

The official flagship journal of ICMA Pakistan

# MANAGEMENT ACCOUNTANT

## AUTHORS' DIRECTORY 2019

[A listing with brief profiles of Authors' who contributed articles in the bi-monthly Management Accountant Journal of ICMA Pakistan during the year 2019]

*Encouraging the Authors while motivating others to be the next*



**ICMA**  
Pakistan

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Institute of Cost and Management Accountants of Pakistan

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# VISION

To be the Preference in Value Optimization for Business



# Mission

To develop Business Leaders through imparting quality education and training in financial and non-financial areas to bring value-addition in the economy

# CORE VALUES

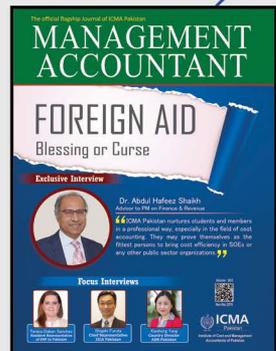
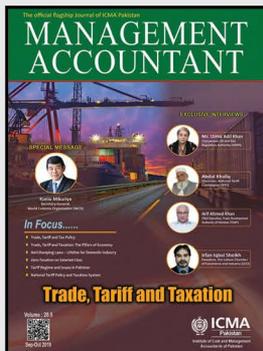
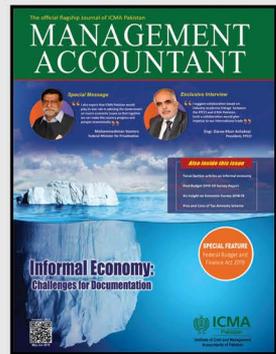
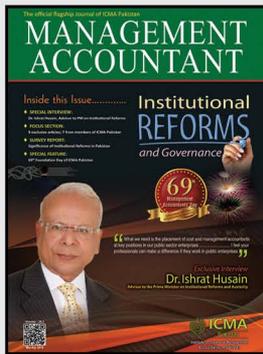
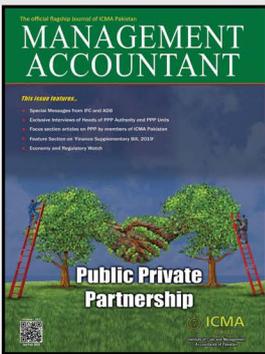
Competence | Innovation | Ethics | Transparency | Professionalism

## Disclaimer

The profiles of authors given in this publications have been provided by the authors themselves and extracted from their articles under 'About the Author' published in the Management Accountant Journal.

# Themes of MA Journal during 2019

Sr.	Issue	Theme
1.	Jan - Feb 2019	Public Private Partnership
2.	Mar - Apr 2019	Institutional Reforms and Governance
3.	May - Jun 2019	Informal Economy: Challenges for Documentation
4.	Jul - Aug 2019	Business Startup and Professionals
5.	Sep - Oct 2019	Trade, Tariff and Taxation
6.	Nov - Dec 2019	Foreign Aid: Blessing or Curse



## President's Message



I am really pleased to know that the second edition of the 'Authors Directory 2019' is being released by the Research and Publications (R&P) Committee to recognize the contributions of authors in the Management Accountant Journal. This is indeed a unique initiative by the R&P Committee and the first edition received wide appreciation from the authors as well as the members of the Institute. This encouraging feedback augmented our commitment to continue with its publication as a yearly feature.

It is quite satisfying that the official Journal of the Institute has improved considerably over the last two years in terms of its quality content and impressive presentation and layout. My appreciation goes to Mr. Muhammad Yasin, Chairman and members of the R&P Committee for their valuable efforts and new ideas in bringing improvement in the Management Accountant Journal. I hope and expect that our Journal would soon transform into the most readable publications in the field of finance and accounting.

The market acceptability of our Journal can be gauged from the fact that experts and freelance writers, who are regularly contributing to leading newspapers and magazines, are also sending their exclusive articles for publication in the Management Accountant. This indicates that our Journal is being recognized in the relevant quarters and by the leading professionals and experts in the country and abroad.

Let's make the Management Accountant one of the leading professional Journals in the world and for this, I urge the members to join our hands to accomplish this goal.

I again congratulate Mr. Muhammad Yasin, Chairman; members of the R&P Committee and especially our R&P Directorate on issuing the Authors Directory, second in the row, and wish them all the success.

