

The official flagship Journal of ICMA

## Chartered Management Accountant

Encouraging the Authors while motivating others to be the next

# AUTHORS' DIRECTORY 2024

[A listing with brief profiles of Authors' who contributed articles in the bi-monthly Journal of ICMA during the year 2024]

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Email : rp@icmap.com.pk

## **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 postgraduate 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'

2022

1992

1997

1998



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 bimonthly basis.

## FIRST EXCLUSIVE INTERVIEWS IN CMA JOURNAL

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

Since May 2022, the name of Journal was changed from

"Management Accountant' to 'Chartered Management Accountant'

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.

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.

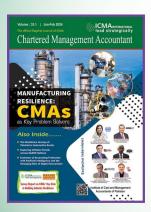
Mr. Frank Harding, the then President of International Federation of Accountants (IFAC) was the first international personality whose exclusive interview was published in Nov-Dec 1997 issue of the Journal.

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 2024**

Sr.	ISSUE	THEMES
1.	Jan-Feb 2024	Manufacturing Resilience: CMAs as Key Problem Solvers.
2.	Mar-Apr 2024	Pakistan, IMF and Way Forward.
3.	May-Jun 2024	Modernizing Agriculture for Better Food Security.
4.	Jul-Aug 2024	IFRS Adoption and Pakistan's Financial Reporting Landscape
5.	Sep-Oct 2024	Putting People First: Developing Human and Social Capital
6.	Nov-Dec 2024	Power Sector Woes: Way Forward

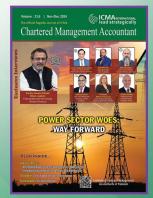














## President's Message



I am proud to announce the release of the Authors' Directory 2024. This comprehensive directory includes concise profiles of all authors whose articles were published in the Chartered Management Accountant (CMA) Journal throughout 2024, along with details of their articles. Additionally, it features an infographic that highlights the six issues from the year 2024 providing a graphical representation of the increased contributions in the CMA Journal as compared to the year 2023.

I would also like to 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 2025.

**Ghulam Mustafa Qazi, FCMA**President ICMA



## **Foreword**

I am pleased to present the seventh edition of the Authors' Directory 2024. This directory reflects the dedication and commitment of our members and contributors who continuously enhance the quality of our journal. In 2024, the CMA Journal published 103 insightful articles across six issues, with 65 authored by ICMA members.



I am especially proud to highlight those **12** 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 **31** non-members, including international authors, and look forward to our continued collaboration.

Additionally, I am excited to announce that the nationwide Authors' Recognition Ceremonies, will be held on Chartered Management Accountants Day, May 23rd this year, across ICMA campuses throughout the country. I warmly invite you to join us in honoring the valuable contributions of our esteemed authors and thought leaders on this special day.

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**



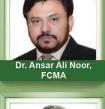
Muhammad Yasin, FCMA

#### **MEMBERS**





















Farough Ali Naweed,

**FCMA** 













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# Infographics of 6 issues of CMA Journal Published in 2024

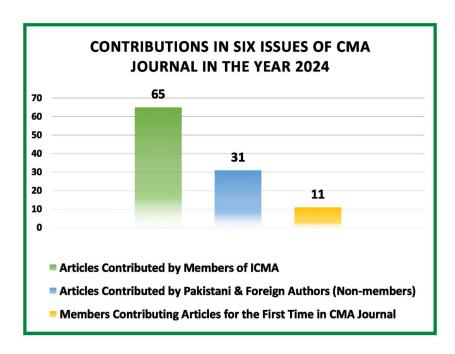




## **Graphical Presentation**

## **Articles Published in CMA Journal**

	2024
Articles Contributed by Members of ICMA	65
Articles contributed by Pakistani & Foreign Authors (Non-members)	31
Members contributing articles for the first time in CMA Journal	12





## **Authors of Articles**

(Members of ICMA)

<u>In order of Membership Number</u>



#### 1) Syed Jamil Ahmed Rizvi [F-246]

Syed Jamil Ahmed Rizvi, a Fellow Member of the Institute, currently serves as a faculty member, bringing over 40 years of extensive professional expertise in Costing, Finance, and Accounts. His experience spans across Pakistan, Zambia, Sudan, and Saudi Arabia, where he has held pivotal roles in both industrial and education sectors. Mr. Rizvi's diverse and rich background positions him as a valuable contributor with profound insights in financial management and accounting practices.



