

Fair Registration Practices Report

Management Accountants (2008)

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

The steps to initiate the registration process are promoted in a variety of CMA material. The CMA Ontario website (www.cma-ontario.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 material. The website is kept current with revisions by a cross-department web committee and updated by a dedicated staff web developer. CMA print brochures also include relevant information on initiating the registration process. CMA's "Write Your Own Future" brochure, intended for the university/college student market, includes information on how to initiate the process, contact information, and a hard copy of the necessary forms. The print 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 the CMA designation, with the first step clearly indicated. 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. Dates and details on information sessions are posted on the CMA website at www.becomeacma.com. The public may also contact CMA Candidate Support Representatives and Program Advisors for further information.

b) requirements for registration

The standard route towards the CMA designation involves either registering for the Accelerated Program and proceeding to the Entrance Examination upon successful completion of the Accelerated Program, or proceeding directly to the Entrance Examination without enrolling in the Accelerated Program by completing the required topics at a university or college. Information on requirements for enrollment in the Accelerated Program as well as the Entrance Examination is available from a number of sources. Print brochures list, in bullet form, the courses that must be completed prior to enrolling in the Accelerated Program. Print brochures also list all topics that are required for 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. 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” (http://www.cma-ontario.org/index.cfm?ci_id=7771&la_id=1), which lists the requirements to write the Entrance Examination. Students will find registration requirements for other programs (e.g. Accelerated Program or Strategic Leadership 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 for any CMA program, and at which step in the accreditation process they should begin. The evaluation report that is returned to students shows which requirements have been met and which requirements are outstanding. There is no charge from CMA Ontario to obtain a transcript evaluation.

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 require. 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 an Ontario undergraduate degree. Although there are requirements for work experience that must be met prior to convocation (graduation), there is no work experience requirement for enrollment in any CMA program. 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.cma-ontario.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. In the case of international transcripts or transcripts from an institution located outside of Ontario, evaluations are conducted based on the courses shown on the transcripts. 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).

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

No practical experience is required for registration into a CMA program, either supervised by a certified member or otherwise. As stated above, there are requirements for work experience that must be met for convocation, but these are not enrollment requirements. 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 in Canada. 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 evaluation.

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. The Mature Student Status is designed for people who do not have a university degree, but who have been working in the Accounting Field for at least 7 years. The Mature Student Program grants students the option of satisfying the degree requirement by completing all 16 Entrance Examination pre-requisite courses at a university. Those candidates are then eligible to write the Entrance Examination and be admitted into the Program. Candidates are informed of the Mature Student Program by contact with the CMA Ontario office. There are other alternatives or “alternate channels” to the standard route to the CMA designation which are posted on the CMA website. Examples are Mutual Recognition Agreements, in which there is a reciprocal granting of professional designations 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 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) The Chartered

Institute of Management Accountants (CIMA) The Chartered Institute of Public Finance and Accountancy (CIPFA) Institute of Cost and Management Accountants of Pakistan (ICMAP) Association of Chartered Certified Accountants (ACCA) CPA Australia 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 National Entrance Examination and enroll directly in the Strategic Leadership Program. Information on alternate channels and accredited programs is readily available on the CMA website, is printed in certain CMA brochures, 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 print material, 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. For example, please see the diagram posted online under the heading "Steps to Becoming a CMA" at http://www.cma-ontario.org/index.cfm?ci_id=7770&la_id=1. The first step in the assessment process requests that prospective students send their transcripts to the CMA office for evaluation (at no charge to the prospective student). The transcript evaluation 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 National Entrance Exam. The report also informs candidates of next steps and alternatives in the process. The CMA website and some print brochures also include a cover sheet for faxing transcripts to the CMA office, which simplifies the process. Please see section 8K for more information on the processing of transcript evaluations. 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 National 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.

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

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 print brochures, as well as a copy of their course transcripts, their email and postal addresses, and their telephone numbers. The "Internationally Trained Professionals" section of the website asks internationally trained applicants to submit professional designation papers from their home country, 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 students 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. 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.

