

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**



## IASCA Issues its Annual Report for 2021

Chief Editor : Mr. Salem Al Ouri

Prepared by : Ms. Samar Fleifel

Reviewed by: His Excellency Mr. Hasan Abu-Nimeah

Designed by: Design Department at TAG. Global

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# IASCA Issues Its Annual Report for 2021



The infographic features a photo of a man speaking at a podium. A blue circle contains the text: COMMITMENT, EXCELLENCE, DEVELOPMENT, TRANSPARENCY. Below this is the title 'Our Objectives in 2022'. A table lists four objectives: Commitment, Service excellence, Human resources development and capacity building, and Transparency, each with a brief description. To the right, a green box titled 'IASCA' lists key achievements: 2000 members, 1600 training courses, 84 publications translated into Arabic, 4 professional certificates in Arabic, and 50 cooperation agreements. At the bottom, four boxes represent certificates: IACPA, IACMA, IFRS EXPERT, and IPSAS EXPERT, each with a 'More' link.

www.iascasociety.org

**COMMITMENT  
EXCELLENCE  
DEVELOPMENT  
TRANSPARENCY**

## Our Objectives in 2022

<b>Commitment</b>	Commitment toward members and clients and dedicate our activities to serve them and serve and develop the profession
<b>Service excellence</b>	Provide high quality service to the satisfaction of our members and clients
<b>Human resources development and capacity building</b>	Invest in human resources and provide them with the opportunity to be internationally qualified
<b>Transparency</b>	Promote the international comparability and quality of financial information, enable investors and other stakeholders to take informed economic decisions by the promotion of the highest accounting, auditing standards and to capacity building through the institution of globally recognized educational and examination qualification programs.

### IASCA

- Comprises approximately 2000 members.
- More than 1600 training courses with the attendance of 20000 participants
- 84 publications translated into Arabic, in the fields of Accounting, Auditing, Ethics, Public Sector, and Educational.
- Awarded four professional certificates in Arabic
- More than 50 cooperation agreements across the Arab world

**IACPA CERTIFICATE** [More](#)

**IACMA CERTIFICATE** [More](#)

**IFRS EXPERT CERTIFICATE** [More](#)

**IPSAS EXPERT CERTIFICATE** [More](#)

on the steps we take to turn this vision into tangible reality. The report documents our progress and the challenges that we managed to conquer”.

Al- Ouri added, “Through the efforts of an efficient and highly disciplined team, IASCA managed to adapt to the radical changes that the whole world is going through, and turned negative events into creative ideas, because the team adopted new methods appropriate to address the changes that the world witnesses.”

HE Dr. Talal Abu Ghazaleh, chairman and founder of IASCA, in a previous comment stated:

“IASCA, since its establishment, is achieving various accomplishments and aims at turning the ambitions into reality... shortly, I’d like to say that, thanks to God and the sincere efforts of our team, and because we believe in our professional mission, we will stick to achieving our goals that stem from our responsibility towards enhancing the Arab accountancy profession. We do our best to develop our capabilities to achieve our goals, and we continuously aspire to have a generation of Arab accountants trained, qualified, and equipped with professional capabilities to serve our countries and nations.”

AMMAN - The International Arab Society of Certified Accountants (IASCA) issued its special annual report for 2021. The report reviews the activities, accomplishments, and conferences in which IASCA participated in and organized.

Those activities complement IASCA’s previous achievements over the years to build Arab capabilities in the accounting profession with its various branches and disciplines, along with the development of the services that IASCA provides, and keeping pace with the most recent trends in accounting, to become on top of the international professional organizations.

In a statement made by Mr. Salem Al-Ouri, IASCA executive director, he emphasized, “The annual report helps us realize the progress we achieve year after year, as it crystallizes our future vision and sheds light

It is worth mentioning that the International Arab Society of Certified Accountants (IASCA) was established in 1984, in London, UK, as a non-profit, professional, accounting body. It was formally registered in Amman on February 24, 1994, with the aim to advance the professions of accounting, auditing and other related disciplines in the countries, members of the Arab League, in addition to preserving professional independence, protecting accountants, and applying the standards of professional supervision over them.





## IASCA Introduces New System for the IACPA Exams

AMMAN - The International Arab Society of Certified Accountants (IASCA) announced the launching of a new system for the IACPA exams starting from the beginning of 2022.

The system enables the participants to select any paper of the four exam papers without the need to submit two papers at the same time based on the previous system. The participant can register for the exam in each paper separately or choose the number of papers to be examined according to his/her ability. Each participant has a period of three years from the date of registration to sit for the exams for the first time, pass all the papers successfully, and obtain the qualification certificate. After the expiry of this period, the participant must sit again the exam in all the papers.



It is worth noting that the IACPA exams are held twice a year in June and December and consist of four main papers as follows: -

The first paper: Economics and Finance	The second paper: Accounting
The third paper: Auditing	The fourth paper: Regulations

## IASCA Holds IFRS Expert Examination

AMMAN - The International Arab Society of Certified Accountants (IASCA) held the International Financial Reporting Standards (IFRS) Expert Examination for February 2022 session. It consisted of two sessions, the first for subjective questions, and the second for essay questions.

