published professional publications including the monthly professional magazine, 2016-2017 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016 Handbook of International Public Sector Accounting Pronouncements, 2016 Code of Ethics, Abu-Ghazaleh Accounting and Business Dictionary - Second Revised Edition and 2017 Handbook of International Education Pronouncements.

Regarding rehabilitation and training, the report stated that “35 training and professional courses were held at the kingdom level and benefited 300 trainers and trainees. Many cooperation and follow-up agreements were signed with different bodies.”

The meeting also included the approval of the report of the administrative body, the final financial statements, the estimated budget and the election of an auditor for the Society.

It should be noted that the Society always seeks to develop accounting, management sciences and relevant principals applicable to all or some professional services. It also seeks to raise the competency, practice and behavior to the highest professional level, through its interest in accounting publications and remaining up-to-date on all new and modern accounting and auditing professions.

## Abu-Ghazaleh: New Website of the International Arab Society of Certified Accountants Launched



AMMAN - The International Arab Society of Certified Accountants (IASCA) has recently launched its newly designed and developed website [www.iascasociety.org](http://www.iascasociety.org) according to the latest technological standards.

The website allows users to easily access information and services, including recent updates about the Society, professional publications, in addition to information related to training, professional certificates and membership. It also provides scientific and technical information and facilitates exchange of knowledge amongst accountants and professionals.

The development of the website came in line with the directives of HE Dr. Talal Abu-Ghazaleh, chairman and founder of IASCA, in keeping up with the various developments and updates in the world of knowledge.

The website has been enriched with accounting information and monthly bulletins prepared by IASCA in both Arabic and English. Users can browse

the website using any electronic device whether PCs, laptops, tablets, or smart phones.

IASCA newly designed website highlights the efforts undertaken by the Society in protecting the independence of professional accountants, and in applying professional quality standards as a step towards upgrading the profession of accounting and auditing.

The website features a wide range of topics that constitute a major interest to accountants and auditors. Moreover, a new section has been created for accounting services relating to the adoption and application of the International Accounting Standards in both public and the private sectors, the identification of training needs according to the highest standards, and the preparation of professional programs.

IASCA aims to apply and adopt the International Accounting Standards in the public and the private sectors, and seeks to provide the Arab labor market with internationally qualified and certified accountants.



## Abu-Ghazaleh: Partnership with the Danish Refugee Council for Refugee Literacy

AMMAN - Arab Society for Certified Accountants (ASCA)/ Jordan, a member of Talal Abu-Ghazaleh Foundation, and the Danish Refugee Council (DRC), signed the 'Financial Literacy Training of Trainers (TOT) for Illiterate Beneficiaries' project contract.

The contract, signed by ASCA Executive Director Mr. Salem Al Ouri, and DRC Country Director Ms. Ermes Frigerio, aims at designing and delivering financial literacy training curricula for illiterate beneficiaries.

HE Dr. Talal Abu-Ghazaleh, chairman of the Society, expressed his pride at cooperating with the Danish Refugee Council represented by its Country Director Ms. Frigerio, affirming that this project is compatible with the role and mission of the Society in promoting accounting and financial awareness and providing beneficiaries with the latest internationally applied standards and financial methods.

The programs seeks to improve the financial knowledge, conduct and skills of the beneficiaries by introducing them to proper financial planning enabling them to understand the cost and value of purchases, in addition to enhancing their financial practices with the goal of achieving aspired financial results.



ASCA -Jordan continuously seeks to develop both accounting and management sciences as well as all related principles applicable to all or some professional services. ASCA -Jordan also exerts effort to upgrade the competence, practice and code of ethics according to the highest professional levels through the issuance of accounting publications and following-up on recent developments in accounting and auditing.

The Danish Refugee Council (DRC) is a humanitarian, non-governmental, non-profit organization founded in 1956 that works in more than 30 countries throughout the world. It provides direct assistance to conflict-affected populations – refugees, internally displaced people (IDPs) and host communities in the conflict areas of the world.

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## Participant in ASCA (Jordan) Qualifying Course Acquires JCPA



AMMAN- ASCA/Jordan congratulates Ms. Mais Samir Hamdan who acquired the JCPA Certificate for practicing the profession of legal accounting in Jordan after having obtained the qualifying course session

for this certificate held by the Arab Society of Certified Public Accountants (Jordan).

The training course included topics related to laws, legislations, accounting and auditing, which were delivered by a group of professional trainers and faculty members of Arab universities with extensive experience in accounting, auditing, and related sciences.

