

Body: Chartered Institute of Management Accountants (CIMA)

Recognition: Mutual Examination Paper Exemptions (MEPE)
(1 July 2024 to 30 June 2029)

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 successfully met the requirements of the Chartered Global Management Accountant (CGMA) Professional Qualification;
3. You have passed Module 13 (Business Assurance) and Module 14 (Taxation) or equivalent Modules in previous syllabus of the Qualification Programme (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 Authorised Employer or Authorised 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 agreement before you may proceed to enroll.

Updated in August 2024