1. Title of Article **Empowering Manufacturing: Chartered** 

> Management Accountants Key Contributions Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

Contact

Issue published

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## 2) 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 : CMA- Genuine Intelligence

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

2. Title of Article : IMF- Not a Panacea but a Medicina

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

3. Title of Article : Poor Governance Spawns Food Insecurity

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

4. Title of Article : IFRS- Trust Generating Tools

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

5. Title of Article : Human Capital: The Man Behind the Gun

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

6. Title of Article : Pakistan's Power Sector- A Barrier to

**Economic Growth** 

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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## 3) 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 : Navigating Pakistan's Economic Challenges: From

**IMF** Dependency to Strategic Solutions

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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## 4) Abdul Rahim Suriya [F-456]

Mr. Abdul Rahim Suriya is a seasoned professional accountant with extensive experience as a trainer, coach, and management consultant. He is currently a Partner at Suriya, Nauman Rehan & Co., Chartered Accountants, and a former President of ICAP, where he served on the Council for 16 years. He represented Pakistan on the IFAC Education Board for six years and currently chairs the ICAP—ICMA Pakistan



subcommittee for the Best Corporate Report and Best Sustainability Reporting Awards. For over two decades, he has conducted training on Corporate Governance and "Finance for Non-Finance Executives." He also teaches at IBA and authored A Guide to Business Decision Making. In 2016, he served as a World Bank consultant for the ROSC report on Accounting and Auditing.

1. Title of Article : New Frontiers in Corporate Reporting

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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## 5) 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 : Evolution of Manufacturing Strategies: From

Industrial Revolutions to Modern Challenges

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

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## 6) Tariq Hussain

[F-770]

Mr. Tariq Hussain is a Fellow member of ICMA and a Specialist in Corporate Laws, Taxation and Insurance sector. He served as the Director (HOD) at the Securities and Exchange Commission of Pakistan (SECP) and also remained the Chairman of the Karachi Branch Council of ICMA.



1. Title of Article : Challenges of Implementing IFRS in Pakistan: An

**Analytical Perspective** 

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

**Contact** 

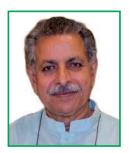
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## 7) Mirza Munawar Hussain [F-811]

Mirza Munawar Hussain is a fellow member of ICMAP, PIPFA & ICSP & law graduate. He served the industry and profession for more than four decades. He remained Council Member of ICMAP & President of PIPFA. He served as member of committees of SAFA & IFAC. Mr. Mirza authored various books on Taxation, Commercial Laws & Corporate Laws. Since 1992 he is a practicing accountant.



1. Title of Article : Critical Study of Section 236C Of Income Tax

Ordinance, 2001

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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### 8) 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. He



is also the current member of the ICMA Research and Publications Committee.

1. Title of Article : IIFRS 18: A Game Changer for Analysts

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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## 9) Shaikh Muhammad [F-1270] Shabbir

Mr. Shaikh Muhammad Shabbir is a Chartered Management Accountant and a Fellow member of ICMA. With 20 years of experience, he has served various organizations in different capacities. His most recent position was Director of Finance at Dawood University of Engineering & Technology in Karachi.



1. Title of Article : Cognitive Thinking on Local Environment

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

2. Title of Article : Developing A Skilled Workforce by Addressing

Technological Challenges Faced by States

and Organizations

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

Contact

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

Mr. Ahmad Tariq Bhatti, a seasoned PwC-trained accountant and CFO, brings over 20 years of expertise across banking, trading, construction, and manufacturing. A Fellow of ICMAP (Pakistan) and an Associate of CIMA (UK), he excels in financial planning, risk management, and IFRS compliance. Based in Dubai, Ahmad has conducted impactful training on VAT, auditing,



and financial management, driving efficiency and sustainable growth.

1. Title of Article : How Disruptive Innovations Transform Markets:

Simple Ideas with Big Impact.

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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#### 11) Alia Noor

[F-1473]

Ms. Alia Noor is an Associate Partner at Ahmad Alagbari Chartered Accountants and also holds the position of Director VAT in the LEA Consultant & Director Program at Alif Technologies. She has been associated with EY and Unilever Pakistan for external and internal audits. She is the founder and owner of "xpertsleague" a free learning platform. She holds professional qualifications, FCMA, CIMA, and MBA



along with Certifications in Oxford Fintech Program, Digital Mindset, COSO Enterprise Risk Management, COSO Internal control, and GCC VAT Diploma.

