

# 20<sup>TH</sup> ANNIVERSARY YEARBOOK

**CMA**  
AUSTRALIA



Certified  
Management  
Accountants

# Contents

<b>President's Welcome</b>	
Prof Brendan O'Connell	2
<b>ICMA Executive Committee</b>	3
<b>The History of the Management Accounting Profession in Australia</b>	
Dr Micheal Tse	4
<b>The ICMA: 20 Years of Achievement</b>	
Prof Janek Ratnatunga	7
<b>Foundation President's Reminiscences</b>	
Dr Leon Duval	17
<b>Regional and Branch Reports</b>	
Cambodia	19
Hong Kong	20
India	22
Cyprus	23
Indonesia	24
Iran	28
Malaysia	29
Lebanon	30
Canada	32
Papua New Guinea	33
Philippines	34
Sri Lanka	36
UAE and GCC	38
Vietnam	40
<b>ICMA Membership</b>	
15 Year Plus Members	42
Fellow Members	43
CMA Members Worldwide	44



## President's Welcome

The Institute is now celebrating its 20th anniversary year, having been incorporated in 1996.

From humble beginnings over a strategic lunch in 1996 between the Patrons, Mr William Dix, AO; Prof John Miller, AO; and Prof Janek Ratnatunga (the current CEO of ICMA) to discuss the need for a dedicated management accounting professional body in Australia; the institute has grown into a global body with over 10,000 members. ICMA now has Regional Offices and Branches in 14 countries and members located in over 50 countries.

Instead of pursuing membership growth for its own sake, the Institute has placed strong emphasis on maintaining exclusivity of its membership. Unlike some other international professional bodies, the ICMA keeps close control of its education and training by appointing only one very closely supervised Regional Office or Centre in each country or territory to conduct the CMA preparatory program.

A unique feature of its CMA preparatory program is that it is mainly offered to senior professionals who mostly have more than 10 years of senior level professional experience. The education programs of ICMA have also been embedded in many master degree programs of Australian and overseas universities. Completing a master degree in such accredited universities provides an alternative pathway for prospective members to satisfy the educational requirements of ICMA membership.

However, contemporary professional bodies could not survive merely as education and training institutions. It would be essential for them to invest heavily in research. As such, the ICMA operates a peer-reviewed research publication, the Journal of Applied Management Accounting Research (JAMAR) which has published academic articles of an applied nature since 2002. In 2007, ICMA established two research institutes, the Institute of Certified Carbon Analysts and Auditors (ICCAA) and the Institute for the Advancement Corporate Reporting and Assurance (IACRA). In 2015, it also became a founding member of the International Management Accounting Collaborative (IMAC), a research organisation of management accounting bodies worldwide.

A major milestone for the management accounting profession in Australia was the inclusion of management accountants in the Skilled Occupation List (SOL) by the Australian government in 2010. The ICMA actively lobbied for the inclusion of management accountants to SOL and has made regular submissions to annual reviews of SOL for management accountants since 2010.

It is clear that the competition for students to undertake management accounting studies is intensifying worldwide. Professional bodies are vying for students but realising that a good education and training program alone is not sufficient to attract the best talents. Research, membership services and the



**Prof Brendan O'Connell**  
Global President, ICMA

**“A unique feature of its CMA preparatory program is that it is mainly offered to senior professionals who mostly have more than 10 years of professional experience”**

potential for international mobility are also major factors. The ICMA, originating from Australia, has over its 20-year history developed an enviable global reputation by providing all of the above to an exclusive senior and experienced membership.

As the current president of ICMA, I salute and thank all of the past presidents; Leon Duval, Derek Maullin, the Late Michael Vincent and Michael Tse, together with the many members of the ICMA Executive Committee; who over the past 20-years have given their valuable time to the development of the Institute. Their collective endeavours have been instrumental in taking the Australian management accounting profession to a worldwide audience.

A stylized, handwritten signature in blue ink that reads "B O'Connell". The signature is fluid and cursive, with a long horizontal line extending from the start.

**Prof Brendan O'Connell, PhD, CA, CPA, FCMA**  
**Global President, ICMA**

# ICMA Executive Committee

## **President**

Prof Brendan O'Connell, PhD, CA, CPA, FCMA

## **CEO and Hon. Education Committee Chairman**

Prof Janek Ratnatunga, MBA, PhD, FCA, CPA, CMA

## **Emeritus President**

Dr Leon Duval, MBus(Acc), PhD, CA, FCMA

## **Vice President**

Prof Allen Wong, BCom, FCA, FCMA

## **Immediate Past President**

Prof Michael Tse, BA, MCom, PhD, FCMA

## **Hon. Secretary**

Mr Hans Ferdinand, BBus(B&F), FCMA

## **Hon. Treasurer**

Dr Chris D'Souza, BCom, PhD, FCA, FCMA, CPA

## **Hon. Membership Committee Chairman**

Mr John Donald, MCom, CPA, FCMA

## **Web Master**

Mr Jehan Ratnatunga, BEng; BCompSc.

# Global Operations

**Global Chairman:** Prof Michael Tse

**Global President:** Prof Brendan O'Connell

**Global CEO:** Prof Janek Ratnatunga

**Global Senior Vice President:** Prof Allen Wong

## **Global Vice Presidents:**

Mainland China Global Vice President: Prof Zhijun Lin

Cyprus Global Vice President: Mr Christos Ioannou

Hong Kong and Macau Global Vice President: Mr Dennis Tam

Indian Global Vice President: Dr Chintan Bharwada

Indonesian Global Vice President: Mr Heru M. Sidik

Iran Global Vice President: Mr Alireza Saraff

Lebanon Global Vice President: Mr Fawaz Hamidi

Malaysian Global Vice President: Dr Wan Fadzilah Wan Yosuff

P.N.G. Global Vice President: Dr Thaddeus Kambanei

Philippines Global Vice President: Mr Henry Ong

Sri Lanka Global Vice President: Dr Nalaka Godahewa

U.A.E. Global Vice President: Mr Shakeeb Ahmed

Vietnam Global Vice President: Mr Long Phan





# The History of the Management Accounting Profession in Australia

**Prof Michael Tse, BA, MCom, PhD, FCMA**

**Global Chairman and Immediate Past President, ICMA**

The origin of management accounting could be traced back to the days of Luca Pacioli. The double-entry bookkeeping system, as depicted in Luca Pacioli's seminal work *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*, was developed by Venetian merchants to maintain records of business transactions. For centuries these records were used by owners of businesses as a source of information for decision making. In that regard, the double-entry bookkeeping system could be considered as the precursor of modern management accounting systems.

Cost accounting, as the first major area of management accounting we currently know, had its roots in the 18<sup>th</sup> century. Josiah Wedgwood, the founder of Wedgwood Company, is credited as the person who identified the distinction of fixed and variable costs in the United Kingdom and established one of the first cost accounting systems in the country (McKendrick, 1970). Cost accounting systems were also found in companies from different industries throughout the 19<sup>th</sup> century (Armstrong, 1987; Edwards, Boyns and Anderson, 1995; Vent and Milne, 1997).

European accounting practices including cost accounting were introduced to Australia by early British settlers in the late 17<sup>th</sup> century (Linn, 1996). The discovery of gold in 1851 and the subsequent economic boom accelerated the adoption of cost accounting in Australian companies, particularly the ones involved in the mining industry (Vent and Milne, 1997). The exponential growth in business activities in Australia during the Victorian era led to an increase in demand of accounting talents. In turn, the social status and influence of accountants in the country grew (Linn, 1996).


In the late 19<sup>th</sup> century, Australian accountants started to professionalise accounting. Associations of accountants were established throughout Australia. The first Australian accounting body, *Adelaide Society of Accountants*, was established in 1885. Other bodies established in that period included *Incorporated Institute of Accountants, Victoria* (1886), *Queensland Institute of Accountants* (1891), *Australian Institute of Incorporated Accountants* (1892), *Sydney Institute of Public Accountants* (1894), *Federal Institute of Accountants* (1894), *Tasmanian Institute of Accountants* (1897) and the *Corporation of Accountants of Australia* (1899). Similar to their British counterparts, most Australian accounting bodies were established based on geographical locations rather than areas of members' expertise (Velayutham and Rahman, 2000). The major exception was the *Corporation of Accountants of Australia*. It was established at Sydney for accountants who were not in public practice as the other Sydney based accounting body, *Sydney Institute of Public Accountants*, intentionally excluded non-public accountants for membership (Carnegie and Parker, 1999; Velayutham and Rahman, 2000). As cost accounting works were almost exclusively conducted by non-public accountants, the



**Prof Michael Tse**  
Global Chairman and  
Immediate Past President







**“The lack of representative voice for management accountants in Australia was eventually overcome by the establishment of the Institute of Certified Management Accountants in 1996.”**

establishment of *Corporation of Accountants of Australia* as a body for non-public accountants could be seen as the first attempt to professionalise management accounting in Australia. Nonetheless, *Corporation of Accountants of Australia* was subsequently merged with *Sydney Institute of Public Accountants* in 1907 to form the *Australian Institute of Public Accountants*. The end of *Corporation of Accountants of Australia* was later repeated by other Australian accounting bodies that served the interests of accountants who practiced cost accounting.

Due to the close association between Australia and United Kingdom, the professionalisation of accounting in Australia was heavily influenced by the developments in the United Kingdom. The first accounting body in the world, the *Institute of Accountants in Edinburgh*, received a Royal Charter and became the *Society of Accountants in Edinburgh* in 1854. In 1880, a Royal Charter was granted for the creation of the *Institute of Chartered Accountants in England and Wales*. Since then, the grant of Royal Charter was considered as a hallmark for accounting bodies in the British Empire (Chua and Poullaos, 1993). The bid for Royal Charter was a major focus of Australian accounting bodies since the beginning of the 20<sup>th</sup> century. *Incorporated Institute of Accountants, Victoria* and *Australian Institute of Public Accountants* made unsuccessful bids for the Royal Charter in 1904 and 1908 respectively (Chua and Poullaos, 1993; Poullaos, 1993). *Australian Institute of Public Accountants* eventually received a Royal Charter and became the *Institute of Chartered Accountants in Australia* in 1928.

The influence of British developments on the professionalisation of accounting could also be seen on the establishment of accounting bodies for cost accounting practitioners. In 1919, the *Institute of Cost and Works Accountants* was established in London. Since then, two professional bodies for cost accountants, *Australasian Institute of Cost Accountants* and the *Institute of Factory and Cost Accountants*, were established in 1921 and 1923 respectively in Australia (Anderson, 1996).

While both *Australasian Institute of Cost Accountants* and the *Institute of Factory and Cost Accountants* were established with a view to represent cost accountants, the two bodies eventually went into different paths. The *Institute of Factory and Cost Accountants* dropped the reference to cost accountants in its name and became the *National Institute of Accountants* in 1957. It eventually became a generalist accounting body and adopted the name *Institute of Public Accountants* in 2011. In comparison, *Australasian Institute of Cost Accountants* remained a body for cost accountants. It played an active role in promoting cost accounting in Australia and New Zealand. In 1944, New Zealand members of *Australasian Institute of Cost Accountants* established *New Zealand Institute of Cost Accountants* (Anderson, 1996). Nonetheless, both *Australasian Institute of Cost Accountants* and *New Zealand Institute of Cost Accountants* subsequently lost their independence in the 1960s. *Australasian Institute of Cost Accountants* merged with *Australian Society of Accountants* in 1966 and *New Zealand Institute of Cost Accountants* became a division of *New Zealand Society of Accountants* in the same year. Once again cost accountants in Australia lost their representative body.

