



ICMAB's Founder **Ruhul Quddus and** CMA Profession:A Reminiscence

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The 87th birthday of Late Ruhul Quddus founder and former President of ICMAB just passed on the 2nd April 2015. We the members of ICMAB remember this day with profound respect and humblest prayers for salvation of his departed soul. May Almighty Allah grant him peace in Alam-e-Barzakh and grant him forgiveness on the Day of Judgment and abode in Jannatul Ferdaus.

Long time ago when I got myself admitted into Govt. College of Commerce in Chittagong in 1951, I started exploring how this College was established, who were the students in the 1st batch of the College and who were the shining stars among the products of the College. From the very first day we could realize the magic touch of Principal M.A.Samad along with some other eminent teachers who were associated with bringing everything possible, even the furniture from Islamia College, Calcutta (now Kolkata). Whoever had the luck of golden touch of Principal Samad became a star in his life. The initial batch of Professors of the college also included famous literature Showkat Osman, who changed the vision of our life. There were many others in that initial periods, each one had a part in shaping the direction of our life, which created people like Mr. Ruhul Quddus.

In those days two colleges were famous for Commerce education in Pakistan; one was Hailey College of Commerce (later Banking & Finance) in Lahore, of which Prof. Emeritus Dr.

Khawaja Amjad Saeed was a student, later he became its Principal, and the other one was Govt. College of Commerce, Chittagong. The first batch of the later produced eminent scholars like Mr. M.R. Siddiqui FCA (England & Wales), First Commerce Minister of Bangladesh, Mr. Matiul Islam, FCA, CSP, Principal Nurul Absar, and above all Mr. Ruhul Quddus. This College came from Kolkata after partition of India. Islamia College in Kolkata, in which Father of the Nation Bangabandhu Sheikh Mujibur Rahman was a student, was also partitioned, when India was partitioned, and one part was shifted to Chittagong and as mentioned above, Mr. Ruhul Quddus was admitted as a First Batch Student. Among other students of the College who became famous in their practical life were late (recently expired) Jamal Uddin Ahmed, FCA, former Deputy Prime Minister, late Moslehuddin Ahmed FCA, late Syed Fariduddin Ahmed FCA, late Luthful Anwar FCA, late Nasir Mohammed FCA, late Nurul Hassan FCMA Past President SAFA and ICMAB, Mr. Mohammed Mohiuddin FCMA, past President ICMAB, and many others whom I cannot recollect immediately for which I record my apology for my failure to remember.

During that period another phenomenon also became prominent. There were around 30 British Companies operating in Chittagong since the Colonial period. Certain heads of the British companies were also very active in their

corporate social responsibility (CSR). One such person was Mr. H.P. Cars, Managing Director of James Finlay & Co. Ltd. At his initiative, along with others, British Commonwealth Scholarship was introduced, starting from Chittagong from East Pakistan. A number of meritorious students passed from Govt. College of Commerce availed this scholarship; Mr. Ruhul Quddus was one of them. Majority of students who availed this scholarship went to the UK for studying Chartered Accountancy. Mr. Ruhul Quddus also availed this scholarship but he went to Canada to study Cost Accountancy (Management Accounting came later). There is a background for it too. The then Pakistan Govt. took Canadian assistance for development of Cost Accounting education. Accordingly Mr. Donald Paton was nominated by Canadian Govt. for PIIA (predecessor of ICMAP) who worked many years in PIIA, Karachi, Pakistan. As an outcome of it many students went to Canada and obtained RIA degree. Mr. Ruhul Quddus, Mr. Aminul Islam F-0003, and several others in those days obtained RIA degree.

Mr. Ruhul Quddus was born on 2nd April 1928 in Kotgaon, Munshiganj. His illustrious father was Mr. Janab Ali, and renowned business and a Social Worker. His mother was Janaba Gulbahar was a pious lady well known in her circle. Mr. Ruhul Quddus passed Matriculation examination under Calcutta University from Munshiganj High School. He passed I. Com. from Edward College, Calcutta. As said earlier, he passed B. Com. from Govt. College of Commerce, Chittagong under the Dhaka University and M. Com. from Dhaka University.

Soon after his Masters he took up teaching profession and joined Haraganga College in Munshiganj as a Lecturer. Thereafter, he joined as a Senior Lecturer in the Commerce Faculty where he continued up to 1960. He obtained Commonwealth Scholarship and obtained RIA degree, as mentioned earlier. He also obtained British Council scholarship in 1967 ad qualified in Economics of Electricity Tariff. He worked in EPWAPDA as a Director of Accounts, Chairman



of Bangladesh Consumers Corporation, Managing Director of Ashuganj Fertilizer Co. Ltd.

Introduction of the writer with Mr. Ruhul Quddus was quite interesting. It was something like love at first sight and that continued until his death. Incidentally, I was the 1st person to qualify (in 1963) from the then East Pakistan, from Chittagong Branch of PIIA at Govt. College of Commerce, Chittagong. That year I came to Dhaka with a job in East Pakistan Inland Water Transport Authority. I tried to get acquainted with eminent personalities in Accounting profession in Dhaka, both Chartered and Cost Accountants and in the process met many scholars in Dhaka including Mr. Ruhul Quddus. At that time he was working in EPWAPDA as Director of Accounts. I went to see a tall personality in the tallest building (at that time WAPDA Bhaban was the tallest building in Dhaka - people used to say that 'WAPDA building dekhte geley mathar tupi porey jay'). He drew me near from the very first day. I got attracted to see him again and again. That nearness continued until he was laid to rest in Mirpur graveyard and I was one of the close ones who laid him to rest in his grave on 28th September 2002. Incidentally I was the President of ICMAB that year. It seemed to me that Mr. Ruhul Quddus was waiting to die when I was the Institute's President. His last words in his hospital bed I shall never forget what he said to me when I went to see him in BIRDEM hospital. When he noticed me by his bed side, his sense was coming and going, he told me in a very

feeble voice, "take me to ICMA"; those were the last words I heard from him.

