



The official flagship Journal of ICMA

# Chartered Management Accountant

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

## AUTHORS' DIRECTORY 2023

[A listing with brief profiles of Authors' who contributed articles in the bi-monthly Journal of ICMA during the year 2023]



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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 area to bring value-addition in the economy.

## CORE VALUES

- Competence
- Innovation
- Ethics
- Transparency
- Professionalism



## Disclaimer

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

## About ICMA

### Founder of Institute

Late Mohammad Shoaib 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. Shoaib'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. The institute confers qualification titles i.e Affiliate Financial Accountant (AFA) and Chartered Management Accountant (CMA). After qualifying and meeting prescribed membership requirements, Institute awards the designations of Associate Cost and Management Accountant (ACMA) and Fellow Cost and Management Accountant (FCMA).

### International Affiliations

ICMA is a premier professional accounting body established in 1951 and enacted through an Act of Parliament (National Assembly) in 1966 for regulating the profession of management Accounting in Pakistan. Currently, the Institute has approx. 7,000 members within Pakistan and abroad and more than 15,000 students. ICMA is the founding member of International Federation of Accountants (IFAC); Confederation of Asia and Pacific Accountants (CAPA); and South Asia Federation of Accountants (SAFA) and the only current participant of Value Reporting Foundation (VRF) and International Corporate Governance Network (ICGN), respectively from Pakistan.

## A brief History of Chartered Management Accountant (Journal)

Journals published by professional institutes as their official organs are regarded as a constant source of continuing professional education. They bring to their members important information about new developments in their respective fields in a purposefully tailored form to provide them with a chance to benefit from the views and ideas of professional experts on specific current topics of direct relevance to their professions and offer them a forum to express their thoughts and narrate their own experiences in writing. The journals also serve as welcome continuing links between the qualified students and their Alma Maters.

In March 1961, realizing the value and usefulness of having a journal of its own, the Council of the Institute decided to launch an official Journal with name and title of 'The Industrial Accountant'. At that time, publication of the 'Industrial Accountant' Journal, besides its intrinsic worth, was also considered essential as a means to serve Pakistan's fast-growing industries. In those days, industrial development was moving very fast but the alarming aspect was the high cost of production and the worrisome percentage of wastage of resources in almost all established industries. The situation demanded control and monitoring by cost accountants, but enough qualified and trained cost accountants were not available in the country. The Institute, though doing its best, was not able to bridge the gap between the demand and supply of qualified accountants. The pass rate of its students was very low and the market demand of skilled cost accountants at the national level was too high and growing rapidly. The Institute was periodically bringing out a "Cost Bulletin" but its scope was too limited to serve the purpose effectively.

The above situation warranted that a full-fledged journal be published to create an atmosphere conducive to growth of deep interest in cost and industrial accounting both among the students and industrialists. A journal, which could be a source of information about cost accounting techniques and methods for those who were not able to join the Institute or pass its examination, was the need of the hour. And the Institute responded to it responsibly by starting publication of "The Industrial Accountant" in March 1961 on quarterly basis.

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

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

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

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

Since May 2022, the name and title of official ICMA Journal has been changed to 'Chartered Management Accountant'

**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 "Management Accountant".

**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 a rapidly changing global environment.

**2005**

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

**2022**

Since May 2022, the name of Journal was changed from "Management Accountant" to 'Chartered Management Accountant'

