

# Fair Registration Practices Report

## Management Accountants (2011)

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. The website is easily accessible and can be found through any search engine. The link for the website is also printed in all CMA Ontario marketing materials. The website is kept current with revisions by a cross-department web committee and updated by a dedicated staff web developer. Contact information is provided on the CMA Ontario website, and candidates are able to submit a request for an information package to be mailed or sent electronically to their address.

An additional web section entitled "Free Transcript Evaluation" includes an electronic copy of the form that must be submitted to initiate the process (the Transcript Evaluation Cover Sheet) and detailed information about how candidates can get their academic documentation assessed. In February 2012, CMA Ontario will make a listing of the information required to be present on academic transcript documentation available on the CMA Ontario website as well as on the Transcript Evaluation Cover Sheet.

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 twice annually to keep all information, fees and timelines current.

A new brochure was developed for internationally educated professionals in 2011. Entitled “The CMA Designation – Your Path To Canadian Career Success”, this brochure combines information on the path to the CMA designation from the “Accreditation Process” brochures with the benefits of the CMA designation, and focuses on internationally educated professionals. It explains the benefits of the CMA designation, outlines the process of earning the designation, details CMA Ontario resources for internationally educated professionals and features success stories of internationally educated professionals. The Accreditation portion of the brochure was re-written by a Plain Language Specialist.

Registration steps are presented and discussed at province-wide CMA information sessions, delivered by CMA Marketing team members. CMA information sessions are delivered throughout Ontario at welcome centers for new Canadians, at universities, colleges and high schools, at career/job fairs, on site at employers' offices, and at other public events. CMA Marketing team members 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 in the CMA Ontario facility allows 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 approximately eight times per year. Once candidates have completed all requirements for certification they are contacted by both telephone and email and issued an Application For CMA Membership (formerly certified membership application) along with instructions on how to finalize the application. A certification webpage on the CMA Ontario website allows candidates to view all requirements for certification as well as gain access to the Membership application at any time.

## b) requirements for registration

The typical 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 a 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. Information is also included on minimum grade requirements to earn credit for topics as well as the requirement to have completed a degree prior to enrolling in the program. Information about required courses and all other requirements for eligibility is updated annually.

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 they have met and which requirements are outstanding. Unlike other Canadian accounting bodies, CMA Ontario does not charge for

transcript evaluations.

Information about the CMA Case Examination and Board Report is made available to candidates upon entry into the CMA Strategic Leadership Program (SLP). Details are available in the Strategic Leadership Program Handbook as well as during 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 Master's Program microsite and the Case Examination and Board Report Preparation microsite. 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 twice annually.

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. A new process is being developed for Spring 2012 to communicate the certification requirements several times per year to ensure that all candidates have ample notice of any outstanding items.

In order to be certified, applicants must meet a good character requirement, which is set out in the Bylaws of CMA Ontario. Applicants are required to complete a Declaration with Respect to Character, which is provided with their application to write the entrance exam or to enter via an alternate channel. Information regarding the decision-making process for applications in which issues are raised as to character is set out in the Determinations Regarding Character Regulation, available on the CMA Ontario website at <http://www.cma-ontario.org/multimedia/Ontario/attachments/DeterminationofGoodCharacterRegulation.pdf>. The process provides applicants with an opportunity to make submissions, the possibility of holding a hearing should one be required, and includes a right of appeal. All of this is set out in plain language in the Regulation. Applicants whose declarations disclose potential issues are contacted immediately in writing by the Registrar, provided with a copy of the Regulation and an explanation of the process.

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 Ontario promotional materials state that a degree is required to apply for the program. Individuals with out-of-province or out-of-country degrees may contact a CMA Program Advisor, who advises whether their degree is equivalent to a Canadian undergraduate degree. Program Advisors currently use the 23rd 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/coursechart](http://www.cmaontario.org/coursechart). This section of the website includes a file for each Ontario university or college 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 credit for that topic. Candidates who have completed a degree from outside of Ontario but within Canada can visit the respective province's CMA website to find equivalent course information about the university or college 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 Ontario pre-requisites, an 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. An appeals page on the CMA Ontario website allows candidates to view the requirements for appeal and gives candidates access to the Appeal Cover Sheet ([http://www.cma-ontario.org/index.cfm/ci\\_id/19563/la\\_id/1.htm](http://www.cma-ontario.org/index.cfm/ci_id/19563/la_id/1.htm)).

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. Candidates must hold a position prior to registration (certification) in the domain of the management accountant that is to be evaluated at Professional Proficiency or higher as defined by the CMA Competency Map.
2. Candidates must have acquired 24 months of practical experience in the domain of the managerial accountant.
3. Candidates must 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. 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 validator requirements is communicated as part of the practical experience reporting website, in program handbooks, and as part of program orientations.

There are no requirements for any pre-requisite educational components to be completed in Ontario; however, there are three topics: Advanced Financial Accounting, Business Law 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 and when submitting their transcript for evaluation. This information is also 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 college degree is required for enrollment in the CMA program. Alternatively, students may satisfy the degree requirement by fulfilling the requirements as a Mature Student, but this is the exception rather than standard practice.

Students who do not have a university degree, but who have been working in the Accounting field for at least seven years, at Professional Proficiency, are eligible to apply for entry as a Mature Student. Potential students must file Practical Experience report(s) for assessment along with three reference letters:

- 1) from their employer which identifies support in the pursuit of the designation
- 2) from a CMA, preferably a colleague
- 3) a personal reference

These students must also submit transcripts from their prior education for assessment. Eligible pre-requisites include 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 a degree program at a college, through one of CMA Ontario's online courses, or through the CMA Accelerated Program. Once eligible, Mature Students must be successful on the CMA Entrance Examination before moving into the Strategic Leadership Program. Information pertaining to the Mature Student status offered by CMA Ontario is posted on the CMA Ontario website.

There are other alternatives or "alternate channels" to the typical route toward the CMA designation 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 other international accounting bodies, thereby allowing candidates 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 the CMA designation:

- 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 Advanced Proficiency as defined by the CMA Competency Map
- The Chartered Institute of Public Finance and Accountancy (CIPFA)
- Certified Practising Accountants (CPA) Australia – the university degree requirement may be waived if candidates have a minimum of fifteen years of practical experience at Advanced Proficiency as defined by the CMA Competency Map.

Information on Mutual Recognition Agreements and Professional Advanced Standing 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.

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 granted a waiver from the Entrance Examination and can enroll directly in the Strategic Leadership Program. Information on alternate channels and accredited programs is readily available on the CMA Ontario website under the "Become a CMA" link and is discussed at information sessions.

