

**Body:** Chartered Institute of Management Accountants (CIMA)

**Recognition:** Mutual Examination Paper Exemptions (MEPE)

**Status as of 21 June 2018:** In force

- CIMA has completed the Institute's review process. Both sides signed a MEPE agreement on 7 June 2013 ([Press release](#))
- The 2013 MEPE agreement took effect from 1 July 2013 to 30 June 2019 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 programme;
3. You have passed Module C (Business Assurance) and Module D (Taxation) of the Institute's QP;
4. You have passed the final examination 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), final examination 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.

### **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 2013 MEPE agreement.

Updated: 21 June 2018