**Zia ul Mustafa, FCMA**  
**President, ICMA Pakistan**

## Foreword



It is indeed a matter of great pleasure and satisfaction for me to release the second edition of the 'Authors Directory 2019' after the successful launch of its first edition last year. In fact, positive feedback was received from our valued members and especially from the authorsthat such a compilation deserves appreciation as it reflects the Institute's intention and desire to not only recognize the efforts of its members who contributed research-based write-ups, based on their accumulated experience and wisdom, in the official journal of the Institute but also to motivate others to come forward

and write articles in the Journal.

The Authors Directory would be an annual feature and would be covering all published articles during the period from January to December every year in the Management Accountant. Let me share some statistics of published articles here for information. In 2019, 25 members contributed articles in the MA Journal, out of which 17 were Fellows whereas 8 were Associate members. Few members also contributed more than one article. A notable feature of 2019 was that 12 new members of ICMA Pakistan shared their first articles in the Management Accountant Journal, a list of which is provided on the Contents page. I congratulate these members and hope that they will continue to share such valuable write-ups on diversified topics for the benefit of other members and readers.

Let me also acknowledge the contributions of eleven (11) articles by experts, professionals, and people from academia for exclusive publication in the Management Accountant Journal during 2019. I want to thank them for choosing our Journal for sharing their expertise and insightful suggestions on different themes. I hope and expect that these authors would share articles in future issues as well.

At the conclusion, I would like to thank my colleagues on the Research and Publications Committee as well as the team of R&P Department for putting their best efforts in bringing out this Authors Directory.

**Muhammad Yasin, FCMA**  
**Chairman, Research and Publications Committee**

# CONTENTS

<b>(A) Members of ICMA Pakistan</b>		<b>Page no.</b>
<b>(In order of seniority)</b>		
1)	QAISAR MUFTI [F-171]	14
2)	WASFUL HASSAN SIDDIQUI [F-248]	14
3)	QASIM ABBAS [F-298]	15
4)	SYED SHAMIM AHMED [F-300]	15
5)	JALAL AHMAD KHAN [F-455]	16
6)	SHER ALI KHAN [F-605]	16
7)	KHALID MEHBOOB [F-663]	17
8)	MAZHAR MAHMOOD [F-937]	17
9)	SAIFULLAH KHAN [F-963]	18
10)	DR. MUHAMMAD ASIF JAFFER [F-1103]	18
11)	WASEEM AHMAD KHAN [F-1110]	19
12)	SYED SHARIQ WAQAR [F-1395]	19
13)	SYED ASAD ABIDI [F-1609]	20
14)	HAIDER ABBAS [F-1701]	20
15)	MUHAMMAD NAWAZ [F-1741]	21
16)	MUHAMMAD FAISAL MAQSOOD [F-1960]	21
17)	RASHID MAHMOOD [F-2029]	22
18)	ANWER IQBAL [A-3192]	22
19)	RAUF ALI JAN [A-4020]	23
20)	MUHAMMAD SHERAZ SARWAR [A-5342]	23
21)	ARIF UR RAHIM KHAN [A-5710]	24
22)	MUHAMMAD YASIN [A-6058]	24
23)	JAMSHAD HASSAN [A-6255]	25
24)	AMMAD AHMED SIDDIQUI [A-6694]	25
25)	DANISH RAEES [A- 6719]	26

<b>(B) Non-Member Authors</b>		<b>Page no.</b>
<b>(In alphabetical order)</b>		
1)	DR. AADIL NAKHODA	<b>28</b>
2)	DR. IKRAMUL HAQ & HUZAIMA BUKHARI	<b>28</b>
3)	DR. MANZOOR AHMAD	<b>29</b>
4)	DR. OMAR JAVAID	<b>29</b>
5)	GARY COKINS	<b>30</b>
6)	JAVED IQBAL MIRZA	<b>30</b>
7)	MOBIN SAFDAR	<b>31</b>
8)	MUKESH KUMAR & AZEEMA BEGUM	<b>31</b>
9)	PROF. DR. SHAHIDA WIZARAT	<b>32</b>
10)	PROF. SAEED AHMAD SIDDIQUI	<b>32</b>
11)	SOHAILUDDIN ALAVI	<b>33</b>
12)	SYED MOHIBULLAH SHAH	<b>33</b>