The emergence of the concept of management accounting in mid-20<sup>th</sup> century did not seem to facilitate the development of management accounting profession in Australia. There was no accounting body in Australia that purportedly represent the interests of management accountants after the demise of *Australasian Institute of Cost Accountants* until the establishment of the *Australian Institute of Taxation and Management Accountants* (now *Association of Taxation and Management Accountants*) in 1985. Nonetheless, despite the reference to management accountants in its name, the membership base of the *Association of Taxation and Management Accountants* was mainly taxation practitioners rather than management accountants.

In comparison, the *Institute of Cost and Works Accountants* continued to prosper at the United Kingdom throughout the 20<sup>th</sup> century. It eventually made a successful bid for Royal Charter and became the *Chartered Institute of Management Accountants (CIMA)* in 1986. Although CIMA maintained a presence in Australia, as a British body with modest number of mainly overseas qualified members, it could



not effectively represent the interests of management accountants in Australia.

The lack of representative voice for management accountants in Australia was eventually overcome by the establishment of the *Institute of Certified Management Accountants (ICMA)* in 1996. Under the patronage of *William Dix AO* and *John Miller AO*, ICMA provided a professional organisation for Australian management accountants and promoted management accounting in Australia through advocacy, education and research. The Foundation President of ICMA was *Leon Duval*. The establishment of ICMA was initially supported by the *Institute of Management Accountants (IMA)* in the United States; but the two bodies have gone their separate ways since 2006.

ICMA had grown significantly over its 20-year history. Instead of pursuing membership growth for its own sake, the Institute had placed strong emphasis on maintaining exclusivity of its membership. ICMA did not allow unauthorised organisation to provide its education and training (unlike CIMA and IMA) but appointed only one very closely supervised Regional Office or Centre in each country or territory to conduct the *CMA preparatory program*. Regional Offices and Centres have been set-up in Hong Kong; Cambodia; China; Cyprus; India; Indonesia; Iran; Lebanon; Malaysia; Papua New Guinea; Philippines; Sri Lanka, United Arab Emirates and Vietnam. Its Papua New Guinea branch was reconstituted as the *Institute of Chartered Management Accountants of Papua New Guinea* under an Act of Parliament in 2004.

The *CMA preparatory program* was offered to senior professionals who mostly had more than 10 years of senior level professional experience. The education programs of ICMA had also been embedded in many master degree programs of Australian and overseas universities. Completing a master degree in such accredited universities provided an alternative pathway for prospective members to satisfying the education requirement of ICMA membership.

The success of the intensive training programs offered by ICMA and the integration of the CMA education within master degrees' programs was evidenced by the fact that that competitor professional bodies had followed suite by introducing similar intensive programs and university embedded programs.

ICMA also took a different route to continuing professional development of its members by sponsoring the establishment of *Calwest University* in the United States which enable ICMA members to study for *Master of Business Administration (MBA)* and *Doctor of Business Administration (DBA)* degrees through blended learning.

Contemporary professional bodies could not survive merely as education and training institutions. It would be essential for them to invest heavily in research. Academic research had found its way into industry best-practice, with techniques such as Activity-Based Costing and the Balanced Scorecard first originated from research publications. The ICMA operated a peer-reviewed research publication, the *Journal of Applied Management Accounting Research (JAMAR)* which has published academic articles of an applied nature since 2002. In 2007, ICMA established two research institutes, the *Institute of Certified Carbon Analysts and Auditors (ICCAA)* and the *Institute for the Advancement Corporate Reporting and Assurance (IACRA)*. In 2015, it also became a founding member of the *International Management Accounting Collaborative (IMAC)*, a research organisation of management accounting bodies worldwide.

A major milestone for management accounting profession in Australia was the inclusion of management accountants in the *Skilled Occupation List (SOL)* by the Australian government in 2010 (Ratnatunga, Tse and Wahyuni, 2015). SOL specified the groups of professionals, paraprofessionals, and skilled workers who were eligible to apply for the Australian skilled migration program and the list was subjected to annual review. The Institute of Certified Management Accountants actively lobbied for the inclusion of management accountants to SOL and has made regular submissions to annual reviews of SOL for management accountants since 2010. Ninety years after the formation of *Australasian Institute of Cost Accountants*, management accounting finally received formal recognition from the Australian government as a profession.

The ICMA has over its 20-year history developed an enviable global reputation, and has cemented its place in the development of the management accounting profession in Australia.

May it continue to develop and go from strength to strength in the future.

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# The ICMA: 20 Years of Achievement

**Prof Janek Ratnatunga, MBA, PhD, FCA, CMA**

**Chief Executive Officer, ICMA**



**Prof Janek Ratnatunga**  
Chief Executive Officer, ICMA

## The Origins

The origin of the ICMA can be traced to a luncheon meeting held at 12 noon at Murphy's Bistro, at the Caulfield Race Course on 24 July 1996. At that lunch, *Mr William Dix, AO*, who had held the positions of Chairman of both *Qantas* and *Ford Australia*, and *Prof John Miller, AO* who had held the positions of President of the *Confederation of Asia Pacific Accountants (CAPA)* and *CPA Australia* in addition to numerous senior academic positions, met with me to discuss the need for a dedicated management accounting professional body in Australia. At that time, I was the Chair of Business Accounting at *Monash University, Australia*, and the Vice-President of the Australian Branch of the *Chartered Institute of Management Accountants (CIMA)*, a UK based body. Mr Dix had been a member of the *Australasian Institute of Cost Accountants (AICA)*, and was disappointed that after AICA's merger in 1966 with the *Australian Society of Accountants* (later renamed *CPA Australia*) the cost and management profession was overwhelmed by the more dominant needs of the financial accountants. Prof Miller was of similar view, and found that even when he was President of *CPA Australia*, he could not get it to pay more attention to the needs of the management accountants. I convened the luncheon meeting, as I was aware that the CIMA's Australian Branch was mainly catering to overseas qualified management accountants; and that the time had come to consider setting up an Australian professional body dedicated to the management accounting profession. There was mutual agreement from all three at that lunch, to set-up such a body. Mr Dix and Prof Miller agreed to be the Patrons, and I agreed to implement this agreement.

Following the luncheon meeting, I approached some of my star (mature) students in my Master's Degree class at Monash University, *Mr Leon Duval*, *Mr Roy Edward*, *Mr Tony Pereira* and *Ms Roshani Perera*, to form a core-committee *Founding members* to set up the *Institute of Certified Management Accountants (ICMA)*. Mr Duval chaired the planning committee; Mr Edward was in charge of the incorporation process; Mr Pereira was responsible for membership and Ms Perera agreed to undertake the treasurer's role. I was responsible for designing the education program.

The ICMA's first Constitution was drafted pro-bono by the legal firm, *Freehill, Hollingdale and Page* and adopted on October 11, 1996; and subsequently incorporated under the *Associations Incorporations Act 1981 (Vic.)* on November 12, 1996. A new institute, dedicated to the management accounting profession in Australia was finally a legal reality.

In March 1997, at a meeting of the *Founding Members* it was decided that *Mr Leon Duval* (a practising chartered accountant and management accountant of some 25 years standing) be elected as Interim-President. A room in Mr Duval's office at Suite 6, 242 Hawthorne Road, Caulfield, was the first address and secretariat of ICMA.



*Mr Leon Duval, the Inaugural President of ICMA.*

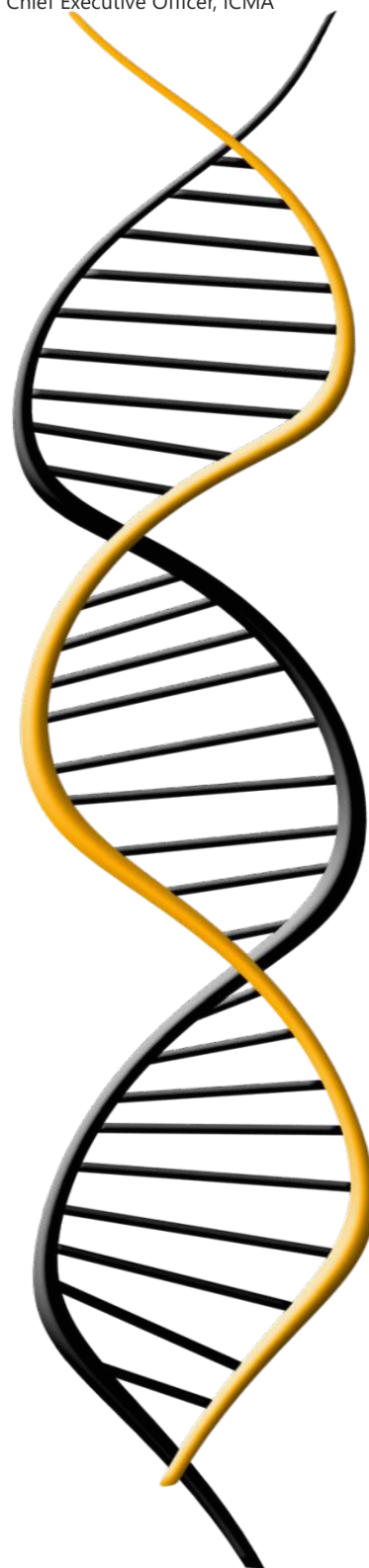
Under Mr Duval's name, letters of invitation were sent to over 150 leading professionals and academics in the field of management accounting, to join the new institute as *Foundation Members*. Almost immediately 75 individuals accepted the invitation; The initial membership fees was A\$75, for a period of fifteen months (till June 30<sup>th</sup>, 1998), as the Institute's financial year ends 30 June.

The initial Executive Committee of the Institute was drawn from its Foundation Members, and consisted of *Mr Leon Duval*, *Prof Janek Ratnatunga*, *Mr Roy Edward*, *Ms Roshani Perera*, *Dr Bill Richardson*, *Mr Derek Maullin*, *Dr Gweneth Norris*, *Mr David Cartney* and *Mr Tony Pereira*.



*Ms Roshani Perera, the Inaugural Treasurer*

The membership fees collected was used to cover the initial expenses of formation, and also for the design and printing of the logo, letterheads, membership certificates etc. Mr Roy Edward was instrumental in getting these done. Money was expended for the design of a comprehensive membership database and also a web-page for the Institute. Mr Themis Suwardy, then a PhD student at Monash University, was the first webmaster. A newsletter, *On Target*, was designed and sent to all members.





Major work was undertaken by the ICMA Education committee; to develop the education policy of the Institute. This consisted of the flagship *CMA Preparatory Program*, consisting of two subjects, *Advanced Management Accounting* and *Advanced Strategic Management Accounting*. The *CMA Preparatory Program* was only open to those with a university degree or a recognised professional qualification in accounting. In addition to passing the two subjects, one needed to have 5-years of business experience to qualify as a *Certified Management Accountant (CMA)*. Thus, ICMA pioneered the design of the first post-graduate level management accounting qualification offered by a professional body in the world. There were other unique aspects to ICMA's Education program. It was the first professional body in the world to embed its CMA subjects within Master's degree programs in accredited universities; and allow those universities to examine students internally. Today, many other professional bodies have followed this lead.

The world-class education program of ICMA was the focus of its official launch to the media. This took place at 4.30 pm on the 5th of May, 1997, at the Boardroom of the legal firm *Freehill, Hollingdale and Page*, and consisted of the Patrons and Executive Committee of the Institute, who met with selected media representatives. Following this official launch, news of the new professional body of management accountants appeared in newspapers such as the *Financial Review*; the *Age*, the *Australian* and business magazines such as *Business Review Weekly (BRW)*.

Immediately following the news reports, the mainstream professional bodies such as the *Institute of Chartered Accountants of Australia (ICAA)* and *CPA Australia* were in contact with ICMA, and a Council Member for the CIMA in UK has hosted Mr Leon Duval and I at a dinner in Melbourne. Most of these contacts were mainly for the purpose of information gathering with regards to ICMA's objectives and plans. ICMA informed these other bodies that it would like to establish a co-operative and collegiate atmosphere with other professional bodies in the region. However, most of the other professional bodies viewed the new Institute as competition at the time of the launch.

