

المجمع الدولي لعشبي للمحاسبين القانونيين

The International Arab Society of Certified Accountants (IASCA)

عضو في طلال أبوغزاله فاؤندينشن
Member of TAG-Foundation



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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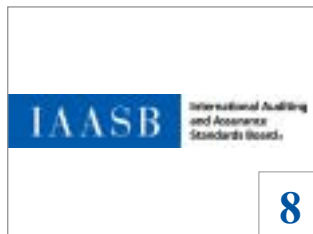
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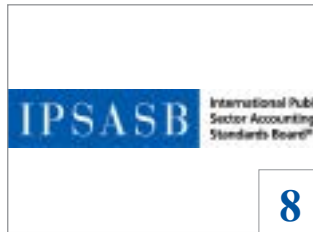
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with Dr. Talal Abu-Ghazaleh**



Highlights of 2020 with Prominent Economist Dr. Talal Abu-Ghazaleh From the US-China Conflict to the Great Recession.... What has been Accomplished?

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



During his participation in the 2nd International Conference of the Faculty of Business Administration- Delta University

Abu-Ghazaleh: Change is a Necessity to Keep Abreast of Knowledge Revolution in all Sectors including Accounting



AMMAN - HE Dr. Talal Abu-Ghazaleh, chairman and founder of the International Arab Society of Certified Accountants (IASCA) and Talal Abu-Ghazaleh Global (TAG.Global), stressed that Information Technology (IT) is considered an essential tool that would shape the future, and change is a necessity to keep pace with Knowledge Revolution in all sectors including accounting.

During his participation in the 2nd international conference of the Faculty of Business Administration-Delta University for Science and Technology, held online through video conferencing app., Dr. Abu-Ghazaleh added that “Accountants in the Arab world face a great challenge in their endeavor to enhance the profession of accounting and auditing. They need to transform auditing from being a tool to revise accounting records and ensure the validity of data, to a tool of making future economic decisions.”

The second conference titled “Financial and Managerial Challenges of the Corona Pandemic and the Role of Knowledge Technologies” was held under the patronage of Dr. Khalid Abdul Ghaffar, Minister of Higher Education and Scientific Research in Egypt, and Dr. Muhammad Rabie Nasser, Chairperson of the University Board of

Trustees, and Dr. Yahia El Mashad - President of the University.

Dr. Abu-Ghazaleh addressed the impact of the coronavirus (COVID-19) pandemic on businesses, and the methods to enable the digital transformation in the Arab world.

Moreover, Dr. Abu-Ghazaleh indicated that TAG.Global is working on the development of an electronic auditing software that can study and analyze all the input of financial and accounting information, and give actual, realistic, and applicable information concerning important and informed economic decisions that can be made in order to prepare and correct financial statements.

During the conference, the participants discussed various topics, the most important of which is the financial and administrative challenges imposed by COVID-19 and the role of knowledge technologies. The participants made some recommendations including: modern organizational administrations should adopt transformative plans that aim at designing more flexible processes and procedures, and the need for more investments in the financial and knowledge sectors for the purpose of developing the methods of electronic management.

ASCA (Jordan) Remotely Holds its Administrative Assembly Meeting

AMMAN - The Arab Society of Certified Accountants, ASCA (Jordan), remotely held its Administrative Assembly Meeting, headed by Mr. Saeed Suleiman, deputy chairman of the Society's Administrative Assembly.

Mr. Suleiman stated that ASCA annual meeting was held digitally, for the first time in its history, in line with the current circumstances relating to the coronavirus spread which banned and restricted travel and ordinary face-to-face meetings.

Mr. Suleiman affirmed the Society's keenness on providing all its services to all professionals through its electronic systems which allow remote work such as digital training platform as well as digital professional publications and curricula issued by the Society.

