



Arab Society of Certified Accountant

ASCA Guide

www.ascasociety.org

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The Arab Society of Certified Accountants was founded in 1984 and year after year it has achieved new accomplishments that are a source of pride to its members, directors, management, students and the Arab profession.

It is truly an international body which serves the entire region. It provides the opportunity for accounting practitioners to enhance their professional knowledge and to keep up to date with the many new developments and changes which take place in the global economy. Similarly graduates in accounting, commerce and economics can obtain the advanced qualification of the «**Arab Certified Professional Accountant (ACPA)**». This qualification has won support and recognition in the Arab world and has the backing of the Arab League's Academy for Science and Technology. The official acceptance of its qualification by the Higher Commission on the Regulation of Accountancy Practice in the Hashemite Kingdom of Jordan, ASCA's domicile country, was another important milestone in its continuing progress.

The ASCA examination certificate has gained further international academic and professional standing through accreditation by Cambridge International Examinations, a department of the world famous

University of Cambridge. Prior to granting its accreditation, CIE verified the quality of the curriculum, reading lists and examinations. The «**Arab Certified Professional Accountant (ACPA)**» certificate is issued under the signature and the logo of both ASCA and the University of Cambridge.

Prior to this achievement, ASCA had enjoyed a status in the Arab world as both, the certificate and the curriculum, were accredited by the Arab Academy for Science and Technology which is affiliated with the League of Arab States.

In short, I'd like to say that it's God's blessings and the sincere efforts as well as the belief in our professional mission that will help us continue to pursue our benevolent goals, based on our responsibility to develop the Arab accounting profession. We will continue to exert the best in our power to develop our skills in terms of what we provide. We look forward to qualifying, preparing a generation of well-qualified Arab accountants, and providing them with excellent professional skills so that they can best serve their country and the Arab people.

Talal Abu Ghazaleh
Chairman

President

Mr. Talal Abu-Ghazaleh

Hashemite Kingdom of Jordan

General Secretary

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United Arab Emirates

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Arab Republic of Libya

Dr. Shadi Hamad

Palestine

Mr. Mohammad Akram Hassouneh

Palestine

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Kingdom of Saudi Arabia

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Mr. Farid Gebran

Lebanon

Mr. Saleh Naser Al Sorayai

Kingdom of Saudi Arabia

Mr. Hamdi Amin

Arab Republic of Algeria

Mr. Zuhaer Tenawi

Arab Republic of Syria



ASCA was established in 1984 by a group of elite Arab accountants as a non-profit professional accounting association which aims at advancing the profession of accounting, management and related disciplines in the countries of the Arab League. ASCA also aims at maintaining the professional independence of accountants and their protection, and the application of professional supervisory measures as a way to elevate the professions of accounting and auditing. It also aims at developing and facilitating the continuous spread and exchange of professional and technical information among accountants by holding conferences, meetings, seminars, training courses, and academic gatherings in addition to encouraging academic and professional research.

ASCA has gained a reputable professional position at both the Arab and the international level. Based on its concern for developing accounting and auditing professions in the Arab world to the highest international professional levels, ASCA has started since its inception to monitor laws and legislations related to these professions looking for a role for Arab accountants in international forums. As such, ASCA works at providing the Arab world with Arab accountants with academic and practical qualifications that are at par with established international qualifications. ASCA also keeps pace with economic events, and develops and publishes

new financial and business concepts and ideas in order to provide its members and associates with the ability and means to keep pace with developments and innovations in their field and to excel in the professions of accounting and auditing.

In support of the continuous cooperation and constant collaboration between ASCA and the profession, ASCA has signed 35 cooperation agreements with several universities, educational and academic institutions and organizations to prepare students for the professional accountant qualification examination in order to hold the professional courses of ASCA's curriculum as well as the various specialized training courses that meet the continuous and increasing needs of the business community. The cooperation agreements make it possible to schedule the professional accountant qualification examination in different Arab capitals and cities in the same day and time to facilitate the examination process for students, thus saving time, effort, and cost.

ASCA was ranked among the top seven accounting societies according to an IAS Plus publication (www.iasplus.com/links/links.htm). This added a regional and international dimension to the designation of **"Arab Certified Professional Accountant (ACPA)"**.



