

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.

انضمام ٢٤ عضواً من ٨ دول عربية

تم قبول ٢٤ عضواً من ٨ دول عربية للانضمام لعضوية المجمع وهم على النحو التالي :

- | | |
|---------------------------|------------------------------|
| ١٣- نور الدين خالد منصور | ١- مؤنس صالح عمر فروانة |
| ١٤- أنطوان لويس حبيقه | ٢- إيهاب أنور حرز الله |
| ١٥- خالد بن محمود الخصيبي | ٣- محمد فكري محمد السراج |
| ١٦- طارق عبد الإله الشلبي | ٤- محمد علي عيسى كرسوع |
| ١٧- صدقي صالح ابسيسو | ٥- دجانه علي زعاير |
| ١٨- عادل جلال جرادات | ٦- حسين علي فياض |
| ١٩- احمد مهدي جبوري | ٧- أسامة فخر الدين عواد |
| ٢٠- تامر سعيد توفيق | ٨- عبد المنعم رمضان الطهراوي |
| ٢١- محمد هاشم الماضي | ٩- عبد الله خميس رويشد |
| ٢٢- احمد عبد الكرم عموري | ١٠- شادي عبد الله عرمان |
| ٢٣- يوسف خالد قدوره | ١١- سعود بن حمدون المسلمي |
| ٢٤- ياسر عباده مرسي | ١٢- عبد العظيم عبد الله عكود |

المحتويات:

أخبار المجمع

- أعضاء جدد

- دورة تأهيلية لامتحانات المجمع تعقد في مبنى كلية طلال أبوغزاله للأعمال

- دورة تأهيلية لخريجي المجمع من حملة شهادة "محاسب قانوني عربي ACPA"

- برعاية المجمع العربي للمحاسبين القانونيين حفل تكريم المتفوقين من خريجي كلية التجارة بجامعة الجزائر

- دليل طالب جديد

دورة تأهيلية لامتحانات المجمع تعقد في كلية طلال أبوغزاله للأعمال



المجمع يعقد دورة تأهيلية بمنهاج المجمع ACPA في ليبيا

عقدت دورة تدريبية وفقاً لمنهاج المجمع العربي للمحاسبين القانونيين "محاسب عربي مهني معتمد ACPA" للفترة من ٧/١ - ٢٠٠٦/٨/١٧ خاصة بطلبة المجمع والمسجلين لامتحانات دورة نوفمبر ٢٠٠٦ بمشاركة عدد كبير من مؤسسات مختلفة عاملة في الأردن من طلبة

المجمع في مسقط وكذلك من ملكة البحرين من أجل تأهيلهم لامتحانات "ACPA" وقد تم إعداد كافة الإجراءات والترتيبات اللازمة للدورة.

وجدير بالذكر بأنه تم الانتهاء من عقد الدورة الخاصة بتأهيل وتدريب الكوادر التابعة لديوان المحاسبة والتي عقدت في مقر الديوان المذكور وتم إجراء امتحان تجريبي للطلبة ورفع تقارير التقييم إلى معالي رئيس الديوان ودائرة التدريب وكانت من الدورات الناجحة بشهادة الدائرة المعنية وتم الاتفاق معهم على ترشيح المجموعة الثانية للدورة القادمة في غضون الأيام المقبلة.

كما تم تنفيذ المرحلة الأولى من الاتفاق التدريبي مع شركة رأس لانوف لتصنيع النفط والغاز في الجمهورية العربية الليبية لعقد دورة تدريبية وتأهيلية للجلوس لامتحانات دورة نوفمبر ٢٠٠٦ من أجل التمهيد لجلوسهم لامتحانات المجمع "ACPA" لدورة نوفمبر ٢٠٠٦ حيث أن الدورة موجهة لعدد كبير من موظفي الشركة المذكورة. بالإضافة إلى الترتيب للمرحلة الثانية بعد أن تم اتخاذ كل التدابير والخطوات من أجل إنجاح المهمة.