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 Ontario website, and presented at CMA information sessions. Diagrams of the steps are published and clearly indicate how to achieve the designation.

Completion of a university or college degree and the appropriate pre-requisite courses is required. Candidates print the Transcript Evaluation Cover Sheet available from the CMA Ontario website and mail, fax, or email it along with a copy of their university or college degree transcripts to the CMA Program Advisors for a free evaluation. The Transcript Evaluation Report the prospective student receives in return indicates 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 Examination. The Report also informs candidates of next steps and alternatives in the process.

Individuals with out-of-province or out-of-country degrees may contact a CMA Program Advisor, who advises them whether their degree is equivalent to a Canadian undergraduate or master's degree. Program Advisors currently use the 23rd edition of the International Handbook of Universities published by Palgrave Macmillan in order to verify if an institute has degree granting authority.

Applicants must complete all CMA required topics, either through university or college degree studies, through university courses taken post-graduation, through CMA Ontario's online courses 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 17 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, Canadian Business Law and Internal Control.

Candidates who have already graduated from a university or college degree program without completing all of the required topics may attend university courses taken post-graduation or CMA Ontario's intensive 26-week Accelerated Program. Effective in 2011, a new 14 month offering became available. This extended, slower paced program assists ESL candidates as well as candidates struggling with the seven month version of the program. An instructor with internationally trained student experience teaches the 14 month Accelerated Program. Candidates who received less than 50% in their first module or stopped attending the latest seven month offering are permitted to join the new 14 month offering free of charge. The Accelerated Program requires an evaluation by CMA Ontario and completion of: Introductory Management Accounting, Introductory Financial Accounting, Economics, Statistics and Canadian Business Law as well as a recognized university or college degree. The Introductory Management Accounting and Introductory Financial Accounting pre-requisites are available through CMA Ontario online courses. In addition the Economics and Statistics pre-requisites became available through CMA Ontario online courses as of October 2011. Canadian Business Law is expected to be made available in May 2012.

Once a student begins the accreditation process, he or she will be guided through each step. 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 is 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 required from only internationally trained applicants in the CMA registration process. Documentation should accompany a request for a transcript evaluation, in this case a copy of transcripts, which should in turn be completed prior to submitting an application for enrollment in a CMA program. The CMA Ontario website and CMA brochures 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 telephone numbers.

Official transcripts are not required for the initial evaluation, but candidates must submit an official transcript prior to convocation. This information is contained in the Regulations of the Certified 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 they are unable to do so, with supporting documentation, and CMA Ontario reviews the request. Requests must either be submitted by mail, fax or email to a Program Advisor. This policy is presented to students who contact the CMA office and describe their extenuating circumstances. In February 2012, CMA Ontario will update its website to include contact information for candidates inquiring about acceptable alternatives to documentation.

i) how applicants can contact your organization

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

The CMA Ontario website includes “Contact CMA” 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 CMA Ontario department. CMA Ontario also has an Accreditation counter staffed by Candidate Support Representatives at its office location (25 York Street, Suite 1100, Toronto, Ontario). Additional offices are located at 110 O'Connor Street, Unit 2 in Ottawa, Ontario as well as the CMA Centre for Internationally Educated Professionals in Business located at 70 University Avenue in Toronto, Ontario.

As part of its marketing campaign, CMA maintains a presence at job fairs and other events, giving interested individuals the opportunity to ask CMA staff questions on the designation or procure information through brochures available at the booth.

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 typically receive from CMA Ontario is a Transcript Evaluation Report. During most periods of the year, evaluations are returned within 15 to 20 business days. Beginning in December 2011, Transcript Evaluation Reports are distributed by email rather than mail decreasing the turnaround time by up to a week. Transcript Evaluation Reports are sent to the preferred email address indicated on the transcript evaluation cover sheet.

Once a candidate has 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 is contacted by CMA Ontario through email and mail, as well as by telephone, encouraging them to enroll in the program.

Once a candidate submits an application for a specific program, such as the Accelerated Program or the Entrance Examination, they 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 typically contacts the applicant by telephone 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. Beginning in December 2011, applications are sent by email unless otherwise requested by a student or candidate. Strategic Leadership Program applications are sent to candidates once they have passed the CMA Entrance Examination or received a waiver for the CMA Entrance Examination through completion of a CMA Accredited Program or Professional Advanced Standing. CMA Case Examination applications are sent to eligible candidates as part of the Strategic Leadership Program or Alternate Channel Program.

Upon completion of all academic, professional examination, and experience requirements, certification applications are issued electronically by email from the Certification Requirements Program Advisors. Certified applications are also now available for download at any time through the CMA Ontario website certification webpage.

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

The “Internationally Trained Professionals” section of the CMA Ontario website asks that foreign university transcripts be translated into English or French. 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 Ontario 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. CMA Canada also administers 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 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 it is the responsibility of each provincial association to administer these programs in regards to 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 Examination, 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 their date of graduation in which they can register for the Strategic Leadership Program. This time limit is stated on the CMA website and the “Create Possibilities” brochure.

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

All program applications explain the deadlines for enrollment, enabling 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 are sent a report by email within 15 to 20 business days. This timeline is communicated on the Transcript Evaluation Cover Sheet which is available in the "Create Possibilities" brochure, 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 sends 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 enrollment 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 receive an email or telephone call from CMA Ontario reminding them to submit their applications.

A candidate taking the typical path to the designation requires two to three years to complete all requirements. These steps 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 a bridging program only required by candidates who do not wish to complete the required academic pre-requisites through a university or college degree program. The CMA Accelerated Program now offers a 14 month option which has been well received by internationally trained students. In addition, candidates who self-declare themselves as an ESL student when enrolling in the CMA Accelerated program are provided access to the ESL Lecture Ready Primer produced by LEAP (Language Education for Accounting Professionals). They are also provided access to the CMA English Language Support Program site (<http://english.thinkpass.com/>) developed to assist candidates in assessing their current English language skills and support them in further developing these skills.

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 approximately eight times per year. Once candidates have completed all requirements for certification they are contacted by both telephone and email and issued an Application For CMA Membership (formerly certified membership application) along with instructions on how to finalize the application. A certification page has been established on the CMA Ontario website that allows candidates to view all requirements for certification as well as gain access to the 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 Ontario 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 team members, 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 may be granted extra time, additional resources and alternate times to complete their tests or examinations dependent upon the particular need of the candidate. CMA Ontario is always looking for additional ways to support special needs candidates. For example, CMA Ontario has implemented the closed captioning of instructional videos to help hearing impaired candidates. Effective February 2012, information on the CMA Ontario website will outline how candidates can contact CMA Ontario about the accommodation of special needs and the documentation required to submit a request.