The *Inaugural Annual General Meeting* of ICMA was held on 15th July, 1997 at 6.30 pm at the *Hawthorn Football Social Club* in Melbourne, Victoria. By this time 150 Foundation members had signed up and over 75 of them attended the first AGM.

## Early Operations

The year to the 30th of June 1998 was the first completed operating year of the Institute. It was a very positive period marked by a number of important milestones such as the design of the iconic *CMA Logo*. Many providers of professional seminars approached ICMA to endorse their professional programmes and publications by granting them the rights to use the CMA logo.



The *Institute of Management Accountants (IMA)* in the USA granted rights for its *Management Accounting* journal to be distributed to ICMA members each month along with the *On Target* newsletter, that was edited by Mr Sandy Stewart. A relationship was established with the *CFO Magazine* for ICMA members to have the opportunity to publish articles on management accounting topics that were read by many of Australia's top financial executives. Dr Bill Richardson of Monash University was in charge of sourcing these articles from members.

The Institute's website, [www.cmaweblines.org](http://www.cmaweblines.org), was developed and launched. The name of the Institute and its details appeared in the *Directory of Associations* published in Australia. Initiatives were taken to establish a branch network in all States and the possibility of launching the education program internationally was considered.

Membership continued to grow healthily every year both in Australia and overseas, now mainly due to ICMA's world-class education programs. By June 2001, numbers grew to a point that a move in to official premises and the appointment of a professional executive director was considered. In August 2001, the Institute moved to its purpose built premises, *CMA House*, at the Monash Corporate Centre in Clayton, Victoria. These premises housed the secretariat staff as well as a large training room and a comprehensive library. A full-time *Executive Director*, Mr Chintan Bharwada was

appointed soon after. In 2009, Mr Chris Perera was appointed as *Executive Director*, a position he still holds. At that time Dr Chris D'Souza was appointed as Honorary Treasurer, a position he still holds.



*New Headquarters at CMA House at the Monash Corporate Centre in Clayton Victoria.*



*Dr Chintan Bharwada, the first Executive Director of ICMA.*



*Mr Chris Perera, the current Executive Director of ICMA.*



*Dr Chris D'Souza, the current Honorary Treasurer of ICMA.*

### **Membership Grades and Pathways**

The Institute first started with just four grades of membership within the Association in its 1996 constitution: (a) *Certified Management Accountant (CMA)*; (b) *Associate Management Accountant (AMA)*; (c) *Student membership* and (d) *Honorary membership* for distinguished persons for services to Management Accounting and related disciplines. The *Graduate Management Accountant (GMA)* membership category was added to the 1997 amended constitution. In 2003 the constitution was amended again and two further categories *Certified Accounting Technician (CAT)* and *Management Accounting Affiliate (MAA)* were added. In 2007 the *Registered Cost Accountant (RCA)* and in 2008 the *Registered Business Accountant (RBA)* categories were added. Each of these membership levels followed the ICMA Education program requiring different educational achievements and experience.

Today, individuals can obtain ICMA membership via a number of possible pathways. There are different education and experience requirements for: (a) University Graduates in Accounting; (b) University Graduates in Finance; (c) MBA Degree Holders; (d) University Graduates with Non-Accounting Degrees; (e) Diploma and Advanced Diploma Holders in Accounting; (f) Members of Other Professional Accounting Bodies; (g) Members of Other Professional Non-Accounting Bodies; (h) Part Qualified Students of Other Professional Accounting Bodies; (i) School Leavers and (j) Academics.

### **Newsletter**

The *On Target Newsletter* (bi-monthly) has been mailed to members since September 1997. Initially it was sent to members with the monthly *Management Accounting* (later renamed *Strategic Finance*) magazine of IMA (USA). The American journal was replaced by the monthly *CFO magazine* from Australia; and two copies were mailed along with the bi-monthly *On*



*Target Newsletter* to members. In February 2011, ICMA decided to stop the print format of a magazine to members and launched an electronic Newsletter that could be downloaded in pdf form. There were two reasons for this change. One, of course, was the high cost of print and postage; but the other more important reason was that members preferred to get their information via the internet. Today, the articles for *On Target Direct* are uploaded continuously to the *Members' Area* of the Institute's website. The contents are also sent as an e-journal on a monthly basis to financial members; and a pdf version of *On Target* is emailed to them bi-monthly.

In addition to the Newsletters, a *Yearbook* with a report to members and significant articles has been sent out since 2011.

### Research Journal

The *Journal of Applied Management Accounting Research (JAMAR)* was launched in 2002, with the joint-editors being (at the time of launch) Prof Garry Marchant of the University of Melbourne and I, who at that time was the Chair of Business Accounting at Monash University. The journal is published both in print form and online. It is published bi-annually and is now onto its 14<sup>th</sup> Volume. The latest JAMAR is emailed to financial members as an e-journal twice a year; and is available to current financial members in the *Members' Areas* of the institute's website. After 6 months, the journal is moved from the members' area to an open access part of the webpage, and all JAMAR articles are available free to the public for downloading. JAMAR is catalogued by the *ProQuest* and *Cabell's* Research publication directories.



### Library

When the Institute moved into its dedicated premises, many of my academic colleagues and I contributed our personal libraries of books, academic journals and accounting and business magazines to ICMA. The ICMA library started with over 5,000 accounting publications. Since then, many other academic and professional members have donated their libraries to the ICMA collection. A very large donation of over 4,000 risk management publications was made by Dr Michael Vincent, when he was president of ICMA. To house these, the Library facilities were expanded in March 2014. The Library now has over 12,000 texts and professional and academic publications, and has now one of the best libraries in Australia in the professional areas of management accounting and risk management.

*The Original Library*



## Mergers, Trademarks and Post-Nominals

### IMA Merger Discussions

In late 2004, at an unofficial private discussion between ICMA President Mr Leon Duval and *Institute of Management Accountants, USA (IMA)* President and CEO Mr Paul Sharman, the two shared their vision of a unified profession with global standards. This was followed by a more official discussion in July 2005 between the two Presidents. Following this 2005 discussion, a resolution was put to the ICMA AGM in September 2005 to endorse a proposed merger of ICMA Australia with IMA (USA) on the proviso that existing membership statuses are appropriately preserved on transfer of membership to the merged entity.

Merger discussions were then held in New Jersey between the representatives of the two bodies on Jan 30, 31 and Feb 1, 2006 and many issues were discussed. At the end of these talks, the two Presidents signed a draft MOU in February 2006 that each body agreed to take to their respective Executive Boards (at IMA this is called the Board of Regents) for ratification. In this MOU, there were two issues that were potential 'deal-breakers': (a) that the IMA Board of Regents must agree to recognise all ICMA members with a CMA certification as being full-CMA members of IMA; and (b) that the ICMA's two module post-graduate CMA program is continued as a separate pipeline for qualified accountants.

Whilst these two issues were being debated by the respective governing bodies, it was brought to light that IMA had applied for a Trade Mark for the post-nominals 'CMA' in Australia; and had not disclosed this fact to ICMA.

Consequently, at a meeting in North America between an IMA Board of Regents representative and myself, and it was agreed that the two Institutes terminate the merger talks and instead advance the profession of management accounting as independent bodies.

### Trade Marks

Up until 2006, ICMA did not consider 'Trade Marks' as an issue. Indeed, certain wordings cannot be trademarked, such as '*Certified Management Accountant*' and '*Certified Public Accountant*' as these are terms that describe generic

*The Library after extensive extensions.*





qualifications. However, Logos can be Trademarked, as can be letter groupings (called Wordmarks) such as *CMA* and *CPA*. IMA (USA) had trademarked its CMA logo, and the letters 'CMA' in the USA, and in 2006 was attempting to control its use worldwide.

Although for local regulatory reasons, ICMA's Philippines and Indian branches had trademarked the CMA logo and wordmarks in their respective countries prior to 2006; the CMA brand was not trademarked in Australia. In 2006, ICMA Executive member, Prof Michael Tse was made aware that IMA(USA) had applied for a Trade Mark for the post-nominals 'CMA' in Australia, Hong Kong and the Philippines (countries where ICMA was having common-law ownership through use of the CMA brand for a number of years). A long and protracted legal battle followed in all 3 countries. The final outcome was that IMA and ICMA agreed not to use the CMA brand in each other's home countries, and to co-exist in all other countries.

Following the wake-up call that ICMA received in its legal battle with IMA(USA); it has since trademarked its: *CMA*®; *RBA*®; *RCA*®; *CAT*®; *CGBA*® and *CIPA*® Logos and wordmarks, and the *Accounting Hall of Fame*® and *Management Accounting Hall of Fame*® descriptors in Australia.







### Post-Nominals

Despite having Trade Marks and Word marks for the membership grade post-nominals in Australia; events overseas have led to certain restrictions being placed on the use of the CMA post-nominal in Sri Lanka and Ontario, Canada.

In Sri Lanka, the *Institute of Certified Management Accountants, Act No. 23 of 2009* was passed; and almost immediately, the new Sri Lankan Institute placed notices of 'cease and desist' in most major newspapers in the country that, as per the Act, *no person shall take or use the title Certified Management Accountant, CMA or use the additions ACMA or FCMA unless they are Members of ICMA(SL) or has been authorised by its council.*

This resulted in separate legal battles between ICMA(SL) and CIMA(UK); and between ICMA(SL) and ICMA(Australia). The legal issues were settled out of court with all parties dropping their legal claims. Thus the issue as to which organisation has legal ownership over the use of designatory letters remains untested in a Court of Law. The main reason for this 'settlement' was that the members of ICMA(Australia) and CIMA(UK) started using the country of origin of their qualifications in brackets to differentiate themselves from the Sri Lankan ACMAs, FCMAs and CMAs.

In Ontario, Canada, The Passing of *Bill 158* as an Act of Parliament in 2010 seemingly prohibited accountants who have earned designations in foreign countries from displaying those letters after their names on business cards or letterhead if they include any portion of the initials CA (chartered accountant), CMA (certified management accountant) or CGA (certified general accountant).

Following this, the Canadian CMA body wrote to ICMA (Australia) that, based on legal opinion they had obtained, the use by a person of the designation "CMA," followed by a country of designation (eg: (Aus)) in a public context for purposes of business or professional promotion is a contravention of subsection 11 (2) of the Act, unless the person using such designation is a registered or certified member under the Act; i.e. a Canadian CMA.

Although this opinion was never tested in a Court of Law, ICMA advised its members in Canada to describe themselves after their names on business cards or letterhead as follows: *John Smith, CMA (Australia). A member of the Institute of Certified Management Accountants of Australia.*

This was somewhat long winded, but was needed to ensure that Australian CMAs are not confused with Canadian CMAs. This issue may be dead now, as the Canadian CMAs were merged with other accounting professional bodies in 2014, and now use the CPA designation. The CMA is no longer a designation issued in Canada.



# The Growth of the Institute

## Executive

Mr Leon Duval continued as President until the 2009 AGM, at which he handed over the reins to Mr Derek Maullin. On 1st June 2009, Mr Leon Duval was appointed as the first *Chief Executive Officer* of ICMA. This was a professional paid executive position at ICMA.

In 2009, Mr Derek Maullin took up the role of President for 2 years. In 2011, Dr Michael Vincent was appointed as President.



Mr Derek Maullin,  
the 2<sup>nd</sup> President of ICMA.



Dr Michael Vincent,  
the 3<sup>rd</sup> President of ICMA

Executive Meeting Room.



On January 2013, I was appointed as *Chief Executive Officer* of ICMA, a position I still hold. On Sept 11, 2014, Dr Michael Vincent passed away after a sudden illness, and Prof Michael Tse took over as Acting President until the 2014 AGM, at which he was elected as President. At the 2016 AGM, Prof Brendan O'Connell was appointed as the 5<sup>th</sup> president of ICMA.