Objectives of ASCA

- Advance the profession of accountancy, auditing and other related fields as applied and used in the various professional services provided by accountants in all sectors including industry, commerce or public service throughout the Arab world.
- Protect and maintain professional independence of accountants, and implement professional supervision standards over them as a means of advancing the professions of accounting and auditing.
- Develop and facilitate the circulation and exchange of academic and professional knowledge among accountants and professionals by organizing conferences, meetings, seminars, training courses and academic gatherings in addition to encouraging scientific and professional research.

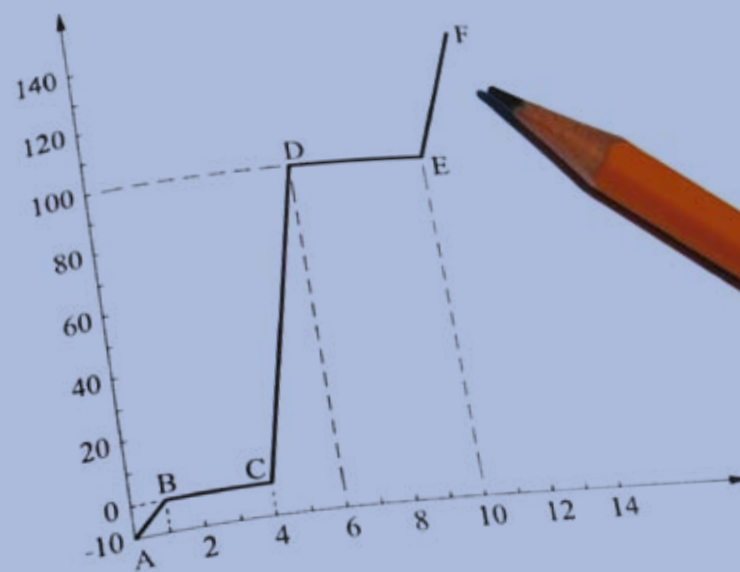
International Membership

ASCA works hard and on a continuous basis to meet all professional requirements to make it eligible to receive appropriate international status. Accordingly, ASCA became an active member in the following international organizations and committees:

- The International Federation of Accountants (IFAC).
- The International Accounting Standards Board (IASB).
- UN Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR).
- The International Committee for Accounting Education and Research.
- UN International Professional Accounting Qualification Committee (IPAQC).

Role in Formulating, Translating and Promoting International Standards

ASCA was invited by the International Accounting Standards Board and the International Federation of Accountants (IFAC) to participate in preparing International Accounting Standards, International Financial Reporting Standards and International Standards on Auditing. These two professional organizations have accredited ASCA as the sole Arab society for translating all their publications on accountancy and auditing standards, translating any other publications by these organizations and distributing them throughout the Arab world to facilitate understanding and applying such standards by accounting and auditing practitioners. ASCA also participates in preparing quality control standards to evaluate the performance of accountants and members of professional associations, organizations, and societies who are members of the International Federation of Accountants



ASCA is keen to assert its role in preparing the professional qualifications related to accounting and auditing on the Arab, regional, and international level as part of the important objectives behind establishing ASCA. The objectives can be summarized as follows:

- 1 Providing Arab accountants with scientific and professional qualifications at par with recognized international standards in accordance with the UN accredited international qualification curriculum.
- 2 Developing and facilitating publications and circulations of accounting academic and technical subjects among professional accountants through organizing conferences, meetings, seminars, training courses, and other gatherings, and through encouraging academic and professional research.
- 3 Translating international publications and bulletins related to accountancy and auditing into Arabic, as well as printing and distributing them throughout the Arab world. These include:
 - International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs).
 - International Auditing, Assurance, and Ethics pronouncements.
 - International Public Sectors Accounting Standards.
 - Accounting Processing and Financial Reporting for Environmental Costs (Environmental Accounting).
- 4 Authoring academic references that cover all aspects of the curriculum for the preparation of professional accountants in addition to references that relate to the professions of accounting and auditing.
- 5 Establishing specialized examination centres in universities, educational, academic societies and organizations in different Arab capitals and cities to facilitate the examination process for students and to save time, effort, and cost.
- 6 Providing universities, educational and academic societies and organizations, with various types of scientific references and curriculum to encourage them to hold qualification training courses for those who desire to obtain the “**Arab Certified Professional Accountant (ACPA)**” qualification.
- 7 Signing cooperation agreements with Arab professional associations, organizations and societies to support their members’ abilities and talents through holding specialized training courses, seminars, academic and professional gatherings related to the accounting and auditing professions.
- 8 Cooperating and communicating with regional and international professional associations, organizations and societies to develop accountancy and auditing and establish their practice rules.