## Members of ICMA Pakistan who contributed their first articles in the MA Journal during 2019

1)	QASIM ABBAS	[F-298]
2)	SYED SHAMIM AHMED	[F-300]
3)	DR. MUHAMMAD ASIF JAFFER	[F-1103]
4)	SYED ASAD ABIDI	[F-1609]
5)	MUHAMMAD NAWAZ	[F-1741]
6)	MUHAMMAD FAISAL MAQSOOD	[F-1960]
7)	ANWER IQBAL	[F-3192]
8)	SHERAZ SARWAR	[A-5342]
9)	ARIF UR RAHIM KHAN	[A-5710]
10)	MUHAMMAD YASIN	[A-6058]
11)	AMMAD AHMED SIDDIQUI	[A-6694]
12)	DANISH RAEES	[A-6719]

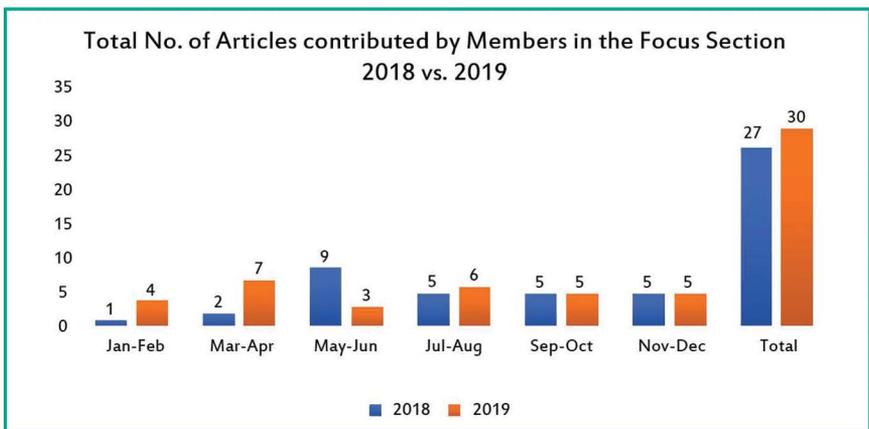
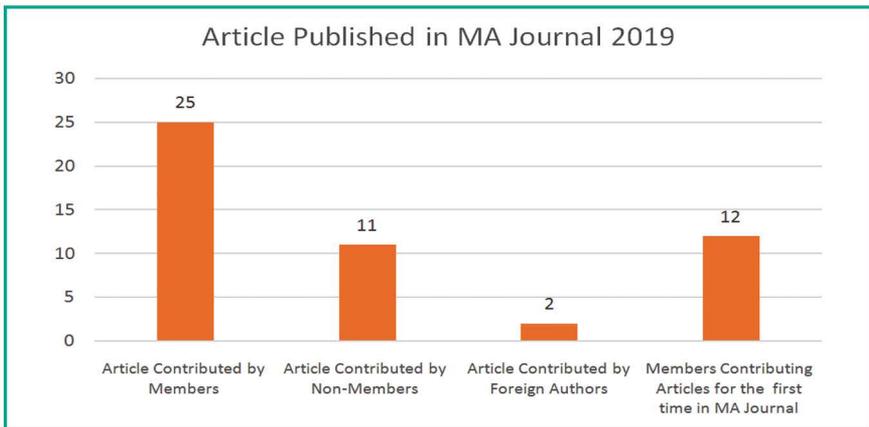
## Infographics

Jan to Dec 2019



## Graphical Presentation

Articles Published in MA Journal	
	2019
Articles contributed by Members	25
Articles contributed by Non-Members	11
Articles contributed by Foreign Authors	2
Members contributing articles for the first time in MA Journal	12



## A brief History of Management Accountant (Journal)

**1961**

In March 1961, realizing the value and usefulness of having a journal of its own, the then Council of the Institute decided to launch an official Journal with name and title of 'Industrial Accountant'.

**1969**

In 1969, with the January–March 1969 issue, the 'Industrial Accountant' Journal appeared with a two-color title cover. Before that, there had been a few changes in the layout of the front cover.

**1992**

In July 1992, the name of Journal was changed from "Industrial Accountant" to "ManagementAccountant".

**1997**

From January 1997, the journal was converted from a 'quarterly' into 'bi-monthly' publication.

**2001**

From January 2001 to December 2004, the Journal was published on a monthly basis. The change was necessitated by the need to make available to members and students more and more articles and latest information in an rapidly changing global environment.