Over the last 20-years a number of members have served on the ICMA Executive, and it is impossible to name all. However,

the following deserve special mention: Mr Roy Edward; Dr Gwenth Norris; Dr Bill Richardson; Prof Themis Suwardy; Mr John Ortner; Mr Alan Evans; Mr Hans Ferdinands; Mr Rishin Kapur; Mr Sandy Stewart; Mr Tony Pereira; Ms Roshani Perera; Dr Chris D'Souza and Mr Peter Russell-Smith.



At an Executive Meeting in 2002.  
Left to Right - Back Row: Kumu Hetti; Derek Maullin; Tony Pereira, Erwin Waldmann, Miriam de Silva. Front Row: Hans Ferdinands, Alvin Diamond, Leon Duval, Janek Ratnatunga, Roy Edward







Training Room at CMA House.



**CGBA**  
CERTIFIED GLOBAL BUSINESS ANALYST

**CIPA**  
CERTIFIED ISLAMIC  
PUBLIC ACCOUNTANT

### Education Program

The CMA postgraduate education program now is firmly established in 14 overseas markets, namely *Hong Kong, the Philippines, Sri Lanka, Singapore, Lebanon, Malaysia, India, Indonesia, Cambodia, Iran, UAE, Vietnam, Cyprus, and Papua New Guinea.*

To facilitate its educational objectives, the Institute has accredited a number of universities which have master's degree subjects that are equivalent to the CMA program. Some of these universities also provide in-house training and examinations of the CMA program. Accounting graduates can do CMA accredited units at these universities to qualify for CMA status.

The CMA program has also received recognition from many Australian and overseas universities with many giving 4-6 course credits towards an MBA or Masters in Accounting. In 2015, ICMA sponsored *Calwest University* in Northridge, California; and CMA members receive 12 out of 16 course credits towards the Calwest MBA.

The ICMA Education Program currently has eight Levels: (1) *Certified Accounting Technician (CAT)* – Stage 1; (2) *Registered Cost Accountant (RCA)* – Stage 2; (3) *Registered Business Accountant (RBA)* – Stage 3; (4) *Graduate Program* (For School Leavers) – GMA & AMA – Stage 4; (5) *Graduate Conversion Program* (For Non-Accounting Graduates/ Professionals) – GMA& AMA – Stage 4; (6) *CGBA Preparatory Program* (For Non-Accounting Graduates/Professionals) – CGBA; (7) *CMA Preparatory Program* (For Accounting Graduates/Professionals) – CMA and (8) *MBA, CMA program for Global Leaders* (e.g. via Calwest University, USA).

Further educational initiatives were undertaken by ICMA in 2015. These were in the:

**Continuing Education Market:** ICMA has recognised that there is an executive market that requires specialised training in specific areas. As such it has commissioned the development of a series of *Certificates of Proficiency* in varied topics.

**Higher Education Market:** ICMA has recognised many members are looking for further education via a *Master of Business Administration (MBA)* and those that have an MBA, are looking for a *Doctor of Business Administration (DBA)*. As such, ICMA has sponsored the development of an MBA and a DBA program specifically to its members via *Calwest University* in California, USA.

**High-Flyer Student Market:** ICMA has decided not to focus only on experienced executives; but also focus on the next generation of management accountants. As such it has introduced the *Emerging Professional Scholarship Program* to train the next generation of management accountants.

**Business Graduates Market:** ICMA has recognised that there are senior managers who are not interested in becoming accountants. As such it has introduced a new certified qualification; the *Certified Global Business Analyst (CGBA)®* for those interested in finance and business analysis, but not interested in continuing further to become CMAs. This qualification is tailored to senior managers who have degrees or professional qualifications in all business fields (*marketing, management, finance, banking, accounting etc.*).

**Islamic Professional Education Market:** There is strong demand from Islamic countries for a 4-day program for already qualified generalist accountants to be versed in *Islamic Accounting & Auditing* and *Islamic Banking & Finance*. As such ICMA is proposing launching a *Certified Islamic Public Accountant (CIPA®)* professional qualification in 2017.

### Skilled Occupation List (SOL)

In 2009, ICMA applied to have *Management Accountants* included in the *Skilled Occupation List (SOL)* for *General Skilled Migration (GSM)* in Australia. To collect the required information, ICMA conducted a major research study on the *Demand for and the Role of Management Accountants in the Australian Economy*. This study was instrumental in ICMA's success in in 2009 in getting this recognition; and the research was subsequently published in the *Advances in Management Accounting Journal*.





Every year, fresh documentation is called by the government for advice on the SOL. The Institute has now been successful in canvassing for the role of 'Management Accountant' to be maintained for a seventh successive year.

### **Migration Assessment Authority**

After its success in lobbying to have the role of 'Management Accountant' recognised in the Australian Government's *Skilled Occupation List (SOL)*; ICMA also lobbied to attain the status of a *Migration Assessment Authority* for Australia, in order to get to get the CMA qualification recognised by the Australian migration authorities.

Although ICMA was not set up as a body for those seeking migration to Australia; but rather as a post-graduate level qualification for those already possessing the basic accounting qualifications required for migration; many members wanted to use their CMA for just that purpose.

As such, ICMA obtained the services of two well connected individuals who lobbied on our behalf. Unfortunately, our timing was not good as the Minister who we lobbied was replaced with another (who had very little understanding of the matter) after the successful challenge to the leadership of the Australian Labor Party by the Hon. Mr Kevin Rudd. Just as this new Minister was coming to grips with the issues yet another change of Government, from Labor to Liberal, took place resulting in another Ministerial in change. This Minister was replaced by another after the successful challenge to the leadership of the Australian Liberal Party by the Hon. Mr Malcolm Turnbull, resulting in yet another Minister in charge. This lobbying attempts have been suspended until the stability of the Australian government is confirmed.

### **Research Bodies**

In 2009 the institute established two non-profit companies. *The Institute of Certified Carbon Analysts and Auditors (ICCAA)* was established to undertake research into the emerging area of carbonomics; and to develop an education program to train an individual to qualify as a *Certified Carbon Analyst and Auditor (CCAA)*.



The second research and training body was the *Institute for the Advancement of Corporate Reporting and Assurance (IACRA)*; established to undertake research into integrated reporting and assurance; and to develop an education program to train an individual to qualify as a *Certified Reporting and Assurance Analyst (CRAA)*.



Both these qualifications are registered ICMA trademarks. In November 2012, the ICCAA got full admission as an observer organisation of the *United Nations Framework Convention on Climate Change (UNFCCC)*. This was a significant achievement in terms of global recognition.



### **The Continuing Professional Development Program**

The design for the institute's CPD program was approved by council and was introduced in two stages. Stage one was a 12-month orientation commencing 1 July 2011. During this period the proposed model was tested allowing for comment and some re-engineering. Stage two was the formal introduction of the program which commenced on 1 July 2012.

In general CMA status members will be required to earn 30 points averaged over a 3-year period (10 points per annum). CMA status members residing in countries that have established branches (e.g. Hong Kong) may require additional CPD points due to the dynamic nature of the commerce in those countries.





### Admission of Fellows

At the 2012 AGM, a number of resolutions were passed, one of them being the establishment of a Fellowship grade of membership. Individuals were invited to be *Fellow Certified Management Accountants (FCMA)* based on the outstanding work done on behalf of the Institute on an ongoing basis. Following the AGM, the ICMA constitution was amended once again in 2013, and this latest version has the laws and by-laws under which the Institute currently operates. At the 2013 AGM, 14 members were inducted to Fellowship, including the two patrons, *Mr William Dix* and *Prof John Miller*. In addition, *Dr Michael Vincent*, (Past President) and *Prof John Oliga* (Past PNG Branch President) were admitted posthumously to the grade of Honorary Fellow.

### Exclusive Members' Section

In 2013, ICMA set up a **Members' Section** on the webpage that could only be accessed by current financial members. Along with this was the task of designing and launching the *On Target Direct* on the Institute's webpage. This was successfully launched with the following sections: *Branch News; Career Management; CEO Snapshot; CFO; Cover Story; Entrepreneurship; Events; Institute News; JAMAR; Lifestyle; Management Accounting; Member of the Month; Members Area; Risk Management; Strategy Notes; Study Notes; Tips and Tricks*. The web-statistics for this show that on average there are over 10,000 page views on a weekly basis.

### International Management Accounting Collaborative (IMAC)

In 2014, ICMA launched of the *International Management Accounting Collaborative (IMAC)*. ICMA was the founder charter member of the IMAC, which is now the global organization for the management accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. IMAC is particularly committed to enhancing the decision making capabilities of organisations; and in promoting good governance, risk management and sustainability, which are the key elements in achieving long term social, environmental and economic performance, and in enhancing investor and other stakeholder confidence. Professional management accountants have an important role to play in these areas, and IMAC is

uniquely positioned to support member bodies in enhancing the competence and expertise of their members.



CHARTER MEMBER

### Regional Offices

In 2015, a key change to the organisation structure of ICMA was the establishment of *Regional Offices* and the appointment of *Regional Directors* located in strategic regions. Overseas Regional Offices were established in (1) China (including Hong Kong and Macau); (2) India (including Pakistan, Bangladesh, Nepal and African Subcontinent); (3) Indonesia (including Regional Offices in the Special Capital Region of Jakarta; West Java; East Java and Central Java); (4) Lebanon; (5) Malaysia; (6) Papua New Guinea; (7) Philippines; (8) Sri Lanka (9) European Union; (10) United Arab Emirates; (11) Cyprus; (12) Vietnam (13) Cambodia and (14) Iran. These Regional Offices will be responsible for representing the Institute and its activities in the Region.

### Accounting Hall of Fame

To commemorate its 20<sup>th</sup> Anniversary, ICMA will be inducting individuals to the *Accounting Hall of Fame®* and *Management Accounting Hall of Fame®*.

The *Accounting Hall of Fame®* is a general award open to all accountants, CFOs etc., Financial and Managerial. There will be an academic and practitioner award in this category.



The *Management Accounting Hall of Fame®* is an award open only to managerial accountants, CFOs, Strategy Analysts etc. (i.e. those *not doing* compliance work). There will be an academic and practitioner award in this category.



Thus, there will be 4 Hall of Fame Awards in each country.

From 2016, there will be one of each award per year given in recognition of a person who has contributed most to the profession in their country. Those nominated for the Award need not be ICMA members, but they must be nominated by a financial member. A small committee will be formed in each country to evaluate nominations, and decide on the awardee. Once the decision is made, the awardee will be informed, to determine if he/she will accept the award at a public function.

## Summary

Today, ICMA is a full-service institute for its members and other stakeholders. The services provided by ICMA Secretariat include maintaining the *corporate website* that is in keeping with the international profile of ICMA; which includes the designing and maintaining a *Members' Only* area on the website. ICMA publishes 6 copies of the *On Target eNewsletter* annually, and has a bi-annual research journal, the *Journal of Applied Management Accounting Research (JAMAR)*. ICMA maintains a Library of over 12,000 texts and professional and academic publications.

ICMA also provides the training and conducts examinations for its Education program in all of its Regional and Branch locations and in over 20 other countries where students undertake the CMA program by online and distance education. ICMA maintains the ICMA Blog, with links to Facebook and Twitter. For those members who already possess the CMA, ICMA provides *Continuing Professional Education (CPE)* opportunities to members via *Calwest University* in the USA and the *Academy of Finance and Management Australia (AFMA)*.