دورة تأهيلية لحملة شهادة "ACPA" على نظام الأكاديمية

والدولي. كما وأنه من الضروري إشراك حملة شهادة "محاسب عربي قانوني ACPA" التي كانت تصدر عن الأكاديمية بدورة تأهيلية يحضرها الخريج.

لقد تم إجراء الترتيبات لعقد دورة تدريبية لجميع خريجي المجمع الراغبين من حملة الشهادة المذكورة للمشاركة بالدورة التي سيتم فيها شرح للمواد التي لم يتناولها منهاج الأكاديمية السابق بواقع "٤٠" ساعة تدريبية موزعة على مدار عشرة أيام وقد تم الاتفاق المبدئي مع المحاضرين على برنامج الدورة وشارك في هذه الدورة عدد كبير من أعضاء المجمع العربي من مختلف الأقطار العربية ومن المؤمل أن تبدأ الدورة في ٢٠٠٦/٨/٦ ولغاية ٢٠٠٦/٨/١٧ وبمعدل أربع ساعات يومياً عدا يوم الجمعة. ويتضمن برنامج الدورة شرحاً لمواد منهاج الدرسي المقرر حيث يحاضر فيه نخبة من الأساتذة وأعضاء هيئة التدريس بالجامعات الأردنية. كما سيجرى اختبار خاص للمشاركين في نهاية الدورة لاختبار مستوى الأداء. تبلغ رسوم الدورة المقررة للمشارك الواحد مبلغ ٣٥٠ دينار أردني مع منح خصم ١٠٪ للأعضاء والطلبة.

جاري العمل على إعداد برنامج الدورة الخاصة بحملة شهادة "محاسب قانوني عربي ACPA" والصادرة على نظام الأكاديمية من أجل منح من يرغب منهم شهادة من المجمع تفيد بأن مؤهل ACPA معتمد منذ العام ٢٠٠٤ من قبل جامعة كامبردج - الامتحانات الدولية.

وحيث أن المنهاج الجديد للمجمع يعتمد على منهاج التأهيل المهني الدولي المعتمد من قبل مؤتمر الأمم المتحدة "الاونكتاد" فإن المجمع يجد أنه من الضروري تزويد حملة شهادة "محاسب عربي قانوني ACPA" الصادرة بموجب نظام الأكاديمية بشهادة استثنائية من المجمع تفيد بالاشتراك وحضور الدورة وعدد ساعاتها وتفيد حضور المواد التي لم تكن موجودة ضمن المنهاج الدرسي في حينها.

ونظراً لاهتمامنا وسعينا لتطوير المهنة في العالم العربي وفقاً لأعلى المستويات المهنية الدولية ومواكبة الأحداث الاقتصادية ومجارات التطور والإبداع في مهنتي المحاسبة والتدقيق فإن هذه الشهادة اكتسبت مكانه كبرى على الصعيدين العربي

برعاية المجمع العربي للمحاسبين القانونيين حفل تكريم المتفوقين من خريجي كلية التجارة بجامعة الجزائر

تم يوم الثامن من تموز "يوليو" ٢٠٠٦ الاحتفال الرسمي لتخريج المتفوقين من التخصصات الأربعة في كلية التجارة بجامعة الجزائر. حيث أقيمت كلمة المجمع العربي للمحاسبين القانونيين وتم تقديم ثلاثة منح دراسية مجانية لشهادة "محاسب عربي مهني معتمد ACPA" لدورة امتحانات تشرين الثاني "نوفمبر" ٢٠٠٦ للطلبة المتفوقين في الكلية وكان المجمع ضيف شرف الحفل. حيث استفسر الكثير من الخبراء والمهتمين عن كيفية التسجيل في المجمع والأنشطة المختلفة الأخرى التي يقوم بها.