IFRS Expert Examination aims to build and develop the necessary knowledge capabilities related to the understanding of the theoretical and conceptual aspects of the IFRS; and to develop the ability to professionally apply them in the practical accounting, assist in the ongoing professional development in the field of IFRS and follow up their amendments and updates.

It also targets accountants and financial managers who are responsible for the preparation of financial reports, auditors, investment



and banking sectors staff, in addition to lecturers specialized in the field of the International Financial Reporting Standards.

The results will be announced through IASCA's website: <http://iascasociety.org>



## ASCA (Jordan) Organizes ‘IACPA Training Course’ for Staff of Libya’s Audit Bureau

AMMAN -The Arab Society of Certified Accountants (ASCA Jordan) organized an extensive contractual training course for a group of employees of the Libyan Audit Bureau to qualify them for the IACPA.

During the course, IACPA curriculum was explained, which was developed in line with the international qualification curriculum in accounting and auditing to fulfill the requirements of the labor market in conformity with the International Accounting Standards (IAS) and the International Financial Reporting Standards (IFRS).

The training course covered the following topics:

Economics and Finance (Introduction to Economics, Product Behavior and Market Structures, Macroeconomics...etc.)	Accounting (Presentation of Financial Statements, Income Items, Statements of Cash Flows, Leases, Equity Rights...etc.)
Auditing (Risk Assessment and Response, Design and Implementation of Audit Programs, Evaluation of Evidence, Provision of Review Services...etc.)	Legislations (Taxes, Business and Commercial Law, Corporate Governance...etc.)

After the completion of the training course, the qualifying exams were held for the staff of the Libyan Audit Bureau. The results will be announced via IASCA’s website: <http://iascasociety.org>



The Libyan Audit Bureau is an independent professional entity and the supreme audit institution in Libya that is directly affiliated to the Legislative Authority. It is an unbiased independent professional body, with an independent legal personality and financial status. The Bureau aims primarily to achieve effective control over public funds and to verify their proper use and how to allocate them, by examining and reviewing accounts and evaluating the performance of all entities subject to its control.

It is worth noting that ASCA always seeks to develop accounting and management, as well as the relevant disciplines and principles that apply to all or some professional services. ASCA also seeks to develop the level of competence, practice, and behavior to attain the highest professional levels through its interest in accounting publications, and by following all the new and modern trends in accounting and auditing.

## The Ideal Number of Employees of Internal Audit Departments

By: Alaa Abdul Aziz Abu Naba’a

MACC, CIA, CPA, CRMA, CICP / Expert in Internal Auditing, Control, and Governance  
Kuwait

Every now and then, I receive inquiries from board members, committee members, executives, and colleagues working in internal auditing or HR consultations about the ideal number of employees in the internal audit departments. As far as I know, this topic was not addressed in any Arab studies before, however, there are periodic statistical studies about the number of auditors in specific sectors published by associations specialized in internal auditing, such as the Association of College and

University Auditors (ACUA), and the Association of Healthcare Internal Auditors (AHIA) in the USA. Certainly, the presence of specialized professional associations in internal auditing for a certain sector, and the studies such associations conduct to address various professional aspects, will be positively reflected on the internal auditing practices in that specific sector.



In this article, I will highlight the issues that should be considered in making decisions about the number of employees of internal audit departments.

### **The cart before the horse, but!**

Typically, the need for internal audit assurance services and consultation services stems from stakeholders; it is expected that the activity of the internal auditing will add value by fulfilling the needs of the stakeholders. However, the complexities of the institutional work might make it difficult to find an objective measure to translate these needs, and certainly, the success of provision of such services is linked to the competence of internal auditors (their practical expertise, knowledge, and skills) and the tools and means available to the auditors rather than their number. Nevertheless, there are some direct and indirect factors that could- in my opinion- affect the decision of determining the number of the employees in the internal audit department, such as:

1. The level of complexity and diversity of the operations of the organization and its products/ services, the level of maturity of the administrative work (planning, organization, direction, and control), and the organization's responsiveness to the changes in its internal and external work environment.
2. The phase in which the organization is, in the lifecycle of organizations, as the lifecycle of organizations includes the following five stages: The establishment and construction stage, the growth stage, the stability and maturity stage, the renovation and innovation stage, and the stage of decline.
3. The organizational level of the sector in which the organization operates (a central bank or a stock market institution, etc.).
4. The maturity level of the corporate governance system in the organization and the regulatory requirements imposed on it, as well as the level of the stakeholders' expectations from the internal audit activity.
5. The organizational structure of the organization and the centralization or decentralization of authorities and responsibilities. Generally, the centralization or decentralization level in the organization depends on the geographical location of the organization's operations, and the concentration of jobs in one or more departments.
6. The level of maturity of the internal audit activities and the level of the previous experience of the employees in the work of the organization. The Institute of Internal Auditors (IIA) defined five levels of maturity of the internal audit activities: Initial, repeatable, defined, managed, and optimized.