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

(please see http://www.cma-canada.org/index.cfm?ci_id=7416&la_id=1). CMA Ontario also has an information counter staffed by Candidate Support Representatives at its office location (70 University Avenue, Toronto, Ontario). The office is located on the ground floor and its signage is very visible to passers-by. As part of its marketing campaign, CMA maintains a presence at job fairs and other events which gives 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 their transcripts 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 15-20 business days by mail to the preferred mailing address indicated on the transcript evaluation cover sheet. During peak registration periods, transcript evaluations may exceed the normal processing period. In this case, the Accreditation department would send out email confirmations to candidates upon receipt of transcript evaluation submissions. Once a candidate has had their transcripts 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 receipt. CMA Ontario's goal is to deliver the confirmation within a few days of receipt. The candidate will later receive a second email confirming their enrollment in the program. CMA's goal is to send that email within ten business days of application receipt. If the application is incomplete or requires clarification, a Candidate Support Representative will typically contact an applicant by phone or email.

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

The Internationally Trained Professionals section of the CMA website states that foreign university transcripts must be translated into English or French. A link is included to a list of organizations that will assist individuals who require translated university transcripts. It is the candidates' responsibility to submit a translated copy of their transcripts.

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

The most recent version of the "Write Your Own Future" brochure, being published in February 2009, introduces a new agreement between CMA Ontario and Language Education for Accounting Professionals (LEAP). LEAP is promoted by CMA Ontario as a provider of English language skills courses. It is not mandatory for candidates to register for these courses, but they are offered to those who feel their language skills would benefit from some improvement. Information on LEAP courses is also posted on the CMA website, as well as a link to the LEAP website – please see http://www.cma-ontario.org/index.cfm/ci_id/13094/la_id/1.htm. Since information sessions are delivered throughout Ontario at public venues, an individual looking for information on CMA Ontario may find such information at the third party venue. For example, information sessions are delivered at universities, high schools, the YMCA, Skills for Change, and ACCES, to name a few. Venues that host information sessions may also house a library of material on professional development for their visitors, which might include CMA brochures and flyers. Transcript evaluations are conducted solely by CMA Ontario.

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 – please see http://www.cma-canada.org/multimedia/Ontario/attachments/2008-09_CMADatesAndFees.pdf. This chart is copied from its original location as a page in the "Write Your Own Future" 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 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 enrolment, 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 15-20 business days. During peak registration periods, transcript evaluations may exceed the normal 15-20 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 print 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.

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?" (http://www.cma-ontario.org/index.cfm?ci_id=8618&la_id=1). The CMA website also includes a section titled "Summary of Important Dates and Fees". Information packages are sent to candidates upon request by completing the form at <https://members.cma-ontario.org/CMAW2/prospect.aspx>. 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 staff, and fees are listed in the "Write Your Own Future" brochure, which is targeted to university and Ontario 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 contact with the CMA 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 is currently evaluating the implementation of closed captioning of instructional videos to help hearing impaired as well as internationally trained individuals.

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

[BACK TO INDEX](#)

Amount of Fees (2 / 13)

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

No.

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

[BACK TO INDEX](#)

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

a) What are your timelines for making registration decisions?

Transcript evaluation decisions are performed and the decisions mailed 15-20 business days for all prospective students. Transcript evaluation and program application progress tracking tools were developed and implemented in October 2008. The goal is for all program Applications (registration for Accelerated Program, Entrance Examination, Strategic Leadership Program, Case Examination, Board Report, and Certification) to be processed within 15-20 business days. 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.

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

The goal is that candidates receive notification by email that the application or transcripts have been received by CMA Ontario within 2 business days of receiving the documentation. This policy was implemented in October 2008. The transcript evaluation reports are mailed out within 15-20 business days of receipt.

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

Our goal is for all candidates to receive notification that their program application has been processed within 15-20 business days. For internal reviews, CMA Ontario aims to issue appeal decisions in writing within 15-20 business days of receipt. During busy enrolment periods, CMA Ontario is not always able to meet this commitment, but has added staff to improve responsiveness. CMA Ontario is logging all appeals.

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

Tracking tools were implemented in October 2008 to enable candidates, advisors, and supervisors to track the progress of transcript evaluations and program applications and 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.

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

[BACK TO INDEX](#)

Access to Records (4 / 13)

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

Access to the contents of any of candidate's files is provided upon request with proper identification.

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.

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 delivered by CMA) 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.

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.

