



Maintaining proficiencies associated with IMA's prestigious certifications is an ongoing requirement. Each certification bears specific annual continuing education requirements needed to maintain the integrity and competencies associated with that designation.

The following information is intended to provide guidance on the continuing professional education (CPE) credit requirements and qualifications for each IMA certification.

## CMA/CFM

The foundation of the CMA/CFM certification includes demonstrated knowledge in each of the IMA management accounting competencies. Continuing education supporting updates of emerging concepts, techniques, and regulations as well as their application in the management accounting and financial management profession across all IMA management accounting competencies is highly recommended. Education necessary to maintain the professional competence of all certification holders and to enhance their ability to perform job-related functions is required.

All CMAs and CFMs (including CMA candidates who have not yet been awarded certification) are required to maintain their IMA membership in good standing.

The continuing education requirement is 30 hours per calendar year. Two hours of this requirement must be acquired on the subject of ethics each year. **CPE requirements begin at the start of each calendar year once the certification is issued.**

IMA members are given access to many free and significantly discounted continuing education products that can be easily accessed under the **Continuing Education** banner on the IMA website ([www.imanet.org](http://www.imanet.org)). Many IMA courses, certificate/digital badge programs, webinars, and local IMA chapter event engagements offered are registered with the National Association of State Boards of Accountancy (NASBA) and may also be eligible as CPE for CPA and other certifications.

Qualifying CPE applicable to the CMA/CFM certifications may include:

- Educational programs presented by organizations that are registered with NASBA.
- Relevant courses, seminars, and workshops offered by accredited universities and colleges.
- Educational lectures and self-study materials enhancing knowledge in any of the specific topics included in the IMA Management Accounting Competency Framework.



Please refer to the guidelines illustrated in **Appendix A** for additional guidance on acceptable CPE credit hours and qualifications.

Although IMA offerings will automatically update in your online transcript, qualified external CPE must be manually entered by you in the transcript section of your member profile. Please refer to **Appendix B** for step-by-step instructions on updating this information.

## CSCA

CSCAs must complete 30 hours of relevant CPE annually, of which two hours must be in ethics, to maintain their active status. CSCAs who hold the CMA or CFM designation are not required to complete any additional CPE beyond the requirements for the CMA or CFM. Holders of other certifications not affiliated with IMA may apply CPE required to maintain these certifications; however, two CPE hours dedicated to ethics must be obtained. **Specific CPE in topics related to strategy is not required but is strongly encouraged. CPE requirements begin at the start of each calendar year once the certification is issued.**

## FMAA

In addition to maintaining required certification renewal fees, FMAAs must complete 15 hours of relevant CPE annually, of which one hour must be in the area of ethics. As accounting regulations and accepted practices continue to evolve, it is important for FMAA designees to maintain knowledge in topics previously tested. IMA offers a robust selection of self-study courses and webinars, many of which are free to IMA members.

## CPE Carryover

CPE earned in excess of the certification requirement may be applied to the following calendar year requirements, limited to the following restrictions:

- CMA/CFM maximum carryover is 10 CPE.
- CSCA maximum carryover is 10 CPE.
- FMAA maximum carryover is 5 CPE.

## Certification Delinquency

Certification holders who do not fulfill designated requirements are deemed to be delinquent. **Under these circumstances their certification designation may not be used until the delinquency is remedied.**



## Certification delinquencies may be remedied as follows:

The **CMA/CFM** requires holders to be an active member of the IMA (membership dues must be paid and current) and all calendar year continuing professional education (CPE) credit hour requirements to be up to date. Delinquency in paying IMA membership dues or in fulfilling annual CPE requirements disqualifies the designation holder as an active member (or member in good standing). To remedy delinquency, the CMA/CFM must:

1. Pay current membership dues (reinstating as an active IMA member)
2. Fulfill any CPE deficiencies (defined as 30 CPE for the current year plus any shortfall from the previous year). If the shortfall cannot be made up within the next calendar year, 60 CPE hours will be required the following calendar year.

The **CSCA** certification requires 30 hours of relevant CPE every calendar year. Any CPE shortfalls must be made up in the next calendar year in addition to that calendar year's 30 hour requirement to remedy the delinquency.

The **FMAA** certification requires 15 hours of relevant CPE every calendar year. Any CPE shortfalls must be made up in the next calendar year in addition to that calendar year's 15 hour requirement to remedy the delinquency.

**All delinquency remedies are extended as a two-year opportunity and cannot be carried into a third year.**



## Exhibit A

### Certification Continuing Professional Education (CPE) Guidelines

CPE Description	CPE Restrictions/Requirements	Qualifying CPE	CPE earned through IMA	CPE earned externally
IMA continuing education products	Certificate of completion	As stated in program	Transcript updated by IMA	-
NASBA-sponsored educational products and events	Certificate of completion	As stated in program	Transcript updated by IMA	Transcript updated by IMA member
Other professional designation exams (passing grade required)	Passing grade	10.0 per exam hour	Transcript updated by IMA	Transcript updated by IMA member
Profession and trade association meetings providing educational updates	Event/location/speaker	1.0 per 50