

جمعية مهنية عربية تهدف إلى إرساء معايير المحاسبة والتدقيق والسلوك وإلى بناء القدرات من خلال برامج التعليم والإمتحانات والتأهيل المعترف بها دولياً.

A regional professional society dedicated to the promotion of the highest accounting, auditing and ethical standards and to capacity building through the institution of globally recognized educational and examination qualification programs.

أفاق تعاون واسع بين المجمع ومجلس تنظيم مهنة المحاسبة في السودان

سعيًا من المجمع على توسيع رقعة انتشاره الجغرافي وخدمة البلدان العربية وتأكيد اعتراف باقي الدول العربية بمؤهله فقد اجتمع وفد من المجمع مع الأمين العام لمجلس تنظيم مهنة المحاسبة والمراجعة بالسودان الأستاذ / عوض الحاج وجرى خلال الاجتماع بحث أنشطة وبرامج المجمع وأبدى السيد عوض اهتمامه بهذه البرامج مؤكداً على أهمية تعزيز التعاون والترحيب بشهادة وزمالة المجمع .

وأعرب الأمين العام للمجلس عن أمله في مساعدة المجمع لمجلس تنظيم مهنة المحاسبة والمراجعة بالسودان ومداهم باللوائح التنظيمية التي تساعد في تنظيم العمل واللوائح الخاصة بعمل اللجان، وأوضح أن هناك جمعيات مهنية تعمل بالتنسيق مع تنظيم مهنة المحاسبة والمراجعة وهي جمعية المراجعين القانونيين للمحاسبين القانونيين وجمعية المراجعين الداخليين وجمعية المدراء الماليين وجمعية التدقيق وأن هنالك خبرات كبيرة من حملة الزمالات والشهادات الجامعية والماجستير والدكتوراه في مجال العلوم المحاسبية ويعمل معظمهم في مجال الدوائر الحكومية والقطاع الخاص والجامعات والمعاهد.

وأكد الحاج بضرورة توثيق التعاون بين المجلس والمجمع وتنظيم زيارة لوفد رسمي سوداني لزيارة المجمع العربي للمحاسبين القانونيين بمقره بالأردن.

ويذكر بأن المجمع حظي وعلى مدى السنوات الماضية على اعتراف العديد من البلدان العربية بمؤهله وإدراجه ضمن قائمة الهيئات المهنية المعتمدة لممارسة التدقيق واعتماد شهادة "محاسب عربي مهني معتمد ACPA" الصادرة عنه للترخيص لزاولة مهنة المحاسبة القانونية في هذه البلدان.

المحتويات:

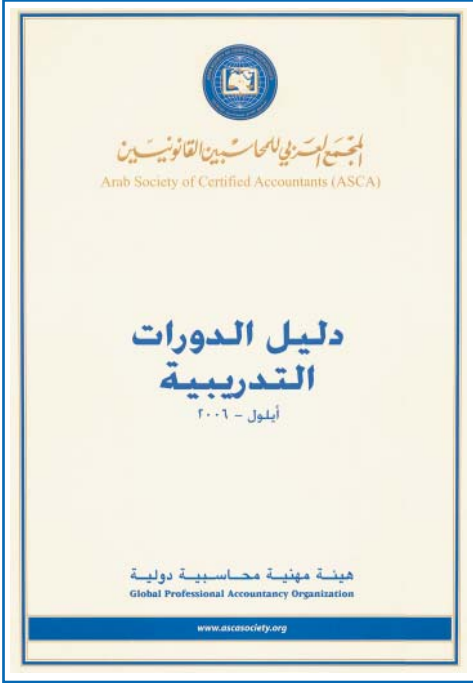
أخبار المجمع

- أفاق تعاون واسع بين
المجمع ومجلس تنظيم
مهنة المحاسبة في
السودان

- دليل جديد حول برامج
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المجمع

دليل جديد حول برامج التدريب



اصدر المجمع دليل دورات جديد يتضمن برامج الدورات التدريبية التي تغطي كافة التخصصات العلمية والمحاسبية والإدارية والمالية والاقتصادية والقانونية وتقنية المعلومات.

