

# Fair Registration Practices Report

## Management Accountants (2009)

The answers that you submitted to OFC can be seen below.

This Fair Registration Practices Report was produced as required by:

- the Fair Access to Regulated Professions Act (FARPA) s. 20 and 23(1), for regulated professions named in Schedule 1 of FARPA
- the Health Professions Procedural Code set out in Schedule 2 of the Regulated Health Professions Act (RHPA) s. 22.7 (1) and 22.9(1), for health colleges.

### Provision of Information About Registration Practices (1 / 13)

**Describe how you make information about registration practices available to individuals applying or intending to apply for registration. Specify the tools used to provide information, and the manner in which you make that information available, current, accurate and user friendly in each of these subcategories:**

a) steps to initiate the registration process

***Note - The information provided in this full report, which has been submitted in accordance with the Fair Access to Regulated Professions Act, is viewed to be confidential and proprietary to CMA Ontario.***

The steps to initiate the registration process are promoted in a variety of CMA materials. The CMA Ontario website ([www.cmaontario.org](http://www.cmaontario.org)) includes "Become a CMA" as one of the major menu items on the home page. This web section describes the path to the CMA designation and how to initiate the process, and includes electronic copies of the form that must be submitted to initiate the process (the transcript evaluation cover sheet). Candidates will also find contact information on the CMA website, and are able to submit a request for an information package to be mailed to their address.

The website is easily accessible and can be found through any search engine. The link for the website is also printed in all CMA marketing materials. The website is kept current with revisions by a cross-department web committee and updated by a dedicated staff web developer.

CMA brochures also include relevant information on initiating the registration process. CMA Ontario's "Create Possibilities" brochure, intended for the university and college student market, includes information on how to initiate the process, contact information, and a hard copy of the necessary forms. The brochure "The CMA Accreditation Process", intended for members of the workforce, includes a section "What is the first step in earning the CMA Designation?" Both brochures display a diagram of steps towards earning the CMA designation, with the first step clearly indicated. Brochures are updated on a yearly basis to keep all information, fees and timelines current.

Registration steps are presented and discussed at province-wide CMA information sessions, delivered by CMA Marketing Directors. CMA information sessions are delivered throughout Ontario at welcome centres for new Canadians, at universities and high schools, at career/job fairs, on site at employer's offices, and at other public events. CMA Marketing Directors meet with Accreditation staff annually to ensure currency of information. Dates and details on information sessions are posted on the CMA website at [www.becomeacma.com](http://www.becomeacma.com). The public may also contact CMA Candidate Support Representatives and Program Advisors for further information or they can register online through the CMA website to attend.

An Accreditation counter is present in the new CMA Ontario facility to allow candidates to walk in and receive the most current information from one of CMA Ontario's Candidate Support Representatives.

The registration of candidates (certification) occurs five times per year in February, May, August, September, and November. Once a candidate has completed all requirements for certification they are contacted by both phone and email and issued a certified membership application along with instructions on how to become certified. Future plans include setting up a certification page on the CMA Ontario website that will allow candidates to view all requirements for certification as well as gain access to the certified membership application whenever they wish.

## b) requirements for registration

The standard route towards the CMA designation involves either registering for the Accelerated Program and upon successful completion proceeding to the Entrance Examination, or proceeding directly to the Entrance Examination without enrolling in the Accelerated Program by completing the required topics at a university or through an applied degree program at a college.

Information on requirements for enrollment in the Accelerated Program as well as the Entrance Examination is available from a number of sources. Brochures list, in bullet form, the required topics that must be completed prior to enrolling in the Accelerated Program, as well as those required to qualify to write the Entrance Examination, or direct students to the CMA website to find that information. Information is also included on minimum grade requirements to earn credit for the topics as well as the requirement to have completed a university or applied degree prior to enrolling in the program. Information about required courses and all other requirements for eligibility is updated on a yearly basis.

The website offers a wealth of information on registration requirements and processes. "Become a CMA" is a heading in the main menu, and within that section students can find the sub-heading "Required Topics" which lists the requirements to write the Entrance Examination. Students will find registration requirements for other programs (e.g. Accelerated Program) under the heading for that program.

In addition, required topics are presented at marketing information sessions.

Through all communication methods (web, brochure, information sessions), CMA encourages students to submit their transcripts for evaluation to determine whether they meet the registration requirements. The evaluation report that is returned to students shows which requirements have been met and which requirements are outstanding. Unlike other Canadian accounting bodies, there is no charge from CMA Ontario to obtain a transcript evaluation.

Information about the CMA Case Examination and Board Report are made available to candidates upon entry into the CMA Strategic Leadership Program. Details are available in the Strategic Leadership Program Handbook as well as part of the Strategic Leadership Program Orientation session. Alternate Channels candidates are communicated to on an individual basis upon entry into the program by the Program Support Officer as well as through the Combined Masters Program microsite and the 2010 Case Exam and Board Report Preparation microsite.

Requirements for registration into the designation (certification) are communicated to candidates once they enter into their program through the Strategic Leadership Program Handbook and the Alternate Channels Handbook. Individual communications are sent out to any candidates missing requirements for certification at the time of the certification round. Full listings of all requirements are also detailed on the CMA Ontario website and in brochures such as "The CMA Accreditation Process" which are updated on a yearly basis.

## c) explanation of how the requirements for registration are to be met, such as the number of years of

schooling required for a degree to be deemed equivalent to an Ontario undergraduate degree, length and type of work experience, credit hours or program content

CMA promotional material states that a university or applied degree is required for registration in the program. There is no specification on the number of school years or course credits or hours that the degree must include. Individuals with out-of-province or out-of-country degrees may contact a CMA Program Advisor, who will advise them whether their degree is equivalent to a Canadian undergraduate degree. Program Advisors currently use the 21st edition of the International Handbook of Universities published by Palgrave Macmillan in order to verify if an institute has degree granting authority.

To meet the topic requirements, students must complete courses that CMA Ontario has deemed equivalent in content to the CMA competency map. Acceptable courses offered within Ontario are listed online at [www.cmaontario.org/coursecharts](http://www.cmaontario.org/coursecharts). This section of the website includes a file for each Ontario university that has been reviewed by CMA Ontario. The file lists the codes of courses offered by that institution that are considered acceptable alternatives and will earn students an exemption for that topic. Candidates that have completed a degree from outside of Ontario but still within Canada can visit the respective province's CMA website to find equivalent course information about the university programs within that province.

In the case of international transcripts, evaluations are conducted based on the courses shown on the transcripts. Due to the number of universities and individual programs throughout the world, it is not possible to have a course listing for every program and to keep it current. If a subject shown is known to be equivalent to one of the CMA pre-requisites, the exemption is granted (e.g. Statistics pre-requisite would be granted for a Statistics or Quantitative Methods course). Course outlines are required for courses with ambiguous course names in order to determine course content. Candidates are informed of this requirement in writing by the Program Advisor should the Advisor respond to the transcript evaluation report by requesting additional credits. This process is built into the CMA Ontario appeal process. Future plans include developing an appeals page on the CMA Ontario website that will allow candidates to view the requirements for appeal, the appeal hierarchy of decision making and give candidates access to the Appeal Cover Sheet.

Practical Experience is a required component for CMA Ontario registration (certification). Candidates are required to meet the following Practical Experience requirements in order to graduate from any CMA program:

1. Most recent position prior to registration (certification) be evaluated at an overall Career Stage 2 level or higher
2. Have acquired 24 months of practical experience in the domain of the managerial accountant
3. Have acquired a minimum of 12 months of concurrent experience while enrolled in the CMA Program or complete a Business Application Report (BAR) in order to provide concurrency for up to 12 months of experience acquired post program.

If the candidate changes positions while still enrolled in the CMA Program and they have not yet obtained the 24 months required, they must complete another Practical Experience Report so CMA Ontario can evaluate the competency level of their new position. Practical Experience Requirements are communicated to candidates through the CMA Ontario website, brochures, and upon entry into the CMA Program through program handbooks and orientations.

d) any education or practical experience required for registration that must be completed in Ontario or practice that must be supervised by a member of the profession who is registered in Ontario

Practical experience is required for registration, however, candidates do not have to complete it within Ontario or Canada. The experience is permitted to be completed anywhere the candidate wishes. Details and examples of the candidate's experience must be verified by a validator who is typically the candidate's immediate supervisor. This validator is not required to be a member of the designation or be registered in Ontario. Information about the validator requirements are communicated as part of the practical experience reporting website, in program handbooks, and as part of the program orientations.

There are no requirements for any pre-requisite educational components to be completed in Ontario; however, there are two topics, Advanced Financial Accounting and Taxation, which must be completed through a Canadian University. This is due to the nature of the content in those topics and the need for a Canadian context. Candidates are advised of this requirement upon contacting the CMA Ontario office or when submitting their transcript for evaluation. This information is communicated to candidates upon appeal for either of these pre-requisites based on international transcripts.

#### e) requirements that may be satisfied through acceptable alternatives

A university or applied degree is required for enrollment in the CMA program. Alternatively, students may satisfy the degree requirement by fulfilling the requirements of the Mature Student Program but this is the exception rather than the norm.

Students who do not have a university degree, but who have been working in the Accounting field for at least seven years, at a Career Stage Two level, are eligible to apply as a Mature Student. Potential students must file Practical Experience form(s) for assessment. These students must also submit transcripts from their prior education for assessment. Eligible pre-requisites are all introductory and management courses from prior college or university education. Any outstanding pre-requisites, including all advanced level Entrance Examination pre-requisite courses, must be completed through a recognized university, through an applied degree program at a college, or through the CMA Accelerated Program. Once eligible, mature students must successfully attempt the Entrance Examination and then move into the Strategic Leadership Program. Future plans include developing a Mature Student page on the CMA Ontario website that will allow candidates to view the requirements for Mature Student status.

There are other alternatives or "alternate channels" to the standard route to the CMA designation which are posted on the CMA Ontario website. Examples are Mutual Recognition Agreements and Professional Advanced Standing, in which there is a reciprocal granting of professional designations or individual components of the designation for qualifying members of CMA Canada and another international accounting body, thereby allowing the candidate to bypass some or most of the traditional steps towards the designation.

University graduates accredited by one of the following accounting bodies with which CMA Ontario has a Professional Advanced Standing Agreement in place may be eligible for advanced standing in the CMA program:

- American Institute of Certified Public Accountants (AICPA)
- Canadian Institute of Chartered Accountants (CICA)
- Certified General Accountants Association of Canada (CGAAC)
- Institute of Cost and Management Accountants of Pakistan (ICMAP)
- Association of Chartered Certified Accountants (ACCA)

Candidates accredited by one of the following accounting bodies with which CMA Ontario has a Mutual Recognition Agreement in place may be eligible for advanced standing in the CMA program:

- The Chartered Institute of Management Accountants (CIMA) – the university degree requirement can be waived if candidates have a minimum of five years of practical experience at an incontestable Career Stage Three level.
- The Chartered Institute of Public Finance and Accountancy (CIPFA)

- CPA Australia – the university degree requirement can be waived if candidates have a minimum of fifteen years of practical experience at an incontestable Career Stage Three level.

There are also specific university programs that have been accredited by CMA Canada. Students graduating from an accredited program with an average of 75% or greater may be permitted to bypass the Entrance Examination and enroll directly in the Strategic Leadership Program.

Information on alternate channels and accredited programs is readily available on the CMA Ontario website under the “Internationally Trained Professionals” link and is discussed at information sessions where the audience is likely to find the information relevant.

More information on alternate channels and accredited programs can be found in section 8a.

#### f) the steps in the assessment process

As mentioned in part (a), the steps to earning the CMA designation are promoted in brochures, on the CMA website, and are presented at CMA information sessions. Diagrams of the steps are published and clearly indicate how to achieve the designation.

The first step in the assessment process requests that candidates send their transcripts to the CMA Ontario office for evaluation (at no charge to the candidate). The transcript evaluation report the prospective student receives in return will indicate the pre-requisite topics for which he/she has been granted exemptions, as well as those outstanding topics required to gain eligibility to write the Entrance Exam. The report also informs candidates of next steps and alternatives in the process. The CMA website and some brochures also include a cover sheet for faxing transcripts to the CMA office, which simplifies the process.

