

The International Arab Society of Certified Accountants (IASCA). عضو في طلال أبوغزاله فاونديشن Member of TAG-Foundation





YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS



On the World Youth Skills Day IASCA Participates in the "Youth Skills Needed for the Future" Forum

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On the World Youth Skills Day IASCA Participates in the "Youth Skills Needed for the Future" Forum

AMMAN - The International Arab Society of Certified Accountants (IASCA) took part in the discussion forum entitled "Youth Skills Needed for the Future", organized by Abu-Ghazaleh Knowledge Forum, under the patronage of HE Dr. Talal Abu-Ghazaleh, founder and chairman of TAG.Global, in conjunction with the World Youth Skills Day.

During the event, IASCA displayed through its booth various professional accounting pronouncements, offering special discounts on training courses the Society provides.

Moreover, the professional certificates; developed and consistently updated by IASCA, were introduced. The Society's certificates aim at enhancing the youth's professional competencies to bridge the gap between market needs and academic programs offered by Jordanian universities.

In his keynote address to the youth, Dr. Abu-Ghazaleh underlined the significance of shifting from teaching to learning, stressing the importance of sharpening their skills and creating ideas and projects based on information and communication technology, noting that all kinds of information are available on the Internet, which creates equal opportunities for everyone. "If you are not a 'knowledge worker', and if you fail to utilize the Internet to serve your life and economy, then, you will have no place in this world in the future," he said.

Furthermore, Dr. Abu-Ghazaleh affirmed that the world needs innovations and inventions in all sectors, especially since the world today passes through one of the most important phases of change in human



history, which is the Knowledge Revolution which entirely relies on knowledge technologies.

For his part, TAG.Global Education and Youth Advisor and TAG-KF Executive Director, Dr. Fadi Daoud, welcomed the participating institutions, speakers and attendees from the various youth entities, affirming that the forum was held in conjunction with the celebrations of the World Youth Skills Day; marked on July 15 every year, after being endorsed by the UN General Assembly. Dr. Daoud, also, said that holding the forum comes in line with TAG-KF's belief in the importance of training and equipping the youth with the skills required in the labor market. The event was held due to the commitment of the Form to its national role and mission in raising awareness, educating and creating a safe platform for dialogue among the youth.

At the closing, participants were honored with honorary shields for their national efforts in supporting the youth and equipping them with the necessary skills to engage in the labor market and provide job opportunities in different economic sectors.

IACPA Examination Results of June 2022 Announced, 16% Success Rate

AMMAN - The International Arab Society of Certified Accountants (IASCA) announced the examination results for the International Arab Certified Public Accountant (IACPA) certificate for the June 2022 session.

A number of participants sat for the IACPA exams from around the Arab world, 16% of them successfully passed the exams.

The IACPA qualification exam consists of four papers: Economics and Finance, iascasociety.org | 1



Accounting, Auditing and Legislation. It aims to develop the necessary knowledge related to understanding the theoretical and conceptual aspects of International Financial Reporting Standards (IFRS), in addition to developing the ability to apply international standards in practical accounting professionally, along with assisting in continuous professional development in the field of standards and following up on amendments and updates.

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

IASCA Holds Qualifying Digital Training Course for the IACMA

AMMAN - The International Arab Society of Certified Accountants (IASCA) held a general digital training course for the International Arab Certified Management Accountant (IACMA). The course was delivered through Microsoft Teams app., with the aim at qualifying and preparing the participants from various Arab countries, for the highest levels of managerial accounting.

Moreover, the course's objective was to enable the participants to analyze financial statements in accordance with IFRS, and introduced them to the risk management concept. The course also aimed to enrich participants' knowledge in several areas related to management, financial accounting, cost accounting, economics, and finance.

The training course included the following subjects:

- Part I: Financial Accounting and Costs; consists of:
 - **Financial Accounting:** (Fundamentals of financial accounting, financial reporting, accounting processes related to inventory counting...etc.);
 - **The IFRS:** (Revenue recognition reporting standards...etc.);
 - **Cost Accounting:** (The concepts and terminologies relevant to costs...etc.);
 - Internal Control;
 - Professional Behaviors and Ethics.