**Dr Leon Duval**  
Emeritus President, ICMA

## Foundation President's Reminiscences

**Dr Leon Duval, MBus(Acc), PhD, FCMA**  
**Emeritus President, ICMA**

Dr Leon Duval was the Foundation President of the Institute of Certified Management Accountants (Australia). He is a practising Management Accountant with over 25 years' experience in the area; and has been involved in the installation of over 100 Activity Based Costing (ABC), Balanced Scorecard and Cost Management systems to a diverse range of clients.

As an educator and trainer, Leon has worked for Monash University, the Mt. Eliza Business School, CPA Australia and the Institute of Chartered Accountants (Australia) at which he was responsible for developing the *Advanced Management Accounting* module in its Professional Year program. He is the Dean of Business at Calwest University, in Northridge, USA; a university sponsored by the ICMA. Leon has been a much sought after presenter in Australia, Malaysia, Indonesia, India, Sri Lanka and Papua New Guinea.

***For this 20th anniversary yearbook, Leon was asked to document his journey to date and his views of the profession, especially in the light of the controversies in overseas markets regarding country-designations in post-nominals and trademarks.***

My own background is that I qualified for my first management accounting post nominals many years ago in South Africa, with the UK-based *Institute of Cost and Works Accountants (ICWA)*. I was a freshly minted 'Associate' and my post nominals were ACWA. In South Africa, we had an excellent South African Institute of Chartered Accountants (ICASA), working closely with the Institute of Chartered Accountants in England & Wales (ICAEW). Chartered Accountant from either country used the FCA post nominals, and the decision as to if the country was to be added (in brackets) was left to the individual. Chartered Accountants were the champions of the profession in a particular country, and those given the exclusive right to conduct a financial audit, which was to certify the veracity of the financial statements that reported on the past performance of an organisation and its financial position at the end of the financial year.

The roots of the management accounting profession were different. They evolved from the 'works' departments in factories during the industrial revolution, mainly to provide management with cost-oriented decision information. As such, it was found that the tools and techniques developed in the 'works' area could be applied in other organisational areas, and thus the ICWA metamorphosed into the *Institute of Cost and Management Accountants (ICMA)*, and thus my post nominals as an Associate changed to ACMA, and later, as a Fellow, to FCMA.

The North American accounting profession evolved differently to that of the United Kingdom. In the USA, rather than having Associates and Fellows, they conducted 'Certification' exams. Thus their Chartered Accountant equivalents became *Certified Public Accountants (CPA)*. In Canada however, as a member of the Commonwealth, the 'Chartered Accountant' name prevailed. The management accountants in both countries, however, took the 'Certified' tag. Thus both the *Institute of Management Accountants (IMA)* in the USA, and the *Society of Management Accountants (SMA)* in Canada, conducted exams leading to the Certified Management Accountant (CMA) post nominals. There was no 'passing-off' as one had to be resident in their respective countries (i.e. USA and Canada) to use the CMA designation.

I migrated to Australia (due to the repressive apartheid regime in South Africa at the time), and found that the Chartered Accountants were once again the dominant accounting professionals in the country and duly qualified as one. The post-nominals used in Australia initially was FCA, since truncated to CA. There was another body, the CPAs, permitted to undertake audits of non-listed companies.

In 1994, I went for a CIMA Melbourne Centre AGM, and met *Prof Janek Ratnatunga* who asked me to enrol in a new Master's degree he had introduced at Monash University, targeted specifically for qualified accounting professionals. He claimed



(innocently) that it was easy, and that I should have my studies completed within two years. The program was by no means easy, but it did change my life, and make me addicted to life-long learning. Not only did I complete the Master's degree in Business Accounting, I went on to read for a PhD.

At that time there was no specialised management accounting body in Australia, and thus Prof Ratnatunga and I were instrumental in forming the *Institute of Certified Management Accountants (ICMA)* in Australia. Many CIMA members (mainly British, South African and Sri Lankan expatriates and immigrants) joined this new body. The post-nominals 'CMA', were used, as they could not be confused with those of any other professionals practising in Australia, including the CIMA members, who were by then using the ACMA and FCMA designations, with the "C" denoting "Chartered", as CIMA had obtained a Royal Charter by then. I was therefore a FCA, FCMA and a CMA.

In recent times, CIMA has joined with American Institute of CPA (AICPA), to launch a new post-nominal called CGMA. It appears that the word "C" in front is more a selling point than having an "F" or "A" in front of the "C". Although ICMA owned the wordmark "CMA", and CGMA could be viewed as trying to pass-off as a CMA; it decided not to test this in a Court of Law. It is better for the market to decide.

The accounting profession is facing a tumultuous few years. They will be about mergers, demergers, joint ventures and will, in all probability, witness the disappearance of some long established professional accounting bodies. In these confusing times the ICMA and its membership must stand up for our profession and spread the message that we are not just accountants, (whatever that description means), we are highly skilled, strategically focused managers. We proactively partner executive management in the creation of value, facilitation of change and the mitigation of risk.

Our priorities as a professional organisation are to create and develop the communication channels that will get the message into the economic community, and into the corridors of power.





# Regional and Branch Reports

## Cambodia

ICMA's youngest Regional Office opened in December 2015 in Cambodia, with *Dr Ruwan Hulugalle* as the Director. Dr Hulugalle also directs *Ruwan Hulugalle & Company (RHC)*, ICMA's Recognized Provider Institution for Cambodia.



*Dr Ruwan Hulugalle,*  
*Regional Director*

*Prof Janek Ratnatunga*, ICMA CEO, inaugurated and taught the first CMA Preparatory Course in Cambodian history not long afterwards in March 2016 with 20 students from senior corporate and nongovernmental organizations including the industries of accounting, banking, construction, education, finance, hospitality, law, manufacturing, telecommunications, and transportation with combined work experience of more than 200 years. We expect to have our first Cambodian CMAs graduating by the middle of 2016.



In order to make ICMA a critical component of business professionals' development in Cambodia, RHC signed an MOU with the *Cambodian Chamber of Commerce* in early 2016 to assist senior professionals amongst the organization's members develop their managerial accounting skills to an international standard with the help of ICMA Australia.

The 2<sup>nd</sup> CMA Preparatory Course will be in October 2016; accompanied by the first annual *CMA Gala Dinner* which will include presentations to Cambodia's first CMAs as well as Cambodia's eagerly anticipated inductions into the *Accounting Hall of Fame®* and the *Management Accounting Hall of Fame®*.

As a young office in a developing country we intend to grow, and in the future, RHC hopes to facilitate ICMA as the foremost managerial accounting body in Cambodia through creating further partnerships throughout the community, facilitating continuing professional development for members, and implementing ICMA's international standard programs to an increasingly broad number of Cambodian students, always with an eye towards quality, social development, and ethics.

*First CMA Workshop*



*Participants in the First CMA Batch*

*RHC signing an MOU with  
the Cambodian Chamber of Commerce*





## Hong Kong

Hong Kong was one of the first outpost for ICMA, when in 1997, its *CMA education program* was embedded in *Master of Business (Accounting)* degree program of Monash University running at the University of Hong Kong's *School of Continuing and Professional Education (SPACE)*. However, membership really grew when Prof Allan Lam moved from SPACE and was instrumental in setting up CMA Australia in Hong Kong in 2011. Prof Lam and his team soon designed a state-of-the-art office in Wan Chai in the heart of the Hong Kong Island Business District.



*The ICMA Hong Kong Office*

The growth and development of ICMA's office in Hong Kong has been phenomenal since then. There are approximately 2,000 CMAs in Hong Kong today; and most of the members are the senior executives of their companies. They do play an important and significant role both in terms of quality and quantity of the status of our members in Hong Kong, Macau and Greater China.

ICMA Hong Kong regularly hosts senior executives' meetings, corporate training programs, youth activities and social events. It has established 21 special interest committees. It releases quarterly its own e-newsletters to all HK members. It maintains a website to enhance the transparency of ICMA and its activities in Hong Kong.

CMA HK has a good development in the current year, with its Council having been invited to attend over 50 grand meetings and solemn events held by different academic institutions and professional bodies. It co-operates



*Dr Michael Vincent and Mr Leon Duval at HK Office opening*



*First Alumni Meeting*





## CMA Australia Hong Kong Committee Inauguration Dinner 30 October 2014



ICMA HK Fellowship Induction 2014

closely with *Peking University*; the *Stanford University Alumni Society* and other professional bodies to arrange and design *Continuing Professional Development (CPD)* courses and events that are offered for its HK, China and Macau members and non-members; to enhance their knowledge and professional development.



Executive Committee Meeting Participants

A recent event was the celebration of the fifth anniversary of the Hong Kong Office. The Guest of Honour, *Mr Kenneth Leung*, the Legislative Councillor in Hong Kong. Also in the picture are: New South Wales *Senator Sam Dastyari*; South Australia *Senator Alex Gallacher*; Western Australia *Senator Glenn Sterie*; Tasmania *Senator Helen Polley* with *Prof Allen Wong* – ICMA Global VP and HK Regional Director, HK and *Dr Dennis Tam* – ICMA Global Vice President (Macau).



Celebrating the fifth anniversary  
of ICMA's Hong Kong Office.





## India

India was an early mover in the ICMA's expansion globally. In early 2004, and *Dr Archana Raheja* of the First Canvas Training Ventures Pvt. Ltd. signed a MOU with ICMA to market the program in India. The first CMA program was held in 2004 in New Delhi to 30 very senior executives, with *Prof Janek Ratnatunga* as the workshop facilitator.



*Dr Archana Raheja, the original provider of CMA programs in India.*



*The ICMA Office in New Delhi*

In the early years, the ICMA was often in the News. Major Newspapers such as the *Times of India* carried articles about ICMA and its activities in India. Many seminars were held including those organised by the *Austrade* office in Delhi. Many CMA programs followed with a number of different senior facilitators such as *Prof D. Jagannathan*, *Prof Dinesh Gupta* and *Dr Raheja* herself.

*Dr Raheja* migrated to England, handing over the First Canvas Training Ventures Pvt. Ltd's CMA program to *Mr Tim D'Souza*. The program continued for a few years more, but it was now attracting more and more Indian expatriate participants from Dubai; who were attracted by the relatively cheap

program fee in India. These individuals could pay for air tickets and a holiday back home, as well as pay the program fee; for less than they could do the program in Dubai itself. Due to concerns of cannibalisation by the Dubai Provider; ICMA wound down the India program in 2008.



*Participants at an early CMA program in New Delhi.*



*Dr Chintan Bharwada, Regional Director, India*

In 2012, *Dr Chintan Bharwada*, the first Executive Director of ICMA, returned to India with the aim of kick-starting the program again. He established the *Academy of Professional Education (APE)* with a vision of training and enriching finance and non-finance business professionals to become finance smart.

Two CMA programs were run in Mumbai, in July 2013 and January 2014. Whist the number of participants were reasonable; the traffic situation in Mumbai was such that even Mumbai residents found it onerous to travel several hours to-and-from the program venue for required 7-intensive days. As such the ICMA Executive and *Dr Bharwada* decided to offer a Distance Education program at scholarship rates to residents of India, Pakistan, Bangladesh and Africa (countries in which the face-to-face program was not running) via the *Academy of Professional Education*. This Distance Education scholarship program was very successful, and has attracted significant interest from those professionals who were earlier restricted due to the tyranny of distance.



*First CMA Gathering in Mumbai, July 2013.*



*Participating in the first CMA program in Mumbai, July 2013.*



*Participants of the 2<sup>nd</sup> CMA program in Mumbai, January 2014.*



## Cyprus

Cyprus is a relatively new Regional Office and is ICMA's gateway to Europe. In 2013, a strategic alliance between ICMA and the *University of Nicosia*, the largest private university in Cyprus was signed. This enabled the last two advance modules of the CMA program, *Strategic Cost Management* and *Strategic Business Analysis* to be embedded in the *University of Nicosia* MBA program. Completing these two units within the MBA would lead to an MBA, CMA joint qualification.