Completion of a university or applied degree and the appropriate pre-requisite courses are required. There is no specification on the number of school years or course credits or hours that the degree must include. Individuals with out-of-province or out-of-country degrees may contact a CMA Program Advisor, who will advise them whether their degree is equivalent to a Canadian undergraduate or master’s degree. Program Advisors currently use the 21st edition of the International Handbook of Universities published by Palgrave Macmillan in order to verify if an institute has degree granting authority. Applicants complete all CMA required topics, either through a university or applied degree studies, through university courses taken post-graduation, or by successfully completing CMA Ontario’s Accelerated Program. These topics cover a wide spectrum of business disciplines and provide the foundation knowledge essential for the CMA Strategic Leadership Program.

The 16 required topics consist of the following subject areas:

Management Accounting (Introductory, Intermediate, and Advanced), Financial Accounting (Introductory, Intermediate, and Advanced), Statistics, Economics, Human Resources, Information Technology, Corporate Finance, Operations Management, Marketing, Strategic Management, Taxation, and Internal Control.

Candidates who have already graduated from university without completing all of the required topics may acquire the required topics by attending university courses taken post-graduation or by attending CMA Ontario’s intensive 26-week Accelerated Program. The Accelerated Program requires candidates to have been evaluated by CMA Ontario and to have completed: Introductory Management Accounting, Introductory Financial Accounting, Economics and Statistics plus a recognized university degree or applied degree. The Introductory Management Accounting and Introductory Financial Accounting pre-requisites are also available through CMA Ontario as distance education courses.

Candidates print the transcript evaluation cover sheet available from the CMA website and mail or fax it with a copy of their university or applied degree transcripts to the CMA Program Advisors for a free evaluation.

Once a student begins the accreditation process, he or she will be guided through each step as it approaches. For example, once a student passes the Entrance Examination, their name will appear on a list of students eligible to enroll in the Strategic Leadership Program, and they will receive targeted communication by email, mail, and telephone regarding their enrollment. The same would be true for the CMA Case Examination and Board Report. All steps in the assessment process are listed on the CMA Ontario website as well as in brochures.

g) the documentation of qualifications that must accompany each application; indicate which documents, if any, are required only from internationally trained applicants

There are no documents that are required only from internationally trained applicants in the CMA registration process. Documentation should accompany a request for a transcript evaluation, which should in turn be completed prior to submitting an application for enrollment in a CMA program. The CMA website and CMA resource materials state that for a transcript evaluation, candidates must submit a transcript evaluation cover sheet, which is available online and in certain brochures, as well as a copy of their course transcripts, their email and postal addresses, and their telephone numbers.

Official transcripts are not required for the initial evaluation, but effective September 2009, candidates have been informed that they must submit an official transcript prior to convocation. This information is contained in the Regulations of the Society of Management Accountants of Ontario as well as in the "Become a CMA" section of the CMA Ontario website. Individual communications are also sent out to candidates indicating this requirement upon entry into the Strategic Leadership Program or completion of an Alternate Channel Program.

h) acceptable alternatives to the documentation if applicants cannot obtain the required documentation for reasons beyond their control

Candidates who are unable to obtain a copy of their transcripts are asked to outline the reasons why they are unable to do so, with supporting documentation, and CMA Ontario will review their request. Requests must either be submitted by mail to the CMA office, or by fax or email to a Program Advisor. This policy is presented to students who contact the CMA office and describe their extenuating circumstances.

i) how applicants can contact your organization

Contact information for CMA Ontario is provided during public information sessions, which are presented by CMA Marketing Directors. Contact information is also listed on all CMA printed material (brochures, flyers, etc).

The CMA Ontario website includes "Contact Us" as one of the major menu items on the home page. This page lists contact information for the CMA office as well as individual contact information for each staff member. CMA Ontario also has an Accreditation counter staffed by Candidate Support Representatives at its office location (25 York Street, Suite 1100, Toronto, Ontario). The office is located on the 11th floor.

As part of its marketing campaign, CMA maintains a presence at job fairs and other events which give interested individuals the opportunity to approach the booth or CMA staff with inquiries on the designation.

j) how, why and how often your organization initiates communication with applicants about their applications

Once a candidate submits his or her transcript for evaluation, the first communication they would generally receive from CMA Ontario is a transcript evaluation report. During most periods of the year, evaluations are returned within 15 to 20 business days by mail to the preferred mailing address indicated on the transcript evaluation cover sheet.

Once a candidate has had his or her transcript evaluated and has been deemed eligible for a CMA program, such as the Accelerated Program or the Entrance Examination, that student will be contacted by CMA through email and mail, as well as by telephone, encouraging them to enroll in the program.

Once a candidate has submitted their application for a specific program, such as the Accelerated Program or the Entrance Examination, they will receive an email confirmation of enrollment in the program. CMA Ontario's goal is to deliver the confirmation within 10 to 15 business days of receipt.

If the application is incomplete or requires clarification, a Candidate Support Representative will typically contact an applicant by phone or email.

Applications for the CMA Accelerated Program and CMA Entrance Examination are sent to candidates once they have had a transcript evaluation and been deemed eligible. The applications are sent through mail post as well as electronically through email. Strategic Leadership Program applications are sent to candidates once they have passed the CMA Entrance Examination or received a waiver of the CMA Entrance Examination through completion of a CMA Accredited Program or Professional Advanced Standing. CMA Case Examination applications are sent out to those candidates who are eligible to write it as part of the Strategic Leadership Program or Alternate Channel Program.

Certification applications are sent to candidates upon completion of all academic, professional examination, and experience requirements and are issued electronically by email from the Certification Requirements Program Advisors.

k) the process for dealing with documents provided in languages other than English or French

The "Internationally Trained Professionals" section of the website asks that foreign university transcripts be translated into English or French in addition to the items required of all applicants. If these documents are not in English or French, students are asked to have them translated and certified by their university or by a certified translator. The "Internationally Trained Professionals" section of the CMA website provides candidates with a link to 211 Ontario and asks them to scroll to the "Interpretation and Translation" section of that site to find a translator, if needed.

l) the role of third-party organizations, such as qualification assessment agencies, organizations that conduct examinations or institutions that provide bridging programs, that applicants may come into contact with during the registration process

CMA Canada's role as a third party organization is to develop the Entrance Examination, Case Examination, and Board Report Case for all CMA candidates in Canada. They also administer the marking process for all

national examinations and assignments. CMA Canada does not have direct contact with the candidates of CMA Ontario with the exception of a “help email” address provided to candidates for technical assistance with the uploading of assignments completed within the Strategic Leadership Program and Practice Case Examinations. The role of CMA Canada is also to develop the educational material within the programs and is the responsibility of the provincial associations to administer the programs such as enrollment, administration and all communication with students with the exception of the technical support mentioned above.

m) any timelines, deadlines or time limits that applicants will be subject to during the registration process

The “Become a CMA” section of the website includes a section titled “Summary of Important Dates and Fees” which lists deadlines to register for the CMA Entrance Exam, Accelerated Program, and Strategic Leadership Program. This chart is copied from its original location as a page in the “Create Possibilities” brochure.

Certain cases of eligibility are valid for a period of time only, and this information is communicated to candidates for whom it is relevant. For example, candidates from accredited university programs who submit their transcripts for evaluation have a three year window from date of graduation in which they can register for the Strategic Leadership Program. This time limit is stated on the CMA website.

Transcript evaluation reports are valid for two years and contain a statement to that effect.

All program applications explain the deadlines for enrollment, which enables sufficient time for CMA Ontario to send material to the candidate in order for them to prepare prior to the first class.

n) the amount of time that the registration process usually takes

Candidates who submit their transcripts for evaluation will be sent a report in the mail within 15 to 20 business days. This timeline is communicated on the Transcript Evaluation Cover Sheet which is available at information sessions, job fairs and on the CMA Ontario website.

During peak registration periods, transcript evaluations may exceed the normal 15 to 20 processing days. In this case, the Accreditation department would send out email confirmations upon receipt of transcript evaluation submissions.

There are two intakes of the Accelerated Program and the Strategic Leadership Program each year, and the Entrance Examination is held twice per year. Registration deadlines are imposed for enrolment in each program and are published on the CMA website and in certain brochures. As the deadline approaches for enrollment in each program, students who have been declared eligible through their transcript evaluation may receive an email or phone call from CMA Ontario reminding them to submit their applications.

A candidate taking the typical path to the designation will require two to three years to complete all requirements. These steps would include:

- CMA Accelerated Program 7 months (intake in September and January)
- CMA Entrance Examination (intake in June and October)
- Strategic Leadership Program 2 years (intake in September and January)
- CMA Case Examination (intake in May and August)
- CMA Board Report (intake in June)

The Accelerated Program is only required for those candidates who do not wish to complete the required

academic pre-requisites through a university or applied degree program. All timelines are communicated through the CMA Ontario website, CMA information sessions, as well as in brochures available to all candidates.

The registration of candidates (certification) occurs five times per year in February, May, August, September, and November. Once a candidate has completed all requirements for certification they are contacted by both phone and email and issued a certified membership application along with instructions on how to get certified. Future plans include setting up a certification page on the CMA Ontario website that will allow candidates to view all requirements for certification as well as gain access to the certified membership application whenever they wish. Once a candidate has submitted an application for certification, it is reviewed and a decision is provided in writing within 15 to 20 business days.

o) information about all fees associated with registration, such as fees for initial application, exams and exam rewrites, course enrolment or issuance of licence

Relevant fees are listed in the “Become a CMA” section of website, in the menu item “How much does it cost?” The CMA website also includes a section titled “Summary of Important Dates and Fees”.

Information packages are sent to candidates upon request by completing a request form available on the CMA Ontario website. The information package includes a sheet listing CMA program fees. The same sheet is also posted online as a PDF under “Steps to Becoming a CMA”.

Fees are discussed at public province-wide information sessions delivered by CMA Marketing Directors, and fees are listed in the “Create Possibilities” brochure, which is targeted to Ontario university and college students.

p) accommodation of applicants with special needs, such as visual impairment

CMA Ontario’s policy for accommodating those with special needs is made available upon request from the CMA Ontario office. Individuals requiring special accommodation are asked to submit a written request and supporting documentation (i.e. assessment or medical note). Candidates are immediately notified once their file has been reviewed, and are informed in writing regarding the accommodations they have been granted. Students have been granted extra time, additional resources and alternate times to complete their tests or examinations dependent upon the particular limitation of the candidate. CMA Ontario is always looking for additional ways to support special needs candidates. For example, CMA has implemented the closed captioning of instructional videos to help hearing impaired candidates.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

Microsites are now being used to better communicate to candidates and to deliver important information and applications.

Mature Students can now register in the CMA Accelerated program.

Candidates can now enroll for certain aspects of the program (Accelerated Program, Strategic Leadership Program) online instead of only paper-based application.

Programs are now being recorded for distance learning purposes.

CIMA and CPA Australia Mutual Recognition Agreements now have an option to have the degree requirement waived through sufficient levels of practical experience.

Practical Experience is now assessed online instead of with a paper-based process.

Latest version of International Handbook of Universities purchased for use in evaluating degree equivalencies.

Business Application Reports are now available as an alternative to concurrent experience given the economic climate and inability for some candidates to gain employment during the CMA Programs.

CMA Ontario is now offering the Introductory Financial Accounting and Introductory Management Accounting pre-requisites through the Society via distance learning.

Additional sittings of examinations after failed attempts are being offered.

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### **Amount of Fees (2 / 13)**

Are any of the fees different for internationally trained applicants? If yes, please explain.

There are no differences in fees charged to international candidates versus domestic. Additional expenses may be incurred due to the necessity of translation of documentation into English or French.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

There have been no changes to registration practices relevant to this section that occurred during the reporting year.

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### **Provision of Timely Decisions, Responses and Reasons (3 / 13)**

a) What are your timelines for making registration decisions?

