

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 programme;
3. You have passed Module C (Business Assurance) and Module D (Taxation) of the Institute's QP up to the June 2020 session/ Module 13 (Business Assurance) and Module 14 (Taxation) of the QP with effect from the December 2020 session;
4. You have passed the Final Examination of the QP up to the December 2020 session/ Capstone of the QP with effect from the June 2021 session;
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/ 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.

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: 2 July 2019