During the meeting, the Assembly members reviewed the general and estimated budgets and submitted their votes and approval. They also went over the annual report for 2019-2020, all services and activities offered



during 2019-2020, new cooperation agreements with various official bodies, universities, and training institutions. In addition, they tackled other issues including conferences, seminars, workshops and job fairs held by ASCA.

At the end of the meeting, ASCA development plan for services in 2021 was also discussed.

IASCA Announces its E-Training Plan for first Half of 2021

AMMAN – The International Arab Society of Certified Accountants (IASCA) issued its electronic training plan for the first half of 2021, taking into consideration the training needs of domestic and regional markets.

The plan includes a number of qualifying and specialized training courses that aim at developing the skills of participants in the fields of accounting, auditing, and other related subject matters.

رقم	اسم الدورة	الوقت	الدرجة	الرسوم	نوع الدورة
1000	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-01	14	3-19/1/2021-01	أونلاين
1001	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-02	14	3-19/1/2021-02	أونلاين
1002	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-03	14	3-19/1/2021-03	أونلاين
1003	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-04	14	3-19/1/2021-04	أونلاين
1004	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-05	14	3-19/1/2021-05	أونلاين
1005	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-06	14	3-19/1/2021-06	أونلاين
1006	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-07	14	3-19/1/2021-07	أونلاين
1007	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-08	14	3-19/1/2021-08	أونلاين
1008	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-09	14	3-19/1/2021-09	أونلاين
1009	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-10	14	3-19/1/2021-10	أونلاين
1010	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-11	14	3-19/1/2021-11	أونلاين
1011	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-12	14	3-19/1/2021-12	أونلاين

رقم	اسم الدورة	الوقت	الدرجة	الرسوم	نوع الدورة
1000	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-01	14	3-19/1/2021-01	أونلاين
1001	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-02	14	3-19/1/2021-02	أونلاين
1002	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-03	14	3-19/1/2021-03	أونلاين
1003	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-04	14	3-19/1/2021-04	أونلاين
1004	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-05	14	3-19/1/2021-05	أونلاين
1005	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-06	14	3-19/1/2021-06	أونلاين
1006	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-07	14	3-19/1/2021-07	أونلاين
1007	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-08	14	3-19/1/2021-08	أونلاين
1008	التقارير المالية العامة والمثل المتاح في السوق	3-19/1/2021-09	14	3-19/1/2021-09	أونلاين
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IACPA Examination Results December 2020 Announced

AMMAN - The International Arab Society of Certified Accountants (IASCA) announced the examination results of the International Arab Certified Public Accountant (IACPA) December 2020 session.

Mr. Salem Al-Ouri, Executive Director of IASCA, stated that the examination marking process was carried out by a specialized committee of experts, professionals and academics in accounting, auditing, economics, financial management and regulations.

IACPA examinations are held twice a year in June and December at more than 36 centers around the Arab world. Candidates should complete four papers in (Economic, Finance, Accounting, Auditing, and

Regulations) to pass the IACPA examination.

IACPA Curriculum has been developed in accordance with International Accounting Standards and International Auditing Standards in collaboration with a host of consultants from IASCA. The qualification was accredited by Jordan, the UAE, Yemen, Syria, Lebanon, Sudan, Qatar, Kurdistan Region (Iraq) as a prerequisite to obtain the license to practice the professions (accounting and auditing).



Environmental Accounting and Social Responsibility

By Dr. Muhammad Abdulla Al Sawan, IASCA Board Member

Despite its prominent role in the protection of the environment and the conservation of a safe and disease-free climate, environmental accounting does not receive the adequate attention it deserves from the scientific community. The protection of the environment is reflected on the reduction of the annual losses and costs incurred by governments due to the absence of those interested in the environmental accounting. Unfortunately, this happens in spite of the fact that sustainability now occupies the center of the world's attention along with its role in the preservation of national economies and environment.