[BACK TO INDEX](#)

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.

Guides on how to fill out the application as well as other program related information (dates, times, fees, etc.) are emailed, mailed, posted on the website (effective December 2008), and are available if candidates come to the office or to a CMA information session. Documents which describe the path to becoming a CMA are available on line and at information sessions. 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. Prior to 2009 it was available on line and going forward it will be sent out in hard

copy. The Entrance Exam Preparation Program is a 7 day session offered on weekends before each sitting of the Entrance Exam. This program assists the candidates in preparing for success on the Exam. 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 handed out in hard copy. They describe the policies and regulations that candidates are required to follow. Preparation sessions are held for the Case Examination and Board Report as well as for all of the channels to the designation.

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

Applications are available as paper copy and in electronic format and are sent out for each program upon the opening of the enrollment session. Guides on how to fill out the application as well as other program related information (dates, times, fees, etc.) are issued with the applications. 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 handed out in hard copy.

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

[BACK TO INDEX](#)

Internal Review or Appeal Processes (6 / 13)

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 candidates to receive notification that their program application has been processed within 15-20 business days. Internal reviews and appeal decisions are issued in writing within 15-20 business days of receipt. During busy enrolment periods CMA Ontario is not always able to meet this commitment but CMA Ontario has staffed up to improve response times. CMA Ontario is logging all appeals. An appeal field is being developed for the CMA database (iMIS) and should be implemented in 2009.

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

Since implementing a tracking system for transcript appeals in October of 2008, CMA Ontario has had 5 appeals and one of these appeals exceeded the timeline.

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

None.

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

A Transcript Appeal Coversheet is issued with each Transcript Evaluation. The Transcript Appeal Coversheet outlines which of the 16 CMA pre-requisites the candidate wishes to appeal and the reason for the appeal. Candidates are encouraged to include back-up documentation such as course outlines or syllabus with the appeal cover sheet. This process was implemented in November 2008. Prior to November 2008, candidates would contact the Program Advisors with regards to appeals and they would be completed on a first come-first served basis, following the same process as outlined above.

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 Coversheet that is sent out to all candidates with their evaluation and is also issued upon request. Appeals are also made for practical experience evaluation, for admission into programs, for examination results, etc.

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.

The initial transcript evaluation is conducted by a Program Advisor. The original Program Advisor would then be contacted to initiate an appeal. A Program Advisor that did not perform the original evaluation would then be responsible for the appeal and the appeal is also approved by the manager. Subsequent appeals would go to the Director, Vice President and Chief Executive Officer.

e) Describe your internal review or appeal process.

The appeal process begins with the Transcript Appeal Coversheet being mailed out with all transcript evaluations. The candidate then completes the Appeal Coversheet, attaches supporting documentation and sends the appeal to CMA Ontario. The appeal is received by CMA Ontario and directed to a Program Advisor's Appeal inbox where they are reviewed on a first come, first served basis. 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. A decision is then made. If the appeal is granted, then the candidate is notified first by email and then the Prerequisite course(s) that has been appealed is entered into the CMA database (iMIS) and a new evaluation letter is sent out to the candidate. If the appeal is denied, then the candidate is notified by email. All decisions are recorded in the Appeals Log. If the appeal goes to the next level in the hierarchy, these steps are repeated. It is in such cases that the timelines may not be met.

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.

The Committee is made up of the Program Advisor, Manager, Director of Management Accounting Programs, and Vice President of Professional Programs. One member of the current Committee is internationally trained. Weekly meetings were initiated in January 2009. CMA Ontario's Strategic and Risk Management Committee (SRMC) deals 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. There are 5 members of the SRMC, all of whom are members of the profession in Ontario and 1 of whom is internationally trained.

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

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 SMRC 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.