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

- An additional web section entitled “Free Transcript Evaluation” also includes the Transcript Evaluation Cover Sheet and detailed information about how candidates can get their academic documentation assessed.

- A new process is being developed to communicate the certification requirements several times per year to ensure that all candidates have ample notice of any outstanding items.

- In order to be certified, applicants must meet a good character requirement, which is set out in the Bylaws of CMA Ontario. Applicants are required to complete a Declaration with Respect to Character, which is provided with their application to write the entrance exam or to enter via an alternate channel. Information regarding the decision-making process for applications in which issues are raised as to character is set out in the Determinations Regarding Character Regulation, available on the CMA Ontario website at <http://www.cma-ontario.org/multimedia/Ontario/attachments/DeterminationofGoodCharacterRegulation.pdf>. The process provides applicants with an opportunity to make submissions, the possibility of holding a hearing should one be required, and includes a right of appeal. All of this is set out in plain language in the Regulation. Applicants whose declarations disclose potential issues are contacted immediately in writing by the Registrar, provided with a copy of the Regulation and an explanation of the process.

- Updated handbook version from 21 to the 23rd edition of the International Handbook of Universities

- Updated terminology from “Career Stages” to “Proficiencies”
  
- Added a pre-requisite educational topic: Business Law
  
- Information on Mutual Recognition Agreements and Professional Advanced Standing 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.
  
- Candidates can email unofficial transcripts
  
- Economics and Statistics pre-requisites became available through CMA Ontario online courses as of October 2011. Canadian Business Law is expected to be made available in May 2012.
  
- Beginning in December 2011, transcript evaluation reports are distributed by email rather than mail decreasing the turnaround time by up to a week. Transcript evaluation reports are sent to the preferred email address indicated on the transcript evaluation cover sheet.
  
- Candidates who self-declare themselves as an ESL student when enrolling in the CMA Accelerated program are provided access to the ESL Lecture Ready Primer produced by LEAP (Language Education for Accounting Professionals). They are also provided access to the CMA English Language Support Program site (<http://english.thinkpass.com/>) developed to assist candidates in assessing their current English language skills and support them in further developing these skills.
  
- Terminology change “certified membership application” became “Application For CMA Membership”
  
- Effective February 2012, CMA Ontario's website will include contact information for candidates inquiring about acceptable alternatives to documentation.
  
- Effective February 2012, CMA Ontario will provide a listing of the information required to be present on academic transcript documentation on the CMA Ontario website as well as on the Transcript Evaluation Cover Sheet.
  
- Effective February 2012, information on the CMA Ontario website will outline how candidates can contact CMA Ontario about the accommodation of special needs and the documentation required to submit a request.

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## Amount of Fees (2 / 13)

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

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST 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 emailed 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. Online enrollment has been implemented for all major programs to expedite this process.

Final grades are posted for candidates in the Accelerated Program within three weeks of the end of the Program. Results for the Entrance Examination, Case Examination, and Board Reports are released to candidates within six to eight weeks of the attempt of the requirement. Results for CMA Ontario's Introductory Management Accounting, Introductory Financial Accounting, Economics and Statistics courses are released to candidates within two to four weeks of candidates writing the final examination.

Practical Experience Evaluations are due from candidates before they can sit for the CMA Case Examination of the Strategic Leadership Program. Evaluation turnaround time is four to six weeks, but as the candidate is not finished the educational component, this is not a hardship.

The registration of candidates (certification) occurs approximately eight times per year. Once candidates have completed all requirements for certification they are contacted by both telephone and email and issued an Application For CMA Membership (formerly certified membership application) along with instructions on how to finalize the application. A certification page has been established on the CMA Ontario website that allows candidates to view all requirements for certification as well as gain access to the 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.

In February 2012, information will be posted on the CMA Ontario website outlining how candidates can contact

CMA Ontario for assistance in determining the likely timeline in their particular case. In addition, CMA Ontario has listed potential variables that could slow the process such as not obtaining the required level of practical experience, submission of fees, or submission of official, original transcripts.

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

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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) approximately eight times per year. All eligible candidates are contacted at the beginning of each certification round to communicate any outstanding requirements in order to allow the candidates to submit and qualify. Candidates that are put forward for certification receive communication 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 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 telephone with explanations regarding reasons for the decision.

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

To improve its timelines, CMA Ontario has automated enrollment functions for all programs where possible and automated distribution of transcript evaluation reports starting in December 2011.

Program Advisors and the Manager, Certification Requirements have access to tools that allow staff to track the progress of transcript evaluations. CMA Ontario Accreditation Managers maintain a weekly status report to manage workflow and prevent backlogs a practice which is reviewed by upper management. Managers also monitor staff levels and bring in additional resources when workload requires.

The appeal log is checked at the 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 evaluation 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 Examination, Case Examination, 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 (this has not been a problem).

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

When delays are identified that are unavoidable due to incomplete information or during busy registration periods, candidates are informed that their application has been received and that they will be notified when it has been processed.

Regular customer satisfaction surveys are conducted to monitor candidates' approval of turnaround times.

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

- Practical Experience Evaluations are due from candidates before they can sit for the CMA Case Examination.
- All eligible candidates are contacted at the beginning of each certification round to communicate any outstanding requirements in order to allow the candidates to submit and qualify.
- To improve its timelines, CMA Ontario has automated enrollment functions for all programs where possible and automated distribution of transcript evaluation reports starting in December 2011.
- Program Advisors and the Manager, Certification Requirements have access to tools that allow staff to track the progress of transcript evaluations. CMA Ontario Accreditation Managers maintain a weekly status report to manage workflow and prevent backlogs a practice which is reviewed by upper management. Managers also monitor staff levels and bring in additional resources when workload requires.
- When delays are identified that are unavoidable due to incomplete information or during busy registration periods, candidates are informed that their application has been received and that they will be notified when it has been processed.  
Regular customer satisfaction surveys are conducted to monitor candidate's approval of turnaround times.
- In February 2012, information will be posted on the CMA Ontario website outlining how candidates can contact CMA Ontario for assistance in determining the likely timeline in their particular case. In addition, CMA Ontario will list potential variables that could slow the process such as not obtaining the required level of practical experience, submission of fees, or submission of official, original transcripts.