**2005**

Since January 2005, the Journal is being published on bi-monthly basis.

## FIRST EXCLUSIVE INTERVIEWS IN MA JOURNAL

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**1992**

This special interview section was initially introduced in the MA Journal in 1992.

The first interview was conducted of Mr. Khurshid Ahmed, former President of the Institute (1975-1978) which appeared in Oct-Dec 1992 Issue of the Journal.

**1997**

Mr. Shamim Ahmad Khan, Chairman of the then Corporate Law Authority (now the Securities and Exchange Commission of Pakistan) was the first head of government sector organization whose interview was published in the May-Jun 1997 issue of the Journal.

Mr. Frank Harding, the then President of International Federation of Accountants (IFAC) was the first international personality whose exclusive interview was published in Nov-Dec 1997 issue of the Journal.

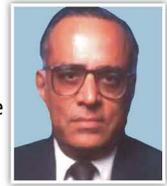
**1998**

Senator Sartaj Aziz, the then Minister for Finance & Economic Affairs was the first Federal Minister who gave an exclusive interview for the Journal in 1998 which was published in Mar-Apr Issue.



**Articles contributed**  
**by**  
**Members of ICMA Pakistan**

## 1) QAISAR MUFTI [F-171]



- Title of Articles : 1) Pakistan Steel Up for Partnering  
Issue published: Jan-Feb 2019 on the theme of Public Private Partnership
- 2) Challenges for Documentation - Draft for Code of Corporate Governance  
Issue published: May-Jun 2019 on the theme of Informal Economy: Challenges for Documentation

### **Profile**

The writer is a senior Fellow member of ICMA Pakistan, an Advocate and practices as Corporate Counsel.

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## 2) WASFUL HASSAN SIDDIQUI (Late) [F-248]



- Title of Articles : 1) Public Private Partnership – Challenges and Barriers  
Issue published: Jan-Feb 2019 on the theme of Public Private Partnership
- 2) National Tariff Policy and Taxation System  
Issue published: Sep-Oct 2019 on the theme of Trade, Tariff and Taxation

### **Profile**

The writer was a Fellow member of ICMA Pakistan and Principal partner at M/s. Siddiqi & Company, Cost and Management Accountants, Cost Auditors, Corporate Law, Tax and Management Consultants. He was also the author of academic and professional books on finance, tax and corporate laws.

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### 3) QASIM ABBAS [F-298]



Title of Article : As Professionals, How Well Have You Planned Financially to Meet Your Death?  
 Issue published : Sep-Oct 2019 on the theme of Trade, Tariff and Taxation

#### **Profile**

The writer is a retired FCMA and FCA based in Canada, having completed course of Arabic language from Arab country.

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### 4) SYED SHAMIM AHMED [F-300]



- Title of Articles :
- 1) Putting the Basics Right in Institutions  
Issue published: Mar-Apr 2019 on the theme of Institutional Reforms and Governance
  - 2) Informal Economy- Brave the Challenges  
Issue published: May-Jun 2019 on the theme of Informal Economy: Challenges for Documentation
  - 3) Innovation Start-ups  
Issue published: Jul-Aug 2019 on the theme of Business Startup and Professionals
  - 4) Trade, Tariff and Taxation: The Pillars of Economy  
Issue published: Sep-Oct 2019 on the theme of Trade, Tariff and Taxation
  - 5) Foreign Aid: Temporary Blessing – Permanent Curse  
Issue published: Nov-Dec 2019 on the theme of Foreign Aid: Blessing or Curse

#### **Profile**

The writer is a senior Fellow member of the Institute. He retired as General Manager Finance from Karachi Port Trust (KPT) where he served for around 22 years in different positions. He started his initial career from Citibank and then served in Awami Autos (now Pak Suzuki)

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**5) JALAL AHMAD KHAN [F-455]**

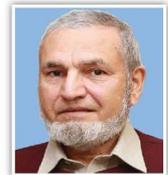
- Title of Articles : 1) Global Successful Models of Public Private Partnerships for Economic Development  
Issue published: Jan-Feb 2019 on the theme of Public Private Partnership
- 2) How to Improve Institutional Governance in Pakistan  
Issue published: Mar-Apr 2019 on the theme of Institutional Reforms and Governance
- 3) Professional Business Startups  
Issue published: Jul-Aug 2019 on the theme of Business Startup and Professionals

**Profile**

The writer is a Fellow member of the Institute and also former Executive Director of ICMA Pakistan.

