



Chartered Professional Accountants of British Columbia
800-555 West Hastings Street Vancouver BC CANADA V6B 4N6
T. 604 872.7222 F. 604 681.1523 TF. 1 800 663.2677
www.bccpa.ca

Instructions and Application Form for Members of Chartered Institute of Management Accountants

**For Membership in
Chartered Professional Accountants of British Columbia
through the Legacy Mutual Recognition Agreement
with CMA Canada (now CPA Canada)**

INTRODUCTION AND APPLICATION

The legacy body CMA Canada (now known as CPA Canada) and Chartered Institute of Management Accountants have established a Mutual Recognition Agreement (MRA) on the basis that both associations share common and strong interests in the advancement of the profession of management accountancy, especially in relation to the maintenance and strengthening of professional, educational and ethical standards.

The MRA establishes an arrangement whereby qualified members of CIMA can apply to be recognized as members of CPA Canada affiliated provinces or territories, subject to the specific accreditation requirements of those jurisdictions. As self-regulating professional bodies mandated by legislation, all provincial or territorial CPA bodies/Ordres have the sole authority to accredit CPAs, and to impose additional requirements over and above the minimum requirements specified in the MRA documents. Consequently, there is no recourse to appeal such additional requirements to CPA Canada, CIMA, or any other body.

Please note that the MRA signed between legacy CMA Canada (now known as CPA Canada) and CIMA does not address particular or additional requirements that may be necessary to practice as a licensed public accountant or to undertake the provision of services to the public in any provincial CPA body in Canada on a fee for service basis. Any individuals wishing to pursue such roles must apply for a license with Chartered Professional Accountants of British Columbia, and complete additional training and qualifications if required.

It should be noted that nothing in this MRA provides you with rights to conduct public accounting services, sign audited financial statements, or act as a tax agent. For more information about acquiring these rights, please contact CPABC at 604-872-7222.

Kindly complete the application form and submit via email to slangley@bccpa.ca or send via post to:

Stephanie Langley, BSc
Associate Registrar
Chartered Professional Accountants of
British Columbia
800 – 555 West Hastings Street
Vancouver, BC V6B 4N6

ELIGIBILITY REQUIREMENTS

To be eligible for admission under the legacy CMA/CIMA Mutual Recognition Agreement, applicants must meet the following requirements:

- Possess a recognized university degree or equivalent, as recognized by CPABC; and
 - Applicants, who have not completed a university degree, must have a minimum of 5 years of related work experience in a strategic leadership position or a blend of experience at the Advanced Proficiency levels.
- Possess a minimum of 3 years of practical experience, of which 2 years are at the Professional Proficiency level of the CMA Competency Map; and
- Be legally entitled to either work in Canada, or be a citizen of Canada; and have a residential and business address in British Columbia; and
- Be a member in good standing with CIMA with no outstanding disciplinary charges or outstanding complaints that are in the course of investigation, and declare any criminal and any previous disciplinary action; and
- Have qualified as a member of CIMA by completing the entire CIMA program (including passing all three Case Study Exams and all three Strategic level courses. You cannot be exempted from these.); and
- Have not previously attempted and failed a legacy CMA Canada qualifying examination; and
- Have been engaged in the practice of accounting in the jurisdiction in which that professional body is located for a two-year period immediately before membership was granted in that professional body.

Applicants must complete and submit the following:

- Application for Membership Form
- Resume
- Proof of Canadian citizenship or your entitlement to work in Canada
- Official university transcripts including degree proof (must be sent directly from each issuing institution). If your transcript is not issued in English you will need the International Credential Evaluation Service (ICES) to evaluate your transcripts. For the purposes of the Mutual Recognition Agreement, we require a **Basic Report from ICES**. Applicants are responsible for ICES evaluation fees, and costs of obtaining certified translations if applicable.
- A letter from CIMA attesting to membership as a CIMA member in good standing and completion of the CIMA program to be sent directly from CIMA to CPABC
- Official transcripts of CIMA studies, to be sent directly from CIMA to CPABC

PRACTICAL EXPERIENCE REQUIREMENT

The Practical Experience requirement consists of 3 levels of experience, determined by the type of decision making required to perform the function:

1. Knowledge Acquisition
2. Professional Proficiency
3. Advanced Proficiency

All applicants **with a university degree** must have a minimum of 3 years work experience at the Professional Proficiency level.

