



المجمع الدولي لعشبي المحاسبين القانونيين

The International Arab Society of Certified Accountants (IASCA)

عضو في طلال أبوغزاله فاؤندينشن
Member of TAG-Foundation



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YOUR GATE TO ACCOUNTING, AUDITING AND CODE OF ETHICS



ASCA - Jordan Holds its 36th Annual General Assembly Meeting

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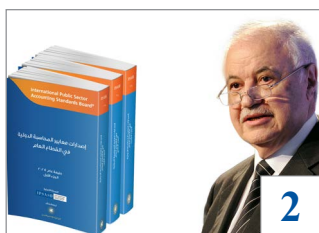
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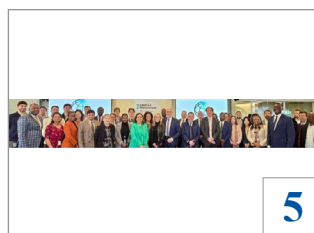
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ASCA – Jordan Holds its Annual General Assembly Meeting



AMMAN – The Arab Society of Certified Accountants (ASCA-Jordan), a member of Talal Abu-Ghazaleh Foundation (TAG-Foundation), held its annual General Assembly meeting under the chairmanship of HE Dr. Talal Abu-Ghazaleh, chairman of ASCA’s Board of Directors, at Talal Abu-Ghazaleh Knowledge Forum.

On this occasion, Dr. Abu-Ghazaleh praised the Society’s ongoing commitment to advancing the disciplines of accounting, management, and related fields, highlighting the advanced level it has achieved. He also praised the efforts of the Board of Directors, the administrative body, and the staff in further strengthening its professional journey.

He also applauded the positive results achieved by ASCA during 2025, as well as its active role in supporting, developing, and funding a significant number of professional translations issued by the International Federation of Accountants (IFAC), in addition to the advancement of professional knowledge at both local and international levels.

He further noted ASCA’s continued efforts to develop accounting and professional policies and legislation that support digital transformation, as well as to enhance the

delivery of services to professionals through electronic platforms. This includes enabling remote work and providing professional publications and curricula in digital formats.

For his part, ASCA’s Executive Director, Mr. Salem Al-Ouri, presented the Board’s report on the Society’s activities for 2025 and its future plans. He reviewed key membership benefits, as well as the professional publications that were translated, printed, and published, including the monthly professional newsletter.

Concerning training and qualification programs, the report highlighted the diverse range of delivery methods for training courses, including in-person, digital and recorded formats throughout the Kingdom and across Arab countries. It also noted ongoing efforts to expand cooperation horizons through partnership agreements with local and international entities.

As part of ASCA’s efforts to keep pace with technological advancements, a proposal was introduced to develop and launch a specialized professional certification in the field of Artificial Intelligence (AI), covering AI-driven accounting, as well as a professional certification in international sustainability standards. This initiative aims



to equip professionals with advanced skills that enhance their readiness for digital transformation and the evolving demands of the future labor market.

It is worth that ASCA continues its efforts

to advance the disciplines of accounting and management, and to enhance professional competence and ethical conduct through a focus on specialized publications to keep pace with the latest developments in the fields of accounting and auditing.

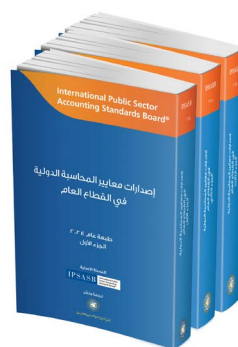
Abu-Ghazaleh: Publication of the Arabic Version of the IPSAS 2024 Handbook

AMMAN – HE Dr. Talal Abu-Ghazaleh, chairman of the Arab Society of Certified Accountants (ASCA/Jordan), announced the release of the Arabic-translated version of the International Public Sector Accounting Standards (IPSAS) 2024 Handbook. This step aims to support the development of accounting practices in the public sector and enhance access to international standards in Arabic.