Early 2016 AFMA (collaborative organization of ICMA for its CPD program) pursued strategic collaboration with *College of Tourism and Hotel Management* offering the program of *Certified Executive Manager*. Further opportunities can arise from this collaboration; with the prospects of including the last two advance modules of CMA in the academic program of the college's MBA offering for a dual degree/certification of MBA/CMA.

Some of the key members active as Ambassadors for ICMA in Cyprus are *Dr Petros Lois*, the Academic Director of *University of Nicosia*; *Mr Hassan Hammoud*, the Financial Director for a Group of 18 companies in CEE and *Mr Kyriakos Antoniou*, the Chief Accountant at *Iacovou Brothers (Constructions) Ltd*.



*Mr Christos Ioannou, Regional Director of ICMA*



*Dr Petros Lois, MSc, PhD, CMA.*



*Mr Hassan Hammoud, BA, EMBA, CMA*



*Mr Kyriakos Antoniou, BSc, CMA*



## Indonesia

The Australian CMA is the most recognised overseas professional accounting qualification in Indonesia. The country is also one of the most complex markets that is serviced by ICMA. ICMA was first introduced to Indonesia via the *IPMI Business School* in September 2000 when it was under the Directorship of *Dr Junius Tirok*. The first workshop facilitators were *Mr Leon Duval* and *Prof Janek Ratnatunga*. Since then, IPMI has run the CMA program continuously as both an Intensive program (7-days) and a Regular program, every Saturday over 3-months. Many local academics are used as facilitators. IPMI continues to be the largest provider of the CMA program in the country. *Mr Bambang Gunawan* is currently in charge of Executive Programs and *Ms Arum Indriasari* is the IPMI Business School CMA program co-ordinator.



*IPMI CMA Intensive Class May 2014*



*Prof Janek Ratnatunga conducting a CMA Seminar at IPMI*



*IPMI CMA Intensive Class May 2016*







*Prof Dinesh Gupta, CMA program facilitator, with CMA class at Petra University 2011.*



*Prof Janek Ratnatunga, CMA program facilitator at Petra University with CMA Class 2012.*



*CMA Program Facilitators, Unair 2011.*



*CMA Class at Unair, December 2014*



Many universities have now embedded the CMA program in their *Master of Professional Accounting (Maksi)* programs; and also offer the program to the public. These universities are *Parahyangan Catholic University (Unpar)*; *Petra University*; *University of Indonesia (UI)*; *Gadja Mada University (UGM)* and *Airlangga University (Unair)*. The latter 3 universities are rated as the top 3 universities in Indonesia.

The CMA program is also run as in-house training programs in many companies, such as *Telekom Indonesia* in Bandung. These have been organised by IPMI or Unpar. The ICMA has also been involved with universities such as UI, Unair, Unpar and *Petra* in organising *International Accounting Conferences* in Bandung and Bali.

The ICMA Indonesia Branch has been active since 2009, and its Jakarta and Surabaya chapters have organised many professional and social events over the years. It more recent times it has actively organised *Continuing Professional Development (CPD)* for its members.

Currently, it is actively organising Symposiums in Jakarta and Malang to celebrate ICMA's 20<sup>th</sup> Anniversary. The current Branch Chairman is *Mr Heru M. Sidik* and the Branch President is *Mr Joni Pathibang*.



*In-House CMA Program Participants at Telekom Indonesia, Bandung, 2013.*



*Prof Janek Ratnatunga (Keynote Speaker) with the Organisers and Assistants of the 2<sup>nd</sup> Parahyangan International Accounting and Business Conference in June*



*'Role of Accountants in Turbulent Business Environments Conference', May 2012 organised by Petra University, Surabaya.*

*(Top Left) CMA Indonesia Branch – Participants in Round Table Discussion.*

*(Top Centre) Dr Bas Basuki, Head of Surabaya Chapter with his committee members, Dr Puji Handayati; Dr Sulis Rochayatun and Dr Ana Sopanah (Regional Director -East Java).*

*(Top Right) Prof Janek Ratnatunga (ICMA, CEO) with Mr Joni Pathibang (ICMA Indonesia Branch President) and Dr Intiyas Utami (Regional Director Central Java & Special Region of Yogyakarta).*

*(Bottom) CMA Indonesia Branch Activity in Jakarta 2014.*





In 2015, ICMA signed a Mutual Recognition Agreement (MRA) with the Indonesian Institute of Management Accountants (IAMI) for reciprocal membership provided certain education and experience criteria are met.

Due to the varied nature of the activities in Indonesia, ICMA has appointed 3 Regional Directors in the country. They are; Ms Paulina Permatasari (West Java and Special Capital Region of Jakarta); Dr Ana Sopanah (East Java) and Dr Intiyas Utami (Central Java & Special Region of Yogyakarta). The Regional Directors are permitted to run the CMA and CGBA programs; and also ICMA's Certificates of Proficiency and other CPD activities.



*Prof Misbahul Munir (IAMI); Prof Michael Tse (ICMA President, Mr Afdal Bahaudin, the Chairman of IAMI; Prof Janek Ratnatunga (ICMA CEO); Dr Ana Sopanah (ICMA) and two other IAMI Representatives after signing ICMA-IAMI MOU in Bali.*



*CMAs who undertook the 'Certified International Business Analyst (CIBA)' program provided as CPD by the Academy of Finance and Management Australia (AFMA) in 2014.*



*Participants in the 'Certificate of Proficiency in Performance and Valuation' program in Surabaya May 2016.*



## Iran

Iran proved to be a particularly challenging country, mainly as it made in 2013, an approach to ICMA at a time when Australia was abiding with the UN imposed sanctions against the country. *Mr Alireza Sarraf* of the *Segal Training Institute* had been told of the world-class CMA (Australia) education and training program by *Mr Aubrey Joachim* (a former Global President of CIMA) who was a colleague of *Prof Janek Ratnatunga* (the ICMA CEO).

However, before any negotiations could be undertaken, ICMA had to first get registered at the *Australian Department of Foreign Affairs and Trade (DFAT)* as a provider of services to Iran. As such, the MOU between ICMA and the *Segal Institute* carries a DFAT requirement that, with regards to sanctions, both parties must ensure that the certain specific conditions are fulfilled in the choosing of delegates to attend the CMA program. Specifically, Australian law prohibits the provision of education and other services that assists with the manufacture or use of 'export sanctioned goods' in Iran.

The MOU was finally signed in June 2015; which proved opportune as the UN sanctions were lifted on 16 January, 2016. Soon after, Mr Sarraf was appointed as the Regional Director for Iran, with the specific task of translating and delivering the CMA program in the Farsi language. The Regional office is of the view that there was adequate interest in the CMA program being delivered in English as well; and as such an intensive program is scheduled for March 2017.

The key members of Mr Sarraf's team are: Mr Ali Kardor, CMA (Vice President in Investment & Finance of *National Iranian Oil Company (NIOC)*, member of *Auditory Commission of Economic Council of Iran* and member of *Currency and Credit Council of Iran*); Prof Mohammad Namazi, CMA (Chairman of the Accounting Department at *Shiraz University*); Mr Houshang Naderian, CMA, (former managing director of *Audit Organization of Iran*) and Mr Aziz Alivar (former director of Accounting and Auditing Research Department in *Auditing Organization of Iran (Under Ministry of Finance)*). Mr Sarraf is Performance Budgeting Senior Advisor at *Management and Planning Organization (MPO)* - under Iran Presidents' office.



*Mr Alireza Najjar Sarraf,  
Regional Director- Iran*



## Malaysia

The CMA program in Malaysia first started as an in-house program at Telekom Malaysia's *Telekom Training Centre (TTC)*. The primary force responsible for bringing the CMA program to TM was *Mrs Nor Hairiah MD Top, CMA*, who was in charge of costing at TM. The first CMA program was conducted by Prof Janek Ratnatunga in 2003. Annual programs followed at TTC (which changed its name to *Multimedia College (MMC)* in 2006. Over 250 CMAs qualified after being trained at TTC/MMC. In 2008, the program was transferred to the *Multimedia University* which held just one CMA program in 2012.

The CMA program has also been run in universities in Malaysia. In 2000, the ICMA also signed an MOU with the *University of Utara Malaysia (UUM)* for its CMA program to be embedded in UUM's master's degree program; and in 2015 signed an MOU with *Universiti Tenaga Nasional (Uniten)* to embed the CMA Program in its MBA.

In 2015, the rights to the program in East Malaysia was handed to a private provider, *the Top Academy*, which rebooted and re-launched the first public CMA and CGBA programs in Malaysia in May 2016. All participants, who are holding senior position in their organisations, agreed that the CMA offered by ICMA is an excellent program that is able to match industry practices to theory; and would strongly recommend this program to their staff. When Malaysia became a Regional Office in 2016, *Prof Wan Fadzilah*, was appointed as Regional Director, and *Mr Raja Hisham* as Deputy Regional Director of East Malaysia.



*Prof Janek Ratnatunga with the First CMA program Batch, in KL with the Top Academy, May 2016. Also in the picture is Prof Wan Fadzilah (next to Prof Ratnatunga, in white) who also facilitated the Strategic Cost Management module*



*Prof Brendan O'Connell with the First CMA program Batch, in KL with the Top Academy, May 2016*

*Prof Brendan O'Connell conducting the Strategic Business Analysis module at the CMA and CGBA class, KL May 2016.*





## Lebanon

The CMA program was first introduced to Lebanon in 2004 by Dr Ghassan Hossari, CMA at the University of Balamand in Tripoli, Lebanon. The program was part of the MBA program at that university. Prof Janek Ratnatunga conducted the first CMA program in January that year. A student at that program, Mr Fawaz Hamidi approached ICMA to conduct the CMA program as a public program. His company, HBS for Certification and Training, was subsequently appointed to conduct the CMA program as a private provider in Beirut. Starting in 2005, many CMA certification programs followed, with Prof Ratnatunga and Mr Hamidi as facilitators. However, in 2009, due to the continuing unrest in the area, the program was suspended. It is now planned that the program will resume again in 2017.



*Prof Janek Ratnatunga, with Beirut Batch 1 students, 2005*



*Beirut, Class 3, 2007*

*Beirut, Class 1 - 2005*



*Tripoli, Class 1 - 2005*







Beirut, Class 2, 2006



Tripoli, Class 3, 2007



Beirut, Class 5, 2009



Beirut, Class 4, 2008







*Mr Syed Ali with Prof Janek Ratnatunga*



*CMA Students at Ivey Business School's Wettlaufer Executive Centre.*



*Mr Leon Duval and the 1<sup>st</sup> Batch of Australian CMAs in Canada*



*Prof Janek Ratnatunga and the 2<sup>nd</sup> Batch of Australian CMAs in Canada*

## Canada

The Australian ICMA normally concentrates its activities in the Australian and Asian markets. However, from time to time it runs programs in non-standard locations when the number of GMA/AMA members and membership applicants build up to a reasonable number to run a viable face-to-face seminar program.

Such numbers accumulated in North America, especially in Toronto. As such, ICMA organised a *CMA preparatory program* in July 2006 at the *Ivey Wettlaufer Executive Centre*, University of Western Ontario, in Mississauga, Toronto, Ontario, Canada.

The Canadian residents who were instrumental in organising the seminars were *Mr Sigmund Lee*, who had undertaken the CMA course in Malaysia, and *Mr Syed Ali*, who had done the course in Lebanon. The first Canadian program was run by *Mr Leon Duval* and *Prof Janek Ratnatunga*.

Five more CMA preparatory programs were run in Canada, until the passing of *Bill 158* as an Act of Parliament in 2010, which seemingly prohibited accountants who have earned designations in foreign countries from displaying those letters after their names on business cards or letterhead in Ontario if they include any portion of the initials CA (Chartered Accountant), CMA (Certified Management Accountant) or CGA (Certified General Accountant).

