

Chartered Institute of Management Accountants (CIMA) Memorandum of Understanding (MOU) FAQs

Information for Canadian CPAs seeking CIMA membership

1. What are the requirements for registration under the MOU and how do I apply?

You must be a member in good standing of CPA Canada and not have gained CPA Canada membership based on another reciprocal MRA or MOU.

2. What do I need to do to qualify for admission if I register as a student under the Memorandum of Understanding (MOU) pathway?

Canadian CPA members registered under the new CIMA MOU are required to successfully complete:

- The CGMA Strategic Case Study Examination (SCS) Exam, and
- The prescribed practical experience requirement.
- 3. Am I eligible for an exemption from the experience requirement?

Canadian CPA members registered under the MOU are granted an exemption from the experience requirement if they have obtained more than two years of post-designation professional accounting experience.

Eligibility for exemption is determined upon receipt of your completed application for membership after having passed the Strategic Case Study (SCS) examination. Candidates who don't meet these requirements at the time of registration will need to complete a Practical Experience Requirement (PER). A detailed submission of the work experience obtained leading up to and after passing the exam can be found here.

Typically, students will register for the SCS Exam after registering as a CIMA candidate.

4. Is there a limit to how many times I can write the Strategic Case Study Examination?

There is no limit to the number of attempts to pass the SCS Exam.

5. Am I able to attend the Strategic Case Study modules to help me prepare for the SCS Exam?

The CGMA Finance Leadership Program (FLP) prepares candidates for all the content required to write the SCS Exam. It is highly recommended that candidates complete the Strategic Learning Level of the CGMA FLP. Registering for FLP can be done after registering as a CIMA candidate. More information can be found here.

6. After I complete the SCS Exam and meet the practical experience requirement, do I get a CIMA CGMA License?

Once admitted as a CIMA member, you will be awarded the Chartered Global Management Accountant (CGMA) designation. The CIMA CGMA qualification does not grant audit rights or a license to operate in any specific jurisdiction.

7. When will I be eligible to register for the CIMA Strategic Case Study Examination?

If eligible for the new Memorandum of Understanding (MOU) your first opportunity to write the SCS exam will be in May 2024. Registration for the FLP program will likely open in late December 2024.