## ACFE/Canada Includes IACPA among its Recognized Professional Certificates

AMMAN –The Association of Certified Fraud Examiners (ACFE) has included the International Arab Certified Public Accountant (IACPA) certificate among its recognized professional qualifications.

The IACPA has been approved by the ACFE for 10 points towards the Certified Fraud Examiner (CFE) exam eligibility.

It is worth mentioning that the International Arab Society of Certified Accountants (IASCA) was established on January 12, 1984 as a non-profit professional accounting association in London, UK. It was formally registered in Amman on February 24, 1994. IASCA aims at advancing the profession of accounting, auditing and other related disciplines internationally, and maintaining the professional independence of Arab accountants and their protection, as well as the application of professional



Association of Certified Fraud Examiners

supervisory measures as a way to promote the professions of accounting and auditing.

The Association of Certified Fraud Examiners (ACFE) is the world's largest anti-fraud organization and premier provider of anti-fraud training and education. Together with nearly 85,000 members, the ACFE is reducing business fraud worldwide and inspiring public confidence in the integrity and objectivity within the profession.

## Canisius College Presents 'Talal Abu-Ghazaleh Award for Excellence' in Accounting Programs

BUFFALO, NEW YORK-The Talal Abu-Ghazaleh International Award for Excellence in the Graduate Accounting Programs at Canisius College was presented during the Annual Accounting Banquet that was held on April 26, 2018. This year's recipient is Ms. Brandi Burgard who will graduate from the MBA Program in Accounting at Canisius College in Buffalo, New York.

This prestigious award is given to a graduating student who has not only excelled in the rigorous academic program of Canisius College but who has demonstrated the potential for contribution to the accounting profession. The award was presented on behalf of HE Dr. Talal Abu-Ghazaleh by Dr. Edward J. Gress, Director of the Talal Abu-Ghazaleh Center for Business Research at Canisius College.

In receiving the award, Ms Burgard expressed her gratitude to HE Dr. Talal Abu-Ghazaleh for supporting the study of accounting internationally. She also expressed her admiration for Dr. Abu-Ghazaleh and his accomplishments in building the Talal Abu-Ghazaleh Organization in a critical part of the world. Ms. Burgard also stated that Dr. Abu-Ghazaleh should be an example for all accountants to follow.



In presenting the award, Dr. Gress thanked HE Dr. Abu-Ghazaleh for recognizing and supporting the accounting program at Canisius College.



The Talal Abu-Ghazaleh International Award for Excellence in the Graduate Accounting Programs at Canisius College was established in 1989 and has been awarded annually to a graduate from the MBA Program in Professional Accounting or from the 150 Hours MBA Program in Accounting. Outstanding graduating students who meet certain criteria are invited to apply for this prestigious award and the winner is selected by a committee from the Canisius College Council on Accountancy.



## IASCA Incorporates VAT within IACPA Curriculum for GCC States

AMMAN - International Arab Society of Certified Accountants (IASCA) announced that the Value Added Tax (VAT) has been incorporated within the legislation paper of the Arab International Certified Public Accountant (IACPA) curriculum for countries of the Gulf Cooperation Council (GCC) who applied the law, including Saudi Arabia and the UAE.

It is worth mentioning that both Saudi Arabia and the UAE have started to impose a 5% VAT on most goods and services for the first time since January 2018.

We hope that all students, who registered or wish to register in December 2018 course, would pay attention



to the VAT subject during preparation for legislation exam, noting that the said law will be uploaded to the Society's website as a reference.

## IASCA Introduces New Arrangement for Taking Exams



AMMAN - International Arab Society of Certified Accountants (IASCA) has announced new arrangement for taking exams for the qualification of International Arab Certified Public Accountant (IACPA) and the qualification of International Arab Certified Management Accountant (IACMA). This new arrangement gives students the opportunity to divide the exam sessions into three groups.

Consequently, the student who will sit for the exams of IACPA qualification may divide the

exams that he/she wishes to take as follows:

1. Group 1: First paper (Economy and Finance) + third paper (Audit).
2. Group 2: Second paper (Accounting) + fourth paper (Legislations).
3. Group 3: Applying for all exam paper sheets.

While, the student who will sit for IACMA qualification exams may divide exams that he/ she wishes to take as follows:

1. Group 1: First paper (Financial Accounting and Costs) only.
2. Group 2: Second paper (Management Accounting and Financial Management) only.
3. Group 3: Applying for both paper sheets.

