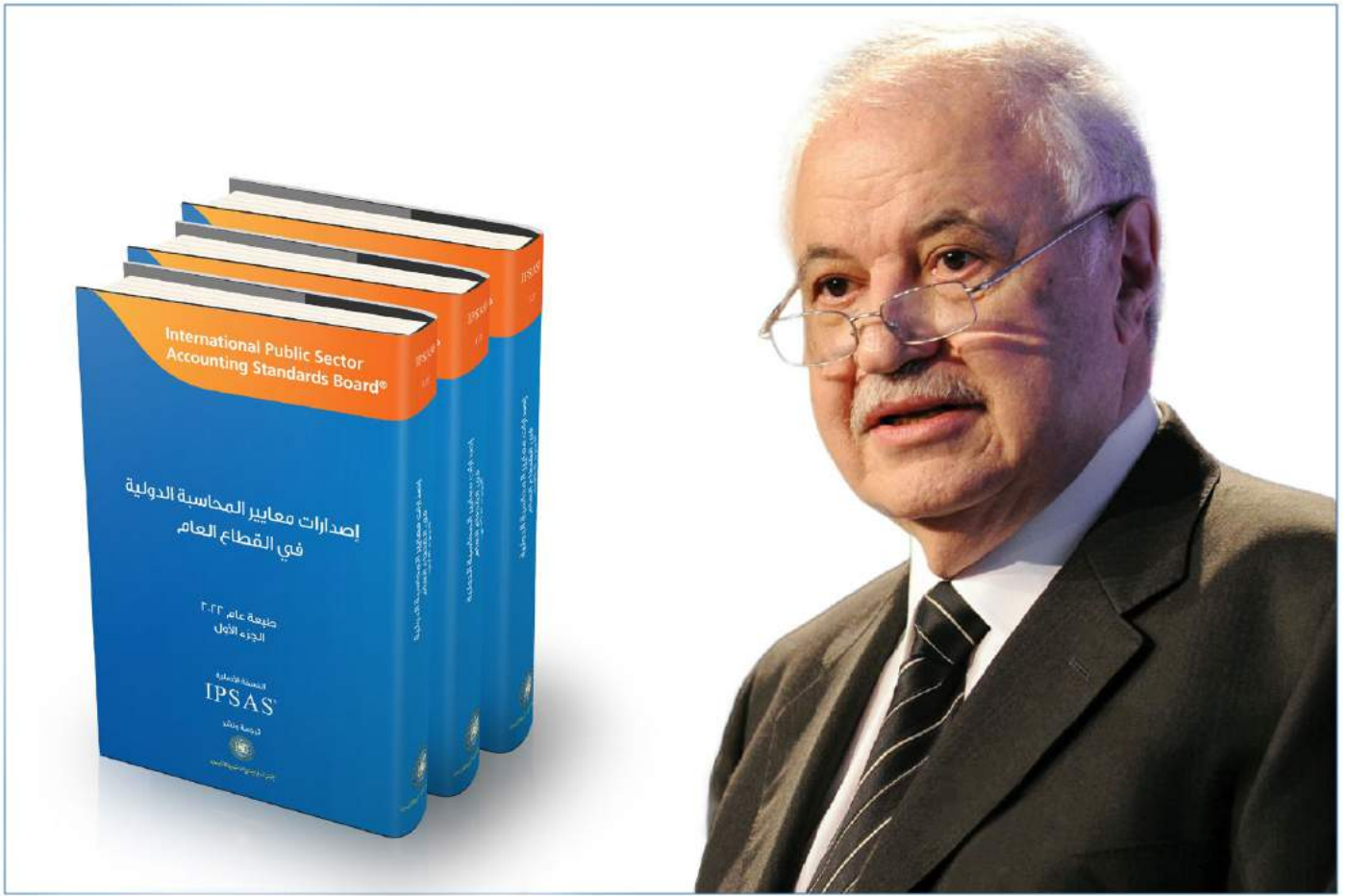


YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS



Abu-Ghazaleh: Publication of the Arabic Version of the IPSAS 2022

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

IN THIS ISSUE:-



1 Abu-Ghazaleh:
Publication of the Arabic
Version of the IPSAS 2022



4 IPSASB Begins
Development of Climate-
related Disclosures
Standards for the Public
Sector



2 IASCA Participates in
Job Fairs



5 IPSASB Issues Package
of Revenue and Transfer
Expense-related
Pronouncements

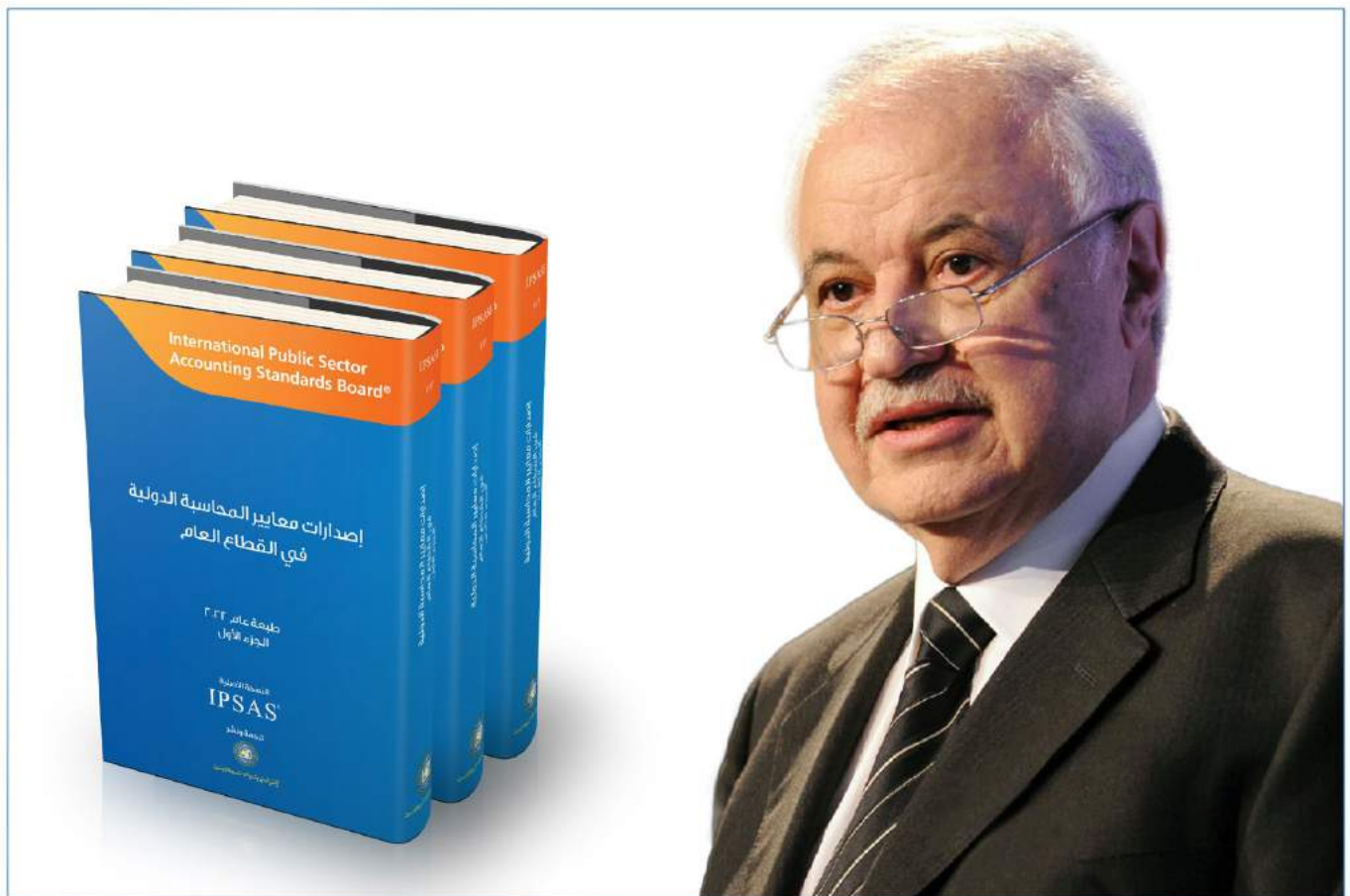


3 IASCA Holds the IACPA
Exam in June 2023



6 The Latest Updates and
Developments of the IASB
Affiliated with the International
Financial Reporting Standards
Foundation (Financial
Instruments)

Abu-Ghazaleh: Publication of the Arabic Version of the IPSAS 2022



AMMAN - HE Dr. Talal Abu-Ghazaleh, chairman of the Arab Society of Certified Accountants (ASCA-Jordan), announced the publication of the translated Arabic version of the International Public Sector Accounting Standards (IPSAS) for 2022.

Dr. Abu-Ghazaleh pointed out 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. He also underlined ASCA's keenness to develop the level of competence, practice, and performance to attain the highest professional levels through its interest in accounting publications, and by following all the new trends in accounting and auditing fields.

Dr. Abu-Ghazaleh indicated that the International Public Sector Accounting Standards Board (IPSASB) has approved the following new standards:-

New Standards

- IPSAS 5, Borrowing Costs – Non-

Authoritative Guidance (issued November 2021);

- Improvements to IPSAS, 2021 (issued January 2022); and
- IPSAS 43, Leases (issued January 2022).