1. Title of Article : Global Payment Trends 2024: A Brave

New Landscape

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

2. Title of Article : Triple-Entry Revolution Shaping the Future

of Accounting

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

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## 12) Muhammad Sajjad [F-1495]

Mr. Muhammad Sajjad is a PhD scholar and Fellow member of ICMA. He is an Associate Professor at The Islamia University of Bahawalpur and a former Chairman of ICMA's Multan Branch Council. With over 20 years of diverse corporate experience, he has served as CFO and Company Secretary at PRIMACO-EOBI and held various administrative roles in both the public and private sectors.



1. Title of Article : Digital Farming Technologies: Revolutionizing

Agriculture for a Sustainable Future

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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## 13) (Dr.) M. Azhar Khan [F-1537]

Dr. Muhammad Azhar Khan holds a PhD in Business Administration (Finance) from NUST and is a Fellow Chartered Management Accountant, Fellow Public Finance Accountant, and Certified Internal Auditor. He has over 18 years of experience in accounts, audit, and finance across public, government, and development sectors. He is currently a member of the Research and Publications Committee of



ICMA and also serves as a visiting faculty member at various universities. His research interests include financial reporting, investment efficiency, financial constraints, risk-taking, corporate governance, investor protection, and Islamic finance.

1. Title of Article : How Does the Adoption of IFRS Improve

Financial Reporting?

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

2. Title of Article : Investing in People: Fostering Sustainable

Organizational Growth Through Human and

Social Capital.

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

**Contact** 

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## 14) Adnan Qaseem Ahmed [F-1633]

Mr. Adnan Qaseem Ahmed is a Fellow of the Institute of Cost and Management Accountants (FCMA) and a Fellow Public Finance Accountant (FPFA). He holds an MPhil in Finance and brings over 25 years of expertise in Treasury, Financial Services, and Education. Currently, he is the Director Examinations at ICMA. Earlier, he served as the Director of Treasury at EFG Hermes and held roles



as the Head of Money Markets at BMA Capital and Joint Director at the Securities and Exchange Commission of Pakistan (SECP).

1. Title of Article : The Ethical Paradigm of Leadership- Modeled

by Islam

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

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## 15) Mansoor Suleman [F-1705]

Mr. Mansoor Suleman is a Chartered Management Accountant and a Fellow Member of ICMA Pakistan. With more than 19 years of experience, he has served in senior roles at prominent national and multinational organizations in Pakistan. He is currently the Financial Controller at Rafhan Maize Products Company Ltd, an affiliate of Ingredion Inc. USA.



1. Title of Article : Unlocking the Potential of Human and

Social Capital

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

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ups, restructuring and turnaround projects, acquisition and wind down in multi manufacturing industries.

1. Title of Article : Industry 4.0 Transformation

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

2. Title of Article : Leadership and Mentorship: The Dynamic Duo

**Driving Organizational Success** 

Issue published : Putting People First: Developing Human and

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## 17) Muhammad Afzaal [F-1966]

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1. Title of Article : Revolutionizing Farming: Innovations in Water

Management and Irrigation

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

7. Title of Article : Leadership and Mentorship

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

3. Title of Article : Challenges and Benefits of Forensic Audit in the

Independent Power Projects (IPPs)

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Management Accountants- Architects of Reliable

Manufacturing Resilience

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

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1. Title of Article : Pillar II and IFRS Implications

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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### 20) Umair Ahmed

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1. Title of Article : Building Loyalty Through Recognition and

**Continuous Learning** 

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

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1. Title of Article Transforming Mindset for Technological

Transformation

Putting People First: Developing Human and Issue published

Social Capital (Sep-Oct 2024)

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#### 22) Fahad Ansari

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1. Title of Article : Strategic Resilience: Diversified Supply Chains,

Technology Integration and Role of CMAs.

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

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Mr. Hakim Ali Jatoi is a Fellow Member of ICMA and the owner of Hakim Agri Farms. Additionally, he currently serves as the Secretary of the Karachi Branch Council of ICMA.