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**6) SHER ALI KHAN [F-605]**

- Title of Article : Reforming Insurance Regulation in Pakistan:  
Need for an Independent Insurance  
Regulatory Authority
- Issue published : Mar-Apr 2019 on the  
theme of Institutional Reforms and Governance

**Profile**

The writer is a senior Fellow member of ICMA Pakistan and has retired in 2014 from the State Life Insurance Corporation of Pakistan.

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## 7) KHALID MEHBOOB [F-663]



Title of Article : Doctrine of Ultra Vires  
Issue published : Nov-Dec 2019 on the theme of Foreign  
Aid: Blessing or Curse

### **Profile**

The writer is a senior Fellow member of ICMA Pakistan and is the Senior Director, Legal Affairs Examinations in ICMA Pakistan. He was Civil Servant and Member of Pakistan Audit & Accounts Services, Government of Pakistan.

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## 8) MAZHAR MAHMOOD [F-937]



Title of Articles : 1) Business Startup Motivators  
Issue published: Jul-Aug 2019 on the  
theme of Business Startup  
and Professionals  
2) Understanding the Dynamics of Foreign Debt  
Issue published: Nov-Dec 2019 on the theme of Foreign  
Aid: Blessing or Curse

### **Profile**

The writer is a fellow member of ICMA Pakistan and is currently serving as CEO at Mazhar Mahmood Company, Rawalpindi. He had served as GM Finance at NFRD - Business Incubation Center of 8 commercial units; Zonal Manager Accounts at Muller & Phipps Pakistan (Pvt) Ltd. and Chief Accountant at Kaghan Brick Works Ltd.

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**9) SAIFULLAH KHAN [F-963]**

Title of Article : Anti-Dumping Laws – Lifeline for Domestic Industry in Era of Trade Liberalization  
Issue published : Sep-Oct 2019 on the theme of Trade, Tariff and Taxation

**Profile**

The writer is a Fellow member of ICMA Pakistan and has over twenty years of practical experience as an international trade lawyer and trade policy expert in the areas of Trade Remedy Laws and international trade policy. He is also serving as Advocate High Court.

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**10) DR. MUHAMMAD ASIF JAFFER [F-1103]**

Title of Article : Come Rescue Me: Call of Entrepreneurs to Accountants  
Issue published : Jul-Aug 2019 on the theme of Business Startup and Professionals

**Profile**

The writer is a Fellow member of ICMA Pakistan and serving IBA as Assistant Professor in Accounting and Law Department. His Portfolio at IBA includes teaching and training SAP integrated courses apart from core accounting courses.

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**11) WASEEM AHMAD KHAN [F-1110]**

Title of Article : State Ownership Models: Global Best Practices and Pakistan Experience  
Issue published : Mar-Apr 2019 on the theme of Institutional Reforms and Governance

**Profile**

The writer is a Fellow member of ICMA Pakistan and currently serving as Additional Registrar of Companies at the Securities and Exchange Commission of Pakistan (SECP). He is also a Certified Fraud Examiner (CFE) from USA and holds an Associate Diploma from the Institute of Bankers, Pakistan. He possesses 25 years of diversified experience in areas of financial and management accounting, central banking and corporate sector regulation.

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**12) SYED SHARIQ WAQAR [F-1395]**

Title of Article : Zero-Taxation on Salaried Class  
Issue published : Sep-Oct 2019 on the theme of Trade, Tariff and Taxation

**Profile**

The writer is a Fellow member of ICMA Pakistan and has around 23 years of diversified experience in manufacturing, retail, aviation, and education industry. He is associated as faculty with various Universities. He also contributes to TV talk shows on economic front programs.

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**13) SYED ASAD ABIDI [F-1609]**

Title of Article : Pakistan Banao Certificate: Some suggestions by an Overseas Fellow member  
Issue published : Sep-Oct 2019 on the theme of Trade, Tariff and Taxation

**Profile**

The writer is a Fellow member of ICMA Pakistan and a Certified Financial Consultant. He holds a Masters degree in Economics and has been working for over twenty years in Pakistan and abroad in oil and gas and investment banking industry. Currently, he is working as Senior Executive in one of the leading Oil and Gas Company in Qatar.