Amendments

A number of IPSAS were amended as a result of the IPSASB's Improvement to IPSAS, 2021 project. This project involves making non-urgent but necessary changes to IPSAS. The following IPSAS have been amended:

- IPSAS 17, Property, Plant, and Equipment;
- IPSAS 19, Provisions, Contingent Liabilities, and Contingent Assets;
- IPSAS 22, Disclosure of Financial Information about the General Government Sector;
- IPSAS 29, Financial Instruments: Recognition and Measurement;
- IPSAS 30, Financial Instruments: Disclosures;
- IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs);
- IPSAS 39, Employee Benefits; and
- IPSAS 41, Financial Instruments.

IASCA Participates in Job Fairs

AMMAN - The International Arab Society of Certified Accountants (IASCA) participated in job fairs held at the University of Jordan, Israa University, Middle East University, and Philadelphia University.

This participation is a part of IASCA's social responsibility, which is driven by its role in working together with professional organizations to support the graduates of Jordanian universities.

Through the job fairs, IASCA was keen to introduce its qualifying professional programs and briefed the students and visitors on the services and training courses it provides, in addition to helping the students

JOB FAIR

recognize how to benefit from these courses and prepare for careers of the future.

IASCA's booth attracted a large number of visitors who were interested in the professional training courses it provides.

IASCA Holds the IACPA Exam in June 2023

AMMAN - The International Arab Society of Certified Accountants (IASCA) conducted the International Arab Certified Public Accountant (IACPA) exam in different regions of the Arab region, for the first time in 2023. The second round of the exam will be held in December 2023.

The results of the exam were announced and posted on IASCA's official website, as 18% of the participants have successfully passed the exam.

The IACPA exam consists of four parts; economics and finance, accounting, auditing, and legislation. The IACPA program aims at building and developing the essential knowledge and capabilities related to understanding the theoretical and conceptual aspects of the International



Financial Reporting Standards (IFRS). That is in addition to building the ability to apply the international standards in practical accounting in a professional manner, and assisting in the continuous professional development (CPD) regarding the standards, and the follow-up of their amendments and updates.



IPSASB Begins Development of Climate-related Disclosures Standards for the Public Sector

The IPSASB has announced that it will move ahead with the development of the first sustainability-reporting standard for the public sector



International Public Sector Accounting Standards Board®

NEW YORK - Respondents to IPSASB's May 2022 consultation paper on Advancing Public Sector Sustainability Reporting agreed that the public sector urgently needs its own sustainability reporting standards and that the IPSASB, with its 25 years of standard-setting experience, should lead their development. Public sector-specific sustainability reporting standards will equip governments and other public sector entities to provide better transparency, accountability, and comparability of their efforts to combat the climate crisis and other sustainability challenges.

Following a scoping and research phase, the IPSASB has decided to move forward with the development of a public sector-specific Climate-Related Disclosure standard and has published [a project brief for this major new piece of work](#). Reporting on climate change is one of the most important issues in sustainability reporting, which also encompasses environmental, social, and governance issues.

[“The IPSASB’s decision to develop a public sector-specific Climate-Related Disclosures standard is a huge first step in addressing the public sector’s need for sustainability](#)

[reporting standards,” said IPSASB Chair Ian Carruthers. “The Board is delighted to be able to respond to stakeholder calls in this way and hopes to be able to initiate other projects in this critical area in the coming months.”](#)

With this launch, the IPSASB will establish a Climate-related Topic Working Group to provide climate-related expertise and advice to support the delivery of the project. The IPSASB will also set up a Sustainability Reference Group to provide advice on its overall sustainability reporting standards development program.

Global community engagement is essential to developing sustainability reporting standards for the public sector. The IPSASB continues to seek support for its sustainability reporting standards development program and requires additional resources to be able to scale up its efforts and move with pace. To contribute financial or other support for the development of global public sector-specific sustainability reporting standards,

[Read the Climate-Related Disclosures project brief.](#)

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



IPSASB Issues Package of Revenues and Transfer-related Pronouncements Updated Conceptual Framework Chapter is effective immediately. IPSAS 47 and IPSAS 48 have an effective date of January 1, 2026. Earlier application is permitted.