دليل الطالب الجديد

يجري حاليا العمل على إعداد دليل الطالب والذي سوف يتضمن تعليمات خاصة بالامتحانات بالإضافة إلى شرح مختصر عن سير عملية الامتحانات وما يتعلق بها إجراءات. كما سيتم إرفاق هذا الدليل مع دليل المجمع بالإضافة إلى قرص مدمج "CD" يتضمن عرض عن المجمع وأجازاته ونشاطاته.

English Section

INDEX

LOCAL NEWS

- *Discussions with the Association of Chartered Certified Accountants (ACCA) in the U.K*
- *Review of Training Programs*
- *Upcoming Examinations Schedules and Plans*
- *ASCA held Several meetings during the months of June and July*

INTERNATIONAL NEWS

- *Member and Regional Accountancy Bodies*
- *International and Other Organization*

LOCAL NEWS

Discussions with the Association of Chartered Certified Accountants (ACCA) U.K.

A discussion was established with the ACCA to provide its CAT and DiplFR qualifications in Arabic.

The CAT (Certified Accounting Technician) scheme comprises a combination of exams and practical experience. It is designed to equip prospectus students with all the necessary technical skills and knowledge required to fulfill an accounting role to technician level. The purpose of this cooperation is to provide this scheme in Arabic and provide partial exemption of the ASCA's ACPA and ACCA's Professional Scheme.

The ACCA Diploma in International Financial Reporting (DiplFR) will enable accountants to cross boundaries in an increasingly important field of accountancy develop knowledge of international standards. It provides an understanding of the concepts and principles which underpin them, and of their application in the international marketplace. This qualification is intended for professional accountants and auditors, working in practice and industry, who are qualified in accordance with national accounting standards, whereby the Society intends to deliver the program in the Arabic.

Review of Training Programs

The Society is currently compiling a number of specialized training programs, aimed to fulfill its goals, and to build capacities related to the profession at both the regional and international levels, through which it can disseminate cultural awareness aimed to raise professional efficiency under the supervision of specialists in the accounting and auditing field. Professionals and students regardless of their technical and educational level, may benefit from such courses. The Society aims to achieve integration by means of sustainable interaction with individuals, professionals, private and governmental departments, through professional and academic training programs that correspond to the sector's different needs. It also aims to provide technical assistance to vocational schools, training centers, community colleges, and to consultative and training centers by holding training programs pertaining to accounting and auditing field

as well as other related administrative topics.

Such a successful example was implemented at Ras Lanouf Oil and Gas Company (The Great Socialist Libyan Arab Republic) this training course for ACPA (Arab Certified professional Accountant) was prepared and presented by ASCA to Ras Lanouf employees (Libya) from 12006/6/ Until 272006/7/, which were 15 candidates and who will be sitting for the ACPA November 2006 examination session.

Present and future training courses due to be held by the Society are:

- 1- Training courses for the "Arab Accredited Professional Accountant (ACPA)" program.
- 2- Training courses for professional in various local laws and legislations.
- 3- Accounting, auditing and finance courses.

Upcoming Examinations Schedules & Plans

ASCA intends to hold the "Arab Certified Professional Accountant (ACPA)" examination twice a year, in May and November. Additionally, it is permissible to sit for one paper or more consecutively. Yet the final mechanism for implementing this hasn't been finalized yet.

It shall also commence arrangements to hold the ACPA online while undertaking all measures related to the establishment of the information technology network.

Cooperation with Sharjah University (UAE)

A meeting was held between representatives from ASCA and the Sharjah University in June to discuss possible cooperation between the two institutes.

Sharjah University is one of the major universities in the region, providing a diversity of academic programs for the UAE community specifically and Arabs generally in a non-mixed environment.

ASCA's keen mission to expand its students and members base in the UAE comes with the interest of Sharjah University's in offering specialized courses in accounting and auditing for its students and professionals seeking to hold the ACPA qualification and interested in continual professional development through the high quality of professional educational delivery.