Applicants, **who do not have a completed a university degree**, must have a minimum of 5 years of related work experience in a strategic leadership position or a blend of experience at the Advanced Proficiency level.

The CMA as strategic leader

A CMA is defined by his or her capabilities as an integrative strategic leader within the enterprise, a role which goes beyond the traditional boundaries of management accounting to include a growing array of cross-functional business and professional skills, such as:

<i>Analytical Problem Solving Skills</i>	Managing Projects
People Management Skills	Strategy Implementation
Judgment/Synthesis Skills	Strategic Performance Measurement
Organizational Skills	Managing Business Risk
Financial Management	Strategy Formulation

In applying under the legacy CMA/CIMA Mutual Recognition Agreement, you are required to demonstrate through your career to date that you have mastered many of these disciplines and already have a considerable body of business and professional skills to bring to the designation. In assessing your practical experience, we require behaviorally-based examples of your professional achievements to date. This means that you should be able to identify specific instances in your career which highlight your current proficiency in each of the required experience areas and that speak to your ability to continue demonstrating these attributes in future.

EXAMPLE: DEMONSTRATION OF WORK EXPERIENCE REQUIREMENTS

Drawing on your previous work experience and professional accomplishments, demonstrate how you have a minimum of two years of relevant senior management experience. Please use examples of specific instances in your career that demonstrate the strategic financial work experience requirements. Use a separate sheet for each of the four statements.

a) Duties Performed

I participate in short and long-range planning. I make independent decisions on work methods and procedures within an overall program. Originality and ingenuity are required for devising practical and economical solutions to problems.

b) Advice and Recommendations Provided

I make responsible decisions on all matters, including the establishment of policies and the implementation of major programs, subject only to overall policy and financial controls.

c) Leadership and Supervisory Responsibilities Exercised

I outline more difficult problems and methods of approach. I review and evaluate work, coordinate activities to attain program objectives and make recommendations as to the selection, training, discipline and remuneration of staff.

d) Strategic Financial Management

I participate in strategic financial management in several of the following areas: performance management, performance measurement, financial reporting, governance and risk management, financial resource management, strategic management.

GOVERNING LEGISLATION & CODE OF PROFESSIONAL CONDUCT

Chartered Professional Accountants of British Columbia (CPABC) and its members are bound by provincial legislation known as the Chartered Professional Accountants Act.

In addition CPABC establishes Bylaws & Rules of Professional Conduct to which candidates and members must adhere to.

In summary:

- The Act provides CPABC with the sole authority to accredit CPAs in the province of British Columbia, including the right to self-government, self-regulation and the right for CPABC members to audit and review engagements provided that they meet the accreditation requirements specified in the Act. The Act also prescribes the overall admission requirements and standards of the profession.
- The Bylaws outline the structure and function of CPABC, including the rights and responsibilities of members and candidates.
- The Rules of Professional Conduct outlines the parameters of professional conduct for members and candidates.

These documents provide CPABC with the sole authority as a self-regulating body under legislation to accredit CPAs in the province of British Columbia.

Applicants under this MRA have a specific duty and obligation to inform themselves about each of these documents prior to making an application for membership with CPABC. If accepted as members, applicants will be fully bound by these documents and the member will be required to maintain their understanding of these documents through regular review. Where required by CPABC, this may necessitate periodic renewals of adherence to specific provisions, such as annual declarations or reporting on ethics and conduct, or post-designation learning compliance.

All documents cited above are publicly available on the CPABC website. By signing and submitting this application form, you are attesting that you have reviewed and understood the documents cited above. If you have any questions on these documents, please contact CPABC for assistance and guidance before making your application.