Continuing Professional Education

The first commitment of any professional association, organization or society is to concentrate on the public interest and gain trust by insuring that its members and affiliates continue to acquire the latest scientific and practical knowledge as well as various technical skills, update them constantly and keep up with the rapid developments in finance, business, accounting and auditing, in addition to continuing professional and academic training. It is therefore necessary for any professional association, organization or society to develop programs for continuing professional education to insure that its members maintain the necessary and modern knowledge and the technical skills needed in the pursuit of their profession at its best.

Due to ASCA's commitment to professional education, a number of professional and specialized training programs in the fields of accounting and auditing were prepared and are offered by ASCA or through recognized academic institutions throughout the Arab world such as the Talal Abu Ghazaleh Academy, and Talal Abu Ghazaleh Organization in addition to several public and private universities and institutions throughout the Arab world.

Validation of the "Arab Certified Professional Accountant (ACPA)" Certificate by the University of Cambridge-International Examinations (CIE)

The University of Cambridge-International Examination (CIE) validated the "**Arab Certified Professional Accountant (ACPA)**" Certificate designation after a thorough evaluation and review of the curriculum material of the professional accounting qualification program, related prescribed academic reference books, level of examinations and procedures for preparing, proctoring, and correcting the examinations and ensuring that the level meets the best and highest international standards.

Arab Recognition of ASCA Qualification

The Arab Society of Certified Accountants (ASCA) attained recognition of many Arab countries for its

certificate over the past years. ASCA has been enlisted among the professional associations for the practice of auditing and the qualification granted by ASCA, the "**Arab Certified Professional Accountant (ACPA)**"

ASCA certification has been recognized by the Hashemite Kingdom of Jordan, the domicile country, through a decision by the High Council for Accounting and Auditing to enlist ASCA among the professional associations of certified accountants. Holders of an ASCA certificate can obtain a license to practice the profession in Jordan.

Registration Requirements for ASCA Professional Examinations

Registration requirements as approved by ASCA's Board of Directors to obtain the "**Arab Certified Professional Accountant (ACPA)**" certificate can be summarized in the following:

1. Applicant should hold a university degree acceptable to the Board of Directors in accounting, business administration, finance and banking, economics or statistics.
2. Fill the "Student Registration Application" which can be obtained from one of the accredited examination centres, or by visiting: www.ascasociety.org.
3. Enclose 4 personal photos, and copies of academic certificates, experience certificates and passport.
4. Pay registration, examination and curriculum materials fees.



Curriculum of ASCA

The curriculum for the qualification program of the Arab certified professional accountant has been developed to comply with the international curriculum issued by the United Nations Conference on Trade and Development (UNCTAD) in collaboration with a group of consultants from ASCA, Association of Chartered Certified Accountants (ACCA), Certified General Accountants Association in Canada (CGA–Canada), European Commission, the Institute of Chartered Accountants of Scotland (ICAS), the Polish Accounting Standards Board and the International Federation of Accountants (IFAC), as well as representatives of academic and international accounting firms acting in their personal competence.



The curriculum consists of eight subjects as follows:

1. First paper	Organizational Knowledge & Business Knowledge (I)
2. Second paper	Organizational Knowledge & Business Knowledge (II)
3. Third paper	Accountancy and Accountancy Related Knowledge (I)
4. Forth paper	Accountancy and Accountancy Related Knowledge (II)
5. Fifth paper	Auditing
6. Sixth paper	Taxes & Laws
7. Seventh paper	Information Technology
8. Eighth paper	Foreign Language (English or French)



Subjects Covered by the Curriculum

The curriculum consists of various subjects related to the accounting and auditing professions including economics, management, finance, statistics, laws, statutes, information technology, and other significant subjects. Following are details of each subject covered by the curriculum:

1. First Paper: Organizational Knowledge and Business Knowledge (I)

Main theme: Economics

Sub theme

- Economic methodology and markets.
- Market structure, competition, and monopoly.
- Production and enterprises' economic policies.
- National economic issues and performance measurements.
- Monopolistic competition market and oligopoly.
- Money, banking, and interest rates.
- Expenditure decisions.
- Global environment.
- Elasticity, price regulation, and consumer choice.
- Unemployment and inflation.