Therefore, and in line with its vision, the Government of Dubai has worked, in cooperation with its business sectors, on developing its various plans to build and establish the infrastructure projects, and to reach a disease-free, healthy, and safe society. The Government of Dubai has turned desert into a green land that covers huge areas of the Emirate and coexists with other green projects, such as Mohammed bin Rashid Al Maktoum Solar Park (future fuel). The synergy between all these projects and the efforts of the Government can face the challenges of the global climate changes and the protection of the environment, while contributing, at the same time, to the comprehension of the economic impact of these actions on the future of the Emirate.

Accordingly, when we tackle environmental accounting, that means that we are addressing

a relationship that combines the environment, the economy, the infrastructure, the natural disasters, and the risks of pollution and epidemics that the world witnesses nowadays, as well as the impact of these matters on the health of humans and the society from one hand, and on the savings and wealth of the Emirate from the other hand. Nobody, whether an individual or an organization (an entity or factory) has the right to act in a manner that harms the environment.

From here, the Government of Dubai came to the idea of paying attention to measuring the impact of the environmental accounting and social responsibility in order to enshrine the concept of economic security and the sought sustainable development that serve the future generations and make them ready for challenges, and instill in them the concepts of the diversification of the sources of sustainable energy, and how to build a national economy with human capital. Furthermore, the Government of Dubai attached a great deal of importance to the calculation of the environmental cost of the works it implements, whether within the initiative of reduction of energy and water expenditure to reduce the environmental carbon footprint by using the solar panels, or by rehabilitation of the government's buildings, water recycling and treatment, gardens' planting and the



relevant services, paying attention to farms and their owners, or implementation of industrial and services projects that produce green products.

This doesn't mean that the Government will translate the environmental cost into direct financial figures or projects' budgets, however, the Government will measure the achieved prospect impacts as revenues. Moreover, to serve the future generation, the Government, for example, builds a safe road network that reduces injuries (reduction in the medical treatment costs), limits the waste of properties that are considered a part of the national income (extending the lifetime of the means of transportation), builds a sewage network, a clean environment, green areas, and comprehensively manages wastes and the environment, and plants gardens and trees. All of these efforts are exerted to keep pace with the expansions of the future and preserve the right of the future generations to lead a good life, and ensure the achievement of the required sustainable development.

It is worth noting that the interest in environmental accounting is not limited to a specified country or region, everyone will bear a part of the environmental cost (the cost of polluting the environment), because such impact is not limited to a specified environment or country, but it covers the whole world, for example, the natural disasters and floods, the impact of the ozone hole, the increase in the earth's temperature, the erosion of tropical forests, and the consumption of oil and fresh water resources, all of these matters affect the whole world. Unfortunately, the developing countries, the ones most in need, are less concerned with the environmental accounting despite the fact that these countries are the most affected by water pollution, consumption of natural resources, waste of water, and eradication of cultivable land.

In Dubai, there is a close link between the legislations, sustainability, and environmental accounting, as the Government seeks, through the laws and regulations it issues regarding the controls and inspections, to preserve the public health, make the society safe, preserve the plants and wealth, reduce the consumption of energy in the Emirate, provide protection against wrong environmental practices, dispose of wastes in a proper manner, curb trespassing on government property, emphasize the importance of green purchasing, and reduce emissions and noise. The Government can achieve the aforementioned by ensuring compliance with the laws, and punishment

of the violators; the violations adversely affect the economy of the Emirate and waste the public funds and the Government's budget. Therefore, in the next time we will address the importance of disclosing the environmental damage, the accounting treatment, the financial reporting for the environmental costs (environmental accounting), in order to oblige the ones who, cause environmental damage to pay proper compensation for the damages they caused to others.