- Part II: Managerial Accounting and Financial Management; consists of :
 - Analysis of Financial Statements;
 - Financial Management and Investment Decisions (the nature and objectives of financial management, the sources of finance for financial institutions and the capital structure..., etc.);
 - Decision Analysis and Risk Management;
 - Budgets;
 - Decision Making;
 - Financial Control;
 - Corporate Governance.

At the end of the training course, all participants received electronic certificates of attendance, expressing their satisfaction that the course provided them with practical application , and affirmed their readiness to sit for the IACMA exam.

The Recommended Practices in Forming the Boards of Directors By: Alaa Abdul Aziz Abu Naba'a MACC, CIA, CPA, CRMA, CICP Expert in Internal Auditing, Control, and Governance

Other than the content of the regulations or rules of governance of public entities, profit-making, and non-profit organizations, issued by competent bodies in several countries; which define the criteria of the board formation, the maximum and minimum numbers of members, the number

of executives, non-executive and independent members, putting in consideration the

importance of the size and nature of the organization's activities, the roles and responsibilities of the board and its members, as well as the practical experience, knowledge, specialized skills, personal traits (that are collectively known as "competencies"), etc.. In this article, I will address a range of recommended practices relevant to this topic, which will enhance the effectiveness of boards.

The Role of the Nomination Committee in Forming the Boards of Directors

The appointment process of a board member differs from that of senior executives in one main aspect, in appointing the executives, the organization prepares a list of the best candidates, interviews them, then selects the best candidates based on the assessment of the best competencies and qualifications. On the other hand, in appointing the board members, the organization prepares a list of the best candidates, giving priority to the candidates with the best competencies, then the list is introduced to shareholders for voting.

The nomination committee of the board, if any, is responsible for recommending clear policies and criteria for the board membership and should give recommendations for the board about the nomination of new members or reelection of the current members. in addition to the preparation of a description of the competencies required for the board membership. the nomination committee Moreover. should periodically review the organization's needs for appropriate competencies, and it should provide a job description for all the members, define the strengths and weaknesses of the board, and suggest solutions to handle the weaknesses in accordance with the best interest of the organization.

The method of preparing the list of candidates differs from one organization to another. Some organizations highly rely on the personal and professional relations networks of the current CEO or board members, while others rely on a third-party consultant or research firms to prepare the list of candidates from a wider range of candidates. According to the National Association of Corporate Directors (NACD), about 50% of the US organizations use the services of a third-party company

to help them in the process of finding the needed candidates.

In the preparation of the list, the composition of a board that meets the strategic, operational, and practical needs of the organization should be considered. It is also essential to consider that the culture of the board should reflect the culture of the organization, along with maintaining a good relation between the board members and the senior management.

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The Impact of the Most Prominent Risks that Concern the Boards of Directors

Many of the modern studies indicated the five below risks as the most prominent risks that threaten the strategic and operational levels of boards; such risks have a direct effect on the selection process of the board members who shall manage such risks:

- 1. The global and domestic economic conditions that cause deterioration in the growth opportunities;
- 2. The change and strictness of the legal requirements;
- 3. The information security, privacy, and threats of cyber breaches that might disrupt key operations and/ or damage the reputation.
- 4. The rapid development and the emergence of new technologies, which may disrupt the business model of the organization.
- 5. Attracting and maintaining talented individuals and leaders, and the difficulties of job replacement.

Succession Planning

Succession planning is one of the key responsibilities of the nomination committee. Many organizations do not keep an updated list of the potential candidates of the board members in anticipation of any sudden unplanned succession, assuming that the board will be able to go on without one of its members. Therefore, it is recommended that the nomination committee considers the determination of essential and/or crucial roles in the board that are necessary for running the organization, it also should define and assess the potential successors for prospective opportunities.

Succession planning ensures the smoothness and sustainability of the workflow in the board by enabling the board to consider the overall future goals of the organization as a whole.

Members Rotation

Many studies have indicated that regarding the governance practices in the developed countries, 20-30% of the new board members are first-time members, (i.e., they did not occupy such positions before).