Following this Act, ICMA advised its members in Ontario, Canada to describe themselves after their names on business cards or letterhead as follows: *John Smith, CMA (Australia). A member of the Institute of Certified Management Accountants of Australia.*

This was somewhat long winded, but was needed to ensure that Australian CMAs are not confused with Canadian CMAs. This issue may be dead now, as the Canadian CMAs were merged with other accounting professional bodies in 2014, and now use the CPA designation. As the CMA is no longer a designation issued in Canada; ICMA is considering re-opening its Canadian operations in 2017.





# Papua New Guinea

The CMA program in PNG was one of the earliest international programs, launched in 1998. The key facilitator to take the program to PNG was the *Late Prof John Oliga*; when he was the Executive Director of the *Asia Pacific Graduate School of Management* in PNG. Many of the original participants were sponsored by the *PNG Ministry of Finance*.

In 2004, ICMA (Australia) sponsored the Institute of Chartered Management Accountants (PNG), a professional body set up by statute (The Management Accountants Act 2004) in the independent State of Papua New Guinea. The CMA (Australia) examinations were written into the Rules of the ICMA (PNG); and specifies the level of training, examinations, period of service, experience and fitness for membership required relating to the admission or advancement of a person to membership of the Institute as a *Fellow Chartered Management Accountant (FCMA)* and *Associate Chartered Management Accountant (ACMA)*. Prof John Oliga was the first President of the new chartered body in PNG.

*Prof Oliga* and *Prof Janek Ratnatunga* continued delivering the ICMA education programs in PNG; with the former concentrating on the GMA Conversion program and the latter on the CMA preparatory program. Unfortunately, in December, 2011, *Prof Oliga* passed away under extremely tragic circumstances.

*Institute of Finance and Management PNG* was appointed as the Recognised Provider Institute (RPI) in October 2014, under the leadership of *Dr Thaddeus Kambanei*. Two CMA program have been conducted by IFM(PNG) in January 2015 and January 2016. *Prof Michael Tse* and *Prof Janek Ratnatunga* facilitated the programs.

In January 2016, The Prime Minister of PNG, the *Honourable Peter O'Neill* was bestowed with Fellowship of the ICMA, in a ceremony at the Prime Minister's Office in Port Moresby. The Prime Minister, who is a CPA by profession, was the President of CPA(PNG) for many years. He is now the first and only management accountant to be a leader of a country. He was nominated for the Fellowship award by fellow countryman and accountant, and former Finance Secretary *Dr Thaddeus Kambanei*; the Regional Director of ICMA in PNG.



*Mr Leon Duval with Prof John Oliga in PNG in 1999.*



*Prof Janek Ratnatunga at the ICMA (PNG) Branch Opening ceremony*



*Mr Leon Duval and Dr Thaddeus Kambanei at the ICMA (PNG) Branch Opening ceremony*



*Prof Janek Ratnatunga bestowing the Fellowship award of ICMA on the Prime Minister of PNG, the Honourable Peter O'Neill. Also in the picture is Dr Thaddeus Kambanei.*



## Philippines

The CMA program was introduced to the Philippines by Mr Henry Ong and the Impact Group in early 2004. Prof Janek Ratatunga ran the first 'Train-the-Trainer' symposium soon after. Since then, there have been 38 CMA programs in the Philippines, all conducted by local facilitators such as Mr Joselito Diga and Mr Arnel Uy; training over 1,000 senior accountants. The CMA is easily the most prestigious overseas professional qualification in management accounting in the country.



*Celebrating Dr Gweneth Norris' B'Day in 2005*



*Prof Janek Ratatunga with the CMA First batch of students, 2004.*



*The CMA Batch 2 with Dr Gweneth Norris, CMA Facilitator, 2005*



To continue the learning process and to feed the hunger for knowledge of ICMA's Filipino CMA Graduates and Members, the Regional Office has created an *excellent Continuous Professional Developmental (CPD) Program*. Among the recent topics were *Strategic Planning and Budgeting, Balanced Scorecard Intensive* and *Activity Based Costing Using Excel*. The training is handled by seasoned CMA professionals who share their knowledge and corporate experiences. These CPD programs are well attended by CMA Alumni, and even those non-CMAs are welcome to these programs.



There are many other social events, including, last year, a simple Christmas party that was held at the *ESDA Shangrila Plaza Hotel* for CMA graduates. The party was organized by the CMA graduates themselves.

The *Impact Group* changed its name to *Business Sense*, and in 2015 *Mr Henry Ong* was appointed Regional Director of ICMA in the Philippines.



*Mr Henry Ong and the Late Dr Michael Vincent, a past-president of ICMA.*



*Prof Janek Ratnatunga, Mr Leon Duval and Mr. Henry Ong in Melbourne.*

*CMA Christmas Party 2015*



*Mr Derek Maullin, ICMA Past President at a CMA Philippines Alumni event in Manila, 2010.*





## Sri Lanka

In 1999, the *Institute of Chartered Accountants in Sri Lanka (ICASL)* asked ICMA to provide technical collaboration to conduct a course in the new area of strategic management accounting for the members of ICA(SL) as well as those of other professional accounting bodies. The first course was conducted in July 1999 by two resource persons from ICMA, *Prof Janek Ratnatunga* and *Mr Leon Duval* the (then) President of ICMA.

In 2006, the *Academy of Finance* was appointed as the Recognised Provider Institute in the country. *Mr Kapila Dodamgoda* was appointed as Regional Director in 2015. It runs two Graduate Conversion Programme batches and one CMA Qualifying workshop batch every year for a base of around 150 students. Almost 1,000 senior finance and non-finance professionals from top local corporates and multinationals aspiring to be members of ICMA Australia have taken part in this annual CMA workshop during the last 15 years.



*Mr Leon Duval flanked by Mr Kapila Dodamgoda and Dr Nalaka Godahewa.*



*Prof Janek Ratnatunga facilitating a CMA class in Sri Lanka.*

*The CMA 2009 Batch.*



*The CMA 2015 Batch*





ICMA Sri Lanka Branch organises Graduation Ceremonies every two years, where more than 450 members are conferred with GMA, AMA and CMA level memberships. At the 2015 Graduation, Hon. Eran Wickramaratne, Deputy Minister of National Enterprise Development was the Chief Guest and Mr Tim Huggins, Deputy High Commissioner - Australian High Commission was the special guest of honour.

The ICMA Local Branch also organises Professional Development Seminars and Workshops to enhance the knowledge on the latest developments in management accounting and finance. For example, the session on "New Directions for Management Accounting in an Upswing Economy" was a timely session conducted in July 2011. Presentations were made by Mr Leon Duval - President ICMA, Prof Janek Ratnatunga - Chair Education ICMA. Eminent panellists included Mr Rienzie Wijetilleke Former Chairman Hatton National Bank, Mr Asite Talwatte - Country Managing Partner, Ernst & Young Sri Lanka, and Mr Husein Esufally - CEO, Hemas Holdings.

As social events for members, the Academy of Finance and ICMA Branch have conducted Annual Dinner Dances with over one hundred student and member participation in an event. The Annual Paduru (straw mat) party has become one of the most sought after events of ICMA annual calendar.

The Post exam day-trip is another extremely popular event, especially by the students who want to relieve their pressures after stressful examination period.



*Panel discussion with Mr Leon Duval, Mr Rienzie Wijetilleke; Mr Keith Birnard, Mr Husein Esufally and Mr Asite Talwatte*



*'Triple-Bottom Line' presentation by Mr Leon Duval*



*Dignitaries at the 2015 Graduation Ceremony. Left to Right are Mr Murali Prakash; Dr Nalaka Godahewa; the Hon. Eran Wickramaratne, Mr Tim Huggins, Prof Janek Ratnatunga and Mr Kapila Dodamgoda.*



*2015 Graduation Ceremony, Traditional Welcome.*

*Students celebrating with Prof Janek Ratnatunga at end of CMA course.*



*Members enjoying at the Annual Paduru (straw mat) party.*



## UAE and GCC

The first program in Dubai was organised in June 2006 by *Mr Fawaz Hamidi*, the ICMA representative for Lebanon. It was held at *Dubai Knowledge Village*. However, due to the difficulties in logistics of organising a program in Dubai via Lebanon; Mr Hamidi recommended one of his CMA Lebanon students, *Mr Babu Nainan* to source a locally registered education establishment.

On Mr Nainan's recommendation, the *Wisdom Educational Institute* was appointed as the *Recognised Provider Institution* for UAE and GCC. Wisdom commenced the CMA program in 2007 and since then two intakes were organized every year thereafter, with the 19<sup>th</sup> CMA session concluded in Dubai in April 2016. A Branch structure was set up and over the years have conducted many Alumni events for members.

In 2016, the *SMART Education Group* was appointed as the Regional Office of ICMA Australia for UAE and GCC countries. *Mr Shakeeb Ahamad* was appointed as Regional Director and *Mr MV Jayafar* as Deputy Regional Director. The SMART group hopes to promote various programs and professional trainings across its region and will be soon expanding to conduct the CMA program in Bahrain, Kuwait, Saudi Arabia and Qatar. SMART has already conducted many 'Certificate of Proficiency' programs including a very successful program in IFRS Reporting.



CMA Batch 1, 2007.



Prof Janek Ratnatunga conducting the first CMA intensive program in Dubai 2007.



Seated in the middle are the Late Dr Michael Vincent (Past-President), Prof Janek Ratnatunga and Mr Babu Nainan.







Mr Shakeeb Ahamad and Mr MV Jayafar



UAE Branch Steering Committee Meeting



CMA Batch 13, November 2013



CMA Batch 15, November 2014





## Vietnam

ICMA Vietnam office was established early of 2014 with a visit of ICMA's CEO, Prof Janek Ratnatunga to that country. After that visit, *AFA Research & Education* was appointed as Vietnam's recognised tuition provider for the CMA program. AFA is led by *Mr Long Phan* and a team of professional accountants to cover CMA Training for all Vietnam. ICMA is commonly known as CMA Australia in Vietnam; and has a vision to provide advanced training programs in accounting to support accountants to create value to their organizations.

The first CMA Program was conducted in June 2014 with 25 students trained directly by Prof Janek Ratnatunga. CMA students are mainly leaders in finance from banks, accounting firms, chief accountants and CFOs from industries. Some key CMA members who graduated from the first CMA Program are *Mr Nguy Quoc Tuan*, Managing Partner in Grant Thornton, HCMC office, *Ms Nguyen Thi Gam*, Deputy General Director of LienViet Post Bank, and *Mr Bui Thi Minh Tam*, CEO of Saigon-Hanoi Debt Management Company (SHB). The second and the third CMA Programs were held in August 2015 and May 2016 accordingly.

CMA Australia signed a mutual recognition MoU with *Vietnam Association of Certified Public Accountants (VACPA)* in June 2014; whereby VACPA's members can register as associate members of ICMA. ICMA will provide scholarships for VACPA technical staff to join the CMA Program held in Hanoi.

CMA Australia is now discussing with the three largest universities in economics and business to integrate the CMA Program into the master degree programs. CMA Australia also contributed to the accounting community by co-organizing with *webketoan.vn* (the largest online accounting community in Vietnam) the workshop "Accountants Create Value" in April 2016 with attendance from more than 100 accountants from various industries.



*The signing of a mutual recognition MoU with Vietnam Association of Certified Public Accountants (VACPA) in June 2014*







*Prof Janek Ratnatunga and Mr Long Phan at the AFA office, 2014.*



*The first CMA Batch in Vietnam, June 2014.*



*Mr Long Phan conducting a workshop on cost accounting*



## 15 Years Plus Members

Listed are those that have been ICMA Members Continuously for 15 years or more. Many have been members since its inception.