## FIRST EXCLUSIVE INTERVIEWS IN CMA JOURNAL

**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.

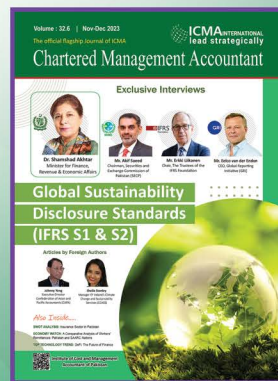
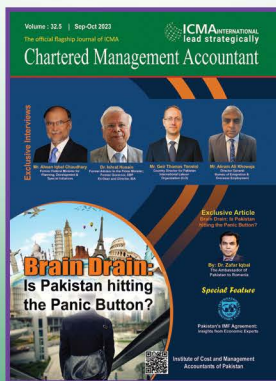
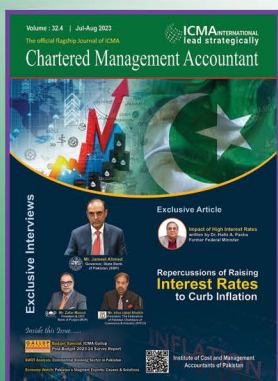
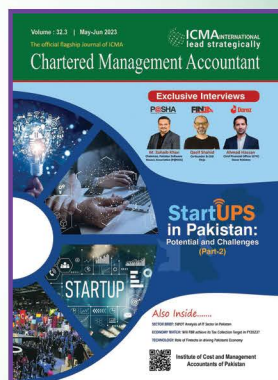
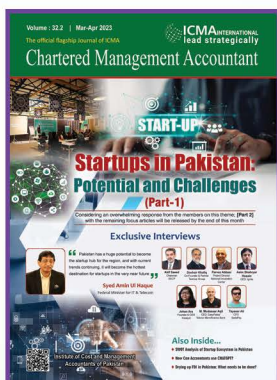
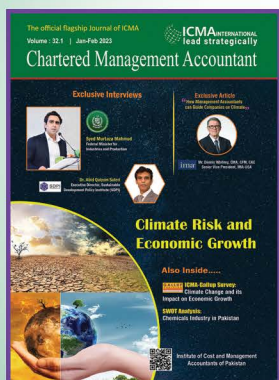
**1998**

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.



# Themes of CMA Journal in 2023

Sr.	Month of Publication	Theme
1.	January 2023	Climate Risk and Economic Growth
2.	March 2023	Startups in Pakistan: Potential and Challenges (Part-1)
3.	May 2023	Startups in Pakistan: Potential and Challenges (Part-2)
4.	August 2023	Repercussions of Raising Interest Rates to Curb Inflation
5.	October 2023	Brain Drain: Is Pakistan hitting the Panic Button?
6.	December 2023	Global Sustainability Disclosure Standards (IFRS S1 & S2)



# President's Message



I am proud to announce the release of the Authors' Directory 2023. This comprehensive directory includes concise profiles of all authors whose articles were published in the Chartered Management Accountant (CMA) Journal throughout 2023, along with details of their articles. Additionally, it features an infographic that highlights the six issues from the year 2023 providing a graphical representation of the increased contributions in the CMA Journal as compared to the year 2022.

I would also like to warmly welcome the new Research and Publications Committee and express my sincere appreciation to Mr. Muhammad Yasin, Chairman Research and Publications committee and members for their invaluable contributions and innovative ideas that have greatly enhanced the Chartered Management Accountant Journal. Your unwavering support has been instrumental in driving the success of these initiatives and I am confident that our journal is on its way to becoming the leading publication in the Finance and Accounting sector with gaining international recognition.

Furthermore, I would also like to extend my gratitude to the Research and Publication Directorate at ICMA for their dedicated efforts in upholding the quality of the CMA Journal, compiling the Authors' Directory and organizing the Author's recognition ceremonies. During these ceremonies the contributors were honored with shields, awards, and certificates in three distinct categories: First-Time Writers, Contributors with Three or More Articles, and Best Presented Articles in the Focus Section all recognized for their exceptional presentation and impact as determined by the editorial board of ICMA.

I am excited to celebrate the contributions of our authors and warmly welcome new authors to share their insights and expertise in the upcoming issues of the CMA Journal in the year 2024.

**Shehzad Ahmed Malik, FCMA**  
President ICMA

# Foreword

I am pleased to present the sixth edition of the Authors' Directory 2023. This directory reflects the dedication and commitment of our members and contributors who continuously enhance the quality of our journal.



In 2023, the CMA Journal published **106** insightful articles across six issues, with **68** authored by **41** ICMA members, including **31** Fellows and **10** Associate members. I am especially proud to highlight those **14** members contributed their first-ever articles, showcasing the growing engagement within our community. Their names are included in the Contents page and I encourage them to remain active in future publications as the journal is released bi-monthly, I extend my gratitude to all writers whose efforts were crucial in ensuring timely publication. I would also like to thank the **28** non-members, including international authors and look forward to our continued collaboration.