International Public Sector Accounting Standards Board®

NEW YORK -The International Public Sector Accounting Standards Board® (IPSASB®), developer of IPSAS®, international accrual-based accounting standards for use by governments and other public sector entities around the world, issued an integrated package of revenue and transfer expenses pronouncements comprising:

- [Updated Conceptual Framework: Chapter 5, Elements in Financial Statements;](#)
- [International Public Sector Accounting Standard® \(IPSAS®\) 47, Revenue;](#) and
- [IPSAS 48, Transfer Expenses.](#)

The three pronouncements update and simplify existing principles, while filling gaps in the IPSAS literature, resulting in more consistent guidance for IPSAS users and better support for implementation globally. Informed by stakeholder feedback and refinement over the course of several years, the pronouncements introduce:

- A single up-to-date source of guidance applicable to all revenue transactions across the public sector; and
- A new straightforward accounting model for the recognition and measurement of transfer expenses in the public sector.

“These pronouncements address a significant proportion of transactions for all public sector entities, and their publication is a major milestone in public sector accounting,” said Ian Carruthers, IPSASB Chair. “By providing a robust principle-based approach to accounting for revenue and transfer expense transactions, these pronouncements will help increase the transparency and accountability of public sector transactions around the world.”

The updates to Chapter 5 of the Conceptual Framework revise the definitions of an asset and a liability and add new guidance on the transfer of resources, unit of account, and binding arrangements that are equally unperformed. These changes provide a strong

foundation for the guidance in the new standards.

IPSAS 47 replaces IPSAS 9, Revenue from Exchange Transactions and IPSAS 11, Construction Contracts, and IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfers) with two accounting models for the recognition and measurement of public sector revenue transactions, based on the existence of a binding arrangement. The new IPSAS is aligned with IFRS 15, Revenue from Contracts with Customers while broadening its applicability across the public sector. Additional guidance is included to help entities apply the accounting principles to public sector-specific transactions, such as capital transfers and compelled transactions. IPSAS 48 introduces guidance for transfer expenses, where a transfer provider provides resources to another entity without receiving anything directly in return, which is a common situation in the public sector globally. The accounting for transfer expenses is driven by whether the transaction results in an enforceable right to have the transfer recipient satisfy their obligations. To operationalize this principle, IPSAS 48 presents two accounting models based on the existence or not of a binding arrangement.

The effective date for both IPSAS 47 and IPSAS 48 is January 1, 2026, with earlier application permitted. Updates to the Conceptual Framework are effective when published.

How to Access

To access the Conceptual Framework Update: Chapter 5, Elements in Financial Statements, IPSAS 47, Revenue, and IPSAS 48, Transfer Expenses, their summary At-a-Glance documents, and webcasts, visit the IPSASB website. The IPSASB encourages IFAC members, associates, and Network Partners to promote the availability of these pronouncements to their members and employees.

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



The Latest Updates and Developments of the (IASB) Affiliated with the International Financial Reporting Standards Foundation (Financial Instruments - Business Combinations- Disclosures, Goodwill and Impairment- Primary Financial Statements- Lessee Derecognition of Lease Liabilities (Disclosure of Deferred Difference between Fair Value and Transaction Price)



IFRS for SMEs

LONDON - This IASB Update highlights the preliminary decisions of the International Accounting Standards Board (IASB). Projects affected by these decisions can be found in the [work plan](#). The IASB's final decisions on IFRS® Accounting Standards, Amendments, and IFRIC® Interpretations are formally balloted as set out in the IFRS Foundation's [Due Process Handbook](#).

Research and standard-setting

Financial Instruments with Characteristics of Equity (Agenda Paper 5)

The IASB met on May 24, 2023 to discuss:

- proposed consequential amendments to the prospective IFRS Accounting Standard Subsidiaries without Public Accountability (that Accounting Standard is to be issued as part of the IASB's project which aims to reduce disclosure requirements for eligible subsidiaries); and
- The due process steps—including permission to begin the balloting process—for the Exposure Draft Financial Instruments with Characteristics of Equity (FICE exposure draft).

Subsidiaries without public accountability—disclosures (Agenda Paper 5A)

The IASB tentatively decided to propose consequential amendments to be made to the IFRS Accounting Standard Subsidiaries without

Public Accountability after it has been issued. The amendments would add to the Standard the following disclosure requirements that are to be proposed in the FICE exposure draft:

- a. for all financial liabilities and equity instruments within the scope of IAS 32 Financial Instruments: Presentation, an entity would disclose and categorize claims against its assets in a way that reflects differences in their nature and priority, and at a minimum, distinguishes between:
 - i. secured and unsecured financial instruments; and
 - ii. contractually subordinated and unsubordinated financial instruments;
- b. for financial instruments with characteristics of both financial liabilities and equity instruments (except for stand-alone derivatives), an entity would disclose information about:
 - i. debt-like features in financial instruments that are classified as equity instruments;
 - ii. equity-like features in financial instruments that are classified as financial liabilities;
 - iii. debt-like and equity-like features that determine the classification of such financial instruments as financial liabilities, equity instruments, or compound financial instruments;
 - iv. terms and conditions that indicate priority on liquidation;
 - v. terms and conditions that could lead to changes in priority on liquidation;