This publication serves as a comprehensive professional guide that includes the full set of pronouncements issued by the International Public Sector Accounting Standards Board (IPSASB) related to financial reporting. It reflects the latest global developments in the field and contributes to enhancing transparency and the quality of financial reporting in government entities.

Dr. Abu-Ghazaleh noted that the new edition incorporates newly adopted standards issued by the IPSAS Board, including:

- IPSAS (44): Non-current Assets Held for Sale and Discontinued Operations
- IPSAS (45): Property, Plant, and Equipment
- IPSAS (46): Measurement
- IPSAS (47): Revenue
- IPSAS (48): Transfer Expenses
- IPSAS (49): Retirement Benefit Plans
- Reporting Sustainability Program Information – Amendments to Recommended Practice Guidelines 1 and 3: Additional Non-Authoritative Guidance (issued May 2023)



These standards are effective from the dates specified within each standard and have resulted in consequential amendments to other related standards, which come into effect as defined therein.

The Handbook is designed for accountants, auditors, and professionals working in government entities, as well as academics and researchers. It provides an integrated reference that enhances the quality of financial reporting and supports informed decision-making based on accurate and reliable information.

It is worth noting that the Society seeks to advance the fields of accounting and management, along with their related principles applied across various professional services. It also aims to elevate the level of competence, practice, and professional conduct to the highest standards through its focus on accounting publications and continuous updates in the accounting and auditing professions.

IASCA Holds IACMA Exam – April 2026 Session

AMMAN - The International Arab Society of Certified Accountants (IASCA) held the International Arab Certified Management Accountant (IACMA) exam in different countries in the Arab region. The results of the exam have been announced on IASCA's website www.iascasociety.org

The IACMA certification aims at qualifying the participants and preparing them for addressing the highest levels of management accounting, as well as enabling them to analyze financial statements in accordance with financial and risk management standards, in addition to



sharpening their knowledge in several areas related to management, financial accounting, cost accounting, economics, and finance fields.

IFAC Revises Statements of Membership Obligations to Strengthen Global Accountancy Profession



International
Federation
of Accountants®

NEW YORK - The International Federation of Accountants (IFAC) announced revisions to its [Statements of Membership Obligations \(SMOs\) 1–7](#), effective April 1, 2026. The SMOs set global benchmarks for IFAC members to support the adoption and implementation of international standards, as well as robust quality assurance and investigation and disciplinary systems. The revisions introduce targeted refinements to reflect developments in quality management, professional education pathways, and expanded corporate and public sector reporting, and to support the continued modernization of the IFAC Member Compliance Program. The revisions follow a rigorous global due process, including an Exposure Draft and extensive public consultation in 2025, reinforcing the SMOs' global credibility and authority.

Key revisions include:

- Quality Management: Alignment with international quality management standards to strengthen firm-level systems.

- Education: Encouragement of more flexible pathways into the profession, consistent with international education standards.
- Reporting Standards: Integration of expanded public sector reporting standards issued by the International Public Sector Accounting Standards Board and expanded corporate reporting standards issued by the International Sustainability Standards Board.

“These revisions help IFAC members continue to lead with integrity and excellence, ensuring their organizations remain resilient, innovative, and trusted worldwide. By following the SMOs, our members strengthen the adoption of international standards, reinforce quality and public interest systems, and demonstrate the collective strength of a truly global accountancy profession,” said Lee White, IFAC chief executive officer.

The revisions were approved by the IFAC Board in February 2026. To support implementation, IFAC has published [a summary table of revisions and a frequently asked questions \(FAQ\) document](#) to help members quickly understand the changes. IFAC will also host member webinars in May.