7. The level of maturity and effectiveness of the risk management processes in the organization, the level of internal and external risks to which the organization is exposed, and the risk appetite of the senior management of the organization.
8. The level of maturity and effectiveness of the internal audit system in the organization, and the level of effectiveness of the tools that the organization uses to prevent and detect internal and external fraud. In my opinion, investing in an internal audit system will reduce the costs of internal control activities (such as the internal audit activities, compliance, and risk management) and external activities (such as accounts auditing).
9. The existence of other internal control departments within the organization, and the level of coordination between the external consultation bodies and the internal control departments that provide assurance and consultation services to the organization, to provide the needed coverage to the work performed and avoid the duplication of efforts. Usually, the coordination process differs from one organization to another, in small businesses; the coordination may be less formal, while in large organizations, which are subject to robust disciplinary rules, the coordination may be formal and complex.
10. The level of maturity and integration of the IT systems used in the organization, and the level of intelligence that is built on the data analysis.
11. The competencies and the number of members of the audit committee, the effectiveness level of the committee, and the frequency of its annual meetings.
12. The alternatives available for the senior management of the organization to provide the human resources needed for the internal audit, for example, full outsourcing, co-sourcing, or the full dependence on the internal employees of the organization (in-house). Each alternative has its own pros and cons that should be periodically and objectively assessed because what was suitable in the past might not be suitable today, and what is suitable today may not be suitable for the future.
13. The documentation level of all the systems, policies, and procedures of the organization and providing training courses to all employees on them.

### **The Factors that Do Not Materially Affect the Number of Employees in the Internal Audit Departments**

In my opinion, the direct and indirect factors that are expected to not materially affect the determination





of the number of internal audit department's employees include:

1. The size of the organization.
2. The profitability level or the soundness of the financial position of the organization. Some may think that sacrificing assurance activities is appropriate to save costs; this is a common mistake because these activities may produce recommendations that increase the efficiency of operations and/or reduce or detect undue waste.
3. The absence of an audit committee and/or the presence of other oversight committees of the Board of Directors, such as the Risk Management Committee and the Compliance Committee.
4. The number of employees of the organization, and the average ratio of the number of employees of internal audit departments to the total number of employees of the organization in the sector in which the organization operates.

The internal audit standard No. 2030 indicated that the chief audit executive must ensure that internal audit resources are appropriate, (i.e., he/she has

a combination of the necessary competencies to implement the approved internal audit plan); sufficient (regarding the amount of the resources needed to implement the plan), and effectively deployed to achieve the approved plan, (i.e., adopts the optimal method to implement the plan).

In conclusion, for researchers who wish to obtain a higher degree or a promotion, I recommend choosing a research topic about internal auditing or corporate governance. Regarding the control and supervisory bodies, such as central banks and capital markets authorities, I recommend that they should not only focus on the competencies of the chief executive internal auditor and the members of internal audit committees as they mostly do, or on the outsourcing contracts of the internal audit departments (if any) as some of these bodies do, but rather focus on the competencies of the rest of the internal audit members, and on the suitability of their numbers for the organizations that are subject to the control and/or supervision of such authorities.

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## IAASB Releases Conforming and Consequential Amendments Aligning Existing IAASB Standards to New, Revised Quality Management Standards

NEW YORK - The International Auditing and Assurance Standards Board (IAASB) released further [conforming and consequential amendments](#) to the IAASB's standards resulting from the [new and revised quality management standards](#), which were released in December 2020. The conforming amendments remove actual or perceived inconsistencies between the IAASB's suite of standards and the quality management standards. This allows the IAASB's full suite of standards to operate in conjunction with each other and without confusion, which is especially crucial given the importance of firm-level quality management to the consistent performance of quality engagements.



The standards covered in today's release do not include the International Standards on Auditing (ISAs). Conforming and consequential amendments to the ISAs were finalized and released in December 2020 alongside the quality management standards.

The conforming amendments to the IAASB's International Standards have become effective as of December 15, 2022.

**Source: [www.ifac.org](http://www.ifac.org)**

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## IPSASB Issues IPSAS 43, LEASES

NEW YORK- The International Public Sector Accounting Standards Board® (IPSASB®) issued International Public Sector Accounting Standard® (IPSAS®) 43, Leases.

IPSAS 43 is based on International Financial Reporting Standard 16, Leases, developed by the International Accounting Standards Board (IASB®). For lessees, IPSAS 43



introduces a right-of-use model that replaces the risks and rewards incidental to the ownership model in IPSAS 13, Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to the ownership model in IPSAS 13.



IPSAS 43 has an effective date of January 1, 2025. Earlier application is permitted in certain circumstances.

“IPSAS 43, Leases will improve the transparency of lease accounting in the public sector, while maintaining alignment with IFRS,” said IPSASB Chair Ian Carruthers. *“Having a three-year period to apply IPSAS 43 provides public sector entities time to prepare for the new requirements and allows for learning to be drawn from the private sector experience in applying IFRS 16,” he added.*

The publication of IPSAS 43 completes the IPSASB’s first phase of work on Leases. The IPSASB will continue its work by considering additional public sector-specific issues in its Other Lease-Type Arrangements project.

### How to Access

To access IPSAS 43, Leases, its summary At-a-Glance document, and webcast, visit the IPSASB website.

The IPSASB encourages IFAC members, associates, and Network Partners to promote the availability of IPSAS 43, Leases to their members and employees.