There is a need to demonstrate the environmental damage and to show how it is calculated. Also we need to address the accounting treatment of the environmental costs (environmental accounting), and to ensure the application of penalties and fines on the ones who cause environmental damage due to the harm they cause to others. The Government of Dubai is spending on the activities and projects of environment protection, so the costs of these contributions should be calculated and considered in the laws and regulations relevant to the environment in order to eliminate the violations of others on the environment from one hand, and to specify the environmental and social responsibility of projects' owners and factories, on the other hand, while requiring those parties to allocate a portion of their profits to contributions that will be spent on social projects and cover a part of the Government's expenditure in relation to the environment.

Of course, some consider the environment as a double edged weapon for the national economy and the sustainable development; development means the establishment of factories and projects which yield huge revenues but at the same time harm the environment and cause pollution, which in their turn need a reform process that affects the GDP of countries and depletes the financial resource.

In the field of industry for instance, there are food, chemical, engineering industries, etc. all of which create wealth to their owners, yet at the same time they are considered a sources of pollution due to wastes (liquid or smoke) that pollute air and water, or a source of noise that adversely affects comfort, quietness, and hearing.

In the field of environmental agriculture, the process of development and land reclamation and increasing the green areas, faces obstacles such as urban expansion and the increase in the population on the expense of agricultural land. Some areas suffer from desertification and land salinization, in addition to scarcity of water resources and use of chemical



fertilizers and pesticides, the consequences of which will be reflected on the health of humans and hence the national economy.

In the field of energy and transportation, natural gas and electricity are used to keep pace with the technological advances and the usage of the modern means of transportation (air, sea and land transportation) which cause environmental pollution such as the emission of harmful gases.

The budget of the Government of Dubai, represented by Dubai Municipality, for instance, bears the largest portion of environmental and infrastructure expenditure such as: establishment of public gardens and enlargement of green areas, building sewage and sanitation networks, treatment of gases and wastes recycling and disposal, protection of the environment and the public health and safety. On the other hand, there is a social responsibility that obligates the involvement of projects' owners and factories and hold them responsible, and oblige them to indemnify the government for the damages because they are the main reason behind pollutants.

From here the existence of environmental accounting and addressing it at this time means that the government will require the companies and the factories' owners to provide information about the environmental effects of their factories and projects, and will ask them to demonstrate these effects in the business results and the financial position when they prepare the closing balances and the financial reports about a specific period, they will also be required to provide evidence about the extent of involvement of the companies and projects' owners, in the social responsibility towards their communities, in addition to the calculation of the cost of the protection and preservation of the environment, as they should treat such costs as costs of production that will eventually lead to the recognition of the social costs which are considered an important element in the accountancy function.

The protection of the environment in which we live is required by everyone, nobody, whether an individual or an entity has the right to mess up on the expense of others; this is a public right, and whosoever tries to do so, shall compensate others. At this point we emphasize the importance of measuring the costs and benefits related to the protection of the environment, and we also emphasize that companies must include in the financial period, while they prepare

the closing financial statements, the revenues and expenses, including the expenses paid as donations to social institutions concerned with the environment, or the payment of the fees defined in the commercial licenses relevant to the environment.

Definitely, it is difficult to measure the environmental harms, financially wise, without knowing the accounting treatment of the environmental costs (one of the components of the environmental accounting) that takes into account the calculation of the costs of harming the environment, and holds the ones who caused the problems responsible. This is a mutual responsibility between the Government, the Ministry of Economy, and the accounting society, to oblige the companies and factories to disclose their policies, objectives, and environmental programs, as well as showing the damages that may be caused to the environment and how to handle such damage, and clearly stating such problems in the financial reports. Companies and factories must also explain the auditing standards, issued by the International Accounting Standards Board, which require companies to include in their disclosures the environmental effects of the businesses and the environmental initiatives, and oblige them to report data about the emission of gases, whether for the purpose of compliance with the laws and regulations, or voluntary. Government entities, investors, and clients will read such disclosures; credibility about greenhouse emissions of these factories and companies should be maintained in order to enable the competent authorities of making informed decisions based on the information provided in these reports and to work for the public interest.