Transcript evaluations are performed and the decisions mailed out within 15 to 20 business days for all prospective students.

Transcript evaluation and program application progress tracking tools were developed and implemented in October 2008.

Program applications (registration for Accelerated Program, Entrance Examination, Strategic Leadership Program, Case Examination, Board Report, and Certification) are processed within 15 to 20 business days of receipt. During busy registration periods, CMA Ontario may not always be able to deliver on this service level commitment, however prospective students are notified that their application has been received and that they will be notified when it has been processed.

Final grades are posted for candidates in the Accelerated Program within three weeks of the end of the Program. Results for the Entrance Exam, Case Exam, and Board Report are released to candidates within six to eight weeks of the attempt of the requirement.

Practical Experience Evaluations are due from candidates before the first interactive session of the Strategic Leadership Program. Evaluation turn-around time is four to six weeks.

The registration of candidates (certification) occurs five times per year in February, May, August, September, and November. Once a candidate has completed all requirements for certification they are contacted by both phone and email and issued a certified membership application along with instructions on how to get certified. Future plans include setting up a certification page on the CMA Ontario website that will allow candidates to view all requirements for certification as well as gain access to the certified membership application whenever they wish. Once a candidate has submitted an application for certification it is reviewed and a decision provided in writing within 15 to 20 business days.

b) What are your timelines for responding to applicants in writing?

All registration decisions are communicated in writing. Applicable timelines are outlined in the answer for question 3a above.

c) What are your timelines for providing written reasons to applicants about all registration decisions, internal reviews and appeal decisions?

Eligible candidates are reviewed for registration (certification) five times per year in February, May, August, September, and November. Candidates that are put forward for certification are communicated to within four weeks after the certification round deadline in the form of a letter stating that their designation has been granted. Candidates who are not going forward for certification are contacted for follow-up at each subsequent round of certification. For internal reviews, CMA Ontario aims to issue appeal decisions in writing within 15 to 20 business days of receipt. During busy enrollment periods, CMA Ontario is not always able to meet this commitment, but has added staff to improve responsiveness. CMA Ontario logs all appeals in their internal database by tracking the date of appeal submission, details, decision, decision maker, and date of decision.

Decisions regarding transcripts, applications for any CMA programs, Practical Experience, registration (certification) and the confirmation of acceptance or rejection into programs are processed within 15 to 20 business days and are communicated to the candidates in writing or, when necessary due to time constraints, by phone with explanations regarding reasons for the decision.

d) Explain how your organization ensures that it adheres to these timelines.

Tools were implemented in October 2008 to enable candidates, advisors, and supervisors to track the progress of transcript evaluations to ensure timelines are being met. Follow-up is initiated for any application or evaluation that has not been processed after two weeks. Additional resources are added if the Accreditation Department begins to fall behind.

The appeal log is checked at a weekly appeals meeting to ensure that no appeals have gone outside of the maximum time requirements. Follow-up is initiated for any appeals that have not been processed after two weeks.

Practical Experience is completed on a first in, first out basis and is tracked using the online practical experience reporting website which lists the reports awaiting evaluation by date from oldest to newest.

Grade reports for the Entrance Exam, Case Exam, and Board Report are issued by a third party (CMA Canada) so follow-up would be initiated should the set deadline for release not be realized.

Grades for the Accelerated Program are posted by the instructor and failure to adhere to timelines would result in disciplinary action.

The Board of Governors which make the decision as to which candidates can be registered (certified) into the designation meet on this topic five times per year. Candidates can not be put forward for certification at any other time.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

Practical Experience now has a specific due date of the first interactive session rather than at the time of certification. This allows CMA to better track candidates that may be struggling with this requirement and allow the candidate to utilize CMA Ontario resources available to get into an employment position that will satisfy the requirement.

Improvements to the appeal tracking log have been implemented so that it is now linked directly to the Society's database.

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**Access to Records (4 / 13)**

a) Describe how you give applicants access to their own records related to their applications for registration.

A copy of the contents of any candidate's file is provided upon request with proper identification. Candidates must provide written authorization should they require a third party to gain access to their CMA Ontario

member records.

b) Explain why access to applicants' own records would be limited or refused.

CMA Ontario would not deny access to an applicant's own records as long as they have properly identified themselves and the request is received in writing.

c) State how and when you give applicants estimates of the fees for making records available.

Fee information is provided upon candidate request.

d) List the fees for making records available.

Practical Experience Evaluations, Strategic Leadership Program Module Progress Reports, Transcript Evaluations, Accelerated Program Grade reports, Entrance Exam Grade Reports, and Case Exam Grade Reports are issued for no charge.

A CMA transcript (for courses that were formerly delivered by CMA Ontario over fifteen years ago) is sometimes requested by candidates who may wish to submit this type of transcript to his or her employer upon completion of the CMA program. There is a fee of \$50 + GST for CMA Ontario to issue this type of transcript. These requests are very infrequent.

e) Describe the circumstances under which payment of the fees for making records available would be waived or would have been waived.

Requests to waive any fees would be reviewed on a case by case basis.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

Candidates must provide written authorization should they require a third party to gain access to their CMA Ontario member records.

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## Resources for Applicants (5 / 13)

a) List and describe any resources that are available to applicants, such as application guides, exam

## blueprints or programs for orientation to the profession.

Brochures are provided that guide how to fill out the application for the designation requirements such as the CMA Entrance Examination, Case Examination and Accelerated Program as well as other program related information (dates, times, fees, etc.).

The CMA Accelerated Program is available as a bridging program into the profession. It is a 26-week program that covers the academic requirements needed to cover the CMA Functional Competencies in order to be successful on the CMA Entrance Examination.

A Study Guide is also available to all candidates registering for the CMA Entrance Exam. The guide serves to prepare candidates for the exam and includes such resources as past exam questions and tips for time management.

As Internal Control was a new pre-requisite required by CMA, an Internal Control Bridging Manual was developed to allow candidates that were already working towards eligibility for the CMA Entrance Exam to cover the required topics without taking an additional course. A similar bridging manual has been developed this year as CMA moves from a Generally Accepted Accounting Principles (GAAP) orientation to an International Financial Reporting Standards (IFRS) focus.

The official seven-day CMA Ontario Comprehensive Entrance Examination Preparation Program provides a thorough overview of accounting concepts and approaches to multiple choice exams. It is a highly effective way to supplement individual review efforts using the CMA Entrance Examination Study Guide. The sessions consist of a review of exam theory and application by problem solving, multiple choice questions and two practice examinations.

Sample exams are available to candidates on the CMA Ontario website member's section.

The Pre-Professional Candidate Handbook, Strategic Leadership Program Candidate Handbook and the Regulations of the Society of Management Accountants of Ontario are all available to candidates through the CMA Ontario website. They describe the policies and regulations that candidates are required to follow.

Preparation sessions are held for the Case Examination and Board Report for all programs leading to the designation. A two-day session provides candidates with practice cases, tips and feedback for both the CMA Case Examination and the Board Report.

## b) Describe how your organization provides information to applicants about these resources.

Brochures are provided that guide how to fill out the application for the designation requirements such as the CMA Entrance Examination, Case Examination and Accelerated Program as well as other program-related information (dates, times, fees, etc.) in both print and electronic format when issued to the candidates with the application through email, mail, posted on the website and are available to candidates should they come to the office or to a CMA information session. Telemarketing campaigns are held in advance of all program enrollment periods.

The CMA Accelerated Program is available through both lecture and online formats.

The Entrance Examination Study Guide is available to all candidates registering for the CMA Entrance Exam as a hard copy volume.

The Internal Control Bridging Manual is available in electronic format to those candidates that are eligible. The International Financial Reporting Standards (IFRS) bridging manual is also available in electronic format to all candidates registered to write the CMA Entrance Examination.

The official seven-day CMA Ontario Comprehensive Entrance Examination Preparation Program is made available at the time of registration for the CMA Entrance Examination. Brochures go out to all candidates that are eligible for the Entrance Examination beginning approximately four months prior to the exam with their transcript evaluation. Registration and details are available on the application which is part of the Entrance Examination application.

Sample exams are available to candidates on the CMA Ontario website member's section.

The Pre-Professional Candidate Handbook, Strategic Leadership Program Candidate Handbook and the Regulations of the Society of Management Accountants of Ontario are all available to candidates through the CMA Ontario website. They describe the policies and regulations that candidates are required to follow.

Preparation sessions for the Case Examination and Board Report are made available to those candidates registering for either the Case Examination or Board Report and details are included on the application.

Applications are available as paper copy and in electronic format and are sent out for each program upon the opening of the enrollment session. Blueprints for "How to become a CMA" are listed on the CMA website and are printed in information brochures which are distributed to candidates when they drop in to the CMA office, at trade shows and with the CMA Welcome Package that is sent out each time a new candidate is entered into iMIS (CMA candidate and member database). The Pre-Professional Candidate Handbook, Strategic Leadership Program Candidate Handbook and the Regulations of the Society of Management Accountants of Ontario are all available to candidates through the CMA Ontario website and are also distributed in hard copy.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

Due to the implementation of International Financial Reporting Standards in Canada for publicly traded companies, CMA Canada will now be examining candidates on these standards. In response, CMA Ontario has invested in the development of new materials and preparation sessions to ensure candidates are prepared to be examined on these topics specifically through the use of the IFRS Bridging Manual and a two-day preparation session that will also be available through distance learning.

A new tool for internationally trained students has been developed, "CMA ESL Lecture Ready – Accelerated Program Primer", which is to accompany the CMA Accelerated Program (bridging program). This tool was developed in partnership with LEAP (Language Education for Accounting Professionals). It is a workbook that contains tips to keep in mind when listening to a lecture in English, definitions of key accounting terms, and the International Phonetic Alphabet.

The CMA Accelerated Program is now also provided through online video to supplement the in-class lectures and these videos have been closed captioned primarily to benefit those students for whom English is a second or third language.

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In this section, describe your internal review or appeal process. Some regulatory bodies use these two terms (*internal review* and *appeal*) for two different processes, some use only one of these terms, and some use them interchangeably. Please use the term that applies to your profession. If you use both terms (for two different processes), please address both.

a) List your timelines for completing internal reviews or appeals of registration decisions.

CMA Ontario's goal is for all internal reviews and appeal decisions to be issued in writing within 15 to 20 business days of receipt. Candidates have an unlimited amount of time to appeal any decision with the exception of Case Exam, Entrance Exam and Board Report results. There is a four to six week period after the results of these requirements are released within which candidates may request an audit of their results.

i. State the number of internal reviews or appeals of registration decisions that exceeded your timelines.

CMA Ontario has had 22 appeals exceed the timeline of 20 business days in 2009. This represents 6.3% of total appeals. A Program Advisor that is strictly responsible for the processing of appeals was implemented in October 2009 at which time the percentage of appeals exceeding the timelines dropped to only 2 out of 114 appeals representing 1.75%.

ii. Among internal reviews or appeals that exceeded your timelines, state the number that were from internationally trained applicants.

Nine of the appeals exceeding CMA timelines were internationally trained candidates representing 41% of the total appeals that exceeded the timelines.

b) Specify the opportunities you provide for applicants to make submissions regarding internal reviews or appeals.

A Transcript Appeal Cover Sheet is issued with each Transcript Evaluation. The Transcript Appeal Cover Sheet outlines which of the 16 CMA pre-requisites the candidate wishes to appeal and the reason for the appeal. Candidates are encouraged to include supporting documentation such as course outlines or syllabi with the appeal cover sheet. Candidates that communicate a desire to appeal other registration decisions are encouraged by the Candidate Support Representatives and Program Advisors to submit their appeal in writing to the appeals email address "appeals@cmaontario.org". Candidates can appeal any decision including practical experience eligibility, eligibility for the Entrance Examination and Strategic Leadership Program, results from any of the CMA requirements (Examinations, etc.), or certification.

c) Explain how you inform applicants about the form in which they must make their submissions (i.e., orally, in writing or by electronic means) for internal reviews or appeals.