Additionally, I am excited to announce that Authors' Recognition Ceremonies were held in Karachi and Faisalabad, in conjunction with the Thought Leadership Series 2024, a new initiative by the Research and Publications Committee. These lecture series aim to promote professional growth. Following successful sessions in Lahore and Islamabad, the series continued in Karachi and Faisalabad, featuring prominent figures such as *Prof. Ahsan Iqbal*, *Ms. Roshaneh Zafar*, *Mr. Qasim Ali Shah*, *Senator Mushahid Hussain Sayed*, *Former Senator Javed Jabbar* and *Mr. Muhammad Adress*, CEO of Sitara Chemical Industries.

I would also like to express my gratitude to the Research and Publication Directorate at ICMA for their continuous efforts in upholding the CMA Journal's quality, compiling the Authors' Directory and organizing the Author's recognition ceremonies where the Contributors were honored with shields, awards, and certificates in three distinct categories: First-Time Writers, Contributors with Three or More Articles, and Best Presented Articles in the Focus Section to recognized for their exceptional presentation and impact by the editorial board.

Lastly, I appreciate the members of the Research and Publications Committee for their unwavering support and contributions to the success of these initiatives.

**Muhammad Yasin, FCMA**

Vice President ICMA and

Chairman, Research and Publications Committee



## RESEARCH AND PUBLICATIONS COMMITTEE

### CHAIRMAN



Muhammad Yasin, FCMA

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Mumtaz Hassan,  
FCMA



Ghulam Abbas,  
FCMA



Muhammad Azhar Khan,  
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Salman Haider,  
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Farough Ali Naweed  
FCMA



Shahbaz Sarwar,  
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Shoaib, FCMA



Muhammad Yousaf,  
FCMA



Fahad Ansari,  
FCMA



Muhammad Ahmed,  
ACMA



Ayaz Shoukat,  
ACMA

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# Infographics of 6 issues of CMA Journal Published in 2023

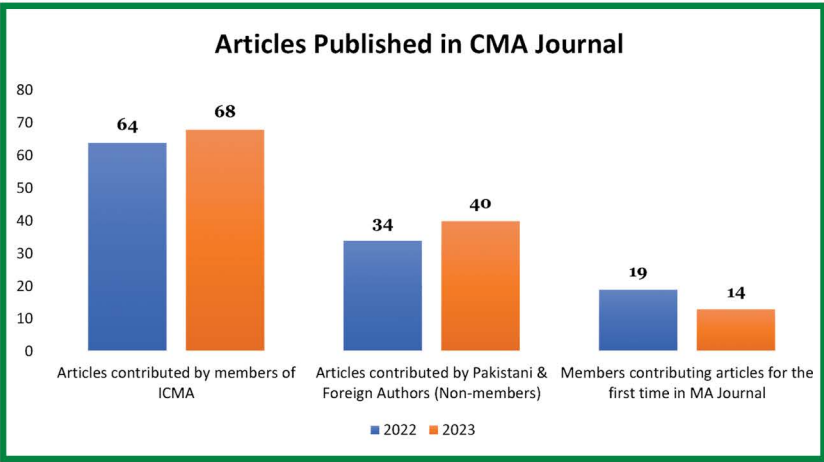


# Graphical Presentation

## Articles Published in CMA Journal

	2023
Articles Contributed by Members of ICMA	68
Articles contributed by Pakistani & Foreign Authors (Non-members)	40
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# Authors of Articles

(Members of ICMA)

[In order of Membership Number](#)

## 1) Syed Shamim Ahmed [F-300]

Syed Shamim Ahmed is a senior Fellow member of ICMA. He retired as General Manager Finance from the Karachi Port Trust (KPT) where he served for around 22 years in different positions. He was also a member of the Karachi Dock Labor Board for 7 years. After doing his MBA from IBA Karachi, he started his initial career with Citibank and then served in Awami Autos (now Pak Suzuki).



1. Title of Article : Priority Actions required for mitigating Climate Risks and achieving economic growth  
Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)
2. Title of Article : Let's Turn Ideas into Reality through Startups  
Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)
3. Title of Article : Inefficiencies in Various Economic Sectors and their Contribution to Inflation  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
4. Title of Article : Brain Drain: The Panic not perceived  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)
5. Title of Article : Enhancing Investors' Confidence through Financial Reporting Standards  
Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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## 2) Jalal Ahmad Khan [F-455]

Mr. Jalal Ahmed Khan is a senior Fellow member and former Executive Director of ICMA. He is presently a faculty member at PAF-KIET University.