IPSASB SRS 1, Climate-related Disclosures Marks a Milestone in Advancing Climate Finance and Public Sector Transparency

Stakeholders agree on the need for coordination to advance implementation



NEW YORK - The World Bank Group's Governance Global Department hosted stakeholders in Washington, D.C. for the presentation of IPSASB SRS 1, Climate-related Disclosures, the first-ever public sector sustainability reporting standard [released by the International Public Sector Accounting Standards Board \(IPSASB\) earlier this year.](#)

The event, Advancing Climate Transparency: Global Launch of the First IPSASB Sustainability Reporting Standard, brought together leaders from government finance, international organizations, and the development community to advance standardized climate reporting in the public sector, a critical pathway to accessing climate finance, and managing public finances to enable meaningful climate action.

Global leaders at the World Bank IPSASB SRS 1 Launch Event in Washington, D.C., USA

Leaders agreed that the release of IPSASB SRS 1 was a significant milestone in advancing public sector sustainability reporting that extends beyond the private sector to the public sector and governments in order to capture their substantive share of global emissions and ability to set policy addressing climate risks for the entire economy.

Emphasizing that access to climate finance depends on clear, consistent disclosures of climate risks, priorities, and performance, leaders praised IPSASB SRS 1 for its clear contribution to strong financial management and reporting practices already in place by many governments. They also expressed a shared intention to work

together to strengthen implementation and support adoption across jurisdictions.

IPSASB SRS 1 enables governments to better communicate climate-related risks and opportunities, allows for comparability between jurisdictions, builds confidence among development partners and investors to commit capital towards public sector efforts, and ultimately mobilizes climate finance at the scale to address global challenges.

IPSASB Chair Thomas Mueller-Marqués Berger said, "The ultimate success of IPSASB SRS 1 depends on how effective jurisdictions are at using it in practice. This World Bank event is a real turning point: global leaders are in agreement about the need to advance its use and want to work together to coordinate their efforts to turn ambition into action."

Arturo Herrera, Global Director, Governance at the World Bank, said, "Stronger, more consistent reporting through IPSASB SRS 1 is important for supporting better decision-making, building trust, and enabling governments to access the financing needed to respond effectively to challenges in a sustainable way."

IPSASB extends its sincere thanks to the World Bank for hosting the event and for their and other donors and development partners' continued support in advancing high-quality public sector reporting globally.

Access [IPSASB SRS 1, Climate-related Disclosures.](#)

ISSB Agrees on the Proposed Way Forward for Nature-related Disclosures

LONDON - The International Sustainability Standards Board (ISSB) has during its April board meeting in Beijing agreed to propose requirements for nature-related disclosures in the form of an IFRS Practice Statement.

The ISSB's existing Standards already require companies to provide material information about all sustainability-related risks and opportunities, including nature-related risks and opportunities that could reasonably be expected to affect a company's prospects.

The Practice Statement would complement IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, without changing the requirements in the Standards. When a company needs to provide information about nature-related risks and opportunities in accordance with IFRS S1, the Practice Statement would explain how to do this. This form of standard-setting therefore minimizes disruption, which is particularly important because companies and jurisdictions are in the process of implementing and adopting the ISSB Standards.

The decision follows the ISSB's work to specify aspects about material information on nature-related risks and opportunities for companies to disclose, drawing on the Taskforce on Nature-related Financial Disclosures (TNFD) framework.

The ISSB aims to publish an exposure draft



for public comment in October 2026, giving stakeholders the opportunity to provide feedback on the proposed requirements, including on whether an IFRS Practice Statement is the right form of standard-setting for nature-related disclosures.

Emmanuel Faber, ISSB Chair, said:

“Providing material nature-related disclosures is not optional; IFRS S1 already requires that. A Practice Statement will guide companies on how to provide such disclosures.”

Applying the Practice Statement would have the full effect of an ISSB Standard for companies applying it. At the same time, it provides the ISSB with a pathway to a standard-based outcome in the future.

In addition to the form of standard-setting, at this meeting the ISSB discussed aspects of the content of the nature-related disclosures, including how they would draw upon the TNFD framework.