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 a standard path would include the following steps: 1) Completion of a university or applied degree and the appropriate pre-requisite courses. 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, 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. 2) Pass the CMA Entrance Examination. 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). The Entrance Examination is a comprehensive test of accounting and business knowledge gained through university studies. The Exam focuses on the topic areas covered in the Entrance Examination as follows: Management Accounting, Corporate Finance, Financial Accounting and Taxation and other business topics 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 who have a minimum overall grade point average of 75% or 3.0 on a 4.0 point scale 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 University of Alberta Bachelor of Commerce (accounting major) Effective: February 2008 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 Lakehead University Honours Bachelor of Commerce program (accounting major) Effective: May 2002 McMaster University Master of Business Administration program (accounting major) Effective: April 2001 University of Toronto – Joseph L. Rotman School of Business Master of Management and Professional Accounting program Effective: June 2003 University of Waterloo Bachelor of Accounting and Financial Management Effective: January 2004 Bachelor of Arts (Management Accounting) Effective: June 2003 University of Western Ontario, Ivey School of Business Bachelor of Arts (Honours) Business Administration Effective: May 2008 Wilfrid Laurier University Bachelor of Business Administration program (accounting major) Effective: November 2000 Honours Economic Program Effective: May 2008 Master of Business Administration (accounting stream) Effective: June 2003 York University Master of Business Administration program (accounting major) Effective: May 2002 Université du Québec en Abitibi-Témiscamingue Baccalauréat en sciences comptables Effective: August 2001 Université Concordia Bachelor of Commerce Effective: September 2008 HEC Baccalauréat en administration des affaires (concentration comptabilité professionnelle - filière CMA) Effective: November 2000 Université du Québec à Chicoutimi Baccalauréat en sciences comptables (concentration comptabilité de management) Effective: June 2003 Université Laval Baccalauréat en administration des affaires (concentration comptabilité professionnelle - cheminement CMA) Effective: November 2000 Université du Québec à Montréal Baccalauréat en sciences comptables Effective: January 2002 Université du Québec en Outaouais Baccalauréat en sciences comptables (concentration comptabilité de management) Effective: January 2003 Université du Québec à Rimouski Baccalauréat en sciences comptables Effective: August 2001 Université de Sherbrooke Baccalauréat en administration des affaires (concentration comptabilité de management) Effective: November 2000 Université du Québec à Trois-Rivières Baccalauréat en sciences comptables (concentration comptabilité de management) 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

3) Completion of the CMA Strategic Leadership Program (SLP) After successfully completing the Entrance Examination, CMA designation candidates progress through the two-year Strategic Leadership Program concurrent with full-time employment. The SLP Program is presented in two phases, each integrating the six functional competencies and four enabling competencies. Functional Competencies: - Strategic Management - Performance Measurement - Performance Management - Financial Resource Management - Risk Management and Governance - Financial Reporting Enabling Competencies: - Problem-solving and Decision-making - Leadership and Group Dynamics - Professionalism and Ethical Behaviour - Communication

Year-One of the SLP is the Development Phase and consists of three modules. Cases will be assigned for each module and will focus on different industry sectors including manufacturing, services, government and not-for-profit. The majority of the assessments in this phase are individually-based. Upon completion of the SLP Development Phase, CMA designation candidates will be required to write the CMA Case Exam. This four-hour exam tests a candidate's understanding of the competencies and the higher order skills of strategic thinking, analysis, integration, judgment and written communication introduced thus far in the program. CMA designation Candidates must pass this exam to move into the Application Phase (year two) of the Strategic Leadership Program. Successful CMA designation candidates will then enter the Application Phase of the SLP. Fostering group development as well as focusing on communication, leadership, decision-making, ethics and problem-solving skills are at the core of this three-module phase. The final evaluation component of the SLP 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 CMA Executive Program admission requirements are that candidates: - Hold a university degree - Possess five or more years of senior level practical experience in strategic financial management. - 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. Accepted Executive Program candidates are instructed on the same competency mapping as the SLP candidates and evaluated through the Board Report. The program is a two year program. In Year 1 of the program, Executive Program candidates complete foundation studies in a breadth of business disciplines, such as Management Accounting, Corporate Finance, Strategic Management and Financial Reporting and Analysis. Although they will receive a waiver from the CMA Entrance Examination, they must demonstrate their thorough understanding of the exam syllabus through assignments and do not proceed to the second year until the competencies are adequately demonstrated. In Year 2 of the program, CMA Executive Program candidates will complete an executive version of the CMA Strategic Leadership Program. Focusing on cross-functional business processes, they will explore contemporary tools in strategy, management accounting, marketing and information technology throughout an organization. The program is designed to leverage the rich career experience and prior education of successful applicants. Therefore, admission is restricted to university graduates who have a minimum of five years' qualifying experience in senior strategic leadership positions. Completion of the Board Report is a required component of this program and is completed in the second year of the program. CMA/Masters Combined Programs CMA Ontario has partnered with eight prestigious universities to provide some unique learning opportunities for students. These combined programs enable students to achieve the credits required to earn the CMA designation while earning a Masters degree. To be eligible for the CMA, each program has specific courses and conditions that are required. All Combined Program candidates are required to, at a minimum, successfully complete the CMA Board Report. Depending on which combined program a candidate follows, Combined Program candidates are required to complete other CMA programs. These requirements are listed in the contracts with each of the universities and updated on a regular basis to ensure the MBA program content is still relevant to support the CMA functional competency coverage.