Main theme: Quantitative Methods and Statistics for Business

Sub theme

- Basic arithmetic operations.
- Measurement of uncertainty.
- Statistical data presentation.
- The use of computers to describe and analyze statistical presentations of data.
- Basic concepts of statistics
- Mathematical decision models.
- Fundamentals of probability.
- Probability distributions.
- Sampling and distributions.
- Statistics estimation.
- Statistical hypothesis testing.
- Regression and correlation.
- Multiple regression, index numbers and time series.
- Statistic decision theory, matrices, and linear programming.

2. Second Paper: Organizational Knowledge & Business Knowledge (II)

Main theme: Management Functions and Practices, Organizational Behaviour, Market Nature in Business and Principles of International Business

Sub theme

- Roles, functions and styles of managements.
- Organizations and their international environments.
- The role of accountants in management teams
- in providing information and assisting in the analysis, interpretation and forecasting of business operations.
- Marketing and international business.

Main theme: Operations Management and Strategy

Sub theme

- Strategic management and planning.
- Management of operations and services.
- Management of the working environment.
- Management of human resources.
- Strategic implications of information technology.

Main theme: Financial Management and Business Finance

Sub theme

- Financial objectives of different types of organizations.
- Management of working capital.
- Special problems of financial management in the public sector.
- Framework of financial management.
- Capital expenditures and investments.
- Sources of finance.
- Treasury management.
- Long-term finance planning.

3. Third Paper: Accounting and Accounting-Related Knowledge (1)

Main theme: Accounting Profession, Preparation of Financial Statements, International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs)

Sub theme

- The accounting ideas, the theoretical background of accounting, and the accounting profession.
- National concepts and principles relating to the preparation and presentation of financial statements.
- Preparation and presentation of financial statements for business enterprises (under conditions of stable prices).
- Recording, handling and summarizing accounting data.
- Basic interpretation and use of financial statements.
- Professional ethics and institutions.
- International accounting standards and international financial reporting standards.

Main theme: Advanced Financial Accounting Practices

Sub theme

- The theoretical accounting framework.
- Preparation of the different types of financial statements and other special accounting issues.
- Advanced concepts for analysing and appraising financial and related information.
- Preparation of financial statements for various types of organizational entities.
- Communicating information to users.

Main theme: Advanced Financial Reports

Sub theme

- Professional activities of accountants.
- Special issues relating to accounting for restructuring, uniting of interests and business mergers.
- Advanced analysis and appraisal of financial and related information.
- Assessing informational weaknesses and limitations of financial statements.
- Assessing the impact of price-level changes on financial statements.
- Accounting for winding up of an enterprise.
- Group (consolidated) accounts.
- Accounting in specialized industry
- Accounting in environmental, social and ethical issues

4. Forth Paper: Accounting and Accounting-Related Knowledge (11)

Main theme: Management Accounting: Basic Concepts

Sub theme

- Background information.
- Cost and management accounting framework.
- Costing methods; the costing of resource outputs.
- Cost and management accounting methods.
- Cost determination: the costing of resource inputs.
- Costing systems: marginal contrasted with absorption costing.

Main theme: Management Accounting: Necessary Information for Planning, Decision-Making and Control

Sub theme

- Information for budgeting, planning and control purposes.
- Evaluating the impact of changes in business structure, functions' procedures, and special performance measures.
- Non-financial objectives of enterprises such as environmental and social objectives.
- Non-financial performance indicators such as productivity per employee or per service unit.
- Design of management accounting systems.
- Other information for decision-making purposes.
- Business planning.
- Standard costing.

