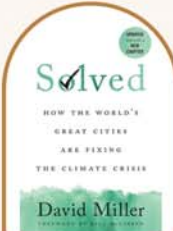


Reviews of selected Books and Articles

BOOKS REVIEW

Solved: How the World's Great Cities Are Fixing the Climate Crisis by David Miller, Anne Hidalgo & Bill McKibben



Solved reveals how cities around the world are taking the lead in tackling climate change through practical, impactful measures to reduce carbon emissions. Drawing on examples from cities like Los Angeles, New York, and Oslo, the book shows that local action can drive global progress toward meeting the Paris Agreement targets and limiting warming to 1.5°C. It emphasizes that waiting for national governments is no longer an option—cities must act now. Serving as both a guide for policymakers and a call to action for citizens.

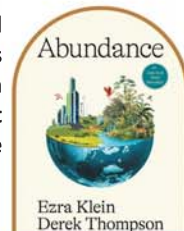
Available at: <https://bit.ly/43h6KAz>

Ratings: Amazon: 4.8/5; Goodreads: 5.0/5

Abundance by Ezra Klein & Derek Thompson

The book explores how America's current crises—housing shortages, labor gaps, and stalled clean-energy projects—stem from decades of underbuilding and outdated policies. It argues that past solutions and regulations, designed for earlier challenges, now hinder progress on today's urgent issues. The book calls for a new political approach that balances government action and reform, breaking barriers to build infrastructure and solutions that create abundance rather than scarcity in the 21st century. Available at: <https://bit.ly/4jnu1Wm>

Ratings: Amazon: 4.5/5; Goodreads: 4.12/5



Insight: Creative Systems Theory's Radical New Picture of Human Possibility (The Evolution of Creative Systems Theory and the Concept of Cultural Maturity) by Charles M. Johnston MD



The author introduces Creative Systems Theory, a groundbreaking framework that views humans and cultures as dynamic, creative systems. It highlights the need for Cultural Maturity—a collective evolution in thinking and values essential for addressing today's complex challenges. The book offers a fresh perspective that reconciles debates like free will and the science-religion divide by showing they arise from limited viewpoints. Ultimately, it calls for a new, integrative mindset that fosters creativity, deeper understanding, and a sustainable future for humanity.

Available at: <https://bit.ly/43dqvZI>

Ratings: Amazon: 4.3/5; Goodreads: 3.0/5

ARTICLES REVIEW

The Saudi Arabian Public Sector's Journey to Accrual Accounting: Lessons Learned and Key Insights by Abdullah Alhomaida

As part of Vision 2030, Saudi Arabia adopted accrual accounting to boost transparency, accountability, and financial planning in the public sector. Aligned with global IPSAS standards, the transition improves reporting and resource management. Despite challenges, strong planning, training, and phased implementation made it a model for other nations.

Available at: <https://bit.ly/4dxxSi2>

How KPMG is using AI to revamp their audit practice by Adam Zaki

Thomas Mackenzie of KPMG highlights Clara, a cloud-based AI audit platform that automates manual tasks, enhances audit quality, and allows auditors to focus on analysis. While AI handles data prep and testing, human judgment remains central, improving efficiency and making audits more insightful and engaging.

Available at: <https://bit.ly/4dTmWvD>

Why more small businesses are seeking to outsource accounting by Jeff Buckstein

More Canadian small businesses are outsourcing accounting and finance to cut costs, boost efficiency, and tap into new technologies like cloud computing and AI. This shift helps manage talent shortages, reduce risk, and improve transparency. CPAs provide expert support on compliance, internal controls, forecasting, and strategic planning—freeing entrepreneurs to focus on their core business.

Available at: <https://bit.ly/4kgbw7o>

Members are encouraged to share noteworthy books and articles that the R&P Department can consider for inclusion in the future issues of CMA Journal on email: rp@icmap.com.pk