ويقدم المجمع خدماته لكافة المهنيين انسجاماً مع أهدافه ورسالته بأهمية التعليم المستمر مدى الحياة سواء في برامج الإعداد المهني بكافة مستوياتها المهنية أو برامج رفع الكفاءة لرفع كفاءة الممارسين في سوق العمل، كما يقدم المجمع خدمات التدريب والاستشارات في مجال المحاسبة ومزاولة المهنة لتطوير عمل المؤسسات الصغيرة والمتوسطة والمساهمة في تنظيم سوق العمل العربية.

ويهدف هذا الدليل إلى التسهيل على المهنيين والمؤسسات في القطاعين العام والخاص الحصول على الخدمات التي يقدمها المجمع بكل يسر وسهولة.

وفد من المحاسبين الفلسطينيين يبحث التعاون المهني مع المجمع

لإعداد التقارير المالية وذلك لنشرها وتوزيعها على المهتمين من المهنيين والدارسين والمدققين والمحاسبين وغيرهم مما يهمهم الأمر في فلسطين.

وبارك الوفد الفلسطيني بالخطوات التي تنتهجها الإدارة التنفيذية للمجمع وأعرب المجمع عن استعداده للتعاون وتبادل الخبرات في مجالات أنشطة وبرامج المجمع وأكد على اهتمامه بتطوير وتعزيز التعاون مع الجمعية وبما يحقق المصالح المشتركة ويخدم مصلحة الطرفين ووضعت إدارة المجمع ضمن خطتها التدريبية إقامة الدورات وورش العمل بالتعاون مع جمعية مدققي الحسابات الفلسطينية.

زار وفد من جمعية مدققي الحسابات القانونيين الفلسطينيين يوم الرابع عشر من أيلول مقر المجمع العربي للمحاسبين القانونيين في مبنى كلية طلال أبوغزاله لإدارة الأعمال - الجامعة الألمانية الأردنية، وتم خلال الاجتماع مع مسؤولي المجمع طرح سبل التعاون بين الجانبين، والتي شملت برامج التدريب المعتمدة في المجمع وتركزت على المواضيع المحاسبية والمالية ذات العلاقة بالتدقيق والبرامج التأهيلية المتخصصة ACPA وأنشطة المجمع في الدول العربية ودراسة إمكانية تنفيذها في فلسطين .

كما بحث الاجتماع إمكانية تزويد الجمعية بإصدارات جمعية المجمع من المعايير الدولية

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LOCAL NEWS

ASCA Issues Special JCPA Practice License Volumes

Special volumes related to JCPA Practice License , inclusive of the first paper: Legislations and Laws; and the second paper: Accounting and Auditing, in addition to updating the said volumes to correspond to the ongoing enhancements of Jordanian financial laws and legislations with regard to requirements of the profession practices, and to include practical applications of the model questions and answers of the JCPA Practice License in previous years, and the most up to date series of Jordanian laws and legislations, as well as accountancy and auditing material.

The updated volumes shall be included in the ASCA courses due to be held in the coming period, which observed notable enrollment by students, professionals, auditors and accountants as well as other interested stakeholders.

ASCA Is In The Process Of Issuing International Public Sector Accounting Standards

ASCA is in the process of preparing an Arabic version of the IFAC International Public Sector Accounting Standards and it is expected that this will be available before the end of 2006.

In view of the importance of these developments ASCA will be running a series of training course/seminars throughout the region to update members and others on these standards and their application in practice.

Update on accounting standards in Morocco, 18 August 2006

Following consultation with the banking and finance industry, the Central Bank of Morocco (Bank Al Maghrib) is developing a regulation that is expected to require Moroccan banks and other financial institutions to prepare their 2008 consolidated financial statements using International Financial Reporting Standards. Currently, the Moroccan Stock Exchange Law requires all companies listed on the Casablanca Stock Exchange other than banks and financial institutions to choose between IFRSs and Moroccan GAAP

New Guidance on Ethics Education Proposed by IFAC's International Accounting Education Standards Board

(New York/September 07, 2006)

The International Accounting Education Standards Board (IAESB), an independent standard-setting board within the International Federation of Accountants (IFAC), has proposed new guidance to help professional accountants meet one of their most difficult challenges: making ethical decisions. The proposed new International Education Practice Statement (IEPS), *Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes*, is designed to assist IFAC member bodies in developing ethics education and continuing professional development programs for their members.