Accountants & Auditors Association (AAA Headquarters, Sharjah - UAE)

Representatives from both parties were in gathering discussing possible cooperation matters in light of the on-going interest amongst UAE nationals for the accounting and auditing profession. Held at the AAA headquarters, the association highlighted the importance of education for Emirati nationals and the contribution to the local economy.

AAA are the local legislative body of accounting and auditing in the UAE, with a current member base of approximately 700 professionals.

INTERNATIONAL NEWS

Member and Regional Accountancy Bodies

Australia's Accounting Professional and Ethical Board Proposes Extension of New Auditing Standards to CPAs

The Australian Accounting Professional and Ethical Standards Board (APESB) has released an exposure draft that proposes that new legally enforceable auditing standards apply to any audit, review or assurance engagements and related services provided by a member of CPA Australia.

According to Jessie Wong, CPA Australia's technical adviser for audit and assurance, the broader application is an important step toward a coherent auditing and assurance framework in Australia. "Audits of the financial reports of sports groups and local schools as well not-for-profit organizations such as community groups and charities are often outside the Corporations Act requirements. The APESB is ensuring that CPAs undertaking these audits will apply the same high quality standards," said Ms Wong.

CIMA Releases New Ethics Support Package

On May 31, the Chartered Institute of Management Accountants (CIMA) launched a new ethics support package featuring ethics, whistleblowing and legal guidance helplines for its members and students. The new package is designed to provide assistance for CIMA's members and students who are in a situation where they feel their professional integrity could be compromised.

The CIMA Ethics Helpline is a free, confidential helpline offering guidance to CIMA members and students who are facing an ethical conflict. The helpline can also provide clarification on aspects of the Code of Ethics and how this can be applied. The Whistleblowing Advice Line offers advice on making a public interest disclosure to UK-based CIMA members and students. LAW Express provides a Legal Advice Line to UK CIMA members offering unlimited low cost professional telephone legal advice for all personal, commercial and employment issues.

CSOEC Launches Website on French Accounting Standards Reform

The Conseil Supérieur de l'Ordre des Experts-Comptables (CSOEC) has launched a new website devoted to the various reforms of French accounting standards. The reforms were undertaken in a carefully managed way so that the businesses that make up the French economic fabric could adapt to these new measures with as little impact as possible. The website - <http://www.focuspcg.com> - is both educational and practical and is intended to make it much easier for the public to get general information about the French accounting standards reforms, particularly regarding new legislation,

regulation, and doctrine (in the accounting field as well as in tax) via a variety of tools (articles, books, training aids and websites).

In addition, FocusIFRS.com - the first French language website dedicated to International Financial Reporting Standards - has just completed its first year of providing French language resources such as news events, a technical database, details on various existing standards, European regulations, and current bills before the French and international authorities.

Dutch Government Delays Law on Public Oversight of Auditors

The introduction of the Law on Public Oversight of Auditors (WTA) in the Netherlands has been postponed as the Dutch government finalizes a new law on dealing with complaints about oversight. Rob Bosman, technical director of the Koninklijk Nederlands Instituut van Registeraccountants (NIVRA), said: "One of the main factors for the delay is because the Ministry of Finance saw the Law on the Disciplinary System for Auditors (WTRA) and the WTA as closely related and, therefore, had the view that they should both be implemented at the same moment." It is expected that both laws will be implemented on October 1, 2006.

Under the WTRA, all complaints relating to the oversight of statutory audits will be dealt with by an Auditor's Chamber, which will be part of the judicial system. All other complaints concerning auditors will be dealt with by a Complaints Commission. The newly-formed commission will be under the power of NIVRA and the Nederlandse Orde van Accountants Administratieconsulenten. However, according to Mr. Bosman, NIVRA favored handling everything through the Auditor's Chamber.