5. Fifth Paper: Auditing

Main theme: Auditing Fundamentals

Sub theme

- Nature, purpose and scope of auditing.
- Regulatory framework of auditing and international auditing standards.
- Framework of auditing and the performance of an audit.
- Fundamental principles and concepts of auditing.
- Evidence collection and analysis.
- Auditing evaluation and planning.

Main theme: Auditing: Advanced Concepts

Sub theme

- Audits reporting framework.
- Evaluation of computer-based business systems.
- Communications with boards of directors and management concerning internal control weaknesses detected in audits.
- Organizing and planning complex audit situations, including group audits and joint audits.
- Auditor's risks of professional liabilities.
- Internal auditing: its objectives and functions.

6. Sixth Paper: Taxation and Law

Main theme: Taxation

Sub theme

- Overview of the national tax system.
- Income tax of employees and corporations.
- Taxation of incorporated businesses.
- The use of computers for tax planning and for the preparation of tax returns.
- National insurance schemes and credits.
- Value-added tax schemes, capital gains taxes, sales tax, and inheritance taxes.

- Local direct taxes, including real estate and other property taxes.
- Other taxes such as excise taxes and road taxes.
- Tax planning and the application of appropriate tax planning measures.
- Non-domestic (foreign) activities giving rise to tax liabilities.
- Ethical considerations: tax avoidance and the minimization of tax liabilities vs. tax evasion.

Main theme: Business and Commercial Law

Sub theme

- General legal concepts of enforceable rights and obligations, Types of laws, the national legal system, general principles of the law of contract, contracts for the sale of goods, and employment contracts.
- Nature, purpose, scope and key principles of national legislation, directives and case law.
- Laws of associations such as clubs and partnerships to carry out certain activities;
- rights and duties of members and partners of such associations; rights of third parties; rules governing financial statements and prospectuses.
- Laws of insolvency: procedures for filing for insolvency under relevant laws; rights of creditors and other stakeholders.
- Company law and the nature of a limited liability company.
- Capital and financing companies, management and administration of a company.

7. Seventh Paper: Information Technology

Main theme: Cambridge Diploma in IT Skills

Sub theme

The minimum required modules are the following:

- Introduction to IT.
- MS-Word - Standard Level (Word Processing).
- Using computers and managing files (Windows).
- Electronic Communication.

8. Eighth Paper: Foreign Languages

Main theme: English or French

Sub theme

- Grammar.
 - Commercial correspondence.
 - Filling in blanks and interpreting texts.
 - General questions.
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Examinations Dates

Examinations are held annually in November and cover a period of seven days. One examination representing one subject is held each day, with the exclusion of the seventh day where two examinations are held. When two examinations are conducted, one is held in the morning and the other in the afternoon. Each exam represents a subject of the professional accounting qualification curriculum. Duration of each exam is three hours.

The candidate is entitled to sit for four compulsory papers in the first time:

1. Third paper: Accounting and Accounting Related Knowledge (I)
2. Fourth paper: Accounting and Accounting Related Knowledge (II)
3. Fifth paper: Auditing
4. Sixth paper: Taxes & legislations

The student has the right to sit for all the required papers from the first time. In case the student fails to meet the passing grades, he/she has to re-take the remaining subjects in the second and third sessions.

If a candidate completes any of the eight papers, consequently, he/she passes in the said paper.

Therefore, the student will not re-sit for exams during the three-exam sessions since enrollment. Otherwise, the student shall re-sit for all papers.

Adel Al-Sadi Award for Excellence

In 2007 Mr. Talal Abu- Ghazaleh ASCA Chairman launched Adel Al-Sadi Award for excellence to be granted to the first distinguished student in every round of ASCA exams held annually in November, the award is granted in honor of the memory of Mr. Al-Sadi who was one of ASCA's board member and one of ASCA founding members. The award consists of a cash prize of five thousand dollars and a certificate of distinction.

Membership Requirements

ASCA by-laws set out the classes of membership as follows:

Associate member

First case:

1. Candidate should be a citizen of an Arab country.
2. Should pass the accounting and professional

examinations prescribed by the Board.