In June 2016, the American review "Chief Executive" published the findings of the study of the relation between the "market value of firms" and "the term of service of the board members", in 3000 firms. The most prominent findings of the study indicated that there is a significant correlation between the market value of the firm and the term of service of the board members, as the longer the average term of service of the board member, the more the increase in the market value of the firm. However, the increase will go on for an average of 8-9 years, then a rapid decline in the market value will be witnessed.

The Most Important Factors that Affect the Number of Board Members:

According to the recommended practices, a periodic revision of the regulation of the board, at least once every 1-3 years, should be conducted, among the issues that should be highlighted is the suitable number of the board's members, taking the following in consideration:

- 1. Statutory requirements.
- 2. The maturity level of the organization and the work environment.
- 3. The size of the organization and the diversity and complexity of its operations.
- 4. The competence level of members.
- 5. Quorum difficulty level.
- 6. The Cost.

The Required Qualifications for the Members of the Board of Directors at the Individual and Collective Levels

The nomination of the board members is one of the main responsibilities of the nomination committee. The process usually begins with an assessment of the organization's needs and an identification of the deficiencies in the targeted competencies of the board, then a list of potential candidates whose competencies should fill the gap of the identified deficiencies is prepared. The list may include members that did not previously occupy such positions. Perhaps, for this reason, more than half of the organizations in the developed countries are open to hiring board members who have no previous experience in board membership, because organizational compliance (the board's responsibilities and competencies, obligations as a member, and rights) can be easily learned compared to the rest required competencies.

I. The Required Competencies on the Individual Level:-

On the individual level, the board members should possess knowledge according to the three following levels:

1. **Proficiency:** Proficiency is the ability to use knowledge in situations that are likely to occur, and handle such situations without having to refer extensively to research and technical assistance, hence it is recommended for the board member to have full knowledge of the following eight areas: domestic and international markets, industry, operations, laws and regulations, technology, accounting and financials, control, and risk management.

- 2. Understanding: Understanding is the ability to use general knowledge in situations which are likely to occur, in order to detect the significant deviations from the correct norms and work methods, and to be able to conduct the needed research to find reasonable solutions. That's why a board member should have an average level of knowledge of at least two areas of the below eight areas: domestic and international markets, industry, operations, laws and regulations, technology, accounting and financials, control, and risk management.
- **3. Appreciation:** Appreciation is the ability to detect the obstacles or anticipate their occurrence, determine the additional needed research, or the needed assistance. Therefore, it is recommended that a board member should have (not expected to be proficient at) an understanding of the fundamentals of management (organization, planning, direction, and control), leadership skills, communication skills, and critical thinking, as well as the knowledge in some areas such as governance, reading and understanding of financial statements and reports, economics, commercial laws, taxes, and information technology.

Board members should demonstrate their competencies through the development of their skills, knowledge, and expertise relevant to the activities of the organization.

II. The Required Competencies at the Collective Level:

Collectively, it is recommended that board members should have, together, the needed information, experience, and skills to perfectly carry out the responsibilities assigned to them by regulations and governance systems.

Based on the above; if we assume that we want to form a board of directors of nine members, the following table shows the distribution of areas of knowledge and experience expected of them, assuming that they all have knowledge (level three) in governance, reading and understanding of financial statements and reports, strategic planning, and other disciplines.

The area of knowledge and expertise	Member No 1	Member No 2	Member No 3	Member No 4	Member No 5	Member No 6	Member No 7	Member No 8	Member No 9
The domestic and global markets	\checkmark				\checkmark	\checkmark			\checkmark
Industry		\checkmark	\checkmark	\checkmark					\checkmark
Operations	\checkmark		\checkmark			\checkmark	\checkmark		
Laws and regulations			\checkmark	\checkmark	\checkmark			\checkmark	
Technology		\checkmark				\checkmark			
Accounting and Financials	\checkmark								\checkmark
Control (internal and external)				\checkmark			\checkmark		\checkmark
Risk management		\checkmark			\checkmark		\checkmark	\checkmark	

One of the matters that many of the rules of governance focus on: the ongoing training and qualification of the board members, according to the saying of "Al Farouq", Omar Ibn Al-Khattab, may Allah be pleased with him," Learn before you lead".