APPLICATION FEE AND MEMBER DUES

An application fee of \$650 + GST will be charged for residents of Canada. The application fee and member dues for the fiscal year are payable once you receive notice that your application is conditionally approved - you will receive an email from our accounting department with instructions on how to access the Member's Only section of our website (www.bccpa.ca) to remit payment.

PLEASE NOTE that you may not use the CPA designation until all aspects of the application process are complete, including payment of the application fee and dues. If payment of the application fee and member dues is not submitted within 30 days of conditional approval, the conditional approval expires and you may be required to resubmit the application for review under the admission requirements in force at the time of resubmission.

This application is limited to membership in the CPABC. An application for a practice license must be made separately to the CPABC Public Practice department (publicpractice@bccpa.ca).

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CPA, CMA MEMBERSHIP APPLICATION FORM

(for members of CIMA)

Applications are reviewed monthly. Your application should be submitted by the last business day of the month for review in the following month. The application fee and member dues for the year are payable once you receive notice that your application is conditionally approved - you will receive an email from our accounting department with instructions on how to access the Member's Only section of our website (www.bccpa.ca) to remit payment.

PLEASE NOTE that you may not use the CPA designation until all aspects of the application process are complete, including payment of the application fee and dues. If payment of the application fee and member dues is not submitted within 30 days of conditional approval, the conditional approval expires and you may be required to resubmit the application for review under the admission requirements in force at the time of resubmission.

This application is limited to membership in the CPABC. An application for a practice license must be made separately to the CPABC Public Practice department (publicpractice@bccpa.ca).

The information provided in this form will be subject to the provisions of the Freedom of Information and Protection of Privacy Act.

PART I: PERSONAL INFORMATION

1. Applicant Information

Name _____
First Middle Last
 (Legal name - print in upper and lower case as it will appear on your CPA certificate and online directory.)

If you have been known by another name since you were last a member, please provide such name below and send proof of name change (i.e. copy of: court order or marriage certificate).

Previous Name(s) _____

Home Address _____
Street City Province/Territory/State

Country _____ Postal Code/Zip _____ Home or cell _____

Email _____ Date of birth (mm / dd / yyyy) _____

Employer _____
Name Job title

Address _____
Street

City _____ Province/Territory/State _____ Country _____ Postal Code/Zip _____

Tel. no. _____ Fax number _____

Direct tel. no. _____ Email _____

CPABC mailings should be sent to - Home - Employment

CPABC Emails should be sent to: - Home - Employment

It is a member's responsibility to keep their contact information up-to-date with CPABC. By providing CPABC with your email address, you agree to receiving communications from CPABC by email.

CPABC will include your name and city of employment in the Member Directory available online to the public. If you have a valid reason why your information should not be included please contact the Privacy Officer (privacy@bccpa.ca).

University Degrees / Other Academic Qualifications

Please list all university degrees for which you have requested transcripts or an ICES basic report:

Name of Institution	Degree Type	Year Granted

Other Professional Certifications

Please list any other professional certifications that you hold.

Name of Professional Body	Certification	Year Granted

Previous Legacy CMA Membership

Have you previously been a member, candidate, or associate/student of legacy CMA Canada? Yes No

If Yes, please provide information below:

- Member (achieved full registered/certified member status)
- Candidate (completed CMA Entrance Exam, but did not achieve designation)
- Associate/Student (registered intent to complete entrance exam, but did not do so)

Province

ID Number

Date/Period

If you have held membership in this or another province or territory, please provide information on why this membership was discontinued:

Have you previously been an applicant or registrant of another provincial/regional CPA body? Yes No

If the answer is Yes, please specify which CPA body:

PART 2: EMPLOYMENT HISTORY

For each position mentioned in your resume please provide the following information:

1. Current/Most Recent Position

_____		Dates of employment - from / to	
Name of organization		_____ / _____	_____
(mm / dd / yyyy)		(mm / dd / yyyy)	

Street Address	City	Prov/State	Country
_____	_____	_____	_____
# of employees*	Job title		

*where applicable, specify the number of employees nationally, as well as within your province or territory

Organization Profile

(provide a brief description of the organization's core business focus and activities)

Name of person to whom you report _____ Title _____

Tel. No. _____ Email _____

Note: We reserve the right to contact this person without notice to you.