It is difficult to measure the environmental damage financially without knowledge of the accounting treatment of the environmental costs and without obliging the ones who caused such damage to compensate others. Regarding the environmental damages, there is minor pollution that we can live with, and there is also dangerous pollution that has negative impacts on the health of humans and the environment (for example, industrial wastes), and there is pollution that damages the environment and humans altogether (for example, chemical weapons, earthquakes, and volcanoes). Pollution could be obvious such as the piles of garbage, or could be in the form of black smokes emitting from factories, or pollution of the agricultural produce, or could annoy humans and other livings in the form of noise caused by the traffic or airplanes or machines. The costs of pollution differ according to its types.



This topic attracted the attention of the intergovernmental team of experts that is concerned with the International Financial Reporting Standards (IFRS), therefore, IASCA (the International Arab Society of Certified Accountants) published a worksheet about the accounting treatment and the financial reporting about the environmental costs (environmental accounting). The worksheet showed that the environmental accounting is relevant to businesses, NGOs, government organizations such as municipalities and state institutions, where the pollution issue is an economic, social, and political problem on the global level. The responsibility to protect the environment and reduce or mitigate the effects of pollution is a social responsibility in which individuals, businesses, and governments are involved.

As we know that the closing balances of any factory or business are prepared according to the accounting standards, so managements, which are responsible for the preparation of these balances, should charge financial periods with the revenues and expenses relevant to each period. Since the protection of the environment is ensured by laws, and nobody has the right to act in a manner that harms the environment, whosoever tries to do so should pay compensation to indemnify others for the damages caused by his/her actions. Accordingly, businesses, factories, and auditing firms started to create liabilities and reserves in the financial statements to face any obligations caused by environmental damages. These obligations and reserves could be paid to third parties in the form of compensations, fines or government penalties. Therefore, we considered that in this context, it will be better to benefit from the publications of UNCTAD in this regard, as it seems that the scope of application of the accounting standards needs to include the environmental accounting and environmental liabilities, as well as their relation with the environmental costs which include the costs of the actions taken, or required, to manage the environmental damages caused by the activities of businesses in an environmentally responsible manner, in addition to other costs that result from the environmental objectives and requirements of the organization. Environmental costs include, but are not limited to (the costs of: waste disposal and avoidance, the

preservation and enhancement of the quality of air, cleaning up oil spills, environmental research, etc.)

The financial position of businesses is often affected by their environmental performance and the method by which the financial information relevant to that performance is used to evaluate the environmental risks. The investors, and their experts and consultants along with the creditors, are concerned with the method by which these risks are managed. For example, if the costs of establishing a factory are all financed by banks in exchange of a land mortgage, the factory may be required to reform the environmental risks arising from its activities. However, the amount charged for the damages may exceed the value of the original loan and the mortgage (i.e., the factory did not repay the debt to a certain entity (the government or individuals)), eventually the factory defaults.

What we need to say is that auditors, investors, or shareholders in factories should give the required attention to the accounting concepts, and recognize the environmental costs and the liabilities of creditors which could be reflected on the return of investment and capital. In this case, environmental costs should be recognized within the period of the annual report, particularly if they meet the recognition criterion of assets that should be capitalized or amortized in the income statement over the current and the appropriate future periods. Otherwise, the costs should be recorded in the income statement taking the needed provisions into account (provisions of environmental liabilities). The presentation of the information and data relevant to the material environmental impacts and the disclosures thereof should be stated in the notes by providing additional information that completely and clearly reflects the various environmental impacts that arise from the activities of the business or the factory.

In general, the environmental assets or costs and the treatment of them need more clarifications, we wish that such clarifications would be addressed in the future. Such clarifications include for example: capitalization of the environmental costs, recognition of the environmental liabilities, measurement of the environmental liabilities, the accounting policy, and the methods of data collection and disclosures.