- vi. more than one level of contractual subordination, if applicable (for example, if some subordinated liabilities are contractually subordinated to other subordinated liabilities);
- vii. any significant uncertainty regarding the application of relevant laws or regulations that could affect how priority will be determined on liquidation; and
- viii. intra-group arrangements such as guarantees that may affect their priority on liquidation (for example, which entities are providing and receiving guarantees);
- c. an entity would disclose information about terms and conditions that become, or stop being, effective with the passage of time before the end of the contractual term of the financial instrument;
- d. for instruments containing obligations to redeem its own equity instruments, an entity would disclose:
 - i. the amount removed from equity and included in financial liabilities when the obligation was initially recognized and the component of equity from which it was removed;
 - ii. the amount of remeasurement gain or loss recognized in profit or loss during the reporting period;
 - iii. the amount of gain or loss, if any, that was recognized on settlement if the obligation is settled during the reporting period; and
 - iv. the amount removed from financial liabilities and included in equity if the written put option has expired unexercised;
- e. an entity would separately disclose the total gains or losses in each reporting period that arise from remeasuring financial liabilities containing contractual obligations to pay amounts based on the entity's performance or changes in the entity's net assets (that are measured at fair value through profit or loss); and
- f. an entity would disclose the significant judgments it made in determining the classification of a financial instrument, or its

component parts, as a financial liability or as equity.

Nine of 14 IASB members agreed with the decisions in (b)(iv)–(viii). All 14 IASB members agreed with the other decisions.

Due process and permission to begin the balloting process (Agenda Paper 5B)

- The IASB decided to set a comment period of 120 days for the FICE exposure draft.
- All 14 IASB members agreed with this decision.
- One IASB member indicated an intention to dissent from the proposals in the FICE exposure draft.
- All 14 IASB members confirmed they were satisfied the IASB has complied with the applicable due process requirements and has undertaken sufficient consultation and analysis to begin the process for balloting the FICE exposure draft.

Business Combinations—Disclosures, Goodwill, and Impairment (Agenda Paper 18)

The IASB met on May 24, 2023 to discuss proposed changes to IAS 36 Impairment of Assets in relation to the impairment test of cash-generating units containing goodwill (impairment test).

Removing the annual quantitative impairment test (Agenda Paper 18A)

The IASB will make tentative decisions on matters including whether:

- a. to pursue respondents' suggestions to improve the effectiveness of the impairment test; and
- b. to clarify other aspects of the IASB's proposed package of disclosure requirements for business combinations.

All 14 IASB members agreed with these decisions.

Feasibility of designing a different impairment test (Agenda Paper 18B)



The IASB tentatively decided that it is not feasible to design a different impairment test that would, at a reasonable cost, be significantly more effective than the impairment test currently required by IAS 36.

**All 14 IASB members agreed with this decision. Suggestions to improve the effectiveness of the impairment test (Agenda Papers 18C–18D)
The IASB discussed:**

- a. suggestions to improve the effectiveness of the impairment test that were provided by respondents to its Discussion Paper;
- b. the criteria to consider those suggestions; and
- c. feedback from the IASB’s consultative groups and the IFRS Interpretations Committee on some of those suggestions.

Primary Financial Statements (Agenda Paper 21)

The IASB met on May 23, 2023 to redeliberate the proposals in the Exposure Draft General Presentation and Disclosures on:

associates and joint ventures accounted for using the equity method (Agenda Paper 21A); and

issues relating to management performance measures and IFRS 8 Operating Segments (Agenda Paper 21B).

Associates and joint ventures accounted for using the equity method (Agenda Paper 21A)

The IASB reconfirmed its tentative decision to require all entities to classify, in the investing category in the statement of profit or loss, income and expenses from associates and joint ventures accounted for using the equity method.

Thirteen of 14 IASB members agreed with this decision.

The IASB tentatively decided to provide transition requirements that will permit an entity to elect to measure investments in associates or joint ventures at fair value through profit or loss in accordance with IFRS 9 Financial Instruments when the investment is held by,

or is held through, an entity that is a venture capital organization, a mutual fund, unit trust and similar entities including investment-linked insurance funds (see paragraph 18 of IAS 28 Investments in Associates and Joint Ventures).

All 14 IASB members agreed with this decision.

The IASB tentatively decided to withdraw the new paragraph 38A of IAS 7 Statement of Cash Flows proposed in the Exposure Draft. As a result, an entity would be required to classify in a single category dividend received from associates and joint ventures accounted for using the equity method, applying the requirements applicable to the entity for other dividends received.