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**14) HAIDER ABBAS [F-1701]**

Title of Article : Good Governance: The Panacea for Socio-economic Development  
Issue published : Mar-Apr 2019 on the theme of Institutional Reforms and Governance

**Profile**

The writer is a Fellow member of ICMA Pakistan and a Certified Internal Auditor (CIA) from Institute of Internal Auditors, USA, in addition to a Master's degree in Economics from University of Karachi. He is currently serving as Director General [Finance] at Pakistan Institute for Parliamentary Service (PIPS).

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**15) MUHAMMAD NAWAZ [F-1741]**

Title of Article : Reforming the Civil Service Structure  
in Pakistan  
Issue published : Mar-Apr 2019 on the theme of Institutional  
Reforms and Governance

**Profile**

The writer is a Fellow member of ICMA Pakistan and PIPFA and currently serving as Director Finance in a public sector organization.

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**16) MUHAMMAD FAISAL MAQSOOD [F-1960]**

Title of Articles : 1) Business Plan for Startups  
Issue published: Jul-Aug 2019 on the theme  
of Business Startup and Professionals  
2) Foreign Aid: Blessing or Curse  
Issue published: Nov-Dec 2019 on the theme of Foreign Aid:  
Blessing or Curse

**Profile**

The writer is a Fellow member of ICMA Pakistan and associated with Lucky Cement Limited as Senior Manager Finance and Accounts since 2011. He is also a Mentor at ICMA Pakistan and has conducted various Training workshops for students' professional development at ICMA Pakistan and other Institutions.

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**17) RASHID MAHMOOD [F-2019]**

Title of Article : Accounting Software for Businesses  
Issue published : Jan-Feb 2019 on the theme of Public  
Private Partnership

**Profile**

The writer is a Fellow member of ICMA Pakistan and currently working as a CFO in Mahmood Pharmacy (Pvt) Ltd. He has over 15 years of multifaceted experience in industries like Production, Trading, IT and Services in addition to expertise and proven ability in Management consultancy, systems study, structuring, standardizing and streamlining financial reporting processes. He has successfully implemented ERP trainings to many local and multinational companies and institutes.

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**18) ANWER IQBAL [A-3192]**

Title of Article : Public Private Partnership in Health Sector:  
Case Study of Health & Nutrition Development  
Society (HANDS)  
Issue published : Jan-Feb 2019 on the theme of Public  
Private Partnership

**Profile**

The writer is an Associate member of ICMA Pakistan and working with M/s. HANDS since December 2009 as Chief Finance. Mr. Iqbal has over a decade experience of independently running the finance department with multiple projects funded by almost all top-notch donors of the world.

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## 19) RAUF ALI JAN [A-4020]



Title of Article : Formalizing the Informal Economy  
Issue published : May-Jun 2019 on the theme of Informal Economy: Challenges for Documentation

### **Profile**

The writer is an Associate member of ICMA Pakistan (Gold Medalist), CPA Canada, ICAP and ACCA and recently did his MBA from Schulich School of Business, York University. He worked for auditing firms and banks previously and is working as Head Transformation, Internal Audit at HBL. He has international exposure of working in Pakistan, Oman, Bahamas and Canada.

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## 20) MUHAMMAD SHERAZ SARWAR [A-5342]



Title of Article : Entrepreneurial Passion - A Startup Trap  
Issue published : Jul-Aug 2019 on the theme of Business Startup and Professionals

### **Profile**

The writer is an Associate member of ICMA Pakistan and CIMA-UK. He is currently working as Financial Controller in DIC Pakistan Limited (a member company of Packages Group) since year 2010.

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## 21) ARIF UR RAHIM KHAN [A-5710]



Title of Article : Need for Governance Reforms Agenda  
Issue published : Mar-Apr 2019 on the theme of Institutional Reforms and Governance

### **Profile**

The writer is an Associate member of ICMA Pakistan and working as Senior Deputy Manager Accounts and Finance at Pioneer Cement Limited.

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## 22) MUHAMMAD YASIN [A-6058]



Title of Article : Public Private Partnership and its Scope in Pakistan  
Issue published : Jan-Feb 2019 on the theme of Public Private Partnership

### **Profile**

The writer is an Associate member of ICMA Pakistan having over 7 years of experience in the field of Accounting and Finance. He is currently serving at Jamshoro Joint Venture Limited (Associated Group) as Deputy Manager Finance. He is also President of ICMA Pakistan Toastmaster Club Lahore for the term 2018-19.