IAASB Raises the Bar for Quality Management

New, Revised Standards Strengthen, Modernize Approach to Quality Management

NEW YORK - The International Auditing and Assurance Standards Board (IAASB) released its three quality management standards. The standards promote a robust, proactive, scalable and effective approach to quality management and mark a significant evolution of the existing quality control standards.

“These standards will drive the audit profession to an enhanced approach to quality ‘management’ rather than ‘control’, which better enables the consistent performance of quality engagements, including audits,” according to IAASB Chair Tom Seidenstein. “The standards place greater responsibility on firm leadership for continuously improving the quality of their engagements and remediating when deficiencies are found. When effectively implemented, the standards should help ensure that a commitment to quality is at the heart of firm strategy and operations.”



The suite of standards includes:

- International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or other Assurance or Related Services Engagements;
- ISQM 2, Engagement Quality Reviews; and
- International Standard on Auditing 220 (Revised), Quality Management for an Audit of Financial Statements.

The standards become effective on December 15, 2022.

The IAASB has also developed Bases for conclusions and factsheets to support the implementation of the new standards, which are available on the IAASB’s website. Additional support materials will be published in 2021.

Source: www.ifac.org

IPSASB Issues Guidance on Public Sector Specific Financial Instruments

NEW YORK - The International Public Sector Accounting Standards Board (IPSASB) has issued Non-Authoritative Amendments to IPSAS 41, Financial Instruments, to clarify the requirements for classifying, recognizing, and measuring a range of important public sector specific financial instruments.

This non-authoritative guidance is the final output from the IPSASB’s Public Sector Specific Financial Instruments (PSSFI) project and applies to four monetary items unique to the public sector: monetary gold, currency in circulation, International Monetary Fund (IMF) quota subscriptions, and Special Drawing Rights (SDRs).



“The publication of additional non-authoritative guidance in IPSAS 41, Financial Instruments, will enable preparers and users of public sector financial statements to obtain more relevant and comparable information that faithfully represents their public sector specific financial instruments,” said Ian Carruthers, IPSASB Chair. “Now more than ever, high quality financial information will help enhance government decision making as entities consider the use and issuance of these monetary items to address challenges posed by the ongoing COVID-19 pandemic.”

A Staff Q&A document will be released after this pronouncement to provide additional background information.

Source: www.ifac.org

The guidance underlines that public sector items that meet the definition of a financial asset or financial liability should be accounted for by applying existing IPSAS principles. It also clarifies the principles themselves to help improve financial information provided on public sector specific financial instruments.



IFAC Releases New International Standard Support Resources

NEW YORK - The International Federation of Accountants (IFAC) released updates to two previously published international standard support resources:

- **Agreed-Upon Procedures (AUP) Engagements: A Growth and Value Opportunity (the AUP Publication):** Describes AUP engagements, when they are appropriate, and identifies key client benefits. It also covers AUP engagements on financial and non-financial subject matters, provides six short case studies with example procedures that might be applied and two illustration AUP reports from ISRS 4400 (Revised).
- **Choosing the Right Service: Comparing Audit, Review, Compilation, and Agreed-Upon Procedures Services (the Brochure):** Explains and differentiates the range of audit, review, compilation, and agreed-upon procedures services which practitioners can provide in accordance with relevant international standards. It can help current and prospective clients understand the range of services available, when they are appropriate, as well as their benefits.

Both resources have been updated to reflect International Standard on Related Services 4400 (Revised), Agreed-Upon Procedures Engagements, which was approved by the International Auditing and Assurance Board (IAASB) earlier this year and



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is effective for agreed-upon procedures engagements for which the terms of engagement are agreed on or after January 1, 2022.

The demand for AUP engagements continues to grow as a broad range of stakeholders, such as regulators, funding bodies, and creditors use agreed-upon procedures reports for a variety of reasons. Flexibility is a key benefit of AUP engagements, as they can be tailored to different circumstances and focused on individual items of financial or non-financial subject matters.