### About the IPSASB

The International Public Sector Accounting Standards

Board (IPSASB) works to strengthen public financial management globally through developing and maintaining accrual-based International Public Sector Accounting Standards® (IPSAS®) and other high-quality financial reporting guidance for use by governments and other public sector entities. It also raises awareness of IPSAS and the benefits of accrual adoption. The Board receives support from the Asian Development Bank, the Chartered Professional Accountants of Canada, the New Zealand External Reporting Board, and the governments of Canada and New Zealand. The structures and processes that support the operations of the IPSASB are facilitated by the International Federation of Accountants (IFAC).

Contact [permissions@ifac.org](mailto:permissions@ifac.org).

### About the Public Interest Committee

The governance and standard-setting activities of the IPSASB are overseen by the Public Interest Committee (PIC), to ensure that they follow due process and reflect the public interest. The PIC is comprised of individuals with expertise in the public sector or financial reporting, and professional engagement in organizations that have an interest in promoting high-quality and internationally comparable financial information.

Source: [www.ifac.org](http://www.ifac.org)

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## Preparing for the New Quality Management Standards: ISQM 1 System Evaluation and Monitoring

KIRSTEN S. ALBO, FCPA, FCA, ICD.D

### Overview

The standard requires the evaluation of the system of quality management to be undertaken at least annually at a point in time. The objective of the system of quality management is to provide the firm with reasonable assurance that the firm and its personnel fulfill their responsibilities and conduct engagements in accordance with standards and requirements and issue engagement reports that are appropriate in the circumstances. In the context of ISQM 1, reasonable assurance is a high, but not absolute, level of assurance.

It is the evaluation of the system that provides the firm with the conclusion that the objectives have been met. Accordingly, the standard requires a firm to establish a monitoring and remediation process to provide relevant, reliable, and timely information about the design, implementation and operation of the system of quality management, as well as to take actions to respond to identified deficiencies.



### Designing and Performing Monitoring Activities

In order to evaluate the system of quality management, the firm must perform monitoring activities that will vary from firm to firm and therefore are tailored to the firm’s nature and circumstances. For example, when determining the extent of monitoring activities, take into account the assessments given to the quality risks, the design of risk responses, and any changes that may have occurred in the system of quality management. The firm should also consider other relevant information including any complaints and allegations, previous monitoring results and



information from external inspections. However, similar to the extant standard, external inspections are not a substitute for the monitoring process.

The nature, timing and extent of monitoring activities may also be affected by other matters including the size, structure, and organization of the firm and the resources that the firm intends to use to enable monitoring activities. In a less complex firm, the monitoring activities may be simple, since information about the monitoring and remediation process may be readily available in the form of leadership's knowledge and interaction with the system of quality management. In a more complex firm, the monitoring activities would likely be more robust, involve many individuals, and involve more detailed policies and procedures. That is, a partner in a small firm likely has their pulse on the activities of their firm more so than in a larger, more complex firm. Think about the differences in monitoring and remediation activities for one office versus many.

### File Inspections

One monitoring activity that is mandatory is the inspection of completed engagements. Judgment will be required as to which engagements and which engagement partners should be selected. The requirement is to select at least one complete engagement for each engagement partner on a cyclical basis, but there may be reasons to select a file on a more frequent basis. For example, with a new partner, a partner that has taken on a new type of engagement, or there have been problems encountered in past inspections.

Separate and distinct from the completed file inspections conducted as a part of monitoring, the standard also introduces the concept of in-process engagements. That is, engagements where the report has not yet been issued. While these inspections may appear similar to completed file inspections, their objective is different. These file reviews are a response to an identified quality risk versus a complete file inspection that is a monitoring activity.

### Evaluating Findings and Identifying Deficiencies

It is fully expected that findings will result from monitoring, but not all findings will result in a deficiency. Findings must be evaluated to determine if they are a deficiency. A deficiency is the result of:

- A. A quality objective not established.
- B. A quality risk is not identified or properly assessed.
- C. A response to reduce the likelihood of a quality risk occurring to an acceptably low level has not been designed or implemented.
- D. The response is not operating effectively.

Let's walk through an example for each of the above. Imagine a mid-sized firm with six partners and 50 staff. Based on the monitoring activities, a deficiency may arise if:

- A. A quality objective related to the review and supervision of staff is missing.
- B. Based on the nature and circumstances of this firm and the fact that they have a large staff, it would be expected a quality risk exists. If not, a deficiency would most likely be reported.
- C. A deficiency may also arise if the firm concluded this is a quality risk, but no response has been designed or implemented. For example, they have no policy or procedure that all work of a junior is to be reviewed by someone more senior.
- D. Finally, a deficiency may exist because they have designed a response but based on the results of monitoring and completed file inspections, is it clear the review is not taking place. That is, the response is not operating effectively.

When a deficiency has been identified, its severity and pervasiveness must also be evaluated. Is the deficiency a unique circumstance or is it pervasive across the firm? In answering this question, it is important, and required, to consider the root cause of the deficiency. The answer to this then drives different remedial actions. If unique to an engagement or an engagement team, then perhaps further training is required; however, if pervasive across the firm, perhaps a change in firm templates is required along with training.