In addition, the scheme with fixed number of exam sessions for each student has been cancelled, as each student now has three years from the date of exam registration for the first time to successfully pass all paper sheets and obtain the qualification certificate.



# PROFESSIONAL PUBLICATIONS

Based on the professional responsibility of The International Arab Society of Certified Accountants (IASCA) and its endeavor to keep pace the new developments in the field of accounting and auditing, and also out of its keen interest in accounting Publications as being the exclusive body accredited to translate these Publications into Arabic, the Society completed translating, printing and publishing the following professional Publications in 2018:

## 1. The Third Edition of Talal Abu-Ghazaleh Accountancy & Business Dictionary

The dictionary is a comprehensive publication that meets the needs of professionals, including accountants, auditors, bankers and all those who work in the field of economy and business. In addition, it is considered an important reference for university students in an era of rapid developments at all levels of development in science, knowledge and technology, he added.

The new edition of the dictionary comprises over 12000 terms relating to accounting and auditing, covering International Accounting Standards, International Auditing Standards, Code of Conduct, finance, investment, banking, insurance and taxes.

It is worth mentioning that the Arabic certified references of International Accounting Standards, International Auditing Standards and International Accounting Standards in the Public Sector, are the translated versions into Arabic by IASCA, approved by international agencies that set these standards.

The dictionary is now available in hard copy, with a soft copy soon to be issued for easy access and to keep up with technology advancements.



## 2. Interpretation and Application of International Public Sector Accounting Standards (IPSAS) 2017 Handbook

Interpretation and Application of IPSAS provides practical guidance on the implementation and application of the International Public Sector Accounting Standards. This book brings readers up to date on the standards, and describes their proper interpretation and real-world application. Examples and mini-case studies clarify the standards' roles throughout, giving readers a better understanding of complex processes, especially where the IPSAS deviate from IFRS. Readers also gain insight into smoothly navigating the transition for a public sector entity, which is moving to either IPSAS under accrual.

The accrual IPSASs are based on the International Financial Reporting Standards (IFRSs), issued by the International Accounting Standards Board (IASB)

This guide includes all International Accounting Standards in the sector from 1 - 38 of 2017,

This book provides complete guidance to IPSAS, with clear explanation and expert insight:-

- Understand the meaning and role of each standard
- Apply the standards to real-world scenarios
- Manage the process of transition to IPSAS

The appropriate use of IPSAS financial information would assist public officials and other groups in assessing the implications of the fiscal decisions proposed or made by government.





### 3. IASCA Manual 2018

International Arab Society of Certified Accountants (IASCA) issued the 2018 Manual incorporating the achievements and activities of the Society in 2017. The document also includes the vision of the Society and its future plans for the advancement of its programs and services in the field of finance and business.

This Manual emphasizes the role of IASCA in building capacities related to accounting and auditing professions at the Arab, regional and international levels, which is considered one of the important objectives for which the Society was established.



### 4. The Updated Version of IACPA Curriculum

International Arab Society of Certified Accountants (IASCA) announced the release of the updated version of the International Arab Certified Public Accountant (IACPA) curriculum. The 2018 curriculum has been uploaded to the Society's website.

It is worth mentioning that the amendments made to the curriculum include accounting and audit papers only according to the updates made to the international accounting and auditing standards.

IACPA curriculum has been developed in accordance with International Accounting Standards and International Auditing Standards in collaboration with a host of consultants from IASCA.

It's worth mentioning that the qualification has been approved by a number of Arab countries including Jordan, UAE, Yemen, Syria, Lebanon, Sudan, Qatar, Kurdistan Region (Iraq) to practice the auditing profession with the purpose of licensing the practice of public accounting profession.



## More than 300 candidates and twenty centers around the Arab world to pass the (IASCA) Examination

More than 300 candidates in twenty different centers around the Arab world applied for the following qualifying examinations of the International Arab Society of Certified Accountants (IASCA).

1. International Arab Certified Public Accountant (IACPA)
2. International Financial Reporting Standards Expert (IFRS Expert)
3. International Arab Certified Management Accountant (IACMA)



The IASCA 's qualifications aims to equip the Arab accountant with the highest accounting qualifications, through specialized professional certificates issued in Arabic in the fields of accounting, auditing and international financial reporting standards, and to provide accountants, auditors and financial managers with the highest practical and professional levels they need in the labor market. Since the professional certificates take into account the specificity of legislation for all Arab countries, allowing the participant to acquire and apply the highest level of knowledge



## 500 Trainees in Different Arab Countries in 2018

The International Arab society of Certified Accountants launches training, professional qualification and specialized activities in the field of (accounting, internal and external auditing, taxation and other related legislation, financial advisory) where the number of participants in 2018 has reached 500 trainees in different Arab countries.