One of IFAC's three strategic objectives is contributing to and promoting the development, adoption, and implementation of high-quality international standards. There are numerous additional guidance and support resources available on the dedicated 'Supporting International Standards' section of the IFAC Knowledge Gateway.

Source: www.ifac.org



المجمع الدولي لعشبي المحاسبين القانونيين

The International Arab Society of Certified Accountants (IASCA)

Member of TAG-Foundation

عضو في ملال أبوغزاله فاونديشن



يعلن عن خطته التدريبية الرقمية للنصف الاول من العام ٢٠٢١ من خلال البث التفاعلي المباشر

مشارك عليك والثاني خصم ٥٠%!! من خلال منحة سعادة الدكتور طلال أبوغزاله

#	اسم الدورة	الساعات	التاريخ	الايام	الرسوم بالدولار الأمريكي
الدورات المهنية					
١	الدورة التأهيلية لشهادة مزاولة مهنة المحاسبة القانوني في الأردن "JCPA" (منهاج مطبوع)	١٠٥	٢٠٢١/٢/٧	الأحد - الخميس	600\$
٢	الدورة التأهيلية لشهادة محاسب دولي عربي قانوني معتمد "IACPA"	١١١	٢٠٢١/٢/١٤	الأحد - الخميس	600\$
٣	الدورة التأهيلية لشهادة محاسب إداري دولي عربي معتمد "IACMA"	٩٩	٢٠٢١/٢/٢٨	الأحد - الخميس	600\$
٤	الدورة التأهيلية لشهادة خبير معايير المحاسبة الدولية لإعداد التقارير المالية IFRS Expert	٩٠	٢٠٢١/٣/١٤	الأحد - الخميس	600\$
٥	الدورة التأهيلية لشهادة خبير معايير المحاسبة الدولية في القطاع العام "IPSAS Expert"	٦٠	٢٠٢١/٣/٢١	الأحد - الخميس	600\$
٦	الدورة التأهيلية لشهادة التمويل الإسلامي "CIMA"	٦٠	٢٠٢١/٤/١١	الأحد - الخميس	600\$
الدورات المتخصصة					
كانون الثاني - يناير					
٧	أساسيات المالية والمحاسبة للمدراء الغير ماليين	١٥	٢٠٢١/١/٢٨-٢٤	الأحد - الخميس	160\$
٨	قانون وتعليمات الضمان الاجتماعي وتطبيقاته من الناحية المحاسبية	١٢	٢٠٢١/١/٢٨-٢٤	الأحد - الخميس	130\$
شباط - فبراير					
٩	التدقيق الداخلي العملي (PIA)	١٥	٢٠٢١/٢/١١-٧	الأحد - الخميس	160\$
١٠	ضريبة الدخل والمبيعات وتطبيقاتها من الناحية المحاسبية	١٥	٢٠٢١/٢/١١-٧	الأحد - الخميس	160\$
١١	إعداد وعرض القوائم المالية	١٥	٢٠٢١/٢/١٨-١٤	الأحد - الخميس	160\$
١٢	اهم التعديلات التي طرأت على المعيار الدولي - IFRS 15	١٢	٢٠٢١/٢/٢٤-٢١	الأحد - الأربعاء	130\$
١٣	اساليب احتساب التكاليف و قياس الانحرافات	١٥	٢٠٢١/٣/٤-٢/٢٨	الأحد - الخميس	160\$
آذار - مارس					
١٤	أساسيات المالية والمحاسبة للمدراء الغير ماليين	١٥	٢٠٢١/٣/١١-٧	الأحد - الخميس	160\$
١٥	التداول بالأسواق المالية	١٥	٢٠٢١/٣/١١-٧	الأحد - الخميس	160\$