1. Title of Article : Harnessing Technology for Sustainable

Agriculture: A Path to Prosperity

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

This article is co-authored with Arshad Ahmed Ghumro, [A-4749]

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1. Title of Article : Exploring Alternatives to IMF Support:

**Diversifying Economic Strategies** 

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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#### 25) Muhammad Imran Ali [F-2697]

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Currently, he serves as the Chief Financial Officer at Desert Hills Veterinary Services Company Ltd. in the Kingdom of Saudi Arabia.

1. Title of Article : Creating an Inclusive Workplace for success in a

Diverse World

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

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1. Title of Article : Transforming Agriculture through Modern

Technology and AI

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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International and a member of the Institute of Corporate Secretaries of Pakistan, CIMA-UK (Finalist), and CA (Finalist). With over 15 years as General Manager - Audit and Taxation at LG - Iceberg Group (Pakistan and UAE), he brings extensive expertise in business and finance. His journey with LG has been both challenging and rewarding, contributing significantly to the company's success.



Title of Article Digital Farming: A Solution for Global Food Security 1.

Issue published Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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1. Title of Article : Enhancing Water Efficiency in Pakistan's

Agricultural Sector: Strategies for Sustainable

Irrigation Practices.

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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1. Title of Article : IMF and Energy Sector Reforms: Case study

of Pakistan

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

2. Title of Article : Circular Debt Crisis in Pakistan's Power Sector

and its Management

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Sustainable Agriculture and Food Security

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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1. Title of Article : Sustainable Agriculture and Food Security

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

2. Title of Article : Revitalizing Pakistan's Energy Landscape

through CPEC

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : IMF Partnership and Pakistan's Economic Future Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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1. Title of Article : Manufacturing Resilience: Aligning Islamic Ethics

with Organizational Conduct

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

2. Title of Article : IMF Influence: A Diagnosis of Pakistan's Economic

Dependency and the role of Chartered

Management Accountants

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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Siemens Pakistan Engineering Company Limited, where he gained diverse experience in SAP ERP implementation across various industries and public sector organizations. A professional writer and enthusiastic public speaker, he combines his financial expertise with effective communication skills.

1. Title of Article : Embracing the Emerging Data Revolution: A

Paradigm Shift from Traditional Norms

**Towards Digitization** 

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

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solutions. Serving as an Accounts Manager at GulSons Group and completing articles with Hyder Bhimji and Co. as a Chartered Accountant further exemplifies his diverse skill set. As the first Oracle Treasury consultant in Pakistan, Amir holds certifications from Oracle and Microsoft, and his passion for knowledge-sharing extends to his role as a corporate trainer.

1. Title of Article : Enhancing Industry Resilience: The Critical Role

of CMAs in Manufacturing

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

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background in both healthcare products and engineering, he is dedicated to driving innovation and excellence in these vital sectors.

1. Title of Article : The Importance of Financial Transparency: How

IFRS Can Transform Developing Countries

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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1. Title of Article : Cost of Electricity: A Conundrum to Solve

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Enhancing Emotional Fitness for Improved

Workplace Well-Being

Issue published : Putting People First: Developing Human and Social

Capital (Sep-Oct 2024)

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holds degrees in LLB, M. Com, ACMA, and M.Phil., and is presently pursuing a PhD in banking and finance.

1. Title of Article : Evolution of Accounting Profession with Artificial

Intelligence and the Emerging role of Digital Accountant

Manufacturing Resilience: CMAs as Key Problem Solvers (Jan-Feb 2024)

2. Title of Article : Charting the Course to Self-Sufficiency: Strategies

Beyond IMF Dependency

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

3. Title of Article : The Impact of Climate Change on Agriculture and

Livestock: Adaptation and Mitigation Strategies Modernizing Agriculture for Better Food Security

(May-Jun 2024)

This article is co-authored with Asif Mehmood

4. Title of Article : Corporate Governance and IFRS: A Pathway to

High-Quality Financial Reporting

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

This article is co-authored with Shahid Irshad, [F-1450]

5. Title of Article : Gender Diversity at Workplace and Its Impact on

Firm Performance

Issue published : Putting People First: Developing Human and Social

Capital (Sep-Oct 2024)

This article is co-authored with Ejaz Baig, FCMA

6. Title of Article : Regulatory Changes and the Role of Sustainability Audits

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Corporate Farming and Public Private Partnership

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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worked as a Citi banker at the Fortune 500 Club Company, i.e., Citibank, N.A.