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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 within 30 business days of the candidate's written request. Candidates must provide written authorization should they require a third party to gain access to their CMA Ontario member records.

Commencing February 2012, the CMA Ontario policy with regard to candidate access to records and original transcripts will be posted on the CMA Ontario website, and addresses how candidates can request their records, how records are made available, who may access the records, how long the records are kept and any limitations that may exist on candidate's rights to access their own records.

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

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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 Examination Grade Reports, and Case Examination Grade Reports are issued at no charge.

A CMA transcript (for courses that were formerly delivered by CMA Ontario over 15 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 + HST 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.

- Request for access to a candidate's file is provided within 30 business days of the candidate's written request

- Commencing February 2012, the CMA Ontario policy with regard to candidate access to records and original transcripts will be posted on the CMA Ontario website and addresses how candidates can request their records, how records are made available, who may access the records, how long the records are kept and any limitations that may exist on candidate's rights to access their own 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 candidates in 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. Effective in 2011, a new 14 month offering was made available. The extended, slower paced version assists ESL candidates as well as those candidates struggling with the seven month version of the program. An instructor with internationally trained student experience teaches the 14 month Accelerated Program. Any candidates who had received less than 50% in their first module or had stopped attending the latest seven month offering is permitted to join the new 14 month offering free of charge.

A Financial Accounting primer is now provided to all candidates entering the CMA Accelerated Program to help refresh the introductory level knowledge and prepare the candidates for studying Financial Accounting topics at the intermediate and advanced levels.

Additionally a tool for internationally trained students, "CMA ESL Lecture Ready – Accelerated Program Primer", provided to all self-declared ESL students' accompanies 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.

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

A bridging manual has been developed as CMA Ontario moves from a Generally Accepted Accounting Principles (GAAP) to an International Financial Reporting Standards (IFRS) and Accounting Standards for Private Enterprise (ASPE).

As CMA Ontario is now including Canadian Business Law as one of the pre-requisites, a bridging program/manual will be offered starting in May 2012 and will be made available to CMA Accelerated program candidates up to and including the Fall 2013 offering as well as to CMA Entrance Examination direct writers up to and including the Spring 2013 offering.

The official seven-day CMA Ontario Comprehensive Entrance Examination Preparation Program provides a thorough overview of accounting concepts and approaches to multiple choice examinations. 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 examination theory and application by problem solving, multiple choice questions and two practice examinations.

Sample examinations 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 Certified Management Accountants of Ontario are all available to candidates through the CMA Ontario website. These documents 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.

In 2011 CMA Ontario's Professional Development Institute (PDI) launched the Centre for Internationally Educated Professionals in Business. The purpose of the Centre is to help newcomers to Canada excel in their business career by:

- Meeting and hearing success stories of those who have already accomplished their goals and learning to leverage that success to create achievable career objectives (Mentorship Program)
- Networking with fellow business people
- Speaking engagements with Internationally Educated Professionals (IEPs) who are now Controllers of large organizations, CFOs or CEOs
- Gaining access to language and business training that will develop both communication and technical skills

In addition, the Centre seeks employment opportunities from CMAs and their employers and provides access to those positions to internationally educated candidates and CMAs (IEP Internship Program).

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

Brochures are provided that guide candidates in 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.). They are issued to the candidates with the application through email, mail, posted on the CMA Ontario 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 CMA Accelerated

Program is 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.

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

The International Financial Reporting Standards (IFRS) and Accounting Standards for Private Enterprise (ASPE) bridging manual is 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 mandatory and made available at the time of registration for the CMA Entrance Examination. Brochures go out to all candidates who are eligible for the Entrance Examination beginning approximately four months prior to the examination with their transcript evaluation. Registration and details are available on the application which is part of the Entrance Examination application.

Sample examinations 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 Certified Management Accountants of Ontario are all available to candidates through the CMA Ontario website and are also distributed in hard copy upon candidate request. 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 in hard copy and 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 Ontario website and are printed in brochures that are offered to candidates that attend the CMA office, at trade shows and are included in the CMA Welcome Package sent out upon candidate request. The Pre-Professional Candidate Handbook, Strategic Leadership Program Candidate Handbook and the Regulations of the Certified 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.

- Additional tools are provided to all self-declared ESL students

- In 2011 CMA Ontario's Professional Development Institute (PDI) launched the Centre for Internationally Educated Professionals in Business. The purpose of the Centre is to help newcomers to Canada excel in their business career by:

- Meeting and hearing success stories of those who have already accomplished their goals and learning to leverage that success to create achievable career objectives (Mentorship Program)
  - Networking with fellow business people
  - Speaking engagements with Internationally Educated Professionals (IEPs) who are now Controllers of large organizations, CFOs or CEOs
  - Gaining access to language and business training that will develop both communication and technical skills
- In addition, the Centre seeks employment opportunities from CMAs and their employers and provides access to those positions to internationally educated candidates and CMAs (IEP Internship Program)

- As CMA Ontario is now including Canadian Business Law as one of the pre-requisites, a bridging

program/manual will be offered starting in May 2012 and will be made available to CMA Accelerated program candidates up to and including the Fall 2013 offering as well as to CMA Entrance Examination direct writers up to and including the Spring 2013 offering.

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## 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 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 Examination, Entrance Examination 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.

In 2011, CMA Ontario had two appeals exceed the timeline of 20 business days, out of a total of 752 appeals reviewed. This represents 0.26% of total appeals. This is a continued improvement from the 2010 rate of 0.39% of appeals exceeding timelines. Ongoing process improvement is the main reason for this significant improvement.

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

None of the appeals exceeding CMA timelines was from an internationally trained candidate.

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 17 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 who 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 or Strategic Leadership Program, results from any of the CMA requirements (Examinations, etc.), or certification (admission to membership).

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. It is available online on the CMA Ontario website and also issued upon request.

Appeals are also available for Practical Experience evaluations, for admission into programs, and certification (admission to membership) decisions. Upon contacting CMA Ontario regarding an appeal, candidates are informed that all appeals must be submitted in writing. 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 is forwarded to CMA Canada to be completed. Applications for these reviews are sent to candidates who are unsuccessful in any of the requirements listed.

A webpage has been built on the CMA Ontario website for candidates to access appeal applications as well as to obtain clarification regarding the requirements for submitting an appeal ([http://www.cma-ontario.org/index.cfm/ci\\_id/19563/la\\_id/1.htm](http://www.cma-ontario.org/index.cfm/ci_id/19563/la_id/1.htm)).

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.