FEE Announces Second European SME/SMP Annual Congress

The Fédération des Experts Comptables Européens (FEE) has announced that the second European SME/SMP Annual Congress will be held in Versailles, France outside Paris on September 7-8, 2006. The Congress will provide important networking facilities allowing for interaction among small and medium practice (SMP) delegates. The congress is being hosted by the Compagnie Nationale des Commissaires aux Comptes and the Conseil Supérieur de l'Ordre des Experts-Comptables in cooperation with Arc Méditerranéen des Auditeurs, and simultaneous translations into English, French, Italian and Spanish will be provided.

Hong Kong Institute and China Accounting Standards Committee Sign Joint Statement on Convergence

Following a meeting in Hong Kong on May 12, Liu Yuting, Director-General, Administrative Office of the China Accounting Standards Committee and Winnie Cheung, Chief Executive of the Hong Kong Institute of Certified Public Accountants (HKIPCA) signed a joint statement on accounting standards convergence.

In the statement, both sides agreed that the new China Accounting Standards have substantially converged with Hong Kong Financial Reporting Standards. The meeting was also attended by Wang Jun, Secretary-General of the China Accounting Standards Committee and Paul M.P. Chan, HKICPA President.

ICAEW to Train Chinese CPAs

The Institute of Chartered Accountants in England and Wales (ICAEW) has signed an agreement with the Chinese Institute of Certified Public Accountants (CICPA) to train its certified accountant members, helping to fill an urgent skills gap in local leadership talent.

Eric Anstee, ICAEW Chief Executive, said: "Globalization has created a pressing need for China to develop a layer of accounting professionals with knowledge and application of international accounting standards. We are looking forward to working with the CICPA to create an elite group of globally capable advisers

who will assist in the development of the Chinese economy and its role in world trade."

Liu Zhongli, CICPA President, said: "The joint training program will provide opportunities for Chinese CPAs to obtain overseas accounting qualification. It will further improve the standards of Chinese CPAs towards international standards as well as producing a group of first class accountants who are competent for international engagement and capable of meeting the requirements of the profession's development towards internationalization."

JICPA to Establish Center for Listed Company Audit Firms

The Japanese Institute of Certified Public Accountants (JICPA) has announced the establishment of a Center for Listed Company Audit Firms with the aim of improving the quality of listed company audits by taking actions such as removing from the register those audit firms that are unable to maintain the required level of audits. Audit firms of listed companies will be asked to register with the Center and will be obliged to cooperate with quality control reviews; take appropriate actions in response to recommendations; and submit annual reports on the implementation of their quality controls.

The JICPA will begin specifying details of the registration system with a goal of implementing the system commencing in April 2007.

SAICA Adopts Revised International Code of Ethics

The South African Institute of Chartered Accountants (SAICA) has adopted the revised International Federation of Accountants' (IFAC) Code of Ethics for Professional Accountants. The revised Code, which becomes effective on June 30, 2006, places greater emphasis on a conceptual application framework, as opposed to the former rules-based framework. The new framework allows for a simplified application process and is applicable to a broader gamut of circumstances - thereby reducing the chances of issues being

constrained by set rules and progress being stifled due to technicalities.

The Code will be applicable to all professional accountants, including chartered accountants active in commerce and industry. Five key threats, which apply to all business and professional circumstances, have been identified and are dealt with in the Code. They are the self-interest, self-review, advocacy, familiarity and intimidation threats.

Spanish Institute Launches New Journal for Auditors

The Instituto de Censores Jurados de Cuentas de España (ICJCE) has launched a new journal, *Audidores*, as part of its modernization process to enable it to provide quality services to its members. The first issue contains three articles on current problems encountered by auditors, including independence, implementation of the European Union's Eighth Company Law Directive and the creation of a harmonized audit profession in the European Union. In an article in this first edition, a government representative acknowledges that Spanish law is too rigid in its approach to professional responsibility and that there is a need to move to proportional liability.