1. Title of Article : The Impact of high Interest Rates on Consumer Spending and Working Capital Management
- Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)

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## 3) Muhammad Salim [F-470]

Mr. Muhammad Salim is a senior Fellow member of ICMA, M.Phil. and Ph.D. (Candidate in Finance). He retired as Associate Professor from Muhammad Ali Jinnah University (MAJU). He possesses vast work experience in state-owned enterprises and private sector companies. He is a practicing Chartered Management Accountant, and CEO of Salim & CO., offering services in tax, audit, accounting and management consultancy.



1. Title of Article : Exploring the Impact of High Interest Rates on the Investment Environment  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
2. Title of Article : Navigating Sustainability Reporting with IFRS Standards  
Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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#### 4) Zahid Farooq [F-856]

Mr. Zahid Farooq is a Fellow Member of Chartered Accountants of Pakistan (FCA), a Fellow Member of Cost and Management Accountants of Pakistan (FCMA), a Fellow Member of Public and Finance Accountants of Pakistan (FPA), and a Chartered Business Administrator from Canada (CBA). He also earned an LLB from the University of Punjab. He is currently the CEO of Zahid Farooq & Co. (ZFC), Chartered Accountants, Cost Accountants, and Management Accountants.



CEO  
Zahid Farooq & Co.

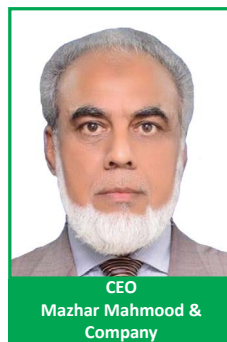
1. Title of Article : Foreign Aid: A Long-Term Curse  
Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)

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## 5) Mazhar Mahmood [F-937]

Mr. Mazhar Mahmood is a Fellow member of ICMA and CEO of MM & Co., a Rawalpindi-based management Consultancy Firm. Presently he is an official trainer/consultant of SMEDA, on business development, and commentary on annual budget for Parliament House. Served in different national & multinationals at management capacities. Conducted training programs on online marketing, Code of Ethics, Prefeasibility Study, Brand Management, Entrepreneurship and other related topics. Regular Writer of articles on Business & Economy for Management Accountant.



1. Title of Article : How Economic Growth affects Climate Change  
Issue published : Climate Risk and Economic Growth  
(Jan-Feb 2023)
2. Title of Article : Innovative Product or Service is Preferred for Startup  
Issue published : Startups in Pakistan: Potential and Challenges  
{Part-2} (May-Jun 2023)

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## 6) Mumtaz Hassan [F-1181]

Mr. Mumtaz Hassan is a Fellow Member of ICMA International, a Fellow Member of the Association of Chartered Certified Accountants (ACCA), and an Associate Member of the Institute of Chartered Accountants in England and Wales (ICAEW). He is currently serving as Financial Controller in Nishat Mills Limited. He has more than 20 years of experience in the field of Accounts and Finance.



Financial Controller  
Nishat Mills Limited

1. Title of Article : IFRS S1 and S2 – FAQs  
Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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## 7) Kashif Islam

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Mr. Kashif Islam is a senior Fellow Member of ICMA, with diverse experience of Multinational Company and Public Sector. Presently, he is working as In-Charge CRO Multan, Securities and Exchange Commission of Pakistan (SECP).



In-Charge CRO Multan  
Securities and Exchange  
Commission of Pakistan

1. Title of Article : Ramifications of elevated Interest Rates on the Pakistan's Economy
- Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)

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## 8) Ahmad Tariq Bhatti [F-1294]

Mr. Ahmad Tariq Bhatti is a Fellow member of ICMA and an Associate member of CIMA-UK. He has worked on dozens of audit assignments during his working at PwC. He has an overall experience of more than 22 years. He has served as Audit Manager, CFO and Financial Consultant. He has more than 13 years of experience of working in Dubai in senior finance and audit roles.