All appeals are logged as they are submitted, including identification of the original decision maker. 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, in descending order.

Appeal Committee (nine members)  
Board of Directors (twelve members)  
CEO, CMA Ontario  
Vice President, Professional Programs  
Director, Accreditation  
Manager, Certification Requirements  
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 emailed out with all transcript evaluations. The candidate 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 Ontario 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 a Program Advisor who did not conduct the initial evaluation. Once a week, the Appeal Program Advisor meets with the Manager, Certification Requirements, to review all appeals submitted in the past week. Any appeals in which the Manager, Certification Requirements, played a part in the initial decision are 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, the candidate is notified by the Appeal Program Advisor in writing by email and the decision is implemented. Pre-requisite course(s) that have been approved are entered into the CMA Ontario database (iMIS) and a new evaluation report is sent out to the candidate. Practical Experience decisions are entered into the CMA Ontario 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 Ontario database (iMIS) on the same record as the original appeal entry. If the candidate disagrees with the appeal decision, the appeal moves on to the next level in the appeal hierarchy outlined in question 6d and these steps are repeated.

In February 2012, CMA Ontario will launch an internal appeal grid which outlines previously established appeal decisions and allows for a more simplified grade review process. Grade reviews that were previously escalated to management will be reviewed and decided based on the pre-established rules.

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 12 members of the Board of Directors involved in decisions with regard to registration (admission to membership) and appeals, 10 of which are members of the profession. None of the Board members have received their CMA education outside Canada.

Under CMA Ontario's Act, which came into effect on May 18, 2010, an applicant who is refused admission as a CMA, or whose admission is granted subject to restrictions or conditions on his or her right to practice as a CMA, may appeal the decision to the Appeals Committee. There are nine members of the Appeals Committee potentially involved in appeals of refusals of admission by the Board, five of whom are members of the profession. None of the Committee members received their CMA education outside Canada.

In addition, there are nine members of the Review Committee potentially involved in decisions regarding good character of applicants, five of whom are members of the profession. None of the Committee members received their CMA education outside Canada.

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

- Reduced the number of appeals that exceeded the time limit of 20 business days.
- All appeals are logged as they are submitted including identification of the original decision maker.
- Number of Board members reduced from 13 to 12.

- There are nine members of the Appeals Committee potentially involved in appeals of refusals of admission by the Board, five of whom are members of the profession. None of the committee members received their CMA education outside Canada.

- There are nine members of the Review Committee potentially involved in decisions regarding good character, five of whom are members of the profession. None of the committee members received their CMA education outside Canada.

- In February 2012, CMA Ontario will launch an internal appeal grid which outlines previously established appeal decisions and allows for a more simplified grade review process. Grade reviews that were previously escalated to management will be reviewed and decided based on the pre-established rules.

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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 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.

\*\*\* SAME AS LAST YEAR \*\*\*

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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 typical path would be the completion of an accredited university or college degree and the appropriate pre-requisite courses. 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 23rd 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 or college 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 17 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, Canadian Business Law, and Internal Control.

Candidates who have already graduated from a university or college degree program 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 or college degree. CMA Ontario now offers online versions of the Introductory Management Accounting, Introductory Financial Accounting, Economics, and Statistics courses that candidates can complete and use towards qualifying for eligibility into the CMA Accelerated program. Canadian Business Law is expected to be made available as an online course in May 2012.

Candidates print the Transcript Evaluation Cover Sheet available from the CMA Ontario website and mail, email or fax it along 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:

1. Candidates must have experience in the domain of the management accountant and achieved Professional Proficiency (formerly known as Career Stage 2) or higher
2. Candidates must have acquired 24 months of valid practical experience
3. Candidates must 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 Report 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 at 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. It is not a requirement that Practical Experience is completed in Canada, international experience is welcomed; however, 12 months must occur concurrently with CMA education or post education.

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 or college degree graduates who have completed all topics with a minimum grade of 60% in each undergraduate or graduate course are eligible to write the CMA Entrance Examination (unless a waiver has been granted – see below).

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 a waiver from the CMA Entrance Examination provided the students meet the criteria as set 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% 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

Okanagan University College

Bachelor of Business Administration Program  
Effective: May 2010

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

Athabasca University  
Bachelor of Commerce, Accounting Major Program  
Effective: February 2011

Mount Royal University  
Bachelor of Business Administration program (accounting major)  
Effective: May 2011  
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  
Master of Business Administration program (Management Accounting Concentration)  
Effective: September 2011

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

Queen's University  
Bachelor of Commerce (Honours) & Diploma in Accounting  
Effective: January 2012

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

Bachelor of Management and Organizational Studies  
Effective: May 2010

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

Bachelor of Administrative Studies program  
Effective: September 2011

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  
Effective: November 2000  
Baccalauréat intensif en sciences comptables  
Effective: November 2000  
Baccalauréat régime coopératif en sciences comptables  
Effective: November 2000

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

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

University of Prince Edward Island  
Bachelor of Business Administration (Specialization in Accounting) Program  
Effective: Feb 2011

Mount Saint Vincent University  
Bachelor of Business Administration (Accounting Major) Program  
Effective: Feb 2011

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

University of New Brunswick  
Honours Bachelor of Business Administration Accounting Major Program  
Effective: Feb 2011

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 Ontario 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 college degree. 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 23rd 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 Advanced Proficiency (formerly Career Stage 3) or higher (senior level practical experience in strategic financial management).

They must 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 assignments in the Foundation Phase of the program and successfully complete the Application Phase of the program in order to qualify to attempt the CMA Board Report. The candidate must pass the CMA Board Report in order to be certified.

The 2012 intake of the CMA Executive Program will be the final intake.

### **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 (all approved combined programs have been mapped to the CMA Competency Map)
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:
  - a) Candidates must have experience in the domain of the management accountant and achieved Professional Proficiency or higher
  - b) Candidates must have acquired 24 months of valid practical experience
  - c) Candidates must 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 provide concurrency for up to 12 months of experience acquired post-program.

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 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 program through the Combined Masters Program Handbook.

Up to 12 months of the 24 month Practical Experience requirement can be granted for candidate's prior experience. This prior experience may have taken place during the three year time period prior to entering the Master's program. Candidates have a maximum of five years from entry into their Master's program to fulfill the CMA 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 with whom CMA has partnered.

### **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 domestic or international university and the appropriate pre-requisite courses is required. 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 23rd 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 17 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, Canadian Business Law 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. An additional pre-requisite of Canadian Business Law was added for 2012.