The (IASCA) also works to involve the labor market in the design or development of training programs through opening more communication channels with the labor market and conducting field visits to them.

Due to the compatibility of our objectives and the basis of our work in developing and strengthening



training courses in accordance with the latest and most important amendments to the International Financial Reporting Standards and International Accounting Standards, we have been the ideal choice for a large number of major Arab companies and institutions.

## IASCA Members in 2018

1. Mr. Ala' Issa Mohammed Khadra
2. Mr. Mostafa Hassan Mohamed EL-Bahrawy
3. Mr. Razan Mahmoud Ibrahim Abu Shehab
4. Mr. Muayed Lutfi Al-Mahdi Buruin
5. Mr. Mohammed Enad Mahmoud Sawalha
6. Mr. Walid Mustafa Hussein Elayyan
7. Mr. Omar Hasan Younis Gharaibeh
8. Mr. Ayman Mohammad Hussein Baw
9. Mr. Lutfallah Ahmed Lutfallah Alnoman
10. Mr. Raed Omar Mohammad AL-Kharouf
11. Mr. Mahmoud Kamel Ahmad Al-Ramahi
12. Mr. Salah Abdullah Nasser AL-Musalmi
13. Mr. Anwar Saleh Mohammed Saleh Ba Nafea
14. Mr. Hatem Mohamed Elsayed Elbastawisy
15. Dr. Oday Hussein Ibrahim Afaneh
16. Mai Muneer Mohammed Dwaikat
17. Mr. Basem Saleh Ahmed Salem Badwilan
18. Mr. Muntaser Ghazi Yousef Sarhan
19. Mr. Thaer Ahmad Mohammad Ateiyeh
20. Mr. Ahmad Hamood Thabet Qasem AL-Ameri
21. Mr. Hamzeh Ali Abdalleh Nasaireh
22. Mr. Samer Wasef Yacoub AL-Haddadeen
23. Dr. Mohammad Mahmoud Hassan Alghanim
24. Mr. Mansour "Muhammad Ismail" Jweiles
25. Mr. Mohammad Hasan Mohammad Ali Haidar
26. Mr. Mohamed Taher Mohamed Ben Younes
27. Mr. Ammar Mousa Mohammad Abu-Nemeh
28. Dr. Adnan Ameen Abdullah Bakarher
29. Mr. Thair Khalaf Suleman AL-Suhaimat

## The Brexit and the GCC Interest By Dr. Mohammad Khataybeh

AMMAN - The greatest premonition marketed by the British Cabinet and its proponents in David Cameron's rule, as a justification for remaining in the European Union, was claiming that there's a risk of capital flight from Britain. Britain is the world's fourth receiver of foreign direct investment according to the World Investment Report for 2015 with net investment reached \$68 billion. On the contrary, Brexit proponents believe that leaving the European Union will save money for Britain, and will enable Britain to enter into more flexible commercial agreements with countries from outside the EU which accomplish economic growth.

Some Asian countries lead part of direct and indirect investments in the UK with total investments reached above £74 billion by the end of 2014. Meanwhile, Indian investments surpassed the Chinese investments by double. In the same context, India ranked third in the number of direct projects in the UK after USA and France.





As an example, I mention TATA Indian Company, the owner of the British Jaguar Land Rover Automotive. This means that the Indian investors, just as other investors, are looking for a market where they can market their products without legal or tax barriers that exist in the British market; this exemplifies the capital flight from Britain.

By returning to the title of the article, the GCC opportunity and the Brexit benefits, I might need to refer to the GCC attraction of the capital fled from Britain searching for investment opportunities, then the rearrangement of this capital and re-exporting it to a country such as India (which might be the original homeland of that capital) but through GCC contribution.

On the GCC – Indian side, there are unprecedented political activities manifested in the mutual visits that aim at enhancing the commercial exchange between the two parties along with the discussions about the future of the Indian work force that is valued at seven million workers inside the GCC with 40 billion USD of workers' remittances. This creates Arab leverage for investments inside India or for maintaining the oil and gas exports share from the GCC, particularly if the issue proposed as “oil for food” satisfies both parties. If we move to discuss the energy issue we will find that there's no reason why global energy prices are falling more than demand, but at the same time I appreciate the GCC position preventing new investments in the international energy sector. This position imposes pressure on the energy prices causing them to decrease in order to control any new investments that might increase the global surplus of energy accompanied by decreased demand as a result of the slowdown of the world's economic growth and the crowding out of the countries exporting oil to have a share in the GCC oil.