"The accountancy profession's ability to meet its public interest responsibilities rests, in large part, on each professional's values, ethics, and attitude," emphasizes Henry Saville, IAESB Chair. "Ethics education programs enhance professional accountants' ethical judgment and decision making.

The guidance proposed by the IAESB will help member bodies to develop these skills in current and future professional accountants."

The proposed practice statement provides guidance

to IFAC member bodies on how to achieve good practice in developing and maintaining professional values, ethics and attitudes in accordance with the requirements in International Education Standard (IES) 4, *Professional Values, Ethics and Attitudes*. It suggests that member bodies may adopt an approach to ethics education based on the IAESB's "Ethics Education Framework," developed in its recently published information paper, *Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education Programs*. The proposed IEPS also highlights good practice in ethics education and the assessment of ethics education, stressing the importance of workplace learning and a period of practical experience as being essential in the development of ethical judgment and decision making.

Ethics education is a lifelong commitment that starts when an individual begins training to become an accountant and continues throughout a professional accountant's career. Therefore, the proposed IEPS also provides guidance for member bodies on ethics education through continuing professional development.

Ifac Board Focuses On Supporting Developing Nations; Makes Key Leadership Appointments

(New York/September 11, 2006)

At its meeting last week in Toronto, Canada, the Board of the International Federation of Accountants (IFAC) approved increasing the involvement of developing nations in its activities by expanding the IFAC Developing Nations Committee and by providing financial support to qualified individuals from developing nations who would like to participate on IFAC boards and committees. It also gave further recognition to the role of its Professional Accountants in Business (PAIB) Committee in developing global guidance by clarifying its mission.

The Board also approved the following appointments, which are effective January 1, 2007:

- Edward Chow of Hong Kong as the Chair of the IFAC Professional Accountants in Business Committee;
- Mike Hathorn of the United Kingdom as Chair of the IFAC International Public Sector Accounting Standards Board; and
- Ignatius Sehoole of South Africa as Chair of the Developing Nations Committee.

In addition to taking these actions, the Board focused a part of its discussion on convergence to international standards. Guest speakers Paul Cherry, Chair, Accounting Standards Board, Canada, and Ron Salole, Vice President of Standards for the Canadian Institute of Chartered Accountants, addressed the challenges and successes they have faced in moving from national standards to international standards and the benefits that have been realized as a result of this transition.

In addition, Sheila Fraser, Auditor General of Canada, discussed the ways in which the Canadian Government accounts to its electorate, the significance of international public sector financial reporting standards, and the need for the use of an international set of standards recognized by governments and legislative bodies.

"Canada's recognition of the importance of international standards was further exemplified by the Canadian government's recent donation of US \$1 million to the International Public Sector Accounting Standards Board and the Canadian Institute of Chartered Accountants' (CICA) willingness to second staff to that Board," states IFAC President Graham Ward. "We are very grateful for this and other support provided by IFAC's member organizations."

The International Federation of Accountants (IFAC) is dedicated to serving the public interest, strengthening the worldwide accountancy profession, and contributing to the development of strong international economies.

Its current membership consists of approximately 160 professional accountancy bodies in 120 countries, representing more than 2.5 million accountants in public practice, education, government service, industry and commerce. The organization sets international standards of ethics, auditing and assurance, education and public sector accounting and develops guidance for professional accountants in business.

Canadian Government Donates \$1 Million to IFAC's International Public Sector Accounting Standards Board; Staff Office Opened in Canada

(New York/September 06, 2006)

Canada is showing its support for the work of the International Public Sector Accounting Standards Board (IPSASB), an independent standard-setting body of the International Federation of Accountants (IFAC), in two significant ways: The Treasury Board of Canada is providing funding of US\$200,000 per year for five years and the Canadian Institute of Chartered Accountants (CICA) has agreed to provide, at its expense, a dedicated professional to support the IPSASB. Beginning this month, some of the IPSASB's staff, including its new Technical Director, Stephenie Fox, will be located in an office in Toronto, Canada.