Thirteen of 14 IASB members agreed with this decision.

Issues related to Management Performance Measures and IFRS 8 Operating Segments (Agenda Paper 21B)

The IASB tentatively decided:

- a. to clarify that management performance measures are measures that reflect management’s view of the performance of the entity as a whole. All 14 IASB members agreed with this decision.
- b. to confirm the proposal in paragraph B83 of the Exposure Draft, which states that, if one or more of an entity’s management performance measures are the same as part of the operating segment information disclosed by the entity in applying IFRS 8, the entity may disclose information about those management performance measures in the same note as the operating segment information, provided the entity either:
 - i. includes in that note all the information required to be disclosed for management performance measures; or
 - ii. includes in a separate note all the information required for management performance measures.

Eleven of 14 IASB members agreed with this decision.



The IASB asked the staff to consider the relationship between paragraph B83 and the general requirement for the presentation of notes in a systematic manner in paragraph 97 of the Exposure Draft when drafting the proposed Standard.

The IASB discussed other outstanding issues related to management performance measures for which the staff had concluded no further action was required, including:

- a. Subtotals included in the statement of profit or loss;
- b. Subtotals (other than specified subtotals) disclosed in the notes and not presented in the statement of profit or loss; and
- c. Public communications related to interim financial statements.

The IASB was not asked to make any decisions.

The IASB discussed a consequential amendment to paragraph 23(f) of IFRS 8, which refers to a requirement in IAS 1 Presentation of Financial Statements to disclose the nature and amount of items of income or expense separately when they are material.

The IASB was not asked to make any decisions.

Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures (Agenda Paper 31)

The IASB met on 23 May 2023 to continue redeliberating the proposals in the Exposure Draft Subsidiaries without Public Accountability: Disclosures.

Feedback on proposed disclosure requirements (Agenda Paper 31A)

The IASB tentatively decided to revise the proposed disclosure requirements in the Exposure Draft under the subheadings:

- a. IFRS 3 Business Combinations—by adding subparagraph B64(j)(i) of IFRS 3;
- b. IFRS 7 Financial Instruments: Disclosures—by restricting the application of paragraphs 62, 66, and 67 of the Exposure Draft to eligible subsidiaries that provide financing to customers

as a main business activity;

- c. IFRS 12 Disclosure of Interests in Other Entities—by:
 - adding paragraphs 14, 15, 19D(b), 19E, 19F, 30 and 31 of IFRS 12; and
 - amending paragraph 68 of the Exposure Draft to add ‘joint operations’ from paragraph B4 of IFRS 12;
- d. IFRS 15 Revenue from Contracts with Customers—by:
 - withdrawing paragraph 93 of the Exposure Draft; and
 - adding paragraph 119(a) of IFRS 15;
- e. IFRS 16 Leases—by:
 - withdrawing paragraphs 100(d) and 105 of the Exposure Draft; and
 - adding subparagraphs (e), (g), and (i) of paragraph 53 of IFRS 16;
- f. IAS 1 Presentation of Financial Statements—by:
 - adding paragraph 137 of IAS 1; and
 - withdrawing paragraphs 120–122 of the Exposure Draft and retaining paragraphs 112–114 of IAS 1 as applicable;
- g. IAS 19 Employee Benefits—by:
 - adding paragraph 141(b) of IAS 19, in particular the requirement to disclose separately the effects of interest income;
 - replacing paragraph 152(c)(iii) of the Exposure Draft with paragraph 141(c)(i) of IAS 19; and
 - adding paragraph 147(b) of IAS 19; and
- h. IAS 27 Separate Financial Statements—by amending paragraphs 177–180 of the Exposure Draft to reference the applicable IFRS 12 disclosure requirements.

All 14 IASB members agreed with these decisions.

Paragraph 16 of the draft Standard (Agenda Paper 31B)

The IASB tentatively decided:

- a. to retain paragraph 16 of the Exposure Draft and not add guidance; and
- b. an overall disclosure objective for the Standard was not necessary.

All 14 IASB members agreed with these decisions.

Disclosure requirements about the transition in other IFRS Accounting Standards (Agenda Paper 31C)



- The IASB tentatively decided to proceed with its proposal in the Exposure Draft that disclosure requirements about the transition to a new or amended IFRS Accounting Standard set out in that new or amended Standard applies to eligible subsidiaries.
- All 14 IASB members agreed with this decision.
- New disclosure requirements in IFRS Accounting Standards (Agenda Paper 31D)
- The IASB tentatively decided that until the IASB issues an amendment to the prospective Standard, eligible subsidiaries would be required to comply with disclosure requirements in amendments to IFRS Accounting Standards that have been issued after the publication of the Exposure Draft.
- All 14 IASB members agreed with this decision.