Foreign investments barriers result from the fact that India doesn't allow investments in certain important and vital sector, only Indian investors or entities are allowed to invest in such sectors. Here I need to return to the context of this article, why don't the GCC receive the capital that fled from Britain? Particularly the Indian capital so that the GCC might have Indian partners that facilitate investing in previously inaccessible sectors.

The alternative that I personally prefer is that the GCC companies get benefit from their British counterparts who aim at getting out of Britain searching for new emerging markets to compensate the deficiency resulted from the commercial loss of the EU. This refers to the British companies and governments' ability to create investment opportunities and global acceptance to emerging countries similar to India, depending on the infrastructure that assist the British investor such as banks and logistics companies that support the external projects. In addition to the Indian's system, public acceptance of the British investors that allows British investors to obtain investment opportunities which might be blocked for investors from the GCC.

At the end, this article focused on India, Indian investors in Britain, and blocked investment opportunities in India as a result of the nature of the relationship between Indian and Britain and the Indian perspective of the historical colony. The article also tackled the GCC-Indian relations, as it highlights that this combination might create an investment pillar that serves the interests of the ones departed the EU along with the GCC interest in searching for markets that receive the oil exports and companies that build new economy which doesn't fully depend on oil. Finally, this pillar serves India that needs every penny to build the Indian ambition to become the new China within the coming decade.





The International Arab Society of Certified Accountants (IASCA)  
Member of TAG-Foundation



# IASCA EXAMINATIONS SCHEDULE

**IACPA**



**June 16-24, 2019**

**Economic & Finance** - June 16- (9:00 AM – 12:00 PM)  
**Accounting (1)** - June 18- (9:00 AM – 12:30 PM)  
**Accounting (2)** - June 20- (9:00 AM – 12:30 PM)  
**Auditing** - June 22 - (9:00 AM – 12:00 PM)  
**Regulations** - June 24 - (9:00 AM – 12:00 PM)

**December 01-09, 2019**

**Economic & Finance** - Dec. 01- (9:00 AM – 12:00 PM)  
**Accounting (1)** - Dec. 03- (9:00 AM – 12:30 PM)  
**Accounting (2)** - Dec. 05- (9:00 AM – 12:30 PM)  
**Auditing** - Dec. 07- (9:00 AM – 12:00 PM)  
**Regulations** - Dec. 09- (9:00 AM – 12:00 PM)

**IFRS Expert**



**February 03, 2019**

**1<sup>st</sup> Session** - (9:00 AM – 11:00 AM)  
**2<sup>nd</sup> Session** - (11:30 AM – 1:30 PM)

**August 01, 2019**

**1<sup>st</sup> Session** - (9:00 AM – 11:00 AM)  
**2<sup>nd</sup> Session** - (11:30 AM – 1:30 PM)

**IACMA**



**April 01-03, 2019**

**Financial & Cost Accounting** - Apr. 01- (9:00 AM – 12:30 PM)  
**Management Accounting & Financial Management** - Apr. 03- (9:00 AM – 12:30 PM)

**October 01-03, 2019**

**Financial & Cost Accounting** - Oct. 01- (9:00 AM – 12:30 PM)  
**Management Accounting & Financial Management** - Oct. 03- (9:00 AM – 12:30 PM)