The formation of boards of directors in the Arab world may be one of the topics that have not been in the focus of the legislative and regulatory authorities, or research and development centers. Therefore, I recommend that consideration be directed to this important topic to achieve higher levels of corporate governance, which will benefit the rest of the activities of economies in all countries.

In conclusion, there is no successful and failed organization, but there is a successful board of directors and a failed board of directors.

IFAC Launches New Resource Center to Elevate Professional Accountants' Contributions as Business Leaders and Value Partners

New IFAC webpage collates useful IFAC resources on how professional accountants can be future-ready for a rewarding career in business or the public sector

NEW YORK - As key enablers of successful organizations, the career paths open to professional accountants span business and the public sector in a variety of finance and commercial-facing roles. As digital and sustainability transformations progress internationally, professional accountants have an opportunity to elevate their strategic contributions as leaders and value partners.



IFAC's new collection of resources, <u>Professional Accountants as Business</u> <u>Leaders and Value Partners</u>, explores how professional accountants can be future-ready, data-9 leaders who drive sustainability. These materials aim to help understand and navigate challenges and opportunities across various roles as finance and business leaders, risk managers and analysts, and in broader commercial roles including procurement and supply chain management.



Components of the new resource center include:-

- Mainstreaming Sustainability in Business
- Future-Ready CFO and Finance Function
- Data and Digitalization
- Case studies from a variety of entities around the world including Olam Agri, Reliance Industries, Standard Chartered Bank, Sime Darby Berhad, OMRON, Prudential Financial, Pakistan International Airlines, and more

Explore *Professional Accountants as Business Leaders* and Value Partners

Source: www.ifac.org

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More Companies Obtaining Independent Assurance on Sustainability Data, According to Global Study by IFAC, AICPA & CIMA



- 58% of global companies obtained ESG assurance in 2020
- Assurance engagements were mostly limited in scope
- 61% of ESG assurance services were performed by professional accounting firms, with substantial variation in practice within different jurisdictions

NEW YORK - The number of global companies independent obtaining assurance their on environmental, social, and governance (ESG) information increased from 51% to 58% in 2020, compared to the previous year, according to new data from the International Federation of Accountants (IFAC), American Institute of CPAs (AICPA) and Chartered Institute of Management Accountants (CIMA), the latter two of which represent the unified voice of the Association of International Certified Professional Accountants.

The 2020 information released is an update to the accounting bodies' inaugural study last year that examined global trends in both sustainability-related reporting and its assurance. This latest update offers the first benchmark of progress relative to the original data. A follow-up study that incorporates 2021 information is expected to be released at a later date.

When it comes to ESG assurance, 82% of engagements were limited in scope in 2020, essentially the same as in 2019 (83%). Some 61% of assurance engagements were performed by audit firms on a global basis, a slight decline from the previous year (63%). Jurisdictions with some of the highest rates of assurance performed

by professional accountants include Australia, France, Italy, Germany and Spain. In other countries, including South Korea, the United Kingdom and the United States, most assurance engagements are conducted by service providers outside of the accountancy profession. Professional accountants have high professional standards, including independence, and are subject to regulatory oversight, which is critical in this space.



Worldwide leaders in public and management accounting

On the reporting side, the study found that 92% of global companies provided some ESG data to investors, either through integrated, annual or standalone reports. The use of, or reference to, Sustainability Accounting Standards Board (SASB) standards more than doubled in 2020. This is important because new disclosure proposals from the International Sustainability Standards Board (ISSB) include and build upon SASB standards. (SASB's parent organization, The Value Reporting Foundation, consolidate into the IFRS Foundation on Aug. 1, 2022, to support the work of the ISSB.)

"It's encouraging to see continued high levels of reporting on sustainability information and an overall increase in assurance globally," said IFAC CEO Kevin Dancey. "But our research tells us that 80% of companies are using multiple frameworks or standards, which results in data that is not consistent, comparable or decision-useful for investors, stakeholders or society at large. Sustainability reporting and assurance will only reach its full potential when it is based on a harmonized global system led by the International Sustainability Standards Board's comprehensive baseline of disclosure."