The IPSASB focuses on the accounting and financial reporting needs of national, regional and local governments, related governmental agencies, and the constituencies they serve through the development of high quality International Public Sector Accounting Standards. Canada's actions demonstrate the increasing recognition of the importance of these standards.

"These standards are the foundation for better, more transparent and more responsible financial reporting by government," states IFAC Chief Executive Ian Ball. "Citizens in all countries have a right to understand how the government manages the financial resources that have been entrusted to it. By addressing such issues as the application of accrual accounting to the public sector, or accounting for social policy obligations or for tax revenues, these standards help to enhance the accountability of governments."

"We very much appreciate the commitment of the Canadian Government and the CICA to the IPSASB. Together with our Canadian partners and others throughout the world, the IPSASB can continue to improve financial reporting in the public sector and thus contribute to better financial decision making and financial management by governments," states IFAC President Graham Ward, CBE, MA, FCA.

"The Canadian offer is significant in that it will strengthen the IPSASB's capacity to deal with its priorities on public sector specific issues, including public/private arrangements and a conceptual framework, as well as convergence with other standards," states Philippe Adhémar, IPSASB Chair. "An important IPSASB goal is to promote the acceptance and use of its standards worldwide, and significant progress has been made in this area. For example, the United Nations recently approved a resolution calling for its agencies to adopt the standards. The European Commission and Organisation for Economic Co-operation and Development have also adopted the standards, and the World Bank has indicated its support for their use by governmental entities."

"We are very pleased to have IPSASB based in Toronto. It is a huge vote of confidence in Canada's standard-setting abilities," says Kevin J. Dancey, FCA, CICA President and CEO. "It is through initiatives like this that the CA profession demonstrates its leadership and the increasingly important role it plays on the international stage in terms of establishing best practices and guidance for improved financial reporting."

IFAC is the worldwide organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. Its current membership consists of approximately 160 professional accountancy bodies in 120 countries, representing more than 2.5 million accountants in public practice, education, government service, industry and commerce. In addition to setting international public sector financial reporting standards through the IPSASB, IFAC, through its independent standard-setting boards, sets international standards of ethics, auditing and assurance, and education. It also issues guidance to encourage high-quality performance by professional accountants in business.

United Nations Adopts IFAC's International Public Sector Accounting Standards

(New York/September 05, 2006)

The General Assembly of the United Nations (UN) has approved a financial management reform program that calls for the adoption of International Public Sector Accounting Standards (IPSASs) by the UN. The adoption of IPSASs is viewed as critical to maintaining and enhancing the credibility, transparency and authority of the financial processes and transactions of the United Nations.

"The reform program enables, for the first time, the UN and its many agencies to have a comprehensive and consistent view of their financial position and performance. This will, in turn, enable the UN to manage more effectively, and to be fully accountable for, the resources entrusted to it," states IFAC President Graham Ward.

IPSASs are developed by the International Public Sector Accounting Standards Board, an independent standard-setting body within the International Federation of Accountants (IFAC). The standards set out the requirements for financial reporting by governments and other public sector organizations. The standards may be downloaded free-of-charge from the IFAC website at <http://www.ifac.org/store>.

As a result of the UN's decision to use IPSASs, the UN will move from a system of modified accrual to full accrual, which provides a more comprehensive financial picture.

Chief Executive Ian Ball states: "Public sector entities, such as the United Nations, that have undertaken a financial management reform program incorporating full accrual financial reporting are better able to manage their finances, and demonstrate by their actions their commitment to transparency."

The President of the United Nations General Assembly, H.E. Mr. Jan Eliasson, issued a Statement on the Adoption of the Resolution on Management Reform in which he said: "...We have taken a step to make the Organization more efficient and effective. We have begun consolidating a culture of accountability, transparency and integrity in the Secretariat (of the UN)."