3. Should have practical experience in accounting acceptable by the Board of not less than three years.

Second case:

1. Candidate should be a citizen of a non-Arab country.
2. Should be a member in one of the following professional association:
 - The Association of chartered certified accountants (UK).
 - Institute of Chartered Accountants in England & Wales.
 - Institute of Chartered Accountants of Scotland.
 - Institute of Chartered Accountants in Ireland.
 - The American Institute of Certified Public Accountants.
 - The Canadian Institute of Chartered Accountants.
 - The Institute of Chartered Accountants in Australia.
 - Any similar international professional association acceptable to ASCA Board of Directors.
3. Demonstrate acceptable accounting experience through public practice or public employment, or completion of a minimum of two years of experience in industry, trade or public service in an Arab country.

Third case:

1. Candidate should be a citizen of an Arab country.
2. Should be a member in one of the international professional associations listed in the Second Case above.

Fellow member

This class of membership is granted to the following:

1. Associate members with continuous membership for a period of five consecutive years.
2. Members of the international professional associations listed in the Second Case above with continuous membership for a period of five consecutive years.
3. The signatories of the Memorandum of Association and the founders named in ASCA by-laws.

Affiliation Requirements

Students or Recent Graduate Affiliates

First case:

Applications submitted by Arab candidates enrolled in study programs prepared by ASCA to prepare them for examinations leading to the ACPA certificate, and who are either recent graduates from recognized universities or community colleges or who are in their last year of study before graduation with a specialization in accounting, management, economics, finance, banking, actuarial science, or any other related subject are accepted. Members under this category shall observe the following:

1. Members from community colleges or recent members from community colleges have to enrol in preparation courses held by ASCA for not less than 60 hours per year.
2. University graduates or recent university graduates have to enrol in preparation courses held by ASCA for not less than 30 hours per year.

Second case

Participants who have successfully completed the ACPA exam and don't meet the members condition (the three year experience condition).

Academic Affiliates

Applications submitted by Arab candidates who hold postgraduate degrees from a recognized university in the field of accounting, management, economics, finance, banking, or actuarial science or any other related field shall be accepted as academic affiliates in ASCA, provided that:

1. Ph.D. degree holders should have held office for no less than two consecutive years either in the field of teaching or in the field of accounting or in any other similar field approved by ASCA.
2. Master degree holders should have held office for no less than four consecutive years either in the field of teaching or in the field of accounting or in any other similar field approved by ASCA.

Parallel Affiliates

Candidates that do not hold a recognized university degree in accounting, management, economics, finance, banking, actuarial science, or any other related subject shall be accepted as Parallel Affiliates provided that they are university graduates and occupy positions in an accounting firm approved by ASCA, or occupy positions in the field of law, taxation consultations, intellectual property rights, information technology or other similar positions approved by ASCA provided that they hold such

positions for no less than three consecutive years prior to applying for ASCA's affiliation.

Corporate Entities Affiliation

Applications submitted by societies, establishments, or any other entity that has interests, business or objectives relevant to those of ASCA may be considered for Corporate Entities Affiliation.

Annual Membership and Affiliation Fees

Annual membership fees are payable as follows based on membership and affiliations category in US Dollars (or Equivalent in Local Currency):

1. **Admission fees (one time payment only)**
US\$ 200
2. **Annual fees for (Associates & Fellows)**
US\$ 150
3. **Annual fees for Affiliates:**
 - Students or Recent Graduates (First case)
US\$ 50
 - Students or Recent Graduates (Second case)
US\$ 100
 - Instructors (Academicians) US\$ 100
 - Paralleled US\$ 100
 - Corporate Entities
US\$ 500

Publications

ASCA has published approved Arabic versions of the following:

1. Prescribed academic references for the "Arab Certified Professional Accountant (ACPA)" qualification examination.
2. Abu-Ghazaleh Accountancy & Business Dictionary.
3. International Public Sectors Accounting Standards.
4. International Financial Reporting Standards (IFRSs).
5. International Financial Reporting Standards (Workbook & Guide).
6. International Auditing, Assurance, and Ethics pronouncements.
7. Accounting Processing and Financial Reporting for Environmental Costs (Environmental Accounting).
8. Guide for Legal Retention Period for the Merchant Books and Auditor Work Papers.
9. ASCA's monthly and technical electronic bulletin.
10. Unit- money laundering.
11. Arabic and English guide for corporate governance.