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:

- a) Candidates must have experience in the domain of the management accountant and achieved Professional Proficiency or higher
- b) Candidates must have acquired 24 months of valid practical experience
- c) Candidates must 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) to provide concurrency for up to 12 months of experience acquired post-program.

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 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 program through the Combined Master's Program Handbook.

Up to 12 months of the 24 month Practical Experience requirement can be granted for candidate's prior experience. This prior experience may have taken place as any part of the three year time period before the candidate entered the CMA for MBA Program. Candidates have a maximum of five years from successful completion of the CMA Entrance Examination 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 qualify for certification.

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

Program Advisors currently use the 23rd 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 cannot 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 transcripts from colleges and professional institutes that do not qualify for any CMA exemptions. Occasionally, candidates will send in transcripts from institutes that appear to be 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 cannot 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 who have completed their CIMA (UK), CPA (Australia) or CIPFA (UK) designations, CMA Canada has established Mutual Recognition Agreements which allows such candidates to apply for certification with very few additional requirements. In addition Professional Advanced Standing agreements are in place with AICPA (US) 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 website (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:
  - i. Practical Experience sent to Validator's personal email address (e.g. Hotmail or gmail)
  - ii. Validator is with a different organization than the candidate
  - iii. Validator is at the same or lower level as the candidate in the candidate's organization
  - iv. Candidate has validated their own form

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

Commencing in 2012, audit processes will be implemented that require one out of every twenty Practical Experience reports to automatically require a letter from the candidate's company Human Resources department verifying their most recent job description, duties, title, and reporting relationships. Additionally, any Practical Experience positions that are identified as high risk will also require a Human Resources letter.

Candidates that submit Practical Experience reports stating they are consultants or self-employed are now required to submit the following:

- Two testimonials (reference letters) about the company from suppliers and or customers/clients. Largest client should be one of the providers
- A CMA Ontario Consulting Engagement Report
- Company Billings statements
- The report Validator must be the accountant of the organization and they must hold a recognized accounting designation

These new processes have been implemented to better evaluate the growing number of consultants and self-employed candidates to ensure that the practical experience submitted is to the same standard as all other candidates.

4. The Assessor would then 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.

- a. 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.
- b. 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 Proficiency selected by the candidate. The Proficiencies available are Knowledge Acquisition(formerly CS1), Professional Proficiency (formerly CS2), and Advanced Proficiency (formerly CS3).

- a. If examples correspond with Proficiencies 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.
- b. If the example does not correspond with the candidate's selected level, the 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 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 Professional Proficiency."

c. An Assessor's comment should cover the following points:

- i. State the reason that the level rating is being changed to a lower level in a succinct manner
- ii. Highlight areas of improvement that the candidate should make to achieve at least Professional Proficiency
- iii. Be as specific as possible when indicating how the candidate can improve upon their example to achieve a higher rating or gain additional experience

d. 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.

e. 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 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 proficiency assessment is logical and that the report has calculated correctly. The Assessor always has the option to override the final evaluation rating as calculated by the algorithm. 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. The 23rd edition was published in September 2011. 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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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 could 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.

Effective February 2012, information on the CMA website will outline how candidates can contact CMA Ontario about accommodation of special needs and the documentation required to submit a request. In addition, CMA Ontario provides its goods and services in a way that respects the dignity and independence of all people. CMA Ontario supports the goal of the Accessibility for Ontarians with Disabilities Act (AODA). Alternative methods of communication (such as brochures in large font, Braille or other audio visual aids) are made available upon request. Candidates are encouraged to let CMA Ontario know if they have any specific requirements so that we can assist when possible.

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 is between two and three years. Unlike other regulated professions, most of our international applicants enter our programs as students and not as accountants in their own country. If they already have an accounting designation, they possess the right to practice in Ontario. If they want to pursue a Canadian designation they can qualify possibly under one of our Mutual Recognition Agreements or pursue the new designation. If students enter our program, there is very little difference in the length of time it would take an international student versus a domestic applicant.

Beginning February 2012, information on the CMA Ontario website will outline how candidates can contact CMA Ontario for assistance in determining the likely timeline in their particular case. In addition, CMA Ontario will list potential variables that could slow the process such as not obtaining the required level of practical experience, submission of fees, or submission of official, original transcripts.

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

\*\*\* SAME AS LAST YEAR \*\*\*

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 international candidates would be considered "workforce" candidates and not directly from university and would therefore be required to complete the CMA Accelerated Program as part of their program. More Canadian candidates qualify for the CMA Entrance Examination directly through their university program. Internationally trained candidates are required to take Taxation, Advanced Financial Accounting, and beginning in 2012, Canadian Business Law given the Canadian content and context required. This can be fulfilled through a Canadian university or more efficiently through the CMA Accelerated Program. It takes the same time for an international workforce candidate to become a CMA as a domestic workforce candidate. In addition, the CMA Accelerated Program has proven to be very effective at solidifying English language competency and preparing students for a high

level of success on the CMA Entrance Examination.

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 23rd 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 element of becoming a Certified Management Accountant and therefore is a component of all CMA Ontario programs. Candidates are required to meet the following Practical Experience requirements in order to become a CMA:

- a) Candidates must have experience in the domain of the management accountant and have achieved Professional Proficiency or higher (Advanced Proficiency minimum for Executive Program candidates) as defined by the CMA Competency Map.
- b) Candidates must have acquired 24 months of valid practical experience (60 months for CMA Executive Program candidates, 84 months for Mature Students)
- c) Candidates must 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) to provide concurrency for up to 12 months of experience acquired post-program completion. Concurrent experience is not required for CMA Executive Program as the Practical Experience is an entry requirement for this program.

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 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 program through the CMA program handbooks and orientation.

Up to 12 months of the 24 month Practical Experience requirement can be granted for a 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.

Competencies are established by CMA Canada and revised every five years to ensure relevance to employer needs, social needs and the current environment. The Competency Map is used to develop the CMA Entrance Examination, CMA Case Examination, CMA Board Report, CMA Accelerated Program (where applicable) and the Practical Experience behaviours demonstrated. These competencies outline the Technical and Enabling (soft skills) Competencies required of a practicing management accountant. They articulate the proficiencies of an accounting student throughout the career life cycle (Knowledge Acquisition – enter CMA Program, Professional Proficiency – exit CMA Program, Advanced Proficiency – entry to Executive program and mandatory continuing professional development for designated CMAs).

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 was last reviewed in 2010/2011. The latest version of the Competency Map was approved by the Certified Management Accountants of Canada Board of Directors in 2011. The major changes are in the areas of sustainability, globalization and IT skills.