Maintenance and consistent application

Maintenance and consistent application (Agenda Paper 12)

The IASB met on May 22, 2023 to discuss the next cycle of annual improvements to IFRS Accounting Standards.

Lessee Derecognition of Lease Liabilities (IFRS 9)—Potential annual improvement (Agenda Paper 12A)

The IASB discussed a potential lack of clarity in IFRS 9 Financial Instruments about how a lessee is required to account for an extinguished lease liability. This lack of clarity has arisen because paragraph 2.1(b)(ii) of IFRS 9 includes a cross-reference to paragraph 3.3.1, but not to paragraph 3.3.3 of IFRS 9.

The IASB tentatively decided:

- to propose an amendment to paragraph 2.1(b)(ii) of IFRS 9 to add a cross-reference to paragraph 3.3.3 of IFRS 9;
- to require an entity to apply this proposed amendment prospectively; and
- to include this proposed amendment in its next annual improvements cycle.

All 14 IASB members agreed with these decisions.

Fair Value and Transaction Price (IFRS 7 IG)—Potential annual improvement (Agenda Paper 12B)

The IASB discussed an inconsistency between paragraph 28 of IFRS 7 Financial Instruments: Disclosures and paragraph IG14 of its accompanying implementation guidance. In 2011 the IASB amended paragraph 28 of IFRS 7 but did not similarly amend paragraph IG14 accompanying IFRS 7.

The IASB tentatively decided:

- to propose an amendment to paragraph IG14 accompanying IFRS 7 to make it consistent with paragraph 28 of IFRS 7; and
- to include this proposed amendment in its next annual improvements cycle.

All 14 IASB members agreed with these decisions.

Annual Improvements to IFRS Accounting Standards—Early Application and due process (Agenda Paper 12C)

- The IASB discussed whether to permit early application of the proposed amendments. The IASB also discussed due process and whether to begin the balloting process.
- The IASB tentatively decided to permit early application of the proposed amendments.
- All 14 IASB members agreed with this decision.
- The IASB decided to allow a comment period of 90 days for the exposure draft.
- All 14 IASB members agreed with this decision.
- No IASB member indicated an intention to dissent from the publication of the exposure draft.
- All 14 IASB members confirmed they were satisfied that the IASB has complied with the applicable due process requirements and has undertaken sufficient consultation and analysis to begin the balloting process for the exposure draft.

Source: www.ifrs.org





جمعية المجتمع العربي للمحاسبين القانونيين (الأردن)
عضو في طلال أبوغزاله فاؤنديشن

تعلن عن عقد الدورة التدريبية
المسجلة الرقمية التأهيلية لشهادة:

محاسب دولي عربي اداري معتمد IACMA

يوميًا وعلى مدار العام

● عدد الساعات: 99 ساعة تدريبية ● رسوم الاشتراك: \$100 دولار أمريكي

لمزيد من المعلومات:

هاتف: (+962 6 5100 900) - فرعي: 1228/1225 فاكس: (+962 6 5100 901)
E-Mail: Training@iascasociety.org | www.iascasociety.org

 ASCAsociety

على أجهزة اللابتوب والأجهزة اللوحية (التابلت) **10%**

على الهواتف الذكية **5%**

خصومات للمشاركين في
الدورات التدريبية على منتجات
شركة طلال أبوغزاله للتقنية



جمعية المحاسبين العرب للمحاسبين القانونيين (الأرون) عضو في طلال أبوغزاله فاونديشن



الهدف العام:

تأهيل المشاركين لأعلى المستويات في مجال المحاسبة الإدارية لتمكين المرشحين من تحليل البيانات المالية وفقاً لمعايير الإبلاغ المالي وإدارة المخاطر وزيادة المعرفة في مجالات متعددة بالإدارة، والمحاسبة المالية، ومحاسبة التكاليف، والاقتصاد والتمويل.

