

## ICMAP members seeking the Canadian CPA Designation

CPA Canada has finalized the Memorandum of Understanding (MOU) with the Institute of Cost and Management Accountants of Pakistan (ICMAP) on behalf of CPA Nova Scotia. International Accountants who are members in good standing with an ICMAP designation may be eligible for rights to advanced standing in the CPA Canada certification program based on CPA Canada's MOU if the following criteria are met.

1. You must be a fully qualified member of ICMAP.
2. You must have obtained your membership through completion of the accounting body's qualification process and not through a recognition agreement with another accountancy body.
3. You obtained your designation while you were not a resident of Canada.

## ICMAP members seeking membership with CPA Nova Scotia

ICMAP members will be eligible for the membership pathway in CPA Nova Scotia subject to the following:

1. Payment of applicable fees and dues.
2. Meet the CPA Nova Scotia good character requirements for admission.
3. At the time your application is submitted, provide evidence of legal entitlement to work in a CPA Canada jurisdiction or be prepared to provide evidence of legal entitlement to work in a CPA Canada jurisdiction within the first two years of membership. Applicants who are not legally entitled to work in a CPA Canada jurisdiction will be granted conditional acceptance based on the requirement to provide evidence within the first two years of membership.

## Education and Examination Requirements for ICMAP

ICMAP members seeking their Canadian CPA designation under this agreement must:

1. Have either:
  - a) a recognized university degree from a degree-granting. Only degrees obtained from post-secondary institutions, which are recognized in the International Handbook of Universities published by the International Association of Universities or a similar recognition service, such as the World Education Services (WES), will be accepted. OR

- b) completion of at least eight years of relevant experience in any of the CPA technical competency areas – Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation evaluated as per the CPA Practical Experience Requirements.
2. Successfully complete the ICMAP program.
3. Pass the Canadian CPA profession’s Common Final Examination (CFE). ICMAP members are allowed three attempts to pass the CFE. After three failed attempts, applicants will be de-registered. If eligible to re-register, applicants must meet all the current entrance requirements in place at the time of re-registration and are no longer eligible for any exemptions from the CPA Professional Education Program (PEP) pursuant to this Agreement.

### **Experience Requirements for ICMAP**

All ICMAP members must meet the practical experience requirements (term, depth, breadth, and progression) of the Canadian CPA profession subject to the following:

1. Applicants with more than two years post-designation professional accounting experience will be admitted without a review of their practical experience.
2. Applicants with less than the specified post-designation experience required will be subject to a review of their practical experience obtained pre- and post qualification.
3. All experience must have been gained as a member or student of ICMAP.

For more information please contact CPA Atlantic School of Business ([www.cpaatlantic.ca](http://www.cpaatlantic.ca)) or email [info@cpaatlantic.ca](mailto:info@cpaatlantic.ca).