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 to behaviour indicator questions explaining how the work performed applies to each question asked for each of the following competencies:

#### **Functional Competencies**

##### **Creating Value:**

- Strategic Management

##### **Enabling Value:**

- Performance Measurement
- Performance Management
- Financial Management

##### **Reporting Value:**

- Financial Reporting

##### **Preserving Value:**

- Risk Management and Governance

#### **Enabling Competencies:**

- Problem Solving and Decision Making
- Leadership and Group Dynamics
- Professionalism and Ethical Behaviour
- 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 Advanced Proficiency (senior level strategic management accounting experience). Executive Program candidates then receive a waiver for the CMA Entrance Examination and CMA Case Examination. Mature Students must have a minimum of 84 months (seven years) of experience at Professional Proficiency. Mature Student candidates will be allowed to enter the CMA Program without a university degree. 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 8)k)i 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 centers with invigilators. There are four examinations comprised of a combination of multiple choice, short answer questions and problems. The mix is approximately 10 to 25% multiple choice, 10 to 30% short answer questions and the remainder of the examinations consisting of problems (typically 3 to 6 questions). The multiple choice questions are scored electronically. The short answer questions and problems are marked using an analytical marking key. Previously a higher percentage of multiple choice questions were used, however to support ESL candidates who have not developed skills to answer multiple choice questions and are focused on learning competencies, more short answer questions and problems are now used. 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 and primarily cover Financial Accounting and Taxation. 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 and primarily cover Management Accounting and Corporate Finance. The remaining 10% of the final grade of the Program is completed through online multiple choice quizzes and is focused on the management studies content (marketing, strategy, operations, internal control, IT, organizational behavior). CMA designation candidates are permitted to rewrite each segment an unlimited number of times.

The CMA Entrance Examination consists of multiple choice questions. An Entrance Examination Working Committee works for several months developing this examination and the examination 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 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 examination. The students must score greater than 60% in total marks to pass the examination. Equating questions are inserted into the examination to be able to determine the relative quality of various cohorts writing the examination.

The Case Examination 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, are developed by a group of experienced practitioners, 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 the marking of actual candidate papers 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 examinations are discussed below – CMA Accelerated Program examinations, the CMA Entrance Examination 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 examination 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 examination papers are photocopied before being sent to the markers. These examinations are marked independently and the marks are compared to those submitted by the markers.

CMA Entrance Examination:

The CMA Entrance Examination is a multiple choice examination. Equating questions are used to evaluate the writer population to determine how the level compared to other examination centers. A psychometrician is hired by CMA Canada to run a large cross-section of statistics and ensure validity of questions, scoring and to identify problems.

The CMA Entrance Examination development process consists of:

Authors (both academics and practitioners) 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 foils (incorrect selections) are well written and reflect common errors
- g) Whether the weighting of each multiple-choice question is appropriate given its length and level of difficulty
- h) Whether the language is clear and unambiguous (avoiding double negatives and topics that would lead to cultural bias)

Revisions are made by authors and/or Accreditation staff and put through another review process.

A portion of the Entrance Examination is composed of multiple-choice questions that have been used on previous examinations (e.g. 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 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 Examination:

The CMA Case Examination is marked at the CMA National Marking Centre in Mississauga, Ontario. Markers are hired from all provinces and the center 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 and over time throughout the marking center.

The training of markers takes approximately four to five 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 teaching notes. 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 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 Examination 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 centers.

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

The Accelerated Program examinations 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 Examination, Case Examination, 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.

- It is not a requirement that Practical Experience be completed in Canada, international experience is welcomed; however, 12 months must occur concurrently with CMA education or post education.

- CMA Accredited Programs Added:

- Athabasca University

Bachelor of Commerce, Accounting Major Program

Effective: February 2011

- Mount Royal University

Bachelor of Business Administration program (accounting major)

Effective: May 2011

- Carleton University

Master of Business Administration program (Management Accounting Concentration)

Effective: September 2011

- York University

Bachelor of Administrative Studies program

Effective: September 2011

University of Prince Edward Island

Bachelor of Business Administration (Specialization in Accounting) Program

Effective: Feb 2011

Mount Saint Vincent University

Bachelor of Business Administration (Accounting Major) Program

Effective: Feb 2011

- University of New Brunswick

Honours Bachelor of Business Administration Accounting Major Program

Effective: Feb 2011

- ICMAP (Pakistan) is currently under suspension as a designation holding a Professional Advanced Standing Agreement with CMA Canada.

- New naming: Assessors review candidate's Practical Experience examples and assess whether they correspond with the Proficiency selected by the candidate. The Proficiencies available are Knowledge Acquisition (formerly CS1), Professional Proficiency (formerly CS2), and Advanced Proficiency (formerly CS3).  
- updated and added for the International Association of Universities handbook.

Candidates that submit Practical Experience reports stating they are consultants or self-employed are now required to submit the following:

- Two testimonials (reference letters) about the company from suppliers and or customers/clients. Largest client should be one of the providers
- A CMA Ontario Consulting Engagement Report
- Company Billings statements
- The report Validator must be the accountant of the organization and they must hold a recognized accounting designation

These new processes have been implemented to better evaluate the growing number of consultants and self-employed candidates to ensure that the practical experience submitted is to the same standard as all other candidates.

- Internationally trained candidates are required to take Canadian Business Law given the Canadian content and context required.

- Terminology change, regrouping of competencies into: Creating Value, Enabling Value, Reporting Value, and Preserving Value.

- Previously a higher percentage of multiple choice questions were used, however to support ESL candidates who have not developed skills to answer multiple choice questions and are focused on learning competencies, more short answer questions and problems are now used.

- The 2012 intake of the CMA Executive Program will be the final intake.

- Commencing in 2012, audit processes will be implemented that require every 20 Practical Experience reports to automatically require a letter from the candidate's company Human Resources department verifying their most recent job description, duties, title, and reporting relationships. Additionally, any Practical Experience positions that are identified as high risk will also require a Human Resources letter.

- Effective February 2012, information on the CMA website will outline how candidates can contact CMA Ontario about accommodation of special needs and the documentation required to submit a request.

- Beginning February 2012, information on the CMA Ontario website will outline how candidates can contact CMA Ontario for assistance in determining the likely timeline in their particular case. In addition, CMA Ontario will list potential variables that could slow the process such as not obtaining the required level of practical experience, submission of fees, or submission of official, original transcripts.