Candidates are informed that they can appeal at the time of receiving their transcript evaluation. Candidates are required to submit their appeals in writing by filling out the Transcript Appeal Cover Sheet that is sent out to all candidates with their evaluation and is also issued upon request.

Appeals are also made for practical experience evaluations, for admission into programs, and registration

(certification) decisions. Candidates are informed that all appeals must be submitted in writing upon contacting the Society regarding an appeal. A request for audit is provided with all unsuccessful Examination results.

Appeals for re-marks of the CMA Entrance Examination, CMA Case Examination, or CMA Board Report must be submitted to CMA Ontario in writing. Once the deadline for re-marks passes, the list of candidates requiring a review would be forwarded to CMA Canada to be completed. Applications for these reviews are sent to candidates that are unsuccessful in any of the requirements listed.

d) State how you ensure that no one who acted as a decision-maker in a registration decision acts as a decision-maker in an internal review or appeal of the same registration decision.

Any appeal submitted would be reviewed by the next highest member of the Appeal hierarchy that did not make the original decision. The hierarchy is laid out below.

Board of Governors (twenty members)  
Strategic and Risk Management Committee (SRMC) (five members)  
CEO  
Vice President  
Director  
Manager  
Program Advisor / Program Support Officer

e) Describe your internal review or appeal process.

The transcript evaluation appeal process begins with the Transcript Appeal Cover Sheet mailed out with all transcript evaluations. The candidate then completes the Appeal Cover Sheet, attaches supporting documentation and sends the appeal to CMA Ontario. For all other types of appeals, the candidate is informed that they must submit their appeal in writing once they communicate that they wish to appeal. The appeal is received by CMA Ontario and directed to the Appeal Program Advisor's Appeal inbox where they are reviewed on a first come, first served basis. As the appeals are submitted, each one is logged into the CMA database (iMIS) as an appeal and the appeal submission date is documented. Any documentation (transcripts, syllabi) already on file with CMA Ontario is gathered for review by the Program Advisor that did not conduct the initial evaluation. Once a week, the Appeal Program Advisor meets with the Manager, Certification Requirements, to review all appeals that have been submitted in the past week. Any appeals in which the Manager, Certification Requirements, played a part in the initial decision would be escalated immediately to the Director, Accreditation. A report is run to highlight any appeals that are approaching the time limit. A decision on the appeal is then made. If the appeal is granted, then the candidate is notified by the Appeal Program Advisor in writing by email and then the decision is implemented. Pre-requisite course(s) that have been approved are entered into the CMA database (iMIS) and a new evaluation report is sent out to the candidate. Practical Experience decisions are entered into the CMA database (iMIS) and a note is made documenting the changes. All other appeal decisions would be documented in the member's file. If the appeal is denied, then the candidate is notified by the Appeal Program Advisor by email. All decisions, date of decision, decision maker, and notes about the appeal are recorded in the CMA database (iMIS) on the same record as the original appeal entry documenting the appeal submission date.

If the candidate disagrees with the appeal decision, then the appeal would move on to the next level in the appeal hierarchy outlined in question 6d and these steps are repeated.

f) State the composition of the committee that makes decisions about registration, which may be called

a Registration Committee or Appeals Committee: how many members does the committee have; how many committee members are members of the profession in Ontario; and how many committee members are internationally trained members of the profession in Ontario.

There are 20 members of the Board of Governors involved in the final decisions with regard to registration and appeals, 18 of which are members of the profession and none are internationally trained.

CMA Ontario's Strategic and Risk Management Committee (SRMC) deal with matters of non-financial policy, including accreditation policy. The SRMC would consider a request for review/appeal in an advisory capacity to CMA Ontario's Board of Governors (the Board). It is the Board that makes the decision.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

Applications for re-assessment of CMA Entrance Exam, CMA Case Examination, and Board Report are now sent to unsuccessful candidates only.

An Appeals Program Advisor has now been assigned the primary responsibility of reviewing and responding to appeal candidates in a timely manner.

Appeals are now logged directly into the CMA database to directly tie to a candidate's file and a report is now generated weekly that highlights any overdue appeals.

Weekly appeal meetings are now held between the Appeals Program Advisor and the Manager, Certification Requirements, for appeal decisions to be made.

All appeal communications now come to an appeals email address [appeals@cmaontario.org](mailto:appeals@cmaontario.org).

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### **Information on Appeal Rights (7 / 13)**

This section refers to reviews or appeals that are available after an internal review or appeal. Describe how you inform applicants of any rights they have to request a further review of or appeal from a decision.

Candidates would be informed of the SRMC appeal availability upon the candidate's request for further appeal measures.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

There are no changes in how we inform applicants of any rights they have to request a further review of or appeal from a decision.

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## Assessment of Qualifications (8 / 13)

This category covers your processes for assessing all qualifications, such as academic credentials, competencies, language ability or practical experience.

a) List the criteria that must be met in order for an applicant's qualifications to satisfy the entry-to-practice requirements for your profession.

Applicants follow several paths to the designation – but the qualifications, academic and practical experience, required for a candidate following the standard path would be the completion of an accredited university or applied degree and the appropriate pre-requisite courses. There is no specification on the number of school years or course credits or hours that the degree must include. Individuals with out-of-province or out-of-country degrees may contact a CMA Program Advisor, who will advise them whether their degree is equivalent to a Canadian undergraduate or master's degree. Program Advisors currently use the 21st edition of the International Handbook of Universities published by Palgrave Macmillan in order to verify if an institute has degree granting authority. Applicants complete all CMA required topics either through a university or applied degree studies, through university courses taken post-graduation, or by successfully completing CMA Ontario's Accelerated Program.

These topics cover a wide spectrum of business disciplines and provide the foundation knowledge essential for the CMA Strategic Leadership Program.

The 16 required topics consist of the following subject areas:

Management Accounting (Introductory, Intermediate, and Advanced), Financial Accounting (Introductory, Intermediate, and Advanced), Statistics, Economics, Human Resources, Information Technology, Corporate Finance, Operations Management, Marketing, Strategic Management, Taxation, and Internal Control.

Candidates who have already graduated from university without completing all of the required topics may acquire the required topics by attending university courses taken post-graduation or by attending CMA Ontario's intensive 26-week Accelerated Program. The Accelerated Program requires candidates to have been evaluated by CMA Ontario and to have completed: Introductory Management Accounting, Introductory Financial Accounting, Economics and Statistics plus a recognized university degree or applied degree.

Candidates print the transcript evaluation cover sheet available from the CMA website and mail or fax it with a copy of their university transcripts to the CMA Program Advisors for a free evaluation. Practical Experience is a required component for the CMA Ontario Strategic Leadership Program. Candidates are required to meet the following Practical Experience requirements in order to graduate from the CMA program:

- Most recent position to certification be evaluated at an overall Career Stage 2 level or higher
- Have acquired 24 months of valid practical experience
- Have acquired a minimum of 12 months of concurrent experience while enrolled in the Strategic

Leadership Program or complete a Business Application Report (BAR) in order to make up to 12 months of experience acquired post program concurrent.

If the candidate changes positions while still enrolled in the Strategic Leadership Program and they have not yet obtained the 24 months required, they must complete another Practical Experience Reporting Form so CMA Ontario can evaluate the competency level of their new position.

Up to 12 months of the 24 month Practical Experience requirement can be granted for candidate's prior experience. This prior experience can have taken place as any time during the three year period before the candidate entered the CMA Program (SLP). Candidates have a maximum of five years from entry into the CMA Program (SLP) to fulfill the Practical Experience requirement.

Practical Experience requirements are communicated to candidates through the CMA Ontario website, brochures, and upon entry into the program through the Strategic Leadership Program handbook and orientation.

University graduates who have completed all topics with a minimum grade of 60% in each undergraduate course or 70% in each graduate course are eligible to write the CMA Entrance Examination (unless exempted).

CMA designation candidates must pass the Entrance Examination with a mark of 60% or greater to be eligible to enter the Strategic Leadership Program.

Note: The following university programs have been accredited by CMA Canada. Eligible graduates of these programs may qualify for an exemption of the CMA Entrance Examination provided the students meet the criteria as set in out in the policy. Graduates from qualified accredited programs that have completed all 16 of the CMA pre-requisites with a minimum grade of 60% in undergraduate courses or 70% in master's level courses as well as having a minimum overall grade point average of 75% (B) will be exempt from writing the CMA Entrance Examination.

Simon Fraser University

Bachelor of Business Administration program (accounting concentration)

Effective: May 2002

University of British Columbia

Bachelor of Commerce program (management accounting stream)

Effective: January 2004

Kwantlen Polytechnic University

Bachelor of Business Administration (Accounting Program)

Effective: May 2008

Capilano University

Bachelor of Business Administration Program

Effective: May 2009

University of Alberta

Bachelor of Commerce (accounting major)

Effective: February 2008

Master of Business Administration

Effective: May 2009

University of Lethbridge

Bachelor of Management (Accounting) Program

Effective: May 2009

University of Calgary

Bachelor of Commerce Program

Effective: May 2009

The University of Regina

Bachelor of Business Administration program (accounting major)

Effective: November 2000

The University of Saskatchewan

Bachelor of Commerce program (accounting major – CMA stream)

Effective: April 2001

University of Manitoba

Honours Bachelor of Commerce program (accounting major)

Effective: November 2000

Brock University

Bachelor of Accounting program

Effective: May 2007

Carleton University

Bachelor of Commerce (Honours) Program

Effective: September 2009

Lakehead University

Honours Bachelor of Commerce program (accounting major)

Effective: May 2002

McMaster University

Master of Business Administration program (both the Accounting and Financial Management Services and the Management Accounting specializations)

Effective: April 2001

Honours Business Commerce

Effective: September 2009

Ottawa University

Honours Business Commerce

Effective: September 2009

University of Toronto

Master of Management and Professional Accounting program

Effective: June 2003

University of Waterloo

Bachelor of Accounting and Financial Management (Management Accounting Option)

Effective: January 2004

University of Western Ontario

Bachelor of Arts (Honours) Business Administration

Effective: May 2008

Wilfrid Laurier University

Bachelor of Business Administration program

Effective: November 2000

Honours Economic Program

Effective: May 2008

Master of Business Administration

Effective: June 2003

York University

Master of Business Administration program (accounting concentration)

Effective: May 2002

International Master of Business Administration program (accounting concentration)

Effective: September 2009

Université du Québec en Abitibi-Témiscamingue

Baccalauréat en sciences comptables

Effective: August 2001

Université Concordia

Bachelor of Commerce (Major in Accountancy)

Effective: September 2008

HEC

Baccalauréat en administration des affaires  
(spécialisation comptabilité professionnelle – filière CMA)

Effective: November 2000

Université du Québec à Chicoutimi

Baccalauréat en sciences comptables

Effective: June 2003

Université Laval

Baccalauréat en administration des affaires  
(concentration comptabilité professionnelle)

Effective: November 2000

Université du Québec à Montréal

Baccalauréat en sciences comptables

Effective: January 2002

Université du Québec en Outaouais

Baccalauréat en sciences comptables

Effective: January 2003

Université du Québec à Rimouski

Baccalauréat en sciences comptables  
(concentration comptabilité de management)

Effective: August 2001

Université de Sherbrooke

Baccalauréat en administration des affaires  
(concentration comptabilité)

Effective: November 2000

Université du Québec à Trois-Rivières

Baccalauréat en sciences comptables (code 7766)

Effective: November 2000

Baccalauréat intensif en sciences comptables (code 6166)

Effective: November 2000

Baccalauréat régime coopératif en sciences comptables (code 6866)

Effective: November 2000

Memorial University  
Bachelor of Commerce (Accounting Program)  
Effective: September 2007

Saint Mary's University  
Bachelor of Commerce  
Effective: May 2008

Mount Allison University  
Bachelor of Commerce  
Effective: May 2008

Bachelor of Arts (Major in Commerce)  
Effective: May 2008

Candidates in the regular path are also required to successfully complete the CMA Case Examination with a minimum grade of a 60%.