It will not be out of place to briefly describe about the CMA profession since its birth. The start was in the UK. It was noticed that conventional accounting system did not meet the demand to ascertain cost information for operations or products of factories engaged in producing goods required for military operations under the Ministry of Munitions during the First World War. Thus the first Cost Accounting Institute named The Institute of Cost & Works Accountants was established on 18th April 1919 immediately after the First World War. Incidentally the writer was first registered as a student of this Institute in 1956, but started appearing its examinations after passing PIIA, and passed Final Examination in 1970.

In this subcontinent ICWAI was established in 1944, in Kolkata after the Second World War, with Mr. M. Shoeb as the first President (1944-47). There is a funny relationship of war and founding of professional institutes of this profession; CIMA was established after First World War; ICWAI was established after Second World War; ICMAP was established after the civil war ended with the partition of India and ICMAB was established after the Liberation War of Bangladesh. Upon partition of India Mr. Shoeb migrated to Karachi, Pakistan. He joined certain other members of ICWA, (now CIMA) and formed PIIA (now ICMA Pakistan) and again he was the first President (1951-55). He became the Finance Minister of Pakistan and during his tenure Cost & Management Accountants Act 1966 was passed. All these historical references may appear to be irrelevant while writing about Mr. Ruhul Quddus. Yes, but one point is very relevant and also historical about ICMAB. And for this point alone Mr. Ruhul Quddus will be remembered for ever.

However, before giving further details on this point it may be interesting to note some events from the history. ICWA, now CIMA was established in 1919. It was recognized by ICAEW only in 1944. In our own country Bangladesh we have seen recently, full of newspaper reports, how our two immediate Past Presidents struggled to uphold our place in FRA. Further back in the history see what Mr. Ruhul Quddus did. Soon after independence of Bangladesh there was a demand from some

senior members of the profession to have only one Accounting body in Bangladesh. It was the strategy of Mr. Ruhul Quddus which saved us. Govt. of Bangladesh adopted Acts passed by Pakistan Parliament until those were replaced by Acts passed by Bangladesh Parliament. Mr. Ruhul Quddus pleaded that an Ordinance promulgated by the President cannot supersede an Act of Parliament. We were backed by the Act of 1966, it cannot be superseded by an Ordinance. We survived. The CMA profession will remain indebted to Mr. Ruhul Quddus for this incidence alone for ever. Without his strong defense we would not exist today.

Mr. Ruhul Quddus exists in every bits and pieces of ICMAB. The Logo of the Institute bears the golden touch of his hands; he got it designed and got it approved in the Council meeting.

There was a Dhaka Branch of PIIA from the beginning (PIIA was incorporated in 1952). A Branch was opened in Dhaka at the initiative of Mr. M. A. H. Ispahani and a local businessman named Mr. Fazlur Rahman (if I remember correctly). Mr. Ispahani came to our Institute functions when the Institute was under the leadership of Mr. Ruhul Quddus. There was no record of enrolment of any student in Dhaka until the formal Dhaka Branch Council was established under the leadership of Mr. Ruhul Quddus in 1964. Chittagong Branch was established in 1958 at the initiative of Principal of Govt. College of Commerce, Mr. S.A. Siddiqui, my teacher, who joined Govt. College of Commerce in 1951, same year Mr. Ruhul Quddus joined Haraganga College. Contributions of these two teachers established CMA profession in this country.

Another incident during Liberation War is unforgettable. A high official was sent from Karachi during the Liberation War. He, Mr. Ruhul Quddus and I were in a meeting about the mission of that gentleman. He was sent from Pakistan to take away the amount kept in Fixed Deposit reserved for Dhaka building on the plea of safety of the fund. Mr. Ruhul Quddus pressed my toes and I took the signal. We denied. The fund was with us and with that we could start our own Building.

Coming to the building, our plot was on the rear side and on the front side was for ICAB. Later ICAB got a plot at Kawran Bazar. I had an acquaintance at the Ministry on the basis of



which I tried to get the front plot on which the present ICMAB is situated. I was unsuccessful. Again it was Mr. Ruhul Quddus who had to come to the rescue. He got the plot shifted. The foundation stone of the building was laid by Mr. Saifur Rahman, who was the Commerce Minister at that time.

Another point will be of interest to our younger members. While the Institute Act was being drafted, I asked Mr. Ruhul Quddus, why a separate Branch Council in Dhaka was proposed while a full National Council would be functioning in Dhaka. His reply was historical. The National Council is for policy matters for guiding the Institute. Dhaka Branch Council will be a platform for the vibrating younger members, it will be a platform for training for leadership. Here is the foresight of a great leader.

Cost audit was also in his dream, which has come true today.

I was in and out of Dhaka changing jobs and places as people change shirts. This time I came with a job in Premier Cement Mills Limited and placed in Munshiganj to build the factory, starting from even procurement of land for the factory. Thus I got an opportunity to visit every nook and corner of Munshiganj. One day I told Mr. Ruhul Quddus that there is not a place in Munshiganj that I have not visited; I love Munshiganj. He replied that I was in Chittagong, being a student of Govt. College of Commerce. I love Chittagong more than Munshiganj.

Mr. Ruhul Quddus left behind three sons and four daughters and an Institute - The Institute of Cost and Management Accountants of Bangladesh - which is also a part of his family. He also left a house in Mirpur, which his children rebuild and sold some flats. One such flat was purchased by one of our senior members. ICMAB and Mr. Ruhul Quddus are indeed inseparable. 