1. Title of Article : Important things we need to know before promulgation of the UAE Corporate Tax
- Issue published : Startups in Pakistan: Potential and Challenges {Part-1} (Mar-Apr 2023)

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## 9) M. Imran Bhatti [F-1317]

Mr. Muhammad Imran Bhatti is a Chartered Management Accountant and a Fellow member of ICMA, with over 22 years of working experience in diverse fields including Accounts, Audit & Compliance, Banking, Business Planning & Management, Financing, and Company Listing. He has worked across multiple sectors such as Technology, Banking, Aviation, Food, Plastic, Poultry, Farming, Textile, and Flooring, handling various business models including Projects, Contracting, Services, Manufacturing, and Trading.



1. Title of Article : GPT: Revolutionizing the World of Management Accountancy  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
2. Title of Article : Pakistan's Talent Flight: Urgent Reforms Required  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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## 10) (Dr.) Salman Masood Sheikh [F-1366]

Prof. Dr. Salman Masood Sheikh is a Fellow Member of ICMA and the Dean of the Faculty of Economics at The Superior University, Lahore. He is also a member of the ICMA Research and Publications Committee. He has over twenty years of academic and industrial experience. Dr. Salman Masood also possesses the qualifications of FPFA, ACPA, AM-IFMP, BAFA (UK), and is also a Certified EOMS Professional (USA).



1. Title of Article : The Brain Drain Dilemma: Trends and Predictions  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button?  
(Sep-Oct 2023)

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## 11) Abrar Ali Kayani [F-1424]

Mr. Abrar Ali Kayani is a highly successful multi-award winner consultant and seasoned entrepreneur, who has assisted his clients with the development and implementation of strategic goals for more than two decades and has been involved in multiple successful ventures from SMEs to blue chip companies across Europe, Asia and America. He is a fellow member of ICMA and PIPFA in Pakistan, IFA in the UK, IPA in Australia, an Associate member of AIA in the UK and an alumnus of the University of Strathclyde in Scotland, UK.



Consultant & Seasoned Entrepreneur

1. Title of Article : The 'Climate Carnage' and. Long Road Ahead  
Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)
2. Title of Article : Is the Pakistani Startup Ecosystem:  
'The Next Big Thing?'  
Issue published : Startups in Pakistan: Potential and Challenges  
{Part-1} (Mar-Apr 2023)

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1. Title of Article : Professional Accountancy Organizations (PAOs), Incubation Centers and an Initiative of the ICMA
- Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)

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1. Title of Article : How Can Accountants use CHATGPT?  
Issue published : Startups in Pakistan: Potential and Challenges {Part-1} (Mar-Apr 2023)
2. Title of Article : Generative AI: A powerful Tool for CEOs  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)
3. Title of Article : DeFi: The Future of Finance  
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1. Title of Article : Goodbye, My Son Advice to Youths of Underdeveloped Countries
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Inflation in Pakistan - A Socio-Economic Issue  
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1. Title of Article : SWOT Analysis of Pakistan's Human Capital and Recommended Strategies for harnessing their potential for Economic Growth and Prosperity
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1. Title of Article : Sustainability Disclosures: A Paradigm Shift towards Transparency and Green Growth
- Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : Interest Rate Hikes: Analyzing the Effectiveness and Implications on Pakistan's Economy
- Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)

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1. Title of Article : Unleashing Potential and Surmounting Hurdles:  
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- Issue published : Startups in Pakistan: Potential and Challenges  
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1. Title of Article : Repercussions of Climate Risk on Economic Growth and Healthcare Industry of Pakistan
- Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)

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1. Title of Article : Economic cost of climate change: A neglected policy area in Pakistan  
Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)
2. Title of Article : Cost Accounting of the Brain Drain from Pakistan  
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1. Title of Article : The Evolution of Sustainability Reporting Standards: Implications, Implementation Challenges, and Future Perspectives
- Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : Inflation and the Dream of Economic Prosperity:  
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- Issue published : Repercussions of Raising Interest Rates to curb  
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1. Title of Article : The Political Economy of Sustainable Development in a Globalizing World
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1. Title of Article : Can the Interest Rate Management effectively control Inflation in a Shadow Economy?  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
- Title of Article : The Dilemma of Brain Drain and Brain Gain  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Opportunities and Obstacles for Startups in Pakistan  
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1. Title of Article : Two-way Impact of Climate Change  
Issue published : Climate Risk and Economic Growth  
(Jan-Feb 2023)
2. Title of Article : Climate Scenario Analysis: Evaluating Resilience  
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1. Title of Article : Reductionism, in handling Pakistan's inflation, is perilous
- Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)