The final evaluation component that candidates must complete as part of the regular path is the CMA Board Report. Here a group of CMA designation candidates demonstrate both orally and through a written submission, their mastery of the knowledge and competencies to join the profession. Candidates must pass the Board Report to be granted the CMA designation.

There are several alternate channels to the CMA designation. These include:

**CMA Executive Program** - the qualifications, academic and practical experience, required for a candidate following the CMA Executive Program path would be the completion of a university or applied degree. There is no specification on the number of school years, course credits or hours that the degree must include. Individuals with out-of-province or out-of-country degrees may contact a CMA Program Advisor, who will advise them whether their degree is equivalent to a Canadian undergraduate or master's degree. Program Advisors currently use the 21st edition of the International Handbook of Universities published by Palgrave Macmillan in order to verify if an institute has degree granting authority.

Practical Experience is a required entry component for the CMA Ontario Executive Program. Candidates are required to meet the following Practical Experience requirements in order to graduate from the CMA program:

- Acquire 60 months (five years) of valid practical experience evaluated at an overall Career Stage 3 level or higher (senior level practical experience in strategic financial management).

They may not have attempted and failed the CMA Entrance Examination within the previous five years.

The senior level strategic management accounting experience must include:

- Identification and evaluation of possible courses of action through the use of quantitative and qualitative methods in order to facilitate planning and decision-making.
- Decision-making on all matters, including the establishment of policies and the implementation of programs, subject only to overall policy and financial controls.
- Development and implementation of policies, procedures and systems which improve the quality of both the decision-making process and the decisions of the organization.
- Participation and leadership in organization planning and decision-making.
- Decision-making related to the selection, training, discipline, and remuneration of staff.

The nature of the above strategic activities must be organization-wide in scope.

Executive Program candidates must pass the CMA Board Report in order to be certified.

**CMA/Masters Combined Programs** - the qualifications, academic and practical experience, required for a candidate following the CMA/Masters Combined Program path would be:

1. Successful completion of the CMA/Masters Degree Program that has partnered with CMA Ontario. There is no specification on the number of school years or course credits or hours that the degree must include.
2. Practical Experience is a required component for the CMA/Masters Combined Program. Candidates are required to meet the following Practical Experience requirements in order to graduate from the CMA program:
  - Most recent position to certification be evaluated at an overall Career Stage 2 level or higher
  - Have acquired 24 months of valid practical experience
  - Have acquired a minimum of 12 months of concurrent experience while enrolled in the CMA/Masters Degree Program or complete a Business Application Report (BAR) in order to make up to 12 months of experience acquired post program concurrent.

If the candidate changes positions while still enrolled in the CMA/Masters Degree Program and they have not yet obtained the 24 months required, they must complete another Practical Experience Reporting Form so CMA Ontario can evaluate the competency level of their new position. Practical Experience Requirements are communicated to candidates through the CMA Ontario website, brochures, and upon entry into the program through the Strategic Leadership Program Handbook and orientation.

Up to 12 months of the 24 month Practical Experience requirement can be granted for candidate's prior experience. This prior experience can have taken place as any part of the three year time period before the candidate entered the CMA Program (SLP or Combined). Candidates have a maximum of five years from entry into the program to fulfill the Practical Experience requirement.

3. CMA/Masters Combined Program candidates must pass the CMA Case Examination and CMA Board Report in order to be certified. Some CMA/Masters Combined Program candidates are also required to complete the Accelerated Program and Entrance Examination. Full program requirements are laid out in the individual contracts in place with each master's degree granting Institution that has been partnered with.

**CMA for MBA Program** - the qualifications, academic and practical experience, required for a candidate following the CMA for MBA Program path would require:

The completion of an MBA Degree from a recognized university and the appropriate pre-requisite courses. There is no specification on the number of school years or course credits or hours that the degree must include. Individuals with out-of-province or out-of-country degrees may contact a CMA Program Advisor, who will advise them whether their degree is equivalent to a Canadian MBA. Program Advisors currently use the 21st edition of the International Handbook of Universities published by Palgrave Macmillan in order to verify if an institute has degree granting authority. Applicants complete all CMA required topics, either through university courses taken post-graduation, or by successfully completing CMA Ontario's Accelerated Program. These topics cover a wide spectrum of business disciplines and provide the foundation knowledge essential for the CMA for MBA Program.

The 16 required topics consist of the following subject areas:  
Management Accounting (Introductory, Intermediate, and Advanced), Financial Accounting (Introductory,

Intermediate, and Advanced), Statistics, Economics, Human Resources, Information Technology, Corporate Finance, Operations Management, Marketing, Strategic Management, Taxation, and Internal Control.

Candidates who have already graduated from university without completing all of the required topics may acquire the required topics by attending university courses taken post-graduation or by attending CMA Ontario's intensive 26-week Accelerated Program. The Accelerated Program requires candidates to have been evaluated by CMA Ontario and to have completed: Introductory Management Accounting, Introductory Financial Accounting, Economics and Statistics plus a recognized MBA degree.

Practical Experience is a required component for the CMA for MBA Program. Candidates are required to meet the following Practical Experience requirements in order to graduate from the CMA program:

- Most recent position to certification be evaluated at an overall Career Stage 2 level or higher
- Have acquired 24 months of valid practical experience
- Have acquired a minimum of 12 months of concurrent experience while enrolled in the CMA for MBA Program or complete a Business Application Report (BAR) in order to make up to 12 months of experience acquired post program concurrent.

If the candidate changes positions while still enrolled in the CMA for MBA Program and they have not yet obtained the 24 months required, they must complete another Practical Experience Reporting Form so CMA Ontario can evaluate the competency level of their new position. Practical Experience requirements are communicated to candidates through the CMA Ontario website, brochures, and upon entry into the program through the Strategic Leadership Program Handbook and orientation.

Up to 12 months of the 24 month Practical Experience requirement can be granted for candidate's prior experience. This prior experience can have taken place as any part of the three year time period before the candidate entered the CMA Program (SLP or Combined). Candidates have a maximum of five years from entry into the program to fulfill the Practical Experience requirement.

CMA for MBA Program candidates must pass the CMA Entrance Examination (unless a waiver is granted based on successful completion of one of the CMA Accredited Degree Programs outlined earlier in this section), CMA Case Examination and CMA Board Report in order to be certified.

b) Describe the methodology used to determine whether a program completed outside of Canada satisfies the requirements for registration.

Program Advisors currently use the 21st edition of the International Handbook of Universities published by Palgrave Macmillan in order to verify if an institute has degree granting authority.

The International Association of Universities Website has listings of all accepted universities in the world arranged by country.

If an institute can not be found with either of these resources then the Oregon Office of Degree Authorization website has listings of the unaccredited institutions in the world. The Oregon Office of Degree Authorization is acknowledged as the foremost authority on such institutions in North America as recognized by World Education Services (WES).

Candidates will often send in transcripts from colleges and professional institutes that do not qualify for any CMA exemptions. Occasionally, candidates will send in transcripts from institutes that look like universities, but upon further research, are found to be not of equivalent status or even, on occasion, to be fraudulent.

Transcripts found to be not equivalent to a university level are not accepted and the candidate must be informed that these documents can not be evaluated for any of the CMA pre-requisites. If the transcript is from

a recognized university then the evaluation is completed.

Practical experience completed outside Canada will also be evaluated by CMA Ontario provided they are signed off by the candidate's manager and are translated into English or French.

For candidates that have completed their CIMA (UK), CPA (Australia) or CIPFA (UK) designations, CMA Canada has developed Mutual Recognition Agreements which allows such candidates to apply for certification with very few additional requirements (primarily one year of Canadian work experience in the domain of managerial accounting). In addition Professional Advanced Standing agreements are in place with AICPA (US), ICMAP (Pakistan), and ACCA (UK).

### c) Explain how work experience in the profession is assessed.

#### Steps for Evaluating Practical Experience

1. Assessor would log on to the iSkill Suite site (Practical Experience Online Assessment Tool)
2. Assessor ensures that the dates listed for the candidate's position(s) are logical, for instance, no overlapping dates implying two positions at once. If prior positions are listed on the form, the Assessor is to make note of all positions listed as there will likely be examples given for the competencies for all positions listed, not just the current position.
3. Validator information is checked. Validators are to be immediate supervisors of the candidate only. The Assessor reviews the validator information for the following red flags:
  - Practical Experience sent to Validator's personal email address (e.g. Hotmail or gmail).
  - Validator is with a different organization than the candidate
  - Validator is at the same or lower level as the candidate in the candidate's organization
  - Candidate has validated their own form

If the Validator fulfils all of the above requirements and the Validator appears to be a logical choice for the candidate then the Assessor can then approve the Validator.

4. The Assessor then would review the documentation that is attached to the candidate's Practical Experience submission. Two attachments are required for each candidate, those being a resume and organizational chart for the position being assessed.
  - Resume should outline the candidate's work experience and education. Assessors are to ensure that the position information (title, dates) match the information that the candidate has provided on the Practical Experience report.
  - Organizational chart should clearly demonstrate the reporting structure (hierarchy) of the candidate's position and include both who the candidate is reporting to along with those employees that are reporting to the candidate (if applicable).

Once a candidate's attachments have been reviewed and are satisfactory, the Assessor then can move on to the competency assessment.

5. Assessors review candidate's Practical Experience examples and assess whether they correspond with the Career Stage level selected by the candidate. The Career Stage levels available are CS1 (Acquisition), CS2 (Basic Proficiency), CS3 (Advanced Proficiency), and CS4 (Mastery)

- If examples correspond with Career Stage (CS) level then the Assessor selects the equivalent level that the candidate has assessed themselves at and the Assessor can then move on to the next competency. There are two questions for each competency. The examples provided from both questions must be sufficient for the Assessor to grant the CS level. If one question has sufficient examples but, the second does not, the Assessor will typically reduce the CS level because of the one insufficient example.
- If the example does not correspond with the candidate's selected CS level:
- The CS level is lowered and a note is written that highlights the weak points of the example and how to improve it to reach the candidate's selected CS level. E.G. "Please provide a specific example in regards to how your role relates to the Strategy Development process of the organization in order to qualify for the CS2 level."
- An Assessor's comment should cover the following points:
  1. State the reason that the CS level rating is being changed to a lower CS level in a succinct manner;
  2. Highlight areas of improvement that the candidate should make to achieve at least a CS2 level;
  3. Be as specific as possible when indicating how the candidate can improve upon their example to achieve a higher rating.
- CS levels are typically only raised if a candidate has assessed themselves at a lower level and the examples provided are sufficient to grant a higher level or if the Validator comments are sufficient to take into consideration.
- At times the candidate's example will not pertain to the competency that they are attempting to report on (E.g. they will provide an example of financial management while trying to report on strategic management). In these instances, the candidate's CS level should be lowered for the competency they are attempting to report on however, these examples can be used for the proper competency later in the assessment.

6. Once a rating has been entered for all six of the Functional Competencies and the four Enabling Competencies the assessment goes through an algorithm that will calculate the final rating based on the ratings of each individual competency. Assessors are to ensure that the final CS level of the assessment is logical and that the report has calculated correctly. The Assessor always has the option to override a candidate's final evaluation rating. There is a text box labelled "Other comments relevant to the candidate's overall evaluation and areas for potential growth in the position" where the Assessor has the option to communicate additional comments pertaining to the assessment. This would normally only be completed in situations where the report was completed incorrectly and clarification of the overall assessment may be required. If a position does not qualify then the 'Ineligible' level should be given along with a detailed explanation in the comment text box as to why the position does not qualify. (E.G. Customer Service Associate roles, Sales Analyst roles, etc.)

d) Describe how your organization ensures that information used in the assessment about educational systems and credentials of applicants from outside Canada is current and accurate.

World Education Services and the Oregon Office of Degree Authorization website are kept up to date by their respective organizations. The International Handbook of Universities published by Palgrave Macmillan has a new edition released approximately every two years. This text is produced by the International Association of Universities and is currently in its 21st edition. Only the latest edition is used for evaluation purposes. The International Association of Universities also maintains a website providing the Assessors with an online option rather than the hard copy edition.

e) Describe how previous assessment decisions are used to assist in maintaining consistency when assessing credentials of applicants from the same jurisdictions or institutions.