The 2020 study data also shows that 89% of companies presented at least some information in each of four categories: greenhouse gasses, other environmental factors, social and governance. Yet only 43% provided assurance for all four categories. The most common area for independent assurance was greenhouse gases (95%).

Seventy percent of global companies that engaged a professional accounting firm to perform the ESG assurance engagement chose the firm that audits their financial statements.

"High-quality reporting requires high-quality assurance," said Susan S. Coffey, CPA, CGMA, AICPA & CIMA's CEO of public accounting. "Auditors already have a holistic view of a company's risk profile, structure, and processes, so it makes sense for that firm to also engage in ESG assurance.

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Professionally qualified and licensed accountants have the requisite expertise, objectivity, integrity, and commitment to professional standards that are essential for instilling trust in ESG reporting."

About the Study

IFAC and AICPA & CIMA partnered with <u>Audit</u> <u>Analytics</u> to understand the state of play involving environmental, social, and governance (ESG) reporting and assurance practices on a global basis. The inaugural version of the study was published last year. This <u>latest</u> <u>update</u> reviewed data from 1,400 global companies from the G20 nations plus Hong Kong S.A.R., China and Singapore. The full methodology is referenced within the study.

Source: www.ifac.org

New Implementation Guide Available for Identifying and Assessing the Risks of Material Misstatement in an Audit of Financial Statements

NEW YORK- The International Auditing and Assurance Standards Board (IAASB) released its <u>First-Time Implementation Guide for ISA 315</u> (Revised 2019), Identifying and Assessing the Risks of <u>Material Misstatement</u>. The guide focuses on the more substantial changes that were made to International Standard on Auditing (ISA) 315 (Revised 2019) and will help stakeholders understand and apply the revised standard as intended.

ISA 315 (Revised 2019) is effective for audits of financial statements for periods beginning on or after December 15, 2021. This publication does not amend or override ISA 315 (Revised 2019), the text of which



alone is authoritative. Reading this publication is not a substitute for reading the standard.

Source: www.ifac.org

IFRS Foundation Completes Consolidation with Value Reporting Foundation

LONDON - The IFRS Foundation has announced the completion of the consolidation of the Value Reporting Foundation (VRF) into the IFRS Foundation. It follows the commitment made at COP26 to consolidate staff and resources of leading global sustainability disclosure initiatives to support the IFRS Foundation's new International Sustainability Standards Board's (ISSB) work to develop a comprehensive global baseline of sustainability disclosures for the capital markets.

The VRF's <u>SASB Standards</u> serve as a key starting point for the development of the IFRS Sustainability Disclosure Standards, while the <u>Integrated Reporting Framework</u> provides connectivity between financial statements and sustainability-related financial disclosures.1

> The consolidation delivers on market demand—including from companies, investors and regulators—for simplification of the sustainability disclosure landscape, and follows <u>the consolidation of the Climate</u>



Disclosure Standards Board (CDSB) into the IFRS Foundation earlier this year.

The ISSB, which now governs the SASB Standards, is embedding the industry-based approach of the SASB Standards into its standard-setting process, as well as addressing the international applicability of the SASB Standards as a priority. The ISSB <u>encourages</u> <u>companies and investors</u> to continue to provide full support for, and use of, the SASB Standards.

The IFRS Foundation's International Accounting Standards Board (IASB) and the ISSB now assume joint responsibility for the Integrated Reporting Framework and are working together to agree on how to build on and integrate the Integrated Reporting Framework into their standard-setting projects and requirements. The ISSB and IASB actively <u>encourage continued adoption</u> of the

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Integrated Reporting Framework to drive highquality corporate reporting.

The IFRS Foundation is focused on continued market participation in the development of IFRS Sustainability Disclosure Standards, as well as on connectivity in the reporting required by the IASB and the ISSB. To foster this market engagement and to drive continued dialogue, Value Reporting Foundation advisory bodies, education, membership and licensing programs and networks continue under the IFRS Foundation.

As previously announced, a number of VRF Board Directors will transition into advisor roles to observe IFRS Foundation Trustee meetings and to participate in a newly formed IFRS Foundation Transitional Advisory Group.