الفئة المستهدفة:

تستهدف هذه الشهادة المرشحين المتخصصين في المجالات الإدارية والمالية ومنهم المحاسبين المسؤولين عن إعداد تقارير الإدارة والمدراء الماليين الذين يحتاجون إلى شهادة اعتماد لخبراتهم لتدعمهم في أداء مهامهم الإدارية بطريقة صحيحة وعلى منهج علمي ومتطور والعاملين في قطاعات الاستثمار والبنوك و الأفراد الحاصلين على مؤهل "محاسب دولي عربي قانوني معتمد (IACPA)" وشهادة "المحاسب القانوني المعتمد (CPA)" وشهادة "المحاسب القانوني (CA)"

على أجهزة اللابتوب والأجهزة اللوحية (التابلت) **10%**

على الهواتف الذكية **5%**

خصومات للمشاركين في
الدورات التدريبية على منتجات
شركة طلال أبوغزاله للتقنية



جمعية الجمع العربي للمحاسبين القانونيين (الأرون)
عضو في طلال أبوغزاله فاونديشن



تعلن عن عقد الدورة التدريبية المسجلة الرقمية التأهيلية لشهادة:

محاسب دولي عربي قانوني معتمد IACPA

يوميًا وعلى مدار العام

● عدد الساعات: 111 ساعة تدريبية ● رسوم الاشتراك: \$100 دولار أمريكي

لمزيد من المعلومات:

هاتف: (+962 6 5100 900) - فرعي: 1228/1225 فاكس: (+962 6 5100 901)
E-Mail: Training@iascasociety.org | www.iascasociety.org

f ASCAsociety

على أجهزة اللابتوب والأجهزة اللوحية (التابلت) **10%**

على الهواتف الذكية **5%**

خصومات للمشاركين في
الدورات التدريبية على منتجات
شركة طلال أبوغزاله للتقنية



جمعية الجمع العربي للمحاسبين القانونيين (الأردن)

عضو في طلال أبوغزاله فاونديشن



الهدف العام:

رفع الكفاءة المهنية في مجال المحاسبة والتدقيق وتأهيل المشاركين الراغبين في الحصول على شهادة معترف بها رسمياً في عدد من البلدان العربية لغايات مزاوله مهنة المحاسبة والتدقيق.

الفئة المستهدفة:

جميع المتخصصين في مجال المحاسبة والتدقيق والمدراء والمحليلين الماليين والإداريين على مختلف مستوياتهم وكذلك الراغبون بزيادة وتعميق معرفتهم بالمفاهيم والأساليب المحاسبية الحديثة وفقاً للمعايير الدولية للمحاسبة والتدقيق.

على أجهزة اللابتوب والأجهزة اللوحية (التابلت) **10%**

على الهواتف الذكية **5%**

خصومات للمشاركين في
الدورات التدريبية على منتجات
شركة طلال أبوغزاله للتقنية





TAGTech

PRODUCTS

- Intel Core i5
8th Generation
- 8 GB RAM
DDR4
- 256 GB SSD



FLIP

- Intel® Core i7
10th Generation 1065G7
- 8 GB RAM
DDR4
- 128 GB SSD
+ 512 GB SSD



PRO

- Intel Celeron N4100
- 4 GB LPDDR3
- 256GB SSD
+ 64GB EMMC



UNI

- Intel® Core i3
10th Generation 1005G1
- 4 GB RAM
DDR4
- 128 GB SSD



EDU

- Intel® Core i7 10th
Generation 10510U
- 8 GB RAM
DDR4
- 128 GB SSD
+ 1 TB HDD



PLUS I

- Intel® Core i7 10th
Generation 10510U
- 8 GB RAM
DDR4
- 128 GB SSD
+ 512GB HDD



PLUS II

- Intel® Core™ i7
1255U
- 8 GB RAM
DDR4
- 256 GB SSD
+ 1 TB HDD

Intel® Iris®
Xe Graphics

4500 mAh

AX (wifi 6) BT 5.1

PLUS III
7022

New





Intel® Core™ i5
1235U



Intel® Iris®
Xe Graphics



8 GB RAM
DDR4



5000 mAh



256 GB SSD
+ 1 TB HDD



AC WIFI
BT 4.2

PLUS III

5022

New



Spreadtrum
SC7731E Quad-core



2 GB



32 GB



TAG-TAB Kids II



MediaTek MTK
8788 octa-core



8 GB



128 GB



TAG-TAB III



Front: 16 MP
Rear: 20 MP



6 GB



128 GB



TAG-PHONE
Special



Spreadtrum
SC9863 Octa-core



4 GB



64 GB



TAG-DC



Front: 8 MP
Rear: 16 MP



4 GB



128 GB



TAG-PHONE
Plus



Front: 16 MP
Rear: 16 MP



6 GB



128 GB



TAG-PHONE
Advanced

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

FOR MORE INFORMATION

Tel: (0962-6) 5100900

Fax: (0962-6) 5100901

Or you may reach us through our website:

ascasociety.org

ascajordan.org

And our emails:

asca.jordan@iascasociety.org

salouri@iascasociety.org

www.facebook.com/ASCAsociety

This Newsletter is Published by
The International Arab Society of Certified Accountants (IASCA)

© IASCA 2023

Reproduction is permitted provided
that the source is acknowledged.