### Conclusion and Next Steps

Monitoring and remediation is the final component of the system of quality management. It will be important to design and perform monitoring activities relevant to your firm. In doing so, you will want to consider the nature and circumstances of your firm.

The time to start is now. The effective date of December 15, 2022, will soon be upon us. Read the standard. Think about the nature and circumstances of your firm and the types of engagements you perform. Appoint a leader. Determine your approach to the risk assessment process. Establish a monitoring and remediation process. And, seek further guidance if needed.

#### Kirsten S. Albo, FCPA, FCA, ICD.D

Kirsten is the founder of ASK KSA Consulting Inc., providing consulting and advisory services to small- and mid-sized practitioners (SMPs) to help ensure they are conducting their assurance engagements effectively and efficiently and meeting the requirements of



being in public practice. Kirsten works closely with SMPs in all aspects of practice including monitoring, file inspections, engagement quality reviews and file efficiency assessments. Another large component of her business is developing and delivering professional development sessions for firms of all sizes. Kirsten has been in public practice for over three decades. She gained much of her experience as a partner at PricewaterhouseCoopers LLP where she was responsible for her many public and private company clients operating in a variety of industries. In this role, Kirsten developed a strong technical background and the ability to deal with complex matters. Kirsten has an in-depth

knowledge of assurance standards. Kirsten is also very involved in the profession. She is a member of the Advisory Group to the Canadian Audit and Assurance Standards Board (AASB) on the Audits of Less Complex Entities and has been involved with a variety of other CPA provincial and Canadian Task Force Committees. In addition, Kirsten authors and instructs assurance courses for substantially all the provincial Canadian CPA bodies. Kirsten is known for her drive, passion and leadership and is recognized for setting and achieving high standards without sacrificing quality.

See more by Kirsten S. Albo, FCPA, FCA, ICD.D

Source: [www.ifac.org](http://www.ifac.org)

## Sue Lloyd Appointed as ISSB Vice-Chair and Janine Guillot as Special Advisor to ISSB Chair



LONDON- The Trustees of the IFRS Foundation announced the appointment of Sue Lloyd as Vice-Chair of the International Sustainability Standards Board (ISSB), effective March 1, 2022. Ms. Lloyd currently serves as Vice-Chair of the International Accounting Standards Board (IASB) and will step down from her current role to take up the new position. In addition, Janine Guillot, current Chief Executive Officer of the Value Reporting Foundation (VRF), has been appointed as a Special Advisor to the ISSB Chair, effective February 1, 2022. The IFRS Foundation announced in November 2021 [the consolidation of the VRF and the Climate Disclosure Standards Board \(CDSB\) into the IFRS Foundation](#).

Ms. Lloyd's appointment follows the [appointment of Emmanuel Faber as Chair of the ISSB in December 2021](#) and completes the current search for ISSB Vice-Chair(s).<sup>1</sup> All appointments to the ISSB follow an open and inclusive process, guided by an international search firm, and led by the Trustees' Nominating Committee. The Trustees are progressing with their search for the remaining ISSB members, with potential candidates encouraged to submit their applications. In completing the appointments, the Trustees will ensure a balanced representation across geographies and economic settings.

A further Special Advisor to the ISSB Chair from the Asia-Oceania region is expected to

be appointed who will focus on the ISSB's engagement with developing and emerging economies, as well as with smaller companies.

### Sue Lloyd

As Vice-Chair, Ms. Lloyd will support the Chair and will focus particularly on the ISSB's work on technical standard-setting issues and developments.

Ms. Lloyd has served as a Member of the IASB since 2014, and Vice-Chair since 2016. She has also served as Chair of the IFRS Interpretations Committee. In addition to her IASB responsibilities, since 2020, she has played a leading role in the establishment of the ISSB. This included serving as an IASB representative on the Technical Readiness Working Group (TRWG), formed by the Trustees to provide a running start to the technical work of the ISSB.

Ms. Lloyd previously served on the technical staff of the IASB, and beforehand worked in investment banking in Asia-Oceania and Europe. She was due to complete her final term as IASB Vice-Chair at the end of 2023. Ms. Lloyd will serve an initial four-year term. The Trustees have begun the process of identifying successors for her current roles.

### Janine Guillot

In her role as Special Advisor, Ms. Guillot will provide strategic advice and counsel to the Chair of the ISSB, as well as the Trustees, with specific responsibilities

for the consolidation of the VRF into the IFRS Foundation and the establishment of the ISSB.

Ms. Guillot serves as CEO of the VRF and has done so since it was formed through the merger of the Sustainability Accounting Standards Board Foundation (SASB) and International Integrated Reporting Council in 2021. Before that, Ms. Guillot served as CEO of SASB and led the establishment and widespread acceptance of SASB Standards as the leading industry-specific sustainability disclosure standards for the global capital markets. Prior to this, she served as Chief Operating Investment Officer for the California Public Employees' Retirement System (CalPERS). Ms. Guillot was also a member of the TRWG. She will serve a two-year term, renewable for one year.

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

Sue has been an exemplary Vice-Chair of the IASB, and we are delighted she will bring her skills and experience to helping Emmanuel establish the ISSB. Janine's contribution will also be essential in guiding work to integrate the VRF and CDSB teams into the IFRS family. I congratulate both on their appointments.