Erkki Liikanen, Chair of the IFRS Foundation Trustees, said:

I am delighted that the IFRS Foundation has finalized consolidation with the VRF. This consolidation follows the successful consolidation of the Climate Disclosure Standards Board in February. These consolidations help us to respond to the demand from stakeholders and deliver on the commitment we made at COP26—to harmonize the sustainability disclosure landscape and build on the work of existing reporting initiatives.

Richard Sexton and Robert K Steel, Co-Chairs of the Value Reporting Foundation Board, commented:

The Integrated Reporting Framework and SASB Standards were developed to meet market demand for effective reporting and management tools. Their adoption worldwide has enabled companies to voluntarily deliver comparable, consistent and reliable information for investors. Now, we look to a future under the IFRS Foundation where these tools can help deliver a global baseline for sustainability disclosure, connected to financial statements. We know the VRF team, as they take up new roles alongside colleagues in the IFRS Foundation, stand ready to meet this new challenge and deliver on this mission. We count on the ongoing support of our stakeholders globally to enable us to reach this goal.

Any standard-setting proposals of the IASB or ISSB are subject to due process.

Source: www.ifrs.org

IAASB Issues New and Revised Standards The IAASB has raised the bar for quality management.

NEW YORK- Three new and revised standards strengthen and modernize the audit firm's approach to quality management. Through the standards, the IAASB is addressing an evolving and increasingly complex audit ecosystem, including growing stakeholder expectations and a need for quality management systems that are proactive and adaptable.

The standards direct audit firms to improve the robustness

of their monitoring and remediation, embed quality into their corporate culture and the "tone at the top", and improve the robustness of engagement quality reviews.

The standards are effective **December 15, 2022.** They replace the IAASB's current standards, International Standard on Quality Control 1 and International Standard on Auditing 220.



International Auditing and Assurance Standards Board •

New Issues:-

- 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 ".
- International Standard on Quality Management 2 -ISQM 2 "Engagement Quality Reviews ".
- 3. International Standard on Auditing 220 "Quality Management for an Audit of Financial Statements".
- 4. ISA 220 (REVISED): Definition of an Engagement Team Fact Sheet.
- 5. <u>Conforming Amendments to ISAs and Related</u> <u>Materials Arising from the Quality Management</u> <u>Projects.</u>
- 6. <u>Conforming and Consequential Amendments to</u> <u>the IAASB's Other Standards as a Result of the</u> <u>New and Revised Quality Management Standards.</u>

Key Changes

- Increases firm leadership responsibilities and accountability, and improves firm governance
- A risk-based approach focused on achieving quality objectives
- Modernizes standards to address technology, networks, and the use of external service providers
- Increases focus on the continual flow of information and appropriate communication internally and externally
- Proactive monitoring of quality management systems and timely and effective remediation of deficiencies
- Enhances engagement partner's responsibility for audit engagement leadership and audit quality
- Clarifies and strengthens requirements for a more robust engagement quality review

Source: www.ifac.org





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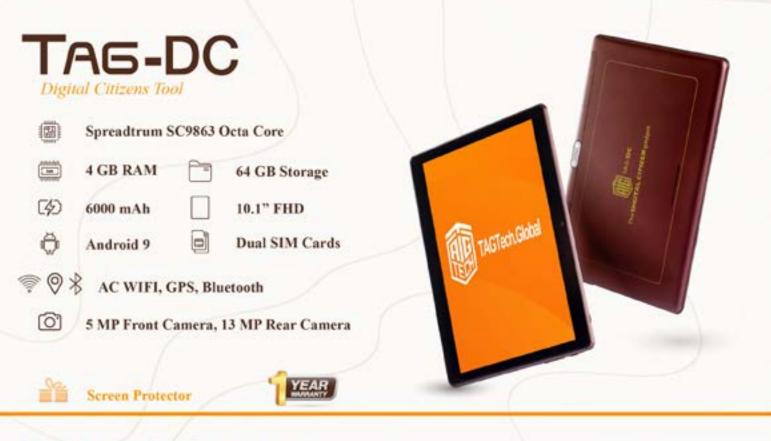


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