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**23) JAMSHAIID HASSAN [A-6255]**

- Title of Articles :
- 1) **Tariff Regime and Issues in Pakistan: A Comparison with the Regional Countries.**  
Issue published: Sep-Oct 2019 on the theme of Trade, Tariff and Taxation
  - 2) **Pros and Cons of Foreign Aid - A Global Insight**  
Issue published: Nov-Dec 2019 on the theme of Foreign Aid: Blessing or Curse

**Profile**

The author is an Associate member of ICMA Pakistan having over 10 years experience with Tax & Corporate advisory firms, Government departments, manufacturing and service sector organizations. He is currently working as Senior Associate with M/s. A. Qadir & Co. (Taxation & Corporate Law Consultants).

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**24) AMMAD AHMED SIDDIQUI [A-6694]**

- Title of Article : Pros and Cons of Tax Amnesty Scheme  
Issue published : May-Jun 2019 on the theme of Informal Economy: Challenges for Documentation

**Profile**

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Issue published: Jul-Aug 2019 on the theme of Business Startup and Professionals

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  - 2) U.S. Foreign Aid to Pakistan  
Issue published: Nov-Dec 2019 on the theme of Foreign Aid: Blessing or Curse

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Issue published: May-Jun 2019 on the theme of Informal Economy: Challenges for Documentation  
 2) Diversified Professionals Required for Business Startups  
Issue published: Jul-Aug 2019 on the theme of Business Startup and Professionals  
 3) Is Foreign Aid a Must?  
Issue published: Nov-Dec 2019 on the theme of Foreign Aid: Blessing or Curse

### **Profile**

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Issue published: Mar-Apr 2019 on the theme of Institutional Reforms and Governance  
2) Foreign Aid: Getting Rid of Dependency  
Issue published: Nov-Dec 2019 on the theme of Foreign Aid: Blessing or Curse

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# About ICMA Pakistan

## Founder of Institute

**Late Mohammad Shoab** was the Founder President of the Institute. He remained President of Institute during two terms i.e. from 1951-1955 and from 1966-1969. In 1944, he founded the Indian Institute of Cost and Works Accountants [now called Institute of Cost Accountants of India] and was its founder President upto 1948. He was one of Pakistan's ablest financial experts who also held the following important portfolios of Federal Finance Minister of Pakistan; Vice President of the World Bank; and Consultant to the World Bank [he held this position till his death on 12th May 1976]. Mr. Shoab's contribution to the development of Cost and Management Accounting profession in Sub-Continent will be remembered with a sense of gratitude.

## Historical Landmarks

On 23rd. May 1951, a Certificate of Incorporation was issued under the Indian Companies Act of 1913 by the Registrar Joint Stock Companies to form the Institute with the name and title of 'Pakistan Institute of Industrial Accountants (PIIA).

On 30th June 1966, the Parliament passed the 'Cost and Industrial Accountants Act, 1966' which received President's assent on 14th July 1966 and became effective from 20th August 1966. The Act mandated the Institute to regulate the management accounting Profession in Pakistan.

On 16th November 1976, the National Assembly passed the 'Cost and Industrial Accountants (Amendment) Bill, 1976' which received President's assent on 26th November 1976. From that day onwards, the Institute came to be known by its new name i.e. Institute of Cost and Management Accountants of Pakistan.

On 8th September 1990, the Council under Section 34 of CMA Act 1966 promulgated the 'Cost and Management Accountants Regulations 1990 with the approval of Federal Government.

## Mandate & Responsibility

By virtue of authority vested in by Cost and Management Accountants Act, 1966 and Cost and Management Accountants Regulations, 1990, the Institute has been entrusted with responsibilities to (1) provide education (2) examine competencies and (3) confer internationally recognized post-graduate professional certification. After qualifying and meeting prescribed membership requirement, Institute awards g designations of Associate Cost and Management Accountant (ACMA) and Fellow Cost and Management Accountant (FCMA).

## International Affiliations

ICMA Pakistan is the founding member of International Federation of Accountants (IFAC) [since 1977], Confederation of Asian and Pacific Accountants (CAPA) [since 1980] and South Asian Federation of Accountants (SAFA) [since 1984]. It is actively engaged with these accounting bodies to promote the accounting profession around the globe. ICMA Pakistan is also the only participant of Integrated Reporting Council in Pakistan.



**ICMA**  
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