Only three people perform transcript evaluations at CMA Ontario and previous assessments are used to train new evaluators. In addition, statistics are analyzed by country, by number of pre-requisites granted, and year over year to ensure that the quality of the evaluations is not declining over time.

f ) Explain how the status of an institution in its home country affects recognition of the credentials of applicants by your organization.

The status of an institution is only accepted based on international standards and not based on the status it holds within its home country (per organizations such as the International Association of Universities listed above).

g) Describe how your organization accommodates applicants with special needs, such as visual impairment.

Accommodations are made on a case by case basis depending on the special need. For visually impaired candidates, material would be recorded so that it can be listened to. Training DVDs for the Accelerated Program have been developed with closed captioning for the hearing impaired. The font of the material and closed captioning can be increased for the visually impaired. Candidates with certain learning disabilities are given a separate space and additional time to write examinations when supported by medical documentation.

h) State the average length of time required to complete the entire registration process, from when the process is initiated to when a registration decision is issued.

The average length of time required to complete the entire registration process would be between two and three years.

i. State whether the average time differs for internationally trained individuals.

The average time would differ slightly.

ii. If the average time differs for internationally trained individuals, state whether it is greater or less than the average for all applicants, and the reasons for the difference.

The average time for internationally trained individuals to qualify for registration would likely be slightly longer than a domestic candidate due to the fact that a higher percentage of candidates would be required to complete the CMA Accelerated Program as part of their program. Domestic candidates can qualify for the CMA Entrance Examination directly through their university program while internationally trained candidates do not have that option due to the fact that the Taxation and Advanced Financial Accounting pre-requisites have Canadian content required that can only be fulfilled through a Canadian university or the CMA Accelerated Program.

i) If your organization conducts credential assessments:

i. Explain how you determine the level (e.g., baccalaureate, master's, Ph.D.) of the credential presented for assessment.

Levels are determined using the International Handbook of Universities published by Palgrave Macmillan which is produced by the International Association of Universities and is currently in its 21st edition. Only the latest edition is used for evaluation purposes. For any evaluation of a level that is in question, candidates are required to have an educational equivalency completed from an Institute such as WES (World Education Services) or the University of Toronto's Comparative Education Service to determine the Canadian equivalency.

ii. Describe the criteria that are applied to determine equivalency.

An international degree is considered the same as a Canadian degree if it is listed as per the above resources.

iii. Explain how work experience is taken into account.

Practical Experience is a required component for all CMA Ontario programs. Candidates are required to meet the following Practical Experience requirements in order to graduate from the CMA program:

- Most recent position to certification is evaluated at a minimum overall Career Stage 2 level or higher (Career Stage 3 level minimum for Executive Program candidates).
- Have acquired 24 months of valid practical experience (60 months for CMA Executive Program candidates, 84 months for Mature Students)
- Have acquired a minimum of 12 months of concurrent experience while enrolled in the applicable CMA Program (SLP or Combined) or complete a Business Application Report (BAR) in order to make up to 12 months of experience acquired post program concurrent (concurrent experience is not required for CMA Executive Program or Mature Student candidates as the Practical Experience is an entry requirement for these programs).

If the candidate changes positions while still enrolled in the program and they have not yet obtained the 24 months required, they must complete another Practical Experience Reporting Form so CMA Ontario can evaluate the competency level of their new position. Practical Experience Requirements are communicated to candidates through the CMA Ontario website, brochures, and upon entry into the program through the CMA program handbooks and orientation.

Up to 12 months of the 24 month Practical Experience requirement can be granted for candidate's prior experience. This prior experience can have taken place as any part of the three year time period before the candidate entered the CMA Program (SLP or Combined). International work experience in the domain of the managerial accountant is also accepted as long as it is verified by the former employer. Candidates have a maximum of five years from entry into the program to fulfill the Practical Experience requirement.

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

Competency is evaluated in the context of when the CMA Entrance Examination, CMA Case Examination, CMA Board Report, CMA Accelerated Program (where applicable) and their Practical Experience are completed.

ii. Explain how the methodology used to evaluate competency is validated, and how often it is validated.

The CMA Entrance Examination, CMA Case Examination, CMA Board Report, and CMA Accelerated Program are updated on an annual basis and are written based on the CMA Competency Map. The CMA Competency Map is updated every three years and is currently undergoing review.

iii. Explain how work experience is used in the assessment of competency.

Practical Experience is assessed based directly on the CMA Competency Map. Candidates must respond and give examples of how their position applies to two questions for each of the following competencies in order to have their assessment completed:

**Functional Competencies:**

- Strategic Management
- Risk Management and Governance
- Performance Measurement
- Performance Management
- Financial Management
- Financial Reporting

**Enabling Competencies:**

- Problem Solving and Decision Making
- Leadership and Group Dynamics
- Professionalism and Ethical Behavior
- Communication

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

CMA Ontario conducts prior learning assessments for both CMA Executive Program candidates as well as CMA Mature Students. Prior learning is used as an entry requirement into each of these programs. Executive Program candidates must have a minimum of 60 months (five years) of experience at a Career Stage 3 level (senior level strategic management accounting experience). Executive Program candidates then bypass the CMA Entrance Examination and CMA Case Examination. Mature Students must have a minimum of 84 months (seven years) of experience at a Career Stage 2 level (basic proficiency). Mature Student candidates then bypass the university degree requirement. Mutual Recognition Agreements also have an aspect of prior learning involved. Please refer to Section 11 for details of all Mutual Recognition Agreements.

ii. Explain how the methodology used to evaluate prior learning is validated, and how often it is

validated.

Executive Program and Mature Student status requirements are reviewed on an annual basis to ensure relevance and currency.

iii. Explain how work experience is used in the assessment of prior learning.

Please see the answer in 8ki for details of how work experience is used in the assessment of prior learning

l) If your organization administers examinations:

i. Describe the exam format, scoring method and number of rewrites permitted.

Testing in the CMA Accelerated Program is conducted at testing centres with invigilators. There are four examinations and they are typically comprised of a combination of multiple choice and short answer problems. The mix is approximately 30% multiple choice and 70% short answer problems. The multiple choice questions are scored mechanically. The problems are marked using a uniform marking key and students are allowed a maximum of two rewrites. Test 1 makes up 20% of the final grade and Test 2 makes up 25%. These two tests make up Segment 1 of the Accelerated Program. Test 3 makes up 20% of the final grade and Test 4 makes up 25%. These two tests make up Segment 2 of the Accelerated Program. The remaining 10% of the final grade of the Program are completed through online multiple choice quizzes. CMA designation candidates are permitted to rewrite each segment an unlimited number of times.

The Entrance Exam consists of multiple choice questions. An Entrance Exam Working Committee works for several months developing this exam and the exam is tested. Particularly hard questions or those that take more time are given a higher weight (1.5 to 2 times the weight of the normal multiple choice question) and very simple questions (qualitative multiple choice questions) can sometimes receive a weighting of .5 marks. The total examination has 100 to 120 questions and the number of questions is dependent upon the number of (-) or (+) questions in the exam. The students must score greater than 60% in total marks to pass the examination. Equating questions are inserted into the exam to be able to determine the relative quality of various cohorts writing the examination.

The Case Exam and Board Report are marked using an approach called 'Global Marking' and 'Competency Based Assessment'. This involves developing a marking key that represents a rubric of what characteristics various aspects of the responses must have to achieve a 'Below Expectations', 'Meets Expectations' and 'Exceeds Expectations' level. The criteria, or rubric, is developed by a group of senior markers and supervisors as well as CMA Canada staff who come together one week before the markers arrive to develop the marking key. It is then refined during the training process and locked down to any further changes before live marking begins.

ii. Describe how the exam is tested for validity and reliability. If results are below desired levels, describe how you correct the deficiencies.

Three types of exams are discussed below – CMA Accelerated Program exams, the CMA Entrance Exam and the CMA Case Examination.

**Accelerated Program:**

For the CMA Accelerated Program multiple choice questions, a discriminatory index for each question is

calculated. If the discriminatory index falls below a pre-determined level, the question is removed from the exam and the results are re-calculated. Averages and standard deviations are calculated for each problematic question. If a question's overall average is too low, CMA Ontario would revisit how the material is delivered in class and will make an adjustment to the question for the next time. Approximately 5-10% of all exams are photocopied before being sent to the markers. These exams are marked independently and the marks are compared to those submitted by the markers.

### **CMA Entrance Exam:**

The CMA Entrance Exam is a multiple choice exam. Equating questions are used to evaluate the writer population to determine how the level compared to other exam centres.

The CMA Entrance Examination development process consists of:

Authors (both academics and practitioners) are contracted to develop and submit first drafts of multiple choice questions and solutions for the Entrance Examination. The Entrance Examination Development Committee supported by CMA Canada Accreditation staff review the question drafts and evaluate them for the following:

- a) Whether the topics covered are in accordance with the guidelines stipulated in the CMA Canada Competency Map Entrance Requirements.
- b) Whether the questions are in accordance with the testing objectives of the examination.
- c) Whether the question scenarios are realistic, appropriate, free of ambiguity, and technically accurate.
- d) Whether the questions are at an appropriate level of difficulty.
- e) Whether the solutions are accurate and complete.
- f) Whether the weighting of each multiple-choice question is appropriate given its length and level of difficulty.

Necessary revisions are made by authors and/or Accreditation staff.

A portion of the Entrance Examination is composed of multiple-choice questions that have been used on previous examinations (i.e. equating questions). These are questions that have not been previously published and are used to compare the performance of the current cohort of candidates with previous cohorts.

Practitioners, academics and/or recently successful candidates are recruited to Pre-test the examination by attempting it in close to examination conditions. The Pre-testers submit written reports commenting on the length, appropriateness, clarity, difficulty, and the mark weighting of each question and the examination overall.

Pre-testers' reports are reviewed by CMA Canada's Examination Development Committee and appropriate revisions are made to the examination.

A Board of Examiners review the examination submitted by the Examination Development Committee and approves it once the board is satisfied that the examination is fair and appropriate.

A translated examination is also reviewed by the French Examination Review Committee.

Any suggestions for revisions made by the French Examination Review Committee are reviewed and, if appropriate, approved by the Board of Examiners Chair.

The Entrance Examination is then printed and distributed to the CMA Canada offices across the country and then to the examination writing centres.

Examination questions are reviewed with respect to:

- a) compliance with the knowledge, skills and structure guidelines outlined in the CMA Canada Competency

## Map Entrance Requirements;

- b) whether the testing value of the question is suitable for a professional entrance examination, keeping in mind that the candidates are university or college applied degree graduates;
- c) scope of question scenario and topic(s) being tested;
- d) originality;
- e) suitability and clarity of wording and presentation;
- f) accuracy and completeness of solution; and
- g) reasonableness of incorrect choices (i.e. foils).

## **CMA Case Exam:**

The CMA Case Exam is marked at the CMA National Marking Centre in Mississauga, Ontario. Markers are hired from all provinces and the centre is run in both official languages. There are French/English auditors to ensure that there are no discrepancies between marking in the two official languages and there are auditors that ensure consistency among markers throughout the marking centre.

The training of markers takes approximately 4 to 5 days before any live marking takes place. This involves having each of the markers write the same examination that they will be marking. Statistics are performed by marker to identify a propensity for high or low marking. The supervisors will re-mark borderline papers and determine based on pre-determined criteria whether the paper is a pass or a fail.