160\$	السبت - الخميس	٢٠٢١/٣/٢٢-١٣	٢٤	تطبيقات المحاسبة العملية وتأهيل المحاسبين إلى سوق العمل بإستخدام الإكسل	١٦
160\$	الأحد - الخميس	٢٠٢١/٣/١٨-١٤	١٥	التدقيق المبني على المخاطر	١٧
160\$	الأحد - الخميس	٢٠٢١/٣/٢٥-٢١	١٥	أهم التعديلات على المعيار الدولي IFRS - 9 (الأدوات المالية)	١٨
160\$	الأحد - الخميس	٢٠٢١/٤/١-٣/٢٨	١٥	ضريبة الدخل والمبيعات وتطبيقاتها من الناحية المحاسبية	١٩
نيسان - ابريل					
160\$	الأحد - الخميس	٢٠٢١/٤/٨-٤	١٥	أساسيات المالية والمحاسبة للمدراء الغير ماليين	٢٠
120\$	الأحد - الخميس	٢٠٢١/٤/٨-٤	١٥	المحاسبة الادارية ودورها في اتخاذ القرارات	٢١
120\$	الأحد - الأربعاء	٢٠٢١/٤/٧-٤	١٢	أهم التعديلات على المعيار الدولي - IFRS 16	٢٢
مايو - أيار					
160\$	الأحد - الخميس	٢٠٢١/٥/٢٧-٢٣	١٥	التدقيق الداخلي ومدخل الى الحاكمية المؤسسية	٢٣
160\$	الأحد - الخميس	٢٠٢١/٥/٢٧-٢٣	١٥	تدقيق نظم المعلومات IT Audit	٢٤
حزيران - يونيو					
160\$	الأحد - الخميس	٢٠٢١/٦/٢٤-٢٠	١٥	اساسيات التدقيق الداخلي	٢٥
225\$	الأحد - الخميس	٢٠٢١/٦/١٤-٦	٢١	المعايير الدولية لاعداد التقارير المالية للبنوك والمؤسسات المالية, IFRS 9 , IFRS 15, IFRS 16, IFRS 21, IAS 1, IAS 37	٢٦
160\$	الأحد - الخميس	٢٠٢١/٦/١٠-٦	١٥	تحليل مالي متقدم	٢٧
160\$	الأحد - الخميس	٢٠٢١/٦/١٧-١٣	١٥	إدارة النقد وإعداد الموازنات التقديرية	٢٨
240\$	الأحد - الخميس	٢٠٢١/٦/١٧-١٣	١٥	ضريبة القيمة المضافة لدول الخليج العربي	٢٩
240\$	السبت - الخميس	٢٠٢١/٦/٢٤-١٩	١٨	معايير المحاسبة الدولية والتعديلات الحديثة عليها	٣٠
160\$	الأحد - الخميس	٢٠٢١/٧/١-٦/٢٧	١٥	أساسيات المالية والمحاسبة للمدراء الغير ماليين	٣١



ستعقد الدورات من خلال برنامج
Microsoft Teams

التوقيت: من الساعة ٢:٣٠ - ٥:٣٠ مساءً بتوقيت GMT.
ومن الساعة ١٦:٣٠ - ١٩:٣٠ بتوقيت الأردن

مزايا التسجيل في الدورات الرقمية:

- تسجيل ودفع الكتروني مرّن.

- محاضرات تفاعلية وسلسلة.

- الإجابة عن كامل استفسارات المشاركين من قبل أفضل الخبراء على مستوى الوطن العربي.
- إمكانية متابعة المحاضرات بعد انتهاء الدورة من خلال التسجيلات الذي يوفرها النظام لمدد محدوده.
- شهادة حضور الكترونية.

لمزيد من المعلومات:

هاتف: (+٩٦٢ ٦ ٥١٠٠٩٠٠) - فرعي: (+٩٦٢ ٥ ١٢٢٨ / ١٢٢٥ / ١٢٢٠) | فاكس: (+٩٦٢ ٦ ٥١٠٠٩٠٠)

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