**Emmanuel Faber, Chair of the ISSB, said**

Sue brings a wealth of standard-setting experience and technical knowledge that will be vital to the ISSB. She is already fully immersed in the topic, having been part of the working group developing the climate and general sustainability disclosure prototypes. Janine's guidance on the integration of the VRF and her deep experience of global investors and US stakeholders will also greatly benefit the ISSB—I welcome her to the team.

**Andreas Barckow, Chair of the IASB, said:**

I congratulate Sue on her appointment as ISSB

Vice-Chair and would like to thank her for the tremendous job she has done as IASB Vice-Chair and Chair of the IFRS Interpretations Committee. Sue's experience from the IASB will help facilitate the important connectivity between the IASB and the ISSB's work, and I look forward to continuing working with her in her new role.

**Sue Lloyd said:**

I'm excited to take on this new challenge within the IFRS Foundation and about the opportunity to use my experience to assist in the creation of the ISSB and its delivery of sustainability standards for the global capital markets. I've enjoyed my time on the IASB and look forward to working closely with both old and new colleagues across the organization in my new role.

**Janine Guillot said:**

The formation of the ISSB is a historic opportunity to establish a global sustainability disclosure standard-setter for the financial markets. The consolidation of the VRF and CDSB into the IFRS Foundation will provide a running start for the work of the ISSB and enable strong connectivity between the ISSB and IASB. I look forward to working with Emmanuel and Sue to help take comparable and reliable sustainability disclosure for the financial markets to a truly global level.

The appointment of Vice-Chair is made by the Trustees and supported by the IFRS Foundation Monitoring Board. The appointment of Special Advisor(s) is made by the ISSB Chair.

1 The IFRS Foundation's Constitution allows for up to two ISSB Vice-Chairs.

**Source:** [www.ifrs.org](http://www.ifrs.org)





## يعلن عن خطته التدريبية الرقمية والوجاهية للنصف الاول من العام ٢٠٢٢

#	اسم الدورة	الساعات	التاريخ	الايام	طبيعته التدريب	الرسوم
<b>الدورات المهنية</b>						
١	الدورة التأهيلية لشهادة مزاولة مهنة المحاسبة القانونية في الأردن "JCPA"	١٢٤	٢٠٢٢/٣/٢٧ - ١/١٦	الاحد / الثلاثاء / الخميس	وجاهي	700\$
٢	الدورة التأهيلية لشهادة محاسب دولي عربي اداري معتمد IACMA	١٢٠	٢٠٢٢/٣/٣١ - ١/٢٣	الاحد / الثلاثاء / الخميس	وجاهي	850\$
٣	الدورة التأهيلية لشهادة محاسب دولي عربي قانوني معتمد IACPA	١٣٦	٢٠٢٢/٥/٢٩ - ٢/٦	الاحد / الثلاثاء / الخميس	وجاهي	850\$
٤	الدورة التأهيلية لشهادة خبير معايير المحاسبة الدولية لإعداد التقارير المالية IFRS Expert	١١٢	٢٠٢٢/٦/٥ - ٣/٦	الاحد / الثلاثاء / الخميس	وجاهي	850\$
٥	الدورة التأهيلية لشهادة خبير معايير المحاسبة الدولية في القطاع العام "IPSAS Expert"	٨٠	٢٠٢٢/٦/٢٨ - ٥/١٥	الاحد / الثلاثاء / الخميس	وجاهي	850\$
٦	الدورة التأهيلية لشهادة التمويل الإسلامي "CIMA"	٨٠	٢٠٢٢/٦/٢٨ - ٥/١٥	الاحد / الثلاثاء / الخميس	وجاهي	850\$
<b>الدورات المتخصصة</b>						
<b>فبراير ( شباط )</b>						
٧	المعالجة المحاسبية لإعادة جدولة القروض والقروض المتعثرة	٢٠	٢٠٢٢/٢/١٠ - ٦	الاحد - الخميس	وجاهي	420\$
٨	اعداد القوائم المالية الموحدة بموجب معايير التقارير المالية	٢١	٢٠٢٢/٢/١٤ - ٦	الاحد - الخميس	اونلاين	240\$
٩	دراسة الجدوى وتقييم المشاريع	١٨	٢٠٢٢/٢/٢٠ - ١٣	الاحد - الخميس	اونلاين	200\$
١٠	تقييم الأعمال باستخدام الاكسل (Business Valuation)	١٦	٢٠٢٢/٢/١٦ - ١٣	الاحد - الاربعاء	وجاهي	320\$
١١	التدقيق الداخلي العملي PIA	٢٠	٢٠٢٢/٢/٢٤ - ٢٠	الاحد - الخميس	وجاهي	420\$
١٢	ضريبة الدخل والمبيعات	٢٠	٢٠٢٢/٢/٢٤ - ٢٠	الاحد - الخميس	وجاهي	420\$
<b>مارس ( آذار )</b>						
١٣	التدقيق المبني على المخاطر	٢٠	٢٠٢٢/٣/١٠ - ٦	الاحد - الخميس	وجاهي	420\$
١٤	التحليل المالي المتقدم باستخدام (Ms excel)	٢٤	٢٠٢٢/٣/٢٠ - ١٣	الاحد - الخميس	وجاهي	500\$
١٥	أساسيات المالية والمحاسبة للمدراء الغير ماليين	١٨	٢٠٢٢/٣/٢٠ - ١٣	الاحد - الخميس	اونلاين	200\$
١٦	اهم التعديلات على المعيار الدولي IFRS9 (الادوات المالية)	١٨	٢٠٢٢/٣/٢٧ - ٢٠	الاحد - الخميس	اونلاين	200\$