1. Title of Article : Managing Economic Challenges: Breaking the

Cycle of Dependence

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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national tax laws and corporate tax policies. He is responsible for managing tax audits, implementing strategic tax planning initiatives, and addressing audit discrepancies to mitigate risks and optimize financial performance."

1. Title of Article : IMF and Taxation Reforms

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

2. Title of Article : Corporate Farming and Public Private Partnership

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

3. Title of Article : Impact of IFRS on Financial Statement Analysis

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

4. Title of Article : Creating an Inclusive Workplace Culture: A Path

to Organizational Success

Issue published : Putting People First: Developing Human and Social

Capital (Sep-Oct 2024)

5. Title of Article : Unlocking Pakistan's Energy Potential through

Public Private Partnerships

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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# Articles by Non-Members

In Alphabetical Order



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1. Title of Article : Embracing a People First Approach in a

Tech-Driven World

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

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#### 2) (Prof.) Abdul Waheed Bhutto

Prof. Abdul Waheed Bhutto is a distinguished academic with over 20 years of experience, currently serves as the Pro Vice Chancellor at Dawood University of Engineering and Technology (DUET) in Karachi. His expertise extends beyond academia, as he is also a member of the FPCCI Central Standing Committee on Bioeconomy. Dr. Bhutto holds a Ph.D. in Chemical Engineering and is widely recognized for



his profound knowledge of climate change and sustainable development. His significant contributions to these critical areas are reflected in his numerous, impactful publications.

1. Title of Article : Embracing Industry 4.0: Pakistan's Evolution,

Challenges and Strategic Imperatives

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

2. Title of Article : Beyond the Fields: Unlocking Pakistan's Agriculture

Potential Through a Multifaceted Transformation

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

3. Title of Article : Addressing Pakistan's Energy Crisis and Air

Pollution: Global Lessons and Local Solutions for

a Sustainable Future

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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Mr. Asif Mehmood, the co-author, is pursuing a Master's degree in Agriculture-Agronomy from the University of Agriculture Faisalabad. He has worked on various projects related to climate change, mitigation and adaptation, and carbon sequestration. He has extensive expertise in conservation and climate-smart agriculture.



1. Title of Article : The Impact of Climate Change on Agriculture and

Livestock: Adaptation and Mitigation Strategies

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

This article is co-authored with Muhammad Ahmed, ACMA

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#### 4) (Dr.) Azeema Begum

Dr. Azeema Begum holds a Ph.D. in Economics from the University of Karachi (2020) and currently serves as an Assistant Manager at Saviours. With over 20 publications in national and international journals, her research focuses on economic growth, globalization, trade, and women's empowerment in Pakistan. She has presented her findings at various conferences and contributed to multiple book reviews and articles in economics and management.



1. Title of Article : Urban Vertical Farming in Pakistan: A Strategic

Plan for Sustainable Agriculture & Food Security

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

2. Title of Article : Human and Social Capital as Pillars of

Organizational Success – Case studies from Leading Organizations and Implications for the

Corporate sector of Pakistan

Issue published : Putting People First: Developing Human and

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Mr. Barkan Saeed, the founder and CEO of Vizteck Solutions (vizteck.com), has led the company for 17 years. He has held prominent roles as the Chairman of the Pakistan Software Houses Association and as a board member of the Pakistan Software Export Board. Barkan has been instrumental in shaping Special Technology Zone Policies and has significantly contributed to the development of



industry training programs for university students during his tenure on the Prime Minister's Task Force on IT.

1. Title of Article : Impact of Firewall on Technology Business

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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Dr. Faisal Sultan Qadri is serving as Research Economist at Applied Economics Research Center, University of Karachi. He expresses his views on economic and geo-political issues at various platforms including national television PTV News.



1. Title of Article : Pakistan under IMF Program: In Search of a

Sustainable solution

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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1. Title of Article : The Distribution Fiasco: A Call for Structural

Reforms in Pakistan's Power Sector.

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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subsequently serving as an FMC division Financial Controller and Operations Manager. In 1981, he initiated his management consulting career first with Deloitte consulting, and then, in 1988, with KPMG consulting. In 1992, Gary led the National Cost Management Consulting Services for Electronic Data Systems (EDS), now part of HP. From 1997 until 2013, Gary served as a Principal Consultant with SAS, a leading provider of business analytics software. His three most recent books are "Performance Management: Integrating Strategy Execution, Methodologies, Risk, and Analytics," "Predictive Business Analytics," and "Supply Chain Costing and Performance Management." These books are published by John Wiley & Sons. For further communication.