Dr Zarifah Abdullah, CMA  
 Mr D. Sunil Abeyratna, FCMA  
 Prof Anne Abraham, CMA  
 Dr Muhammad Ali, FCMA  
 Mr Hiranjan Cyril Aloysius, CMA  
 Prof Ray Anderson, FCMA  
 Ms Geok Kheng Betty Ang, CMA  
 Ms Ai Lian Lynn Ang, GMA  
 Mr Bernardo Balmaceda, CMA  
 Dr Shamsul Bin Abdullah, CMA  
 Mr Allen Bloom, CMA  
 Mr John Hugh Bradshaw, CMA  
 Mr Nigel Bubalo, CMA  
 Dr Natalie Buckmaster, FCMA  
 Mr K D N Buddhipala, CMA  
 Mr Antonio Caroscio, CMA  
 Mr David Cartney, FCMA  
 Mr Arist Joesph Caruana, CMA  
 Miss. Shuk Yee Chan, AMA  
 Mr Sui Lung Twice Chan, CMA  
 Mr William Chan, CMA  
 Mr Herman W M Chan, CMA  
 Mr Thomas Chiu L Chau, CMA  
 Ms Joselyn Chau, CMA  
 Ms MengLih Chay, CMA  
 Mr Sai Fong Fong Chen, CMA  
 Mr Veng Cheng, CMA  
 Mr Fah Hin Cheong, CMA  
 Mr Wei Ho Chia, CMA  
 Mr Yeow Teck Chng, CMA  
 Dr Vincent Ken K Chong, FCMA  
 Mr Chak Wa Peter Choy, CMA  
 Dr Wai-Ch Petrus Choy, FCMA  
 Miss. Shirley Chua, CMA  
 Mr Murray Clark, CMA  
 Mrs Wiwiek Daryanto, CMA  
 Mr Kalyan Dasgupta, CMA  
 Mr Christopher J De Silva, CMA  
 Mr K G H De Silva, CMA  
 Dr Anura De Zoysa, CMA  
 Mr Lindsay Denton, CMA  
 Mr Mohamad Derwish, CMA  
 Mrs Dana Lee Detraux, CMA  
 Mr William L Dix, AO, FCMA  
 Mr John Donald, FCMA  
 Mr Darrel S Driberg, FCMA  
 Dr Paul Vincent Dunmore, CMA  
 Mr John Charles Dunn, CMA  
 Mr Leon Duval, FCMA  
 Mr Wai Kwong Fok, CMA

Mr Chi Wah Wah Fong, CMA  
 Mr Renato Fonti, CMA  
 Dr Carolyn Fowler, CMA  
 Mr Bradley Francis, CMA  
 Mr Graeme Gardener, CMA  
 Prof Gabriel M Geursen, CMA  
 Mrs Lucy Giordano, CMA  
 Mr Preben Hansen, CMA  
 Mr Abdul Moin Hassan, CMA  
 Mr Victor Zhaoxiong He, CMA  
 Mr Boon-Leng Ho, CMA  
 Dr Keith Howson, CMA  
 Miss Ying Czarina Hui, CMA  
 Mr Eric Chi Chiu Hung, CMA  
 Mr Jimmy K Seng Hwee, CMA  
 Dr Mohd. Yusoff Ibrahim, CMA  
 Mrs Noor A Jamaluddin, CMA  
 Mr Nimal Jayatilake, CMA  
 Mrs Vinodhini Jeyapalan, AMA  
 Mr S Ho Denny Kam, CMA  
 Dr Hasnah Kamardin, CMA  
 Mr Ronald Ko, CMA  
 Assc. Pro.f Ralph Kober, CMA  
 Miss Sook Kuin Kong, AMA  
 Mr Chee Wai James Kwan, AMA  
 Dr Gregory K Laing, FCMA  
 Dr Fawzi Laswad, CMA  
 Ms Lye Kiat Lee, CMA  
 Mrs Suk Ying Lee, CMA  
 Mr Chi Yu Lee, CMA  
 Ms Siu Nga Ada Leung, CMA  
 Ms Yuk Kum Leung, CMA  
 Mr Sudusinghe Liyanage, CMA  
 Mr Sie Cheong Low, AMA  
 Mr Mohamed J M Ismail, CMA  
 Mr Ka-Ming Mak, CMA  
 Prof Garry A Marchant, FCMA  
 Prof John Miller, AO, FCMA  
 Miss. Wing Mo, CMA  
 Dr Rapih Mohamed, CMA  
 Mr Riza Nawaz, CMA  
 Ms KW Ng, CMA  
 Mr Chun Albert Ng, CMA  
 Mr Oi Man Edwin Nip, CMA  
 Mr George Peat, CMA

Mr David Penman, CMA  
 Mr Anthony Pereira, FCMA  
 Ms Roshani Perera, FCMA  
 Mr Shiu C Kent Poon, CMA  
 Dr Jean Raar, CMA  
 Prof Janek Ratnatunga, CMA  
 Mrs Jocelyn Ricamara, CMA  
 Mr Andrew Ross, CMA  
 Mr Sam Salcman, CMA  
 Ms L. Satchakova, CMA  
 Mr Anthony Schache, CMA  
 Mr Lyall Searle, CMA  
 Mr L J Selvanayagam, CMA  
 Mr Daniel K Wing Sham, CMA  
 Mr G S S Sharma, CMA  
 Mr Peter Shoring, FCMA  
 Dr Parulian Silaen, CMA  
 Mr Daniel Soon, CMA  
 Ms Anna Stamatelatos, FCMA  
 Mr Robert Stewart, FCMA  
 Mr James Sullivan, CMA  
 Dr Themin Suwardy, CMA  
 Mr Cheng Siew Tan, CMA  
 Dr Carol Ann Tilt, FCMA  
 Ms Shun Yee Shirley To, CMA  
 Dr Stuart Tooley, CMA  
 Mr Pohiva Tuionetoa, CMA  
 Mr Nadarajah Uvarajan, CMA  
 Mr Dario Vodopija, CMA  
 Ms Clare M Walsh-Clark, CMA  
 Mr Zui Kuan Wee, CMA  
 Mr Jeffry White, CMA  
 Dr Richard B Whitwell, CMA  
 Ms Hung Lai W Wong, CMA  
 Mr Chee Meng Wong, CMA  
 Mr Chi Kong Wong, CMA  
 Mr Huck Wong, CMA  
 Mr Yam How Yeo, CMA  
 Mr Harry Youssef, CMA



## Fellow Members

*Listed are those that have been ICMA Members who have been invited to be Fellow Certified Management Accountants (FCMA) of ICMA based on the outstanding work done on behalf of the Institute in their respective regions on an ongoing basis.*

Mr D. Sunil Abeyratna, FCMA  
Dr Muhammad Ali, FCMA  
Mr Nihal S. Ameresekere, FCMA  
Prof Ray Anderson, FCMA  
Dr Ridzwan Bakar, FCMA  
Dr Natalie Buckmaster, FCMA  
Mr David Cartney, FCMA  
Prof Philip K Chan, FCMA  
Mr Jack Chan, FCMA  
Ms Patsy Chan, FCMA  
Mr Ju Wai Chan, FCMA  
Mr Lung Ming Chan, FCMA  
Mr Ting Kee R Cheung, FCMA  
Dr Vincent Keang Chong, FCMA  
Mr Siu Ka Kang Chong, FCMA  
Ms Ping Chow, FCMA  
Dr Wai-Ch Petrus Choy, FCMA  
Mr William L Dix AO, FCMA  
Mr M A K B Dodamgoda, FCMA  
Mr John Donald, FCMA  
Mr Darrel S S Driberg, FCMA  
Mr Christopher D'Souza, FCMA  
Mr Leon Duval, FCMA  
Mr Hans Ferdinands, FCMA  
Mr Anthony M Ho, FCMA  
Ms Shirley Ho, FCMA  
Dr Tsz Kin E Ho, FCMA  
Dr Ghassan Hossari, FCMA  
Mr Jimmy Hung, FCMA  
Mr Rishin Kapur, FCMA  
Mr Shun Ku, FCMA  
Mr Tommy S Kwan, FCMA  
Mr Tai Yan E Yan E Lai, FCMA  
Dr Gregory Kenneth Laing, FCMA  
Mr Shun Bun R Lam, FCMA  
Ms Nixie Lam, FCMA  
Mr Nelson Lau, FCMA  
Mr Ho Pan Lau, FCMA  
Mr Desmond L Law, FCMA  
Mr Sigmund L Lee, FCMA  
Mr Allan Ka Fai Lee, FCMA  
Mr Wan Tong Lee, FCMA  
Mr Wai Keung S Lee, FCMA  
Mr Wai-kay D Lee, FCMA  
Mr Kwok Choi B Li, FCMA  
Dr T K Lim, FCMA  
Mr Wing Hung Samson Lui, FCMA  
Ms Lai Ping Cecily Lui, FCMA  
Mr Pui Lam S Mak, FCMA  
Prof Garry A Marchant, FCMA  
Prof Lisa McManus, FCMA  
Prof John Miller AO, FCMA  
Mr Ai Fung Ng, FCMA  
Prof Brendan O'Connell, FCMA

Mr Henry Ong, FCMA  
Mr Anthony Pereira, FCMA  
Ms Roshani Perera, FCMA  
Mr Tat Kong R Pun, FCMA  
Mr Heung Sang A Sham, FCMA  
Mr Peter Shoring, FCMA  
Ms Anna Stamatelatos, FCMA  
Mr Robert Stewart, FCMA  
Mr A Agus Susanto, FCMA  
Mrs Paulina P Swandidjaya, FCMA  
Mr Asite D B Talwate, FCMA  
Dr Dennis Chi Wai Tam, FCMA  
Mr Eddy Cheuk Kei Tam, FCMA  
Dr Carol Ann Tilt, FCMA  
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Evi Marlina, Maria	Handoko, Antok	Ip, Yvonne Nga Yee	Khan, Irfan	Lau, Wang Pan
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Francis, Freddy	Hendarjatno	Jarlos, Sonny	Kumbukage, Dharshana	Lee, Veronica Pui Ling
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Fung, Katty	Hermawan, Rudyanto	Srimali	Kunnath, Sumesh	Leo, Lianny
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Gandhi, Nirav	Hewitt, Roma	Jesus, Reymond	Kurniawan, Budi	Lestari, Arimbi
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Geursen, Gabriel	Ho, Tsz Kin	Jovian, Rendyansyah	Premachandran	Leung, Hoi Suet Andrea
Maarten	Ho, Vai Sam	Junaedi, Robby	Kuusa, Mathew	Leung, John Yun Ming
Ghanem, Wafaa	Homsy, Johny	Kadyan, Pritam	Kwan, Tommy	Leung, Siu Nga Ada
Gharzeddine, Ruwayda	Hooi, George	Kalambakal, Olivia	Kwan, Yuen	Leung, Winnie Siu
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Giordano, Lucy	Hossain, Sarowar	Kalebos, Adrian	Kwok, Yuen Ting	Leung, Yuk Kum
Giri, Efraim Ferdinan	Hossain, Shoukut	Kallampallil,	Lacambacal, Lorena	Li, Chun Hung
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Gopinathan, Sreekumar	Huang, Allen	Kaluarachchi, Wikum	Lai Ling, Koh	Li, Kenneth
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Macasaet, Maureen	Moubayed, Emile	Nurdin, Muchammad	Prasetya, Christian	Rodrigo, Nirajan
Macatangay, Maria	Mouleeswara, Sastry	Nurhadi, Yudi	Prasetyo, Khusnul	Rofi, Mohamad
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Mahatoo, Ravindra	Mulyono, Mulyono	Oweidat, Nazih	Mareshkumar	Rosalin, Tanti
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Manese, Estela	Naibaho, Eduard	Pamungkas, Ferrylieno	Raar, Jean	Salcman, Sam
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