### مايو (أيار)

200\$	اونلاين	الاحد - الخميس	٢٠٢٢/٥/١٥-٨	١٨	اساسيات معايير المحاسبة الدولية في القطاع العام	١٧
200\$	اونلاين	الاحد - الخميس	٢٠٢٢/٥/٢٢-١٥	١٨	اساسيات معايير المحاسبة الدولية والتعديلات الحديثة عليها	١٨
420\$	وجاهي	الاحد - الخميس	٢٠٢٢/٥/٢٢-١٥	٢٠	أدوات وتقنيات التنبؤ والتحليل المالي	١٩
160\$	اونلاين	الاحد - الخميس	٢٠٢٢/٥/٢٦-٢٢	١٢	الأسعار التحويلية (Transfer Pricing)	٢٠
320\$	وجاهي	الاحد - الخميس	٢٠٢٢/٥/٢٦-٢٢	١٦	المعالجة المحاسبية لعقود الأيجار بموجب معايير التقارير المالية	٢١
500\$	وجاهي	الاحد - الخميس	٢٠٢٢/٦/٥ - ٥/٢٩	٢٤	اعداد التقارير الإدارية والمالية الدورية للإدارة	٢٢
200\$	اونلاين	الاحد - الخميس	٢٠٢٢/٦/٥ - ٥/٢٩	١٨	ضريبة VAT لدول الخليج (أونلاين)	٢٣

### يونيو (حزيران)

420\$	وجاهي	الاحد - الخميس	٢٠٢٢/٦/٩-٥	٢٠	اعداد القوائم المالية بموجب معايير التقارير المالية و تحليلها باستخدام (MS excel)	٢٤
420\$	وجاهي	الاحد - الخميس	٢٠٢٢/٦/١٦-١٢	٢٠	أساسيات المالية والمحاسبة للمدراء الغير ماليين	٢٥
160\$	اونلاين	الاحد - الاربعاء	٢٠٢٢/٦/١٥-١٢	١٢	المعالجة المحاسبية للأصول طويلة الاجل بموجب معايير التقارير المالية	٢٦
160\$	اونلاين	الاحد - الاربعاء	٢٠٢٢/٦/٢٢-١٩	١٢	اعداد قائمة التدفقات النقدية بموجب معايير التقارير المالية	٢٧
200\$	اونلاين	الاحد - الخميس	٢٠٢٢/٧/٣-٦/٢٦	١٨	التدقيق المبني على المخاطر	٢٨



ستعقد الدورات الرقمية  
من خلال برنامج Microsoft Teams

**مزايا التسجيل في الدورات الرقمية:**  
- تسجيل ودفع الكتروني مرن.  
- محاضرات تفاعلية وسلسلة.

- تُعقد الدورات الوجيهة من الساعة ١٦:٣٠ - ٢٠:٣٠  
- تعقد الدورات الرقمية من الساعة ١٦:٣٠ - ١٩:٣٠ بتوقيت الاردن ومن الساعة ٢:٣٠ - ٥:٣٠ بتوقيت GMT

◀ خصم (١٠%) لأعضاء المجمع الدولي العربي للمحاسبين القانونيين وأعضاء الجمعية.  
◀ خصم (١٠%) للمؤسسات التي تقوم بتسجيل أكثر من مشارك.

لمزيد من المعلومات: هاتف: (+٩٦٢ ٦ ٥١٠٩٠٠) - فرعي: ١٢٢٨/١٢٢٥

فاكس: (+٩٦٢ ٦ ٥١٠٩٠٠)

E-Mail: Training@iascasociety.org | <https://www.facebook.com/ASCAsociety>

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على أجهزة اللابتوب والأجهزة اللوحية (التابلت)

10%

على الهواتف الذكية

5%

خصومات للمشاركين في  
الدورات التدريبية على منتجات  
شركة طلال أبوغزاله للتقنية



## LAPTOPS

# TAGITOP<sup>®</sup>-FLIP

- Intel Core i5 8<sup>th</sup> Gen (8259U)
- GPU: Intel<sup>®</sup> Iris<sup>®</sup> Plus Graphics 655
- 8 GB DDR4 RAM
- Storage: 256 GB SSD
- 1x USB 3.1, 1x Type C, 1x HDMI
- Backlit Keyboard



 **Fabric Sleeve Case**



# TAGITOP<sup>®</sup>-PRO

- Intel Core i7 10<sup>th</sup> Gen (1065G7)
- GPU: Intel<sup>®</sup> Iris<sup>®</sup> Plus Graphics
- 8 GB DDR4 RAM
- Storage: SSD 128 GB + SSD 512 GB
- 2x USB 3.0, 1x USB 2.0, 1x HDMI
- Backlit Keyboard