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

The resources used to determine if an Institute is accepted are: The World List of Universities and Other Institutions of Higher Education published by Palgrave MacMillan. This text is produced by the International Association of Universities and is currently in its twenty-fourth edition. The International Association of Universities Website (<http://www.unesco.org/iau/onlinedatabases/list.html>). This 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 (<http://www.osac.state.or.us/oda/unaccredited.html>) 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 can be and is completed.

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

The CMA practical experience competencies range from Career Stage 1 (Acquisition) to Career Stage 4 (Mastery). To meet CMA's practical experience requirement a CMA designation candidate must be at an overall CS2 level (—applying the functional competencies and enabling competencies of a management accountant in a work setting). The majority of the competencies must be assessed at the CS2 level and be supported with qualifying examples. CS2 level positions are usually positions where the candidate is performing analysis, reports, making recommendations, and evaluating processes. A CMA designation

candidate is also required to accumulate 24 months of concurrent work experience in a qualifying job. A qualifying job can be any type of position that is at least 50-60% accounting - related and contains duties that would allow the candidate to complete the majority of the practical experience requirements. If a CMA designation candidate cannot accumulate 24 months of concurrent experience then they may submit prior experience for an evaluation. CMA Ontario will grant up to 12 months of qualifying prior experience dating back to three years since a candidate has passed the entrance exam. For example, if a candidate passed the entrance exam in June 2009 then prior experience will be valid until June 2006. Practical experience completed in foreign countries will also be evaluated by CMA Ontario provided they are signed off by the candidate's manager and are translated into English. If a CMA designation candidate cannot accumulate the 24 months of work experience then they will be granted an extension of an additional 12 months after they have completed the Strategic Leadership Program to gain the necessary months of experience. CMA Program Advisors study the examples for each CMA competency provided by the candidate and take note of which competency level the candidates have evaluated themselves. If a CMA designation candidate's self evaluation agrees with their example then the candidate's self competency level will stand. If a candidate's self evaluation does not agree with their example then CMA Program Advisors will assess the candidate at a more appropriate level based on their judgment: CS1 (Acquisition), CS2 (Basic Proficiency), CS3 (Advanced Proficiency), and CS4 (Mastery). To help make a decision about a candidate's competency level, the Program Advisor will look at a template of evaluations provided by CMA Canada, use their own judgment, and compare the candidate's example with each competency's supporting statement on the practical experience form. After reading the entire document the CMA Program Advisor will sign and date the front page and write any additional comments if necessary. The name of the candidate's company, their position title, their start and end dates, and their final evaluation are then entered into CMAs database. If a candidate is missing their end date or start date then they are contacted by the Program Advisor and asked to submit the appropriate dates in writing. After the information is entered into the system the candidate is then mailed an evaluation report stating the competency level at which they were assessed. Turnaround time for evaluation reports to be mailed out is approximately 15-20 days following the receipt of candidates' forms.

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 Oregon Office of Degree Authorization Website are kept up to date by the respective organizations. The World List of Universities and Other Institutions of Higher Education 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 twenty-fourth edition. Only the latest edition is used for evaluation purposes.

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, 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 WES 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 are being developed with closed captioning for the hearing impaired. Candidates with certain learning disabilities are given a separate space and additional time to write examinations when required.

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.

Different programs have different registration cycles. There are two intakes of the Accelerated Program and the Strategic Leadership Program each year, and the Entrance Examination is held twice. Registration deadlines are imposed for enrolment in each program and are published on the CMA website and in certain print 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. Registration and confirmation will typically come within two to three weeks of submission.