### 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.

\*\*\* SAME AS LAST YEAR \*\*\*

CMA Canada offices do the marking of the Case Examination, 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

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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 breakdown 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

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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

\*\*\* SAME AS LAST YEAR \*\*\*

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.

Examination audits are provided by CMA Canada and the schedule and response are communicated to the candidates by CMA Ontario (help desk is available 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 Examination 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 examinations 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 two to three 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 psychometricians and experienced Markers who have been promoted to supervisory roles.

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

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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

\*\*\* SAME AS LAST YEAR \*\*\*

CMA Ontario runs the actual examination 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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

For the Entrance Examination and Case Examination, 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.

\*\*\* SAME AS LAST YEAR \*\*\*

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.

\*\*\* SAME AS LAST YEAR \*\*\*

With the exception of the equating questions referred to above, the questions are all new with each examination sitting. For the Entrance Examination and Case Examination, 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 examination question is unique.

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

\*\*\* SAME AS LAST YEAR \*\*\*

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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 Certified 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. Program Advisors and the Manager Certification Requirements attended the Canadian Network of National Associations of Regulators (CNNAR) Conference in both 2010 and 2011 to review best practices of other regulators.

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. Metrics are in place that review assessment results to identify whether results deviate from the usual statistical average.

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 seven thousand transcript evaluation audits over seven years in addition to certifying over three thousand graduates. CMA Canada is the only regulated accounting body in Canada that offers transcript evaluation at no charge. In 2011, international transcripts made up 35% of the total new transcript evaluations completed. Both the Director, Accreditation, and the Vice President, Professional Programs, hold the CMA designation and make registration decisions based on the guidelines as set out by the National Standards of CMA Canada.

### 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. He or she 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.

-Program Advisors and the Manager Certification Requirements attended the Canadian Network of National Associations of Regulators (CNNAR) Conference in both 2010 and 2011 to review best practices of other regulators.

- Metrics are in place that review assessment results to identify whether results deviate from the usual statistical average

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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)
- 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: All CIMA applicants for membership must have a university degree or the equivalent as recognized by CMA Ontario. Applicants without a university degree will be accepted if they possess a minimum of five years at "incontestable level" in a strategic leadership position at Advanced Proficiency. Applicants must be employed and reside in Canada at the time of application.

Work experience: Previously a minimum of two years CS-2 (Professional Proficiency) work experience (SLP type) was required, however effective in 2011, practical experience is no longer a requirement of the CIMA/CMA mutual recognition agreement except in cases where the candidate does not hold a university degree.

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 Examination (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 five years in senior capacity at Advanced Proficiency ) and have successfully completed the CPA Program (including Strategic Management Accounting elective) and Mentor Program (three 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 (three years of 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 Reporting & Disclosure through university and CPA Australia studies.

Final qualifying examination: Members cannot 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 PFA:**

University requirements: A university degree or the equivalent is required, recognized by the body to which 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 (CIPFA).

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

Effective December 2011 the Advanced Standing Agreement with the Institute of Cost and Management Accountants of Pakistan has been suspended. The ICMAP has not responded to several requests to provide information related to gaps in the ICMAP curriculum/syllabus and the CMA Competency Map and was notified of a final deadline to respond by the end of November 2011.

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

- Previously a minimum of two years CS-2 (Professional Proficiency) work experience (SLP type) was required, however effective in 2011, practical experience is no longer a requirement of the CIMA/CMA mutual recognition agreement except in cases where the candidate does not hold a university degree.
- Effective December 2011 the Advanced Standing Agreement with the Institute of Cost and Management Accountants of Pakistan has been suspended. The ICMAP has not responded to several requests to provide information related to gaps in the ICMAP curriculum/syllabus and the CMA Competency Map and was notified of a final deadline to respond by the end of November 2011.

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## 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)	N/A

### 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	88.5
Staff involved in appeals process	6
Staff involved in registration process	20.5

### Countries where internationally educated applicants were initially trained

c) In the following table, enter the top source countries where your applicants<sup>1</sup> 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	129
India	110
U.S.	95
China	76
Pakistan	74
Russia	42
U.K.	39
Romania	38
Australia	22
Nigeria	18

<sup>1</sup>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<sup>2</sup> 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.

	<b>Jurisdiction where members were initially trained in the</b>
--	---

	<b>profession (before they were granted use of the protected title or professional designation in Ontario)</b>					
	<b>Ontario</b>	<b>Other Canadian Provinces</b>	<b>USA</b>	<b>Other International</b>	<b>Unknown</b>	<b>Total</b>
<b>Members on December 31<sup>st</sup> of the reporting year</b>	16044	1726	268	1668	0	<b>19706</b>

<sup>2</sup> 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).

	<b>Jurisdiction where applicants were initially trained in the profession (before they were granted use of the protected title or professional designation in Ontario)</b>					
<b>from January 1<sup>st</sup> to December 31<sup>st</sup> of the reporting year</b>	<b>Ontario</b>	<b>Other Canadian Provinces</b>	<b>USA</b>	<b>Other International</b>	<b>Unknown</b>	<b>Total</b>
<b>New applications received</b>	952	82	27	221	0	<b>1282</b>
<b>Applicants actively pursuing licensing (applicants who had some contact with your organization in the reporting year)</b>	3222	276	85	793	3	<b>4379</b>
<b>Inactive applicants (applicants who had no contact with your organization in the reporting year)</b>	54	3	2	12	0	<b>71</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 FULLY registered members</b>	832	71	29	222	0	<b>1154</b>
<b>Applicants who were authorized to receive an alternative class of licence<sup>3</sup> but were not issued a licence</b>	0	0	0	0	0	<b>0</b>
<b>Applicants who were issued an alternative class of licence<sup>3</sup></b>	0	0	0	0	0	<b>0</b>

<sup>3</sup> 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:

	<b>Class of licence</b>	<b>Description</b>
<b>a)</b>	n/a	<input type="text"/>
<b>b)</b>	n/a	<input type="text"/>
<b>c)</b>	n/a	<input type="text"/>

<b>d)</b>	n/a	n/a
<b>e)</b>	n/a	n/a
<b>f)</b>	n/a	n/a
<b>g)</b>	n/a	n/a
<b>h)</b>	n/a	n/a
<b>i)</b>	n/a	n/a
<b>j)</b>	n/a	n/a

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	0	0	0	0	0	0
Applicants who initiated an appeal of a registration decision	507	49	28	172	5	761
Appeals heard	502	48	28	170	5	753
Registration decisions changed following an appeal	266	27	20	70	1	384

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

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**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 CEO

Date: February 29, 2012

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