The CMA Case Examination Development Process consists of:

- a) An author is contracted to develop and submit an outline for a case for the Examination. Accreditation staff and the Examination Development Committee review the case outline to ensure that the industry and issues are appropriate and that sufficient functional competencies will be covered. Comments and suggestions are sent to the author.
- b) The author develops a first draft of the Case Examination and solution. Accreditation staff and the Examination Development Committee review the first draft and evaluate it for the following:
  - Whether the case scenario is realistic, appropriate, free of ambiguity, and technically accurate.
  - Whether there is an appropriate balance between quantitative and qualitative analyses.
  - Whether the information in the Case Examination Backgrounder does not enable candidates to predict the key issues that will need to be addressed. These issues should only be apparent once the candidates receive the Additional Information on the day of the examination.
  - Whether the case tests an appropriate balance of the CS-2 competencies listed in the Competency Map.
  - Whether the case parameters are in accordance with those indicated in the instructions to Case Examination authors.
  - Whether the case is in accordance with the testing objectives of the examination.
  - Whether the solutions are accurate and complete.
- c) Necessary revisions are made by the author and/or accreditation staff.
- d) Members of the marking team are recruited to pre-test the examination by attempting it in close to

examination conditions. The Pre-testers submit written reports commenting on the length, appropriateness, clarity, difficulty and design of the examination overall.

e) The Pre-testers' reports are reviewed by accreditation staff and the Entrance Development Committee, and appropriate revisions are made to the examination.

f) The third version of the Examination is pre-tested, sent out to be edited, and sent to the translators.

g) The Board of Examiners reviews the Examination and approves it once the board is satisfied that the Examination is fair and appropriate.

h) The translated Examination is reviewed by the French Examination Review Committee.

i) Any suggestions for revisions made by the French Examination Review Committee are reviewed and, if appropriate, approved by the Board of Examiners Chair.

j) The Examination is printed and distributed to the CMA Canada offices across the country and then to the Examination writing centres.

iii. State how often exam questions are updated and the process for doing so.

The Accelerated Program exams are updated at the time of each offering and are reviewed independently by two reviewers.

With the exception of the equating questions referred to above, the Entrance Exam, Case Exam, and Board Report questions are all new with each offering.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

Business Application Report (BAR) can now be used as an alternative in cases where candidates are unable to complete the concurrent Practical Experience requirements.

CMA for MBA Program has been launched as another alternate path to the designation.

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**Third-Party Organizations (9 / 13)**

a) List any third-party organizations (such as language testers, credential assessors or examiners) relied upon by your organization to make assessment decisions.

CMA Canada offices do the marking of the Case Exam, Board Report and Entrance Examination. CMA

Canada also sets the content for each of these items plus the content of the CMA Competency Map.

CMA Canada is the final sign off for CMA accredited programs.

CMA Canada is responsible for mapping the designation content and requirements of all potential Mutual Recognition Agreement and Professional Advanced Standing partners against the CMA Competency Map.

b) Explain what measures your organization takes to ensure that any third-party organization that it relies upon to make an assessment:

i. provides information about assessment practices to applicants

The weighting of the competencies as they apply to the questions on the CMA Entrance Examination is communicated as part of the CMA Preparation Program. A break down of how the CMA Case Examinations are marked is posted on both the Strategic Leadership Program and Alternate Channels websites that all candidates have access to. The breakdown of the CMA Board Report (presentation versus report) is communicated as part of the Strategic Leadership Program Handbook which is provided to all candidates upon entry into the program.

ii. utilizes current and accurate information about qualifications from outside Canada

No third parties are utilized to make assessment decisions requiring current and accurate information about qualifications from outside Canada.

iii. provides timely decisions, responses and reasons to applicants

The grades are posted within a pre-set time period (normally four to six weeks) after the sitting of each Examination or Board Report. If CMA Canada fails to meet this timeline, CMA Ontario would follow up to assess the situation and communicate it back to the candidates. This would only occur in extraordinary circumstances.

Exam audits are provided by CMA Canada and the schedule and response are communicated to the candidates by CMA Ontario (help desk and letter to unsuccessful candidates: audit results are provided within four to six weeks of the audit request being received).

iv. provides training to individuals assessing qualifications

The CMA Entrance Exam is multiple choice so no Markers are involved. Scantrons are run through a marking machine.

The CMA Case Examination and Board Report Markers are pulled from the same pool and are largely the same group of individuals. The best Markers are selected from the large pool of Markers of the National Assignments that are marked throughout the CMA Strategic Leadership Program. The tenure of these

Markers can be quite extensive and the turnover is quite low making these people expert Markers. All Markers have to write the exams themselves under the same time constraints as the students. The first day of the marking center is a training session followed by several days of marking photocopies of actual papers. When consistency is achieved on test papers, the marking center 'goes live' or begins to mark actual candidate papers. Throughout the marking process there are auditors who audit the first few papers of all Markers and then continue to audit randomly throughout the 2 to 3 week marking centers. Statistics are also performed on all Markers to identify high and low Markers and to re-mark any problematic papers that surface. Markers that are proving to be problematic will be released from the marking center as soon as this is identified and candidates' papers are re-marked. In addition there are French/English auditors who randomly mark papers in both official languages to ensure that the marking key is being applied appropriately and consistently across both languages. It is a robust process that is overseen by experienced Markers who have been promoted to supervisory roles as well as psychometricians.

v. provides access to records related to the assessment to applicants

All information is provided to the provincial offices (e.g. CMA Ontario) who in turn communicate to the candidates.

vi. accommodates applicants with special needs, such as visual impairment

CMA Ontario runs the actual exam centers (not a third party).

c) If your organization relies on a third party to conduct credential assessments:

i. Explain how the third party determines the level (e.g., baccalaureate, master's, Ph.D.) of the credential presented for assessment.

No third party makes the determination of the level (e.g., baccalaureate, master's, Ph.D.) of the credential presented for assessment. This is done by CMA Ontario.

ii. Describe the criteria that are applied to determine equivalency.

No third party makes the determination of the level (e.g., baccalaureate, master's, Ph.D.) of the credential presented for assessment. This is done by CMA Ontario.

iii. Explain how work experience is taken into account.

No third party makes the determination of how work experience is taken into account. This is done by CMA Ontario.

d) If your organization relies on a third party to conduct competency assessments:

i. Describe the methodology used to evaluate competency.

Please see response to question 8)l)ii) outlining the Case Examination and Entrance Examination marking processes.

ii. Explain how the methodology used to evaluate competency is validated, and how often it is validated.

Please see response to question 8)l)ii) outlining the Case Examination and Entrance Examination validity and reliability processes.

iii. Explain how work experience is used in the assessment of competency.

No third party makes the determination of how work experience is taken into account. This is done by CMA Ontario.

e) If your organization relies on a third party to conduct prior learning assessments:

i. Describe the methodology used to evaluate prior learning.

No third party conducts prior learning assessments. This is done by CMA Ontario.

ii. Explain how the methodology used to evaluate prior learning is validated, and how often it is validated.

No third party conducts prior learning assessments. This is done by CMA Ontario.

iii. Explain how work experience is used in the assessment of prior learning.

No third party conducts prior learning assessments. This is done by CMA Ontario.

f ) If your organization relies on a third party to administer examinations:

i. Describe the exam format, scoring method and number of rewrites permitted.

For the Entrance Examination and Case Exam, CMA Canada sets the format, marking scheme and the policy on re-writes. CMA Ontario has the discretion to grant exemptions to the number of re-writes allowed to one greater than the National standard. Please see response to question 8)l)ii) outlining the Case Examination and Entrance Examination marking processes.

ii. Describe how the exam is tested for validity and reliability. If results are below desired levels,

describe how you correct the deficiencies.

Please see response to question 8)l)ii) outlining the Case Examination and Entrance Examination marking processes.

Equating questions which have strong BIS and DIS statistics are used on more than one examination and provide feedback on how this group of candidates performed versus other groups of candidates in the past. Questions with poor statistics are re-worked or not used again.

iii. State how often exam questions are updated and the process for doing so.

With the exception of the equating questions referred to above, the questions are all new with each examination center. For the Entrance Examination and Case Exam, CMA Canada sets the format, marking scheme and the policy on re-writes. CMA Ontario is able to grant exemptions to the number of re-writes allowed. Each exam question is unique.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

There have been no changes in the past year with regard to third parties.

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## Training (10 / 13)

a) Describe the training that your organization provides to:

i. individuals who assess qualifications

Program Advisors are trained using the Program Advisor Manual which contains the requirements and procedures for completing transcript evaluations and practical experience evaluations as outlined in earlier sections. The Pre-Professional Candidate Handbook as well as the Regulations of the Society of Management Accountants of Ontario are reviewed and understood. The Manager has attended the World Education Services international credential evaluation workshop. The Transcript Evaluation Program Advisors, the Manager, Certification Requirements, and the Vice President, Professional Programs, have attended the Practical Skills in International Credential Evaluation: Professional Licensing Associations with World Education Services on October 22 – 23, 2009.

Weekly training meetings are held with all Program Advisors and the Manager, Certification Requirements, to review processes in both transcript and Practical Experience assessments. These meetings take up approximately three hours per week and were implemented in October 2009. Training includes audits of transcript evaluations as well as step by step reviews of the evaluation process. Practical Experience sessions are in place to allow the advisors to understand the Practical Experience assessment process from both the Assessor and the Candidate side and to identify ways to improve the tools used and the process.

All Program Advisors attended training on January 30, 2010, that reviewed the competencies, Practical Experience processes and numerous examples as conducted by the Manager, Certification Requirements; Director, Accreditation, and the Vice President, Professional Programs, as part of the winter 2010 Practical Experience Assessment Centre.

## ii. individuals who make registration decisions

Individuals who make registration (certification) decisions are trained in the field. The Manager, Certification Requirements, has completed over ten thousand transcript evaluations and five thousand transcript evaluation audits over five years in addition to certifying over one thousand graduates. Both the Director, Accreditation, and the Vice President, Professional Programs, have earned the CMA designation and make registration decisions based on the guidelines as set out by the National Standards of the Society.

## iii. individuals who make internal review or appeal decisions

The Manager, Certification Requirements, who is the individual making internal review or appeal decisions must be fully trained in both the Transcript Evaluation Program Advisor and the Practical Experience Program Advisor role. They must be completely familiar with the Program Advisor Manual, Program Handbooks, CMA National Standards, CMA Policies and CMA Regulations. All higher levels of the appeal hierarchy must also be fully familiar with all documents outlined in order to make informed, consistent decisions.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

All staff that conduct transcript evaluations or reviews attended WES training.

Weekly training meetings set up for both Practical Experience and transcript evaluation processes.

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## Agreements on the Recognition of Qualifications (11 / 13)

Examples of agreements on the recognition of professional qualifications include mutual recognition, reciprocity and labour mobility agreements. Such agreements may be national or international, between regulatory bodies, associations or jurisdictions.

a) List any agreements on the recognition of qualifications that were in place during the reporting period.

Mutual Recognition Agreements (MRAs):

- CMA/CIMA (UK)
- CMA/CPA (Australia)
- CMA/CIPFA (UK)

Professional Advanced Standing (PAS):

- CMA/CA (Canada)
- CMA/CGA (Canada)
- CMA/ICMAP (Pakistan)
- CMA/AICPA (US)
- CMA/ACCA (UK)

b) Explain the impact of these agreements on the registration process or on applicants for registration.

For **CIMA**:

University requirements: A university degree or the equivalent is required, and must be recognized by the body to whom CIMA members apply. Applicants without a university degree will be accepted if they possess a minimum of 5 years at “incontestable level” in a strategic leadership position or a blend of experience at the CS-3 and CS-4 levels. Applicants must be employed and reside in Canada at the time of application.

Work experience: A minimum of 2 years CS-2 work experience (SLP type) is required, one year of which at minimum is acquired in Canada or in a country where Canadian CMA designation is offered (Bermuda or the Caribbean via CMA Nova Scotia)

Membership in transferring designation: Must be a member in good standing, with no outstanding disciplinary charges or outstanding complaints under investigation. Members must declare any previous disciplinary action and any criminal conviction for which a pardon has not been granted

Submission requirements: Members must submit a personal information form, employment history form, CMA Professional Membership application, proof of completion of university degree (or equivalent), and proof of CIMA membership in good standing and no outstanding discipline

Final qualifying examination: Applicants who have failed the final qualifying examination for either body will not be eligible for membership of either body.