Organization Chart

For illustrative purposes, please provide a visual organization chart that clearly shows your management relationship to the major units or departments of the organization.

2. Prior Position #1

Dates of employment - from / to

Name of organization (mm / dd / yyyy) / (mm / dd / yyyy)

Street Address City Prov/State Country

of employees* Job title

*where applicable, specify the number of employees nationally, as well as within your province or territory

Organization Profile

(provide a brief description of the organization's core business focus and activities)

Name of person to whom you report _____ Title _____

Tel. No. _____ Email _____

Note: We reserve the right to contact this person without notice to you.

Organization Chart

For illustrative purposes, please provide a visual organization chart that clearly shows your management relationship to the major units or departments of the organization.

3. Prior Position #2

_____ Dates of employment - from / to
Name of organization (mm / dd / yyyy) / (mm / dd / yyyy)

_____ Street Address City Prov/State Country

_____ # of employees* _____ Job title

*where applicable, specify the number of employees nationally, as well as within your province or territory

Organization Profile

(provide a brief description of the organization's core business focus and activities)

Name of person to whom you report _____ Title _____

Tel. No. _____ Email _____

Note: We reserve the right to contact this person without notice to you.

Organization Chart

For illustrative purposes, please provide a visual organization chart that clearly shows your management relationship to the major units or departments of the organization.

4. Prior Position #3

Dates of employment - from / to

Name of organization (mm / dd / yyyy) / (mm / dd / yyyy)

Street Address City Prov/State Country

of employees* Job title

*where applicable, specify the number of employees nationally, as well as within your province or territory

Organization Profile

(provide a brief description of the organization's core business focus and activities)

Name of person to whom you report _____ Title _____

Tel. No. _____ Email _____

Note: We reserve the right to contact this person without notice to you.

Organization Chart

For illustrative purposes, please provide a visual organization chart that clearly shows your management relationship to the major units or departments of the organization.

PART 3: CERTIFICATION, ATTESTATION & RELEASE

In making this application:

- I confirm that I am a member in good standing with CIMA with no outstanding disciplinary charges or outstanding complaints; that no previous disciplinary action has been taken against me and that I have no unreported criminal convictions; and,
- I confirm that I have not, at any time in the past, failed a CMA Canada qualifying examination (Final Accreditation Examination or Entrance Examination) or another CMA Canada accreditation program; and,
- I have read, had opportunity to request clarification upon, and agree to abide by the governing legislation, Bylaws, Rules of Professional Conduct of CPABC; and
- I understand and will comply with the stipulation that I may not perform public accounting in British Columbia solely by virtue of this agreement; and
- I certify that the information provided in this application package is accurate and complete, and that I understand that submitting false or deliberately misleading information will be grounds for immediate disqualification of my application or cancellation of membership if subsequently discovered; and,
- By signing below, I authorize CPABC to contact, at their sole discretion and without notice to me, any individuals, businesses, or organizations listed in this application including CIMA to verify the information I have provided; and,
- I authorize CPABC to retain a copy of this application document and all attachments, in full, as part of my permanent member file should I be successful in my application, and I consent to the use, retention, and periodic updating of this information for the purposes of CPABC and CPA Canada maintaining and updating my membership record.

Signature

Date (mm / dd / yyyy)

Print Name

ETHICAL DECLARATION - All questions must be answered by applicant.