 **Fabric Sleeve Case**



 THUNDERBOLT

# TAGITOP<sup>®</sup>-PLUS II



- Intel Core i7 10<sup>th</sup> Gen (10510U)
- GPU: Intel<sup>®</sup> UHD + Nvidia MX250, GDDR5 2GB
- 8 GB DDR-4 RAM
- Storage: SSD 128 GB + HDD 512 GB
- 2x USB 3.0, 1x USB 2.0, 1x Type C, 1x HDMI, RJ45
- Micro SD Card Reader • Backlit Keyboard



 **Fabric Sleeve Case**



TAGTech.Global Building 7, Abdel Rahim Al-Waked Street, Shmeisani, Amman, Jordan  
TAGUCI Building 104 Mecca Street, Um-Uthaina, Amman, Jordan

 +962 65100 250  info@tagtech.global For More Information: [www.tagtech.global](http://www.tagtech.global)





## LAPTOPS

### TAGITOP<sup>®</sup>-UNI C

- Intel Celeron N4100
- GPU: Intel UHD Graphics 600
- 4 GB LPDDR3 RAM
- Storage: 256 GB SSD + 64 GB EMMC
- 1x USB 3.0, 2x USB 2.0,  
1 MINI-HDMI, RJ45

 4800 mAh   
  14.1" FHD   
  Built in Camera   
  AC Wi-Fi, Bluetooth 4.0



### TAGITOP<sup>®</sup>-UNI

- Intel Core i3 5<sup>th</sup> Gen (5005U)
- GPU: Intel HD graphics 5500
- 8 GB DDR3L RAM
- Storage: SSD 128 GB + HDD 512 GB
- 1x USB 3.0 1x USB 2.0, 1x Type C, 1x HDMI
- Backlit Keyboard

 4000 mAh  
 14.1" FHD  
 Built in Camera  
 Fingerprint  
 AC WIFI, Bluetooth 4.0



### TAGITOP<sup>®</sup>-EDU


- Intel Core i3 10<sup>th</sup> Gen (1005G1)
- GPU: Intel<sup>®</sup> UHD
- 4 GB RAM DDR4
- Storage: 128 GB SSD
- 2x USB 3.1, 1x Type C, 1x HDMI, RJ45

 4290 mAh  
 14" FHD  
 Built in Camera  
 AC WIFI, Bluetooth 4.2



 Carry bag | USB mouse  
 Plastic cover

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  info@tagtech.global   
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# TABLETS

## TAG-DC

*Digital Citizens Tool*

-  Spreadtrum SC9863 Octa Core
-  4 GB RAM      64 GB Storage
-  6000 mAh      10.1" FHD
-  Android 9      Dual SIM Cards
-  AC WIFI, GPS, Bluetooth
-  5 MP Front Camera, 13 MP Rear Camera



Screen Protector



## TAG-TAB III

*Become A TAG Friend*

-  MediaTek MTK8788 Octa Core
-  6 GB RAM      128 GB Storage
-  6000 mAh      10" FHD
-  Android 10      Single SIM Card
-  AC WIFI, GPS, Bluetooth
-  5 MP Front Camera, 16 MP Rear Camera



Leather Cover | Screen protector | Wired Headphones













## SMARTPHONES

# TAG-PHONE

*TAG: Your Trusted Brand*

-  CPU: MediaTek Helio P60 Octa Core
-  6 GB RAM  Android 10
-  64 GB Storage  Dual Nano SIM Card
-  Battery Capacity 4000 mAh
-  Display: 6.2" HD+
-  8 MP Front Camera, 16 MP Rear Camera



# TAG-PHONE Plus







*Compare then Buy*

-  CPU: MediaTek Helio A25 Octa Core
-  4 GB RAM  Android 10
-  128 GB Storage  Dual Nano SIM Card + TF Card
-  Battery Capacity 4500 mAh
-  Display: 6.55" HD+
-  8 MP Front Camera, 16 MP Rear Camera











# TAG-PHONE Advanced

*Tailored to Be Advanced*

-  CPU: MediaTek Helio P60 Octa Core
-  6 GB RAM  Android 10
-  128 GB Storage  Dual Nano SIM Card
-  Battery Capacity 4400 mAh
-  Display: 6.3" FHD+
-  16 MP Front Camera, 16 MP Rear Camera



# TAG-PHONE Special

-  CPU: MediaTek P60 Octa Core
-  6 GB RAM  Android 11
-  128 GB Storage  Dual Nano SIM Card + TF Card
-  Battery Capacity 5900 mAh
-  Display: 6.52" HD+
-  16 MP Front Camera, 20 MP Rear Camera





## **FOR MORE INFORMATION**

Tel: (0962-6) 5100900

Fax: (0962-6) 5100901

Or you may reach us through our website:

[ascasociety.org](http://ascasociety.org)

[ascajordan.org](http://ascajordan.org)

And our emails:

[asca.jordan@iascasociety.org](mailto:asca.jordan@iascasociety.org)

[salouri@iascasociety.org](mailto:salouri@iascasociety.org)

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