## تعلن عن خططها التدريبية للنصف الأول من عام ٢٠١٩

#	اسم الدورة	الساعات	التاريخ	الإيام	الرسوم (بالدينار)
<b>الدورات المهنية</b>					
١	الدورة التأهيلية لشهادة محاسب دولي عربي قانوني IACPA معتمد	١٦٠	٢٠١٩/٢/٣	الأحد / الثلاثاء / الخميس	٦٠٠
٢	الدورة التأهيلية لشهادة مزاولة مهنة المحاسبة القانوني في الأردن JCPA	١٢٤	٢٠١٩/٢/٤	السبت / الإثنين / الأربعاء	٥٠٠
٣	الدورة التأهيلية لشهادة خبير معايير المحاسبة الدولية إعداد التقارير المالية IFRS Expert	١١٢	٢٠١٩/٣/٤	السبت / الإثنين / الأربعاء	٦٠٠
٤	الدورة التأهيلية لشهادة محاسب إداري دولي عربي IACMA معتمد	١٢٠	٢٠١٩/٤/٧	الأحد / الثلاثاء / الخميس	٦٠٠
٥	الدورة التأهيلية لشهادة التمويل الإسلامي CIMA	٨٠	٢٠١٩/٤/١٤	الأحد - الخميس	٧٠٠
<b>الدورات المتخصصة</b>					
<b>دورات شهر كانون الثاني (يناير)</b>					
٦	إعداد وتحليل قائمة التدفقات النقدية	١٦	٢٠١٩/١/١٦ - ١٣	الأحد - الأربعاء	٢٥٠
٧	أساسيات التدقيق الداخلي وإعداد السياسات	١٦	٢٠١٩/١/٢٣ - ٢٠	الأحد - الأربعاء	٢٥٠
٨	المحاسبة لغير المحاسبين	١٦	٢٠١٩/١/٢٣ - ٢٠	الأحد - الأربعاء	٢٥٠
٩	المعيار الدولي لإعداد التقارير المالية ١٦ (عقود الايجار)	١٦	٢٠١٩/١/٣٠ - ٢٧	الأحد - الأربعاء	٢٥٠
<b>دورات شهر شباط (فبراير)</b>					
١٠	اعداد وعرض القوائم المالية	١٦	٢٠١٩/٢/٦ - ٢/٣	الأحد - الأربعاء	٢٥٠
١١	المعيار الدولي لإعداد التقارير المالية ٩ (الأدوات المالية)	١٦	٢٠١٩/٢/٦ - ٣	الأحد - الأربعاء	٢٥٠
١٢	ضريبة الدخل والمبيعات وتطبيقاتها وفقاً لمنهاج شهادة JCPA	٢٠	٢٠١٩/٢/١٣ - ٤	الاثنين - الأربعاء	٣٠٠
١٣	التشريعات المنظمة للمهنة وفقاً لمنهاج شهادة JCPA	١٦	٢٠١٩/٢/٢٣ - ١٦	السبت - السبت	٢٥٠
١٤	التحليل المالي وتقييم الشركات	١٦	٢٠١٩/٢/٢٧ - ٢٤	الأحد - الأربعاء	٢٥٠
<b>دورات شهر آذار (مارس)</b>					
١٥	التحليل المالي لأغراض تخفيض التكاليف الإدارية	١٦	٢٠١٩/٣/٦ - ٣	الأحد - الأربعاء	٢٥٠
١٦	اساسيات معايير المحاسبة الدولية وكيفية تطبيقها	١٦	٢٠١٩/٣/١٣ - ١٠	الأحد - الأربعاء	٢٥٠
١٧	تطبيقات المحاسبة العملية وتأهيل المحاسبين إلى سوق العمل	٢٤	٢٠١٩/٣/٢١ - ١٦	السبت - الخميس	٢٥٠
١٨	أهم معايير المحاسبة الدولية والمعايير المتقدمة وفقاً لمنهاج شهادة JCPA	٢٤	٢٠١٩/٤/٣ - ٢٣	الخميس - السبت	٣٦٠
١٩	دراسة الجدوى الاقتصادية وتقييم المشاريع	١٦	٢٠١٩/٣/٢٧ - ٢٤	الأحد - الأربعاء	٢٥٠

دورات شهر نيسان (ابريل)				
٢٥٠	الأحد - الأربعاء	٢٠١٩/٤/١٥ - ٦	٢٠	مفهوم التدقيق الخارجي التطبيقي حسب المتطلبات المهنية في معايير التدقيق الدولية وفقاً لمنهاج شهادة JCPA
٢٥٠	الأحد - الأربعاء	٢٠١٩/٤/١٠ - ٧	١٦	المالية لغير الماليين
٢٥٠	السبت - الخميس	٢٠١٩/٤/١٠ - ٧	١٦	معايير المحاسبة الدولية والتعديلات الحديثة عليها
٣٦٠	الأحد - الثلاثاء	٢٠١٩/٤/٢٣ - ١٤	٣٢	خبير ضريبي
٢٥٠	الأحد - الأربعاء	٢٠١٩/٤/٢٤ - ٢١	١٦	إعداد القوائم المالية الموحدة
٢٥٠	الأحد - الأربعاء	٢٠١٩/٤/٢٤ - ٢١	١٦	ضريبة القيمة المضافة VAT لدول الخليج

- خصم ١٠٪ للمؤسسات التي تقوم بتسيب أكثر من مشارك.
- خصم ١٠٪ لأعضاء الجمعية والمجمع الدولي العربي للمحاسبين القانونيين.



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