1. Have you ever been charged, in Canada or elsewhere, with a criminal or summary conviction offence?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Have you ever pleaded guilty to, or been convicted of, a criminal or summary conviction offence in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Have you ever received a pardon/record suspension in Canada or elsewhere (or something similar to a pardon/record suspension)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. With respect to a violation or alleged violation of a provision of securities or tax legislation in Canada or elsewhere (a "Matter"), are you currently the subject of an allegation or charge regarding a Matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. With respect to a violation or alleged violation of a provision of securities or tax legislation in Canada or elsewhere (a "Matter"), have you ever pleaded guilty or been found guilty of a Matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. With respect to a violation or alleged violation of a provision of securities or tax legislation in Canada or elsewhere (a "Matter"), have you ever entered into a settlement agreement with respect to a Matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Are you currently the subject of a complaint, investigation or disciplinary process of any professional body (accounting or otherwise) or other regulatory body in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Have you ever been found to have failed to comply with the requirements of a professional body (accounting or otherwise) or other regulatory body in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Have you ever entered into a settlement or resolution agreement with a professional body (accounting body or otherwise) or other regulatory body in Canada or elsewhere in order to resolve a complaint, investigation or disciplinary matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Have you ever resigned registration or membership as a member, candidate or student in a professional body (accounting body or otherwise) or other regulatory body in Canada or elsewhere in order to resolve a complaint, investigation or disciplinary matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvent debtors in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Has your registration as a member, candidate or student ever been terminated involuntarily by a professional accounting body (including a provincial or regional CPA body, or legacy body) for non-payment of dues, failure to complete Continuing Professional Development requirements, exhausting module/exam attempts, failure to complete the program within established time limits, or for any other reason?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Have you ever been found to have breached academic rules or policies (including rules or policies against plagiarism or cheating) or to have engaged in any other form of academic or non-academic misconduct at any post-secondary educational institution in Canada or elsewhere, or as a student or member of a professional body (including a provincial or regional CPA body, or a legacy body)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Have you ever been a defendant in any civil proceeding, in Canada or elsewhere, in which allegations of fraud, dishonesty, theft, or misrepresentation were made against you in your employment, business or personal affairs, or against any company in which you had a controlling interest?	<input type="checkbox"/> Yes <input type="checkbox"/> No

I declare that I have answered the questions in this Character Declaration accurately and completely. I acknowledge that I may be required to provide additional information to the Chartered Professional Accountants of BC (CPABC) upon request, to enable them to assess my suitability for admission to membership. I authorize CPABC to verify the accuracy of my application, including but not limited to contacting and collecting further information from my CPA Sponsors.

If you have answered "Yes" to any of these questions, please include full details with this application.

SPONSORS

To be signed by two members in good standing of the Chartered Professional Accountants of Canada (who have known you for at least one year). The two members cannot be a family member. "Family member" means an individual's spouse, common law spouse, natural or adopted parent, sibling, natural or adopted children, natural grandchildren, or a child legally adopted by the natural or adopted child of the individual such that the child is considered a grandchild of the individual. Sponsors are vouching for the character and the integrity of the applicant.

I certify that the above applicant for admission has been personally known to me and that the applicant is, to my knowledge, of good character, and in my opinion is a suitable person to be admitted as a member of the Chartered Professional Accountants of British Columbia.

1. _____
Please print full name, including designation _____ *CPA Canada ID# & province where membership held*

Employer _____ I have known applicant for _____ years.

Signature of Proposer

2. _____
Please print full name, including designation _____ *CPA Canada ID# & province where membership held*

Employer _____ I have known applicant for _____ years.

Signature of Proposer

The information on this form is collected by CPABC under the authority of the CPA Act [SBC 2015] and the Freedom of Information and Protection of Privacy Act [RSBC 1996] for the purpose of processing your application for membership. Upon admission to membership, this information will form part of your member record and will be used by CPABC to administer and regulate your membership with CPABC; provide services under section 3 of the CPA Act; and develop new, or evaluate and make improvements to existing programs, services and products; and in accordance with CPABC's Privacy Statement. Should you have any questions about the collection of this information, please contact: Associate Registrar 800-555 West Hastings Street, Vancouver, BC 604-872-7222