

Body: Chartered Institute of Management Accountants (CIMA)

Recognition: Mutual Examination Paper Exemptions (MEPE)

Status as of 2 July 2019: MEPE renewed

- CIMA has completed the Institute's review process and both sides renewed the MEPE.
- The 2019 MEPE agreement took effect from 1 July 2019 to 30 June 2024 and applies to all members of both bodies regardless of when they became students of the respective bodies.

Members:

CIMA members applying for the Hong Kong Institute of CPAs membership must meet the following criteria:

1. You hold an accounting or non-accounting degree accredited or recognised by the Institute;
2. You have passed the CIMA Professional Qualification programme¹;
3. You have passed Module 13 (Business Assurance) and Module 14 (Taxation) or equivalent Modules in previous syllabus of the QP;
4. You have passed the Capstone or Final Examination in previous syllabus of the QP;
5. You have passed the Institute's aptitude test on Hong Kong law;
6. You have gained at least three years of relevant accounting experience under an Institute-authorized employer or supervisor complying with the Institute's practical experience requirements or, in the case of overseas experience, equivalent experience recognised by the Institute;
7. You are a CIMA member in good standing; and
8. You must fulfill other standard membership application requirements of the Institute from time to time, e.g. be fit and proper and not subject to any adverse disciplinary findings or pending complaint or investigation.

To enroll for the QP module(s), Capstone or aptitude test, you are required to complete a [preliminary assessment](#) of your eligibility for the Institute's membership under the MEPE before you may proceed to enroll.

¹ Applicants are required to have sat and passed all the papers of the CIMA Professional Qualification ("PQ") programme. At present, applicants with exemptions which go beyond the 8 papers of the Certificate and Operations Levels of the CIMA PQ programme are not eligible to apply under the 2019 MEPE. Those who have been exempted by the CIMA from sitting any of the papers in the Management and/or Strategic Level(s) of the CIMA PQ programme will be assessed by the Institute on a case-by-case basis. Any competency inadequacy identified by the Institute may be bridged by the applicant passing the relevant papers of the CIMA PQ programme or the relevant subjects in programmes of or accredited by the Institute.

Students:

Students of CIMA should note that you are required to become a full member of CIMA and a degree holder before you are eligible for exemptions from the QP and admission to the Hong Kong Institute of CPAs under the 2019 MEPE agreement.

Updated on 28 January 2021



Hong Kong Institute of
Certified Public Accountants
香港會計師公會