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

It does not.

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.

Not applicable.

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 World List of Universities and Other Institutions of Higher Education published by Palgrave which is produced by the International Association of Universities and is currently in its twenty-fourth 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.

Work experience is not taken into account during the transcript evaluation process.

j) If your organization conducts competency assessment:

i. Describe the methodology used to evaluate competency.

Not applicable.

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

Not applicable.

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

Not applicable.

k) If your organization conducts prior learning assessment:

i. Describe the methodology used to evaluate prior learning.

Not applicable.

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

Not applicable.

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

Not applicable.

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 twice. The Entrance Examination is in a multiple choice format and two rewrites are permitted. It is conducted at Testing Centres with Invigilators. The Case Examination is in a written case study format and two rewrites are permitted. It is conducted at Testing Centres with Invigilators.

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 Exams 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 CMA Canada Accreditation staff reviews the question drafts and evaluates 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 pretest the examination by attempting it in close to examination conditions. The pretesters submit written reports commenting on the length, appropriateness, clarity, difficulty, and the mark weighting of each question and the examination overall.

Pretesters' reports are reviewed by CMA Canada's Examination Development Committee and appropriate revisions are made to the examination. A Board of Examiners reviews 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 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 languages and there are auditors that ensure consistency among markers throughout the marking centre. The training of markers takes approximately 4-5 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 pretest the examination by attempting it in close to examination conditions. The pretesters submit written reports commenting on the length, appropriateness, clarity, difficulty and design of the examination overall. e) The pretesters' 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 pretested, 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.

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 performs the marking of the Case Exam, Board Report and Entrance Examination. CMA Canada also sets the content for each of these items plus the SLP syllabus. CMA Canada is the final sign off for CMA accredited programs. CMA Canada is responsible for mapping the syllabus of all potential Mutual Recognition Agreement or 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

Third parties do not make assessments of CMA Ontario applicants. This is done by CMA Ontario.

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

Not applicable.

iii. provides timely decisions, responses and reasons to applicants

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).

iv. provides training to individuals assessing qualifications

Extensive training takes place prior to all marking centers and for all markers of nationally marked assignments. Cross-Canada representation is ensured along with representation by markers/supervisors/auditors from both official languages at the National marking centers.

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.

Not applicable.

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

Not applicable.

iii. Explain how work experience is taken into account.

Not applicable.

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

i. Describe the methodology used to evaluate competency.

Not applicable.

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

Not applicable.

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

Not applicable.

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

i. Describe the methodology used to evaluate prior learning.

Not applicable.

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

Not applicable.

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

Not applicable.

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 & Case Exam, CMA Canada sets the format, marking scheme and the policy on rewrites.

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

See answer found in section 8.I.ii above. 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 weak BiS and DiS statistics are reworked 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 & Case Exam, CMA Canada sets the format, marking scheme and the policy on rewrites. CMA Ontario is able to grant exemptions to the number of rewrites 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.

[BACK TO INDEX](#)

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 workshops. Program Advisors will be scheduled to attend at the earliest reasonable opportunity upon hire. Program Advisor Training with World Education Services is scheduled for September 24 – 25, 2009.

ii. individuals who make registration decisions

Program Support Officers are trained using the CMA Program Support Manual which contains the requirements and procedures for making registration decisions as outlined in earlier sections. The Pre-Professional Candidate Handbook, the Strategic Leadership Program Candidate Handbook and the Regulations of the Society of Management Accountants of Ontario are to be reviewed. Program Support Officers are also sent on external courses to keep their skills current.

iii. individuals who make internal review or appeal decisions

Managers making internal review or appeal decisions must be fully trained in both the Program Support Manual and Program Advisor Manual. The Pre-Professional Candidate Handbook as well as the Regulations of the Society of Management Accountants of Ontario are to be reviewed.