Title of Article : Why are CMAs undervalued?

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

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### 9) (Dr.) Hafiz A. Pasha

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1. Title of Article : Budgetary Impact of State-Owned Enterprises Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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Ms. Tayyba Shoaib is the Director at Beverly Hills International Consultants Sdn Bhd in Kuala Lumpur and Co-founder and Secretary of the ASEAN Chapter of ICAP Members (ACIM).



1. Title of Article : Malaysia's Power and Electricity Sector: Current

Landscape and Future Directions

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Fostering growth under

**IMF** Programme

Issue published : Pakistan, IMF and Way

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1. Title of Article : Corporate Resilience in the face of Global

Phenomena: A Comprehensive Framework

Issue published : Manufacturing Resilience: CMAs as Key Problem

Solvers (Jan-Feb 2024)

2. Title of Article : Pakistan and IMF Trigonometry

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

3. Title of Article : Exploring Agricultural Progress: Uphill Paths Ahead

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

4. Title of Article : IFRS Adoption and Bridging the Gaps in Pakistan's

Financial Reporting

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

5. Title of Article : Empowering Human Capital for

Organizational Growth

Issue published : Putting People First: Developing Human and

Social Capital (Sep-Oct 2024)

6. Title of Article : Power Sector: Strategic Goals and

**Emerging Challenges** 

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : IMF, Political Will, and Declining Investments in

Pakistan- When will this Saga end

Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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1. Title of Article : The Future of Pakistan lies in unlocking its Social

and Human Potential

Issue published : Putting People First: Developing Human and

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1. Title of Article : Modernizing Pakistan's Agricultural Sector: A

Path to Food Security and Sustainable Development

Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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1. Title of Article : Federal Budget 2024-25: Fiscal Strategies

and Challenges

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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1. Title of Article : Entrepreneurship's Role in SME Growth and

**Economic Impact** 

Issue published : Modernizing Agriculture for Better Food Security

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1. Title of Article : Upskill, Reskill, & Cross-Skill: Focusing

**Employability through New Lense** 

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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Dr. Saqlain Sher, a distinguished HR leader with extensive experience across various industries and esteemed organizations such as Saudi Binladin Group, Descon Engineering, Doosan Babcock, Al Hassan Engineering, PTCL & Ufone, and National Bank of Pakistan, brings strategic expertise to drive





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1. Title of Article : Navigating the Winds of Change: A strategic

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Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

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1. Title of Article : Diversity in Workplaces

Issue published : Putting People First: Developing Human and Social

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Title of Article : Mini-Microgrids – Key to Rural Electrification
 Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Resilient Workforce: A Deciding Factor for

Organizational Success

Issue published : Putting People First: Developing Human and

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1. Title of Article : Privatization of DISCOs in Pakistan – Navigating in

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Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Overcoming Inefficiencies in Pakistan's

**Electricity Sector** 

Issue published : Power Sector Woes: Way Forward (Nov-Dec 2024)

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1. Title of Article : Organizational Excellence through Diversity Issue published : Pakistan, IMF and Way Forward (Mar-Apr 2024)

2. Title of Article : Leadership and Management are on a

Different Tangent

Issue published : Putting People First: Developing Human and

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1. Title of Article : Agriculture Renaissance: Paving the way to Food

Security in Pakistan

Issue published : Modernizing Agriculture for Better Food Security

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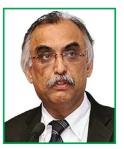
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1. Title of Article : Fundamental Flaws in Pakistan's Taxation System

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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They are co-Authors of the following Article

1. Title of Article : Tax Policies for Salaried Class:

A Comparative Analysis

Issue published : IFRS Adoption and Pakistan's Financial Reporting

Landscape (Jul-Aug 2024)

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Issue published : Modernizing Agriculture for Better Food Security

(May-Jun 2024)

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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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Institute of Cost and Management Accountants of Pakistan

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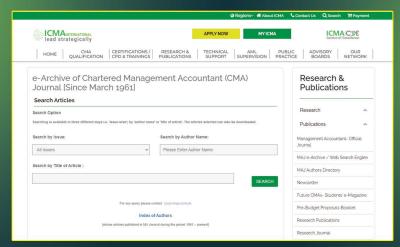




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