

Accounting is considered one of the basics for the success of any commercial or economic activity, as it helps in clarifying and setting financial goals, preparing budgets, and financial planning.

2- Zakat: The Authority uses the indirect method (funds sources method) to reach the zakat base, and this method is based on the following: Additions: Adding the taxpayer's internal sources of funds and what was spent from his external sources of funds to finance the deductible. It consists of four sections: A- Short-term employee benefits: It is cash: such as salaries, wages, annual leave, or bonus plans that are paid within 12 months from the date of the fiscal year. As for non-monetary benefits: they are goods and services that are given free or at reduced prices to workers, such as medical care, housing loans for workers, and travel allowances.

2- Ensure Verifying the validity and that the financial statements are free of any error or fraud and report it and 3- Submitting suggestions, results and reports based on the outputs of the external audit and evaluation of the data and financial situation.

5- Rely on the financial statements and upload them to the Lists website. So, in the beginning, as an auditor, I must first learn the format and reading of the four financial statements: the financial position statement, the income statement, property rights, and cash flows, and understand the items.

Deductibles: Non-Zakatable assets and zakatable assets are deducted.