International and Other Organizations

1. Australian Securities Commission Seeks Comment on Proposed Auditor Rotation Policy

The Australian Securities and Investments Commission (ASIC) is seeking comments on a new policy proposal paper regarding its power to give relief from the auditor rotation obligations in the Corporations Act 2001. Auditor rotation is part of the auditor independence requirements introduced into the Act by the Corporate Law Economic Reform Program (Audit Reform and Corporate Disclosure) Act 2004 - known as CLERP 9 - and the auditor rotation obligations will apply

to an audit for a financial year beginning on or after July 1, 2006.

The Act provides that the auditor of a listed company or listed registered managed investment scheme is only eligible to play a significant role in the audit of a listed company or listed scheme for a limited period. ASIC has limited power to modify the auditor rotation obligations by extending the eligibility period.

2. European Council Adopts "Legal Framework on Annual Accounts for EU Companies"

The Council of the European Union has adopted a directive updating EU rules on the annual and consolidated accounts of European companies. The new directive modifies the 4th and 7th company law directives, together with accounting directives for banks and insurance undertakings, with a view to further enhancing confidence in the financial statements and annual reports published by EU companies. The new directive establishes collective responsibility for board

members in drawing up and publishing financial statements and annual reports, enhances transparency in related parties' transactions and off-balance sheet arrangements and, for publicly traded companies, introduces a requirement for a corporate governance statement. These measures are intended to promote the reliability of company accounts while avoiding overburdening companies with new administrative obligations, in particular small- and medium-sized entities.

3. IASB Publishes Statement on Relationship with Other Standard Setters

The International Accounting Standards Board (IASB) has published a Statement of Best Practice: Working Relationships between the IASB and other Accounting Standard Setters, which identifies a range of activities that the IASB and regional and national accounting standard setters believe they should undertake in the interests of facilitating the adoption of or convergence with International Financial Reporting Standards (IFRSs). The activities identified include:

Communication, both between standard setters and their constituents and among standard setters themselves;

Project development, including the ways in which other accounting standard setters can assist the IASB in progressing particular projects;

Input on IASB consultative documents;

The processes and approaches other accounting standard setters might employ in adopting or converging with IFRSs; and Cooperation in the development of interpretations of IFRSs.

4. New Guidance to Help CEOs and Boards Fulfill Information Security Responsibility

While organizations can survive the loss of most assets, such as facilities and equipment, few can recover from the loss of critical information, including financial or customer data. To effectively protect this critical asset, information security must be addressed at the highest level of the organization, by boards of directors and chief executive officers (CEOs). To help boards and CEOs fulfill their growing information security responsibilities, the nonprofit IT Governance Institute has released new guidance, Information Security Governance: Guidance for Boards of Directors and Executive Management, 2nd Edition, which includes actions that boards and executive management can take to ensure effective information security governance.

5. PCAOB Proposes Rules for Periodic Reporting by Registered Accounting Firms

On May 23, the United States Public Company Accounting Oversight Board (PCAOB) voted to propose rules for annual and special reporting of information and events by accounting firms that are registered with the PCAOB. The proposed PCAOB reporting framework includes two types of obligations: First, it would require each registered firm to provide basic information once a year about the firm and the firm's issuer-related practice over the most recent 12-month period. Second, the proposal identifies certain events that, if they occur with respect to a registered firm, must be reported to the PCAOB within 14 days.

The PCAOB also voted to propose rules that, in certain circumstances, would allow a successor firm to succeed to the registration status of a predecessor firm following a merger or other change in the registered firm's legal form.

6. Sri Lanka to Get New Mandatory Corporate Governance Rules

Sri Lanka's securities watchdog is in the final stages of drawing up rules to make corporate governance mandatory among listed companies beginning January 2007. The present corporate governance code sets guidelines for audit committees, remuneration committees, independent directors and non-executive directors and is currently voluntary. The new rules, pushed by the Sri Lankan Securities and Exchange Commission (SEC), with the backing of the country's top accounting bodies, will require companies to have better qualified and equipped board of directors.