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1. Title of Article : Unleashing Potential and Surmounting Hurdles:  
The Startup Landscape in Pakistan
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1. Title of Article : Unveiling the Ripple Effects of High Interest Rates on Economic Stakeholders
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1. Title of Article : 3 Factor Framework: A Guide to Start Your Own Successful Startup  
Issue published : Startups in Pakistan: Potential and Challenges {Part-1} (Mar-Apr 2023)
2. Title of Article : Pearls of Entrepreneurship  
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1. Title of Article : The Correlation Between Skilled Professionals' Migration and Economic Development
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : The Influence of High Interest Rates on Pakistan's Domestic Debt  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
2. Title of Article : Is Pakistan actually witnessing a Brain Drain?  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Pollution Impact on Economic Growth in Pakistan  
Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)
2. Title of Article : Entrepreneurship is a great way to build Pakistan's future: Risk & Potentials  
Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)
3. Title of Article : Utilizing Interest Rate as a Mechanism to Control Inflation in Pakistan  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
4. Title of Article : Brain Drain in Pakistan: Kinds, Challenges and Potentials  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)
5. Title of Article : Sustainability and Governance: Quranic Principles and Global Standards  
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1. Title of Article : Climate Technologies  
Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)
2. Title of Article : Role of Fintechs in driving Pakistan' Economy  
Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)
3. Title of Article : Methods to mitigate the economic Repercussions of Brain Drain in Pakistan  
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1. Title of Article : Brain Drain: A Complex Challenge Requiring Collective Action
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Startup Ecosystem's contribution to Pakistan's Economic Development
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1. Title of Article : Decoding Brain Drain: Addressing Skilled Accountants' Global Mobility and Strategies to Counter it in Pakistan
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : How Climate Change is hampering the Economic Growth of Pakistan?
- Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)

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1. Title of Article : Significance of Accounting in Startup Success  
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|----|------------------|---|--|
| 1. | Title of Article | : | Role of the Government, NGOs and Management Accountants in Minimizing Climate Risks  |
|    | Issue published  | : | Climate Risk and Economic Growth (Jan-Feb 2023)  |
| 2. | Title of Article | : | Role of Management Accountants in Enhancing Startup Culture in Pakistan  |
|    | Issue published  | : | Startups in Pakistan: Potential and Challenges {Part-1} (Mar-Apr 2023)   |
| 3. | Title of Article | : | Navigating the Financial Landscape: Funding options for Pakistani Startups   |
|    | Issue published  | : | Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)   |
| 4. | Title of Article | : | The Role of Government, Private Sector, Management Accountants, and Economists in shaping effective Interest rate policies |
|    | Issue published  | : | Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)   |
| 5. | Title of Article | : | Pakistan's Brain Drain: A National Crisis  |
|    | Issue published  | : | Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)  |
| 6. | Title of Article | : | Global Sustainability Standards: SWOT Analysis of Pakistan vs International Markets  |
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1. Title of Article : Mitigating Climate Change Risks  
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2. Title of Article : Countering Higher Inflation  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
3. Title of Article : New IMF's SBA: Future Challenges  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Brain Drain in Pakistan: Navigating Concerns as Smart Minds Seek Opportunities Abroad  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)
2. Title of Article : Sustainability Standards and Reporting Requirements: Driving Transparency and Responsibility  
Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : Analyzing brain drain factors in Pakistan and proposing a reversal strategy
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Understanding the Challenges of the Start-Up Ecosystem in Pakistan
- Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)

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Issue published : Repercussions of Raising Interest Rates to curb  
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1. Title of Article : Managing Talent and Diversity Amidst Challenges
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button?  
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1. Title of Article : Brain Drain and Economic Revival of Pakistan
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Strategies to Mitigate the effects of Brain Drain  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button?  
(Sep-Oct 2023)