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

[BACK TO INDEX](#)

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 & 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 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: Applicants must have at least five (5) years of practical experience at the Career Stage 3 level of the CMA Competency Map (CS-3). 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 For CPFA: University Requirements: A university degree or the equivalent is required, recognized by the body to whom the applicant applies. Applicants must also complete university level courses in the appropriate subject or subjects of: Company Taxation; and Business Law. 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. 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: Currently being renegotiated Professional Advanced Standing for qualifying AICPA, CICA, CGAAC and ICMAP members: CMA Ontario grants qualifying members of the following recognized international accounting bodies special advanced standing in the CMA Accreditation Program, as follows: Members of the American Institute of Certified Public Accountants (AICPA), the Canadian Institute of Chartered Accountants and its affiliates (CICA) and the Certified General Accountants Association of Canada and its affiliates (CGAAC) may qualify for advanced standing for the CMA Prerequisite Studies Members of the Institute of Cost and Management Accountants of Pakistan (ICMAP) may qualify for advanced standing for the CMA Prerequisite Studies and Part 1 of the CMA Entrance Examination. To qualify for special advanced standing, candidates must: - be a certified member in good standing of AICPA, CICA, CGAAC or ICMAP; - have qualified as a professional accountant by completing the entire program of AICPA, CICA, CGAAC 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; and - be employed in a qualifying position in Canada if applying for advanced standing as an ICMAP member. Candidates must provide the following information to CMA Ontario: - a letter from AICPA, CICA, CGAAC or ICMAP confirming that they are currently a certified member who is in good standing; - proof of permanent residence in Ontario; - a copy of university transcript; and - if a candidate is applying for advanced standing as an ICMAP member, a letter from the candidate's immediate supervisor is required confirming current employment. In addition, the candidate may be asked to provide descriptions of academic courses they have successfully completed. 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). Other Advanced Standing: Internationally accredited professionals with a university degree or international university graduates may be eligible for advanced standing in individual CMA Prerequisite Studies topics based on the specific courses they have successfully completed through a university equivalent to a Canadian university. Additional information can be found on the E-Career Map at <http://www.settlement.org/site/ecareermaps/cma/>

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

[BACK TO INDEX](#)

Data Collection (12 / 13)

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)	

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	69
Staff involved in appeals process	12
Staff involved in registration process	18

Countries where internationally educated applicants were initially trained

c) In the following table, enter the top source countries where your applicants¹ 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
U.S.	84
Philippines	76
China	75

India	72
Pakistan	49

¹Persons 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 members² 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 31st 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 31st 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
Members on December 31st of the reporting year	11149	1389	279	1183	3444	17444

² 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 st to December 31 st 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
New applications received	826	89	31	213	0	1159
Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)	2460	235	84	583	0	3362
Inactive applicants (applicants who had no contact with your organization in the reporting year)	34	2	5	7	0	48
Applicants who met all requirements and were authorized to become members but did not become members	0	0	0	0	0	0
Applicants who became FULLY registered members	634	56	23	132	0	845
Applicants who were authorized to receive an alternative class of licence³ but were not issued a licence	n/a	n/a	n/a	n/a	n/a	0
Applicants who were issued an alternative class of licence³	n/a	n/a	n/a	n/a	n/a	0

³ An alternative class of licence enables its holder to practise with limitations, but additional registration requirements must be met in order for the member to be fully licenced. Please list and describe below the alternative classes of licence that your organization grants, such as student,

intern, associate, provisional or temporary.

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 studies 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 studies 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 studies submitted to the Office of the Fairness Commissioner.

	Class of licence	Description
a)		<input type="text"/>
b)		<input type="text"/>
c)		<input type="text"/>
d)		<input type="text"/>
e)		<input type="text"/>
f)		<input type="text"/>
g)		<input type="text"/>

h)		
i)		
j)		

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).

	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
from January 1st to December 31st of the reporting year						
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	4	0	0	1	0	5
Applicants who initiated an appeal of a registration decision	0	0	0	0	0	0
Appeals heard	0	0	0	0	0	0
Registration decisions changed following an appeal	0	0	0	0	0	0

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:

Please see comments in Section 6 / 13.

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

[BACK TO INDEX](#)

Certification (13 / 13)

I hereby certify that:

- i. I have reviewed the information submitted in this Fair Registration Practices Report (the "Report").
- ii. To the best of my knowledge:
 - all information required to be provided in the Report is included; and
 - the information contained in the Report is accurate.

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

Title: President and Chief Executive Officer

Date: March 1, 2009

[BACK TO INDEX](#)