Other: Applicants must have qualified as a professional accountant by completing the entire program of the MRA partner. Applicants must have started the CIMA program before immigrating to Canada.

Public Accounting: This Mutual Recognition Agreement does not cover the particular or additional requirements, whether required by the host body or the law, necessary to practice as a Public Accountant.

Provincial Discretion: Applicants must satisfy any unique admission requirements beyond those approved by the CMA Canada National Board of Directors

Expiry: November 2013

CMA program requirements that are waived on the basis of this mutual recognition agreement are:

- 1) Academic requirements to be completed through an accredited university or the CMA Accelerated Program
- 2) CMA Entrance Examination
- 3) CMA Case Examination
- 4) CMA Board Report

**For CPA (Australia):**

University requirements: A CPA Australia accredited accounting degree is required, or a non-accredited accounting degree that CPA Australia has assessed as meeting its entry requirements. Other options include a non-accredited degree, for applicants who have successfully completed an appropriate accounting conversion course or the CPA Entrance Exam (as required by CPA Australia). Applicants without an accredited accounting degree or a non-accredited accounting degree are required to have 15 years of related experience (at least 5 years in senior capacity at the CS-3 level) and have successfully completed the CPA Program (including Strategic Management Accounting elective) and Mentor Program (3 years of practical experience).

“Senior level experience” means that applicants have held a senior position in an organization for at least five years, including supervision of staff and the authority to sign-off financial statements.

Residency: Applicants must be legally entitled to work in Canada or be a Canadian citizen, with a residential or business address in the province of application.

Work experience: To be eligible, applicants must have completed the CPA Australia Mentor Program (3 year practical experience).

Membership in transferring designation: Applicants are required to complete two additional courses – Financial Risk Management and Financial Reporting & Disclosure. However, CPA Australia is currently providing evidence that its members have the required competencies through university and CPA Australia studies.

Members of both bodies are required to keep their original designation if they are accepted as a member of the other body and must not be under investigation or disciplinary action. Members must declare any previous disciplinary action and any criminal conviction for which a pardon has not been granted

Submission requirements: Members must submit a personal information form; employment history form; CMA Professional Membership application; proof of completion of university degree sent sealed direct to the provincial office; proof of CPA Australia membership in good standing and no outstanding discipline; proof of completion of CPA Australia Program, including Strategic Management Accounting; proof from CPA Australia of completing Financial Risk Management and Financial through university and CPA Australia studies.

Final qualifying examination: Members can not have previously failed a CMA Canada qualifying examination.

Other: Applicants are not eligible to join CMA Canada through the Mutual Recognition Agreement if they gained membership of CPA Australia through membership with another body.

Expiry: April 2013

CMA program requirements that are waived on the basis of this mutual recognition agreement are:

- 1) Academic requirements to be completed through an accredited university or the CMA Accelerated Program
- 2) CMA Entrance Examination
- 3) CMA Case Examination
- 4) CMA Board Report

For **CPFA**:

University requirements: A university degree or the equivalent is required, recognized by the body to whom the applicant applies

Residency: Applicants must be legally entitled to work in Canada or Canadian citizen.

Work experience: Applicants must possess two years (24 months) of relevant experience at the managerial level gained while employed in Canada.

Membership in transferring designation: Applicants must be members in good standing, with no outstanding disciplinary charges or outstanding complaints under investigation. They must declare any previous disciplinary action and any criminal conviction for which a pardon has not been granted. Members must retain their membership in both CIPFA and CMA organizations.

Submission requirements: Applicants must submit a personal information form, employment history form, CMA Professional Membership application, proof of completion of university degree, proof of CIPFA membership in good standing, and no outstanding discipline allegations.

Final qualifying examination: Applicants who have failed the final qualifying examination for either body will not be eligible for membership of either body

Other: Applicants must have qualified as a professional accountant by completing the entire program of the Mutual Recognition Agreement partner (CPFA).

Public Accounting: This MRA does not cover the particular or additional requirements, whether required by the host body or the law, necessary to practice as a Public Accountant.

Expiry: March 2014

CMA program requirements that are waived on the basis of this mutual recognition agreement are:

- 1) Academic requirements to be completed through an accredited university or the CMA Accelerated Program
- 2) CMA Entrance Examination
- 3) CMA Case Examination
- 4) CMA Board Report

Professional Advanced Standing for qualifying **AICPA, CICA, CGAAC, ACCA** and **ICMAP** members:

CMA Ontario grants qualifying members of the following recognized international accounting bodies special advanced standing in the CMA Program, as follows:

- American Institute of Certified Public Accountants (AICPA)
- Canadian Institute of Chartered Accountants and its affiliates (CICA)
- Certified General Accountants Association of Canada and its affiliates (CGAAC)
- Institute of Cost and Management Accountants of Pakistan (ICMAP)
- Association of Chartered Certified Accountants (ACCA)

To qualify for special advanced standing, candidates must:

- be a certified member in good standing of AICPA, CICA, CGAAC, ACCA, or ICMAP;
- have qualified as a professional accountant by completing the entire program of AICPA, CICA, CGAAC, ACCA or ICMAP;
- have earned a Canadian university degree or equivalent;
- be a Canadian citizen or legally entitled to work in Canada;
- have permanently relocated to Ontario;
- have no outstanding disciplinary charges;
- have not previously attempted and failed a CMA Canada qualifying examination;
- be employed in a qualifying position in Canada (ICMAP agreement only);
- Completed Advanced Performance Management as part of the ACCA Program (ACCA agreement only).

Candidates must provide the following information to CMA Ontario:

- a letter from AICPA, CICA, CGAAC, ACCA or ICMAP confirming that they are currently a certified member who is in good standing;
- a copy of the AICPA, CICA, CGAAC, ACCA or ICMAP designation certificate (license);
- proof of permanent residence in Ontario (ACCA and ICMAP only);
- a copy of university transcript showing a degree was conferred or a copy of the degree certificate itself;
- a letter from the candidate's immediate supervisor confirming current employment (ICMAP only).

Candidates must provide certified translations for all documents originally written in a language other than English or French. They are advised to arrange these through their universities, or by going to a certified translator such as the Notary at their local Embassy, or by contacting the Association of Translators and Interpreters of Ontario (ATIO).

CMA program requirements that are waived on the basis of this professional advanced standing are:

- 1) Academic requirements to be completed through an accredited university or the CMA Accelerated Program
- 2) CMA Entrance Examination

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

Degree requirement can now be waived with submission of required practical experience for Mutual Recognition Agreements in place with both CIMA and CPA (Australia).

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### Languages in which application information materials are available

a) Indicate the languages in which application information materials were available in the reporting year.

Language	Yes/No
English	Yes
French	No
Other (please specify)	None

### Paid staff employed by your organization

b) In the table below, enter the number of paid staff employed by your organization in the categories shown, on December 31 of the reporting year.

When providing information for each of the categories in this section, you may want to use decimals if you count your staff using half units. For example, 1 full-time employee and 1 part-time employee might be equivalent to 1.5 employees.

You can enter decimals to the tenths position only. For example, you can enter 1.5 or 7.5 but not 1.55 or 7.52.

Category	Staff
Total staff employed by the regulatory body	74.5
Staff involved in appeals process	7
Staff involved in registration process	20

### Countries where internationally educated applicants were initially trained

c) In the following table, enter the top source countries where your applicants\* were originally trained in the profession (**excluding** Canada), along with the number of applicants from each of these source countries.

Enter the country names in descending order. (That is, enter the source country for the greatest number of your applicants in the top row, the source country for the second greatest number in the second row, etc.)

Use the dropdown menu provided in each row to select the country.

Note that only one country can be reported in each row. If two or more countries are tied, enter the information for these tied countries in separate rows.

Country of training (Canada excluded)	Number of applicants in the reporting year
Philippines	111
U.S.	105
India	103
China	94
Pakistan	69
Russia	33
Romania	30
U.K.	26
Ukraine	25
Australia	19

\*Persons who have applied to start the process for entry to the profession.  
*Select "n/a" from the drop-down list if you do not track this information. Enter "0" in a "Number of applicants" field if you track the information, but the correct value is zero.*

#### Jurisdiction where members were initially trained

d) Indicate where your members\* were initially trained in the profession (use only whole numbers; do not enter commas or decimals).

The numbers to be reported in the **Members** row are the numbers on December 31<sup>st</sup> of the reporting year. For example, if you are reporting registration practices for the calendar year 2009, you should report the numbers of members in the different categories on December 31<sup>st</sup> of 2009.

	Jurisdiction where members were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)					
	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
<b>Members on December 31<sup>st</sup> of the reporting year</b>	11724	1475	307	1277	3411	<b>18194</b>

\* Persons who are currently able to use the protected title or professional designation of the profession.

*Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.*

Additional comments:

**Applications your organization processed in the past year**

e) State the number of applications your organization processed in the reporting year (use only whole numbers; do not enter commas or decimals).

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of the reporting year	Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)					
	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
<b>New applications received</b>	991	83	47	302	0	<b>1423</b>
<b>Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)</b>	2780	253	105	744	0	<b>3882</b>
<b>Inactive applicants (applicants who had no contact with your organization in the reporting year)</b>	69	4	5	16	0	<b>94</b>
<b>Applicants who met all requirements and were authorized to become members but did not become members</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who became members</b>	720	69	19	163	0	<b>971</b>
<b>Applicants who were authorized to receive an alternative class of licence* but were not issued a licence</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who were issued an alternative</b>	0	0	0	0	0	<b>0</b>

<b>class of licence*</b>						
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Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.

**Additional comments:**

**Definition of Other International:**

Other International represents individuals whose only degree is from a non-Canadian or non-US university. If they also hold a degree from a university in another jurisdiction, they have been reported in that other jurisdiction, not in Other International. Also the broader definition of Internationally Trained has been used, which is based on university degrees. Both assumptions are consistent with previous reports submitted to the Office of the Fairness Commissioner.

**Definition of applicant:**

An individual is counted as an applicant when he or she first attempts the CMA Entrance Examination or enrolls in an alternate channel program. This definition is consistent with previous reports submitted to the Office of the Fairness Commissioner.

**Note regarding Applicants actively pursuing licensing:**

Applicants actively pursuing licensing during the year includes applicants who became members plus those who are still completing the registration process. This is consistent with previous reports submitted to the Office of the Fairness Commissioner.

**Note regarding alternative class of licence:**

CMA Ontario does not issue alternative classes of licences.

	<b>Class of licence</b>	<b>Description</b>
<b>a)</b>		
<b>b)</b>		
<b>c)</b>		
<b>d)</b>		
<b>e)</b>		
<b>f)</b>		
<b>g)</b>		
<b>h)</b>		
<b>i)</b>		
<b>j)</b>		

**Reviews and appeals your organization processed in the past year**

f) State the number of reviews and appeals your organization processed in the reporting year (use only whole numbers; do not enter commas or decimals).

from January 1 <sup>st</sup> to December 31 <sup>st</sup> of the reporting year	Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)					
	Ontario	Other Canadian Provinces	USA	Other International	Unknown	Total
Applications that were subject to an internal review or that were referred to a statutory committee of your governing council, such as a Registration Committee	1	0	0	1	0	2
Applicants who initiated an appeal of a registration decision	195	23	16	138	0	372
Appeals heard	195	23	16	138	0	372
Registration decisions changed following an appeal	119	16	8	57	0	200

Enter "n/a" if you do not track this information. Enter "0" if you track the information, but the correct value is zero.

Additional comments:

Note:

If applicants initiated appeals on multiple matters, they have been counted multiple times above, i.e., for each matter.

Note:

A tracking system for appeals was implemented in October 2008 and was used for the full calendar year 2009.

Please identify and explain the changes in your registration practices relevant to this section that occurred during the reporting year.

### **Certification (13 / 13)**

I hereby certify that:

- I have reviewed the information submitted in this Fair Registration Practices Report (the "Report").
- All information required to be provided in the Report is included.
- The information contained in the Report is accurate.

Name of individual with authority to sign on behalf of the organization: Merv Hillier, FCMA

Title: President and Chief Executive Officer

Date: March 1, 2010