FOR MORE INFORMATION

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PLUS III 7022

CPU: Intel® Core™ i7 1255U
RAM: 8 GB DDR4
Storage: 256 GB SSD + 1 TB HDD
GPU: Intel® Iris®Xe Graphics
Screen: 15.6" FHD 1920*1080 IPS LCD screen
Battery: 4500 mAh
Built in Camera: 2.0 MP
AX (wifi 6) BT 5.1



JD516



PLUS III 5022

CPU: Intel® Core™ i5 1235U
RAM: 8 GB DDR4
Storage: 256 GB SSD + 1 TB HDD
GPU: Intel® Iris®Xe Graphics
Screen: 15.6" FHD 1920*1080 IPS LCD screen
Battery: 6000 mAh
Built in Camera: 2.0 MP
AX (wifi 6) BT 4.2



JD416



PLUS II

CPU: Intel® Core i7 10th Generation 10510U
RAM: 8 GB DDR4
Storage: 256 GB SSD + + 512 GB HDD
GPU: Intel® UHD + Nvidia MX250, GDDR5 2GB
Screen: 15.6" FHD 1920*1080
Battery: 5000 mAh
Built in Camera: 1.0 MP
AX (wifi 6) BT 4.2



JD625



PLUS I

CPU: Intel® Core i7 10th Generation 10510U
RAM: 8 GB DDR4
Storage: 128 GB SSD + 1 TB HDD
GPU: Intel® UHD Graphics
Screen: 15.6" FHD IPS 1920*1080
Battery: 4000 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4



JD599

UNI

صنع هذا المنتج بكل فخر في الأردن

CPU: Intel I5 1135G7
RAM: 8 GB DDR4
Storage: 256 GB SSD M.2 + 500 GB HDD
GPU: Intel® Iris®XE Graphics
Screen: Touch Panel 14.1" FHD, 1920*1080
Gifts: Fabric Sleeve Case

Battery:4000 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4.0

JD490



PRO

CPU: Intel® Core i7 10th Generation 1065G7
RAM: 8 GB DDR4
Storage: 128 GB SSD + 512 GB SSD
GPU: Intel® Iris®Plus Graphics
Screen: 15.6" FHD IPS 1920*1080
Gifts: Fabric Sleeve Case

Battery: 7400 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4.0

JD595



FLIP

CPU: Intel Core i5 8th Generation 8259U
RAM: 8 GB DDR4
Storage: 256 GB SSD
GPU: Intel® Iris® Plus Graphics 655
Screen: Touch Panel 14.1" FHD,
1920*1080 (10 point touch)
Gifts: Fabric Sleeve Case

Battery: 7000 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4.2

JD425



EDU

CPU: Intel® Core i3 10th Generation 1005G1
RAM: 4 GB DDR4
Storage: 128 GB SSD
GPU: Intel® UHD
Screen: 14" FHD, IPS 1920*1080
Gifts: Carry bag , USB mouse , Plastic cover

Battery: 4290 mAh
Built in Camera: 1.0 MP
5 GHz AC Bluetooth 4.2

JD310



UNI ©

CPU: Intel Celeron N4100
RAM: 4 GB LPDDR3
Storage: 256GB SSD + 64GB EMMC
GPU: Intel UHD Graphics 600
Screen: 14.1" FHD Resolution 1920*1080

Battery: 4800 mAh
Built in Camera: 2.0 MP
AC WIFI Bluetooth 4

JD195



Special

CPU: MediaTek P60 Octa-Core
RAM: 6 GB
Storage: 128 GB
Android 11
SIM Card: Dual Nano SIM Card
 + TF Card
Camera Front: 16 MP
Camera Back: 20 MP

Screen: 6.52 inch screen with
 720*1600 HD+
Battery: 5900 mAh
Wi-Fi: AC- 5 G WIF
Bluetooth: 4.2
Charger: Type C charging Port
 with Fast Charge capability

Gifts: Screen Protector, Back Cover

JD150



Advanced



CPU: MediaTek Helio P60 Octa-Core
RAM: 6 GB
Storage: 128 GB
Android 10
SIM Card: Dual Nano SIM Card
Camera Front: 16 MP
Camera Back: 16 MP
Screen: 6.3 inch screen with
 1080*2280 FHD+

Battery: 4400 mAh
Wi-Fi: 5 G WIFI
Bluetooth: 5.0
Charger: Micro usb charging
 Port Fast Charge capability

Gifts: Screen Protector, Back Cover

JD144

Plus

CPU: MediaTek Helio A25 Octa-Core
RAM: 4 GB
Storage: 128 GB
Android 10
SIM Card: Dual Nano SIM Card
 + TF Card
Camera Front: 8 MP
Camera Back: 16 MP

Screen: 6.55 inch screen with
 720*1600 HD+
Battery: 4500 mAh
Wi-Fi: 5 G WIFI
Bluetooth: 5.0
Charger: Type C charging Port
 Fast Charge capability

Gifts: Screen Protector, Back Cover

JD136



TAG-PHONE



CPU: MediaTek Helio P60 Octa-core
RAM: 6 GB
Storage: 64 GB
Android 10
SIM Card: Dual Nano SIM Card
Camera Front: 8 MP
Camera Back: 16 MP
Screen: 6.21 inch HD+
Battery: 4000 mAh

Wi-Fi: supports
Bluetooth: 4.2
Charger: Micro usb charging
 Port Fast Charge capability

Gifts: Screen Protector, Back Cover

JD112

EXECUTIVE

CPU: Mediatek Helio G99 Octa core
16GB Ram (8GB+8GB expended)
Storage: 256GB
Android 14
External memory up to 256GB
Screen: 10.4" 2000*1200 IPS

Battery: 7500 mAh
Camera: Front 5.0 MP ,
 Rear 8.0 Mega pixels
Dual SIM Card

Gifts: Screen protector, book style leather protective case

JD145



EBookK II

CPU: Allwinner A133, Quad core 1.6GHz
RAM: 4GB
Storage: 64GB
Android 13
Camera Front: 2 MP, **Back:** 5 MP
Screen: 10.1" FHD
Battery: 6000 mAh

JD80



EBookK I

CPU: Allwinner QUAD CORE
RAM: 4GB
Storage: 64GB
Android 14
Camera Front: 2 MP, **Back:** 5 MP
Screen: 10.1" FHD
Battery: 6000 mAh

JD73



TAB III WI-FI

CPU: MediaTek MTK 8175 Cortex-A53
RAM: 6GB
Storage: 128GB
Android 13
Camera Front: 5 MP, **Back:** 13 MP
Screen: 10.1" FHD
Battery: 6000 mAh

JD110



TAB KIDS II

CPU: Spreadtrum SC7731E Quad-Core
RAM: 2GB
Storage: 32GB
Android 11
Camera Front: 2 MP, Back: 8 MP
Screen: 8 inch, HD+
Battery: 4000 mAh
Gifts: Back Cover , OTG Converter Screen Protector

JD64



TAB KIDS I

CPU: Spreadtrum SC7731E Quad-core
RAM: 2GB
Storage: 32GB
Android 10
Camera Front: 2 MP, Back: 8 MP
Screen: 8" HD+
Battery: 4000 mAh

JD64



TAB II

CPU: Spreadtrum SC9863- Octa Core
RAM: 4GB
Storage: 64GB
Android 9
Camera Front: 5 MP, Back: 13 MP
Screen: 10.1" FHD
Battery: 6500 mAh

JD134



DC

CPU: Spreadtrum SC9863 Octa-Core
RAM: 4GB
Storage: 64GB
Android 9
Camera Front: 5 MP, Back: 13 MP
Screen: 10.1" FHD
Battery: 6000 mAh
Gifts: Screen Protector , OTG Converter

JD123