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Attock Refinery Limited

1. Title of Article : Startups: Potentials and Hallmarks  
Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)
2. Title of Article : Inflation Diffusion: "Transform Patterns"  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
3. Title of Article : Brain Drain: Refrain Patterns  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)
4. Title of Article : Sustainability and External Resilience in IFRS 1 & 2: Exploring International Emergent Pathways  
Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : The Dynamics of Pakistan's Startup Industry  
Issue published : Startups in Pakistan: Potential and Challenges  
{Part-1} (Mar-Apr 2023)

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Former Ambassador of Pakistan to WTO, Geneva and a regular Columnist on Economic and Trade issues

1. Title of Article : IMF's expectations through the Stand-by Arrangement loan
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Reviving Pakistan's Economy through Startup Resilience: Tough Times Don't Last, but Tough People Do  
Issue published : Startups in Pakistan: Potential and Challenges {Part-1} (Mar-Apr 2023)
2. Title of Article : Global Price Surge and Rising Interest Rates Pose Challenges for Pakistan's Economy  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
3. Title of Article : Brain Drain's Influence on Remittance Patterns  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Analyzing Government Efforts to Foster Islamic Banking and Their Relationship with Inflation Dynamics  
Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)
2. Title of Article : How Brain Drain affects Healthcare and Engineering Professions in Pakistan?  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)
3. Title of Article : Sustainability Reporting and Joint Role of Accountants and Environmental Engineers  
Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : Reporting for a Better Tomorrow: Unveiling the Future of Sustainability Reporting
- Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : Bad Governance: A Leading Cause of Brain Drain from Pakistan
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Macroeconomic Performance and FBR Tax Collection in 2022-23: Unveiling Insights from Evidence-Based Revenue Estimation.
- Issue published : Repercussions of Raising Interest Rates to curb Inflation (Jul-Aug 2023)

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1. Title of Article : Navigating Brain Drain: Unraveling Diaspora and Pakistan's Economic Odyssey
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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Abdullah Mohammad Majid  
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1. Title of Article : Brain Drain: A Growing Concern  
Issue published : Brain Drain: Is Pakistan hitting the Panic Button?  
(Sep-Oct 2023)

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Renowned Economist  
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College of Economics and  
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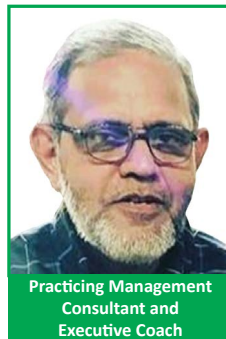
1. Title of Article : Alternative to the IMF and Other 'Out of the Box' Solutions
- Issue published : Brain Drain: Is Pakistan hitting the Panic Button? (Sep-Oct 2023)

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1. Title of Article : Organizations are doomed when Managers' focus is displaced from Performance to Self-Gratification!  
Issue published : Climate Risk and Economic Growth (Jan-Feb 2023)
2. Title of Article : Examination of Performance Dilemma  
Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)
3. Title of Article : Pay for Prosperity  
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- Issue published : Startups in Pakistan: Potential and Challenges {Part-2} (May-Jun 2023)

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- Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : Brain Drain: Is Pakistan hitting the Panic Button?  
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1. Title of Article : How Management Accountants Can Guide Companies on Climate?  
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This article was originally published in 'Environmental Finance' on the topic of sustainability on 26th September 2023 and is being republished in this issue with the permission of IPSASB.

1. Title of Article : The importance of developing Sustainability Reporting Standards for the public sector
- Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : Stepping Up to Sustainability Reporting: 5 Things to Consider
- Issue published : Global Sustainability Disclosure Standards {IFRS S1 & S2} (Nov-Dec 2023)

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1. Title of Article : The IFRS Sustainability Disclosure Standards  
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# Presentation of Souvenirs/ Mementos to Writers

The Research and Publications (R&P) Committee is pleased to announce that Souvenirs/ Mementos shall be presented to Members contributing “Articles” in the Chartered Management Accountant in order to acknowledge their efforts

- To all writers whose article are published in CMA Journal for the First time
- To Authors who contribute at-least three (3) articles in one calendar year
- To writers of “Best Presented Articles” in the Focus Section of each issue of Journal

The above recognition is in addition to allocation of 8 CPD hours and publication of profiles of writers in the “Authors’ Directory”

Special ceremonies to be arranged at the end of the calendar year to present Souvenirs

**Muhammad Yasin, FCMA**

Chairman, Research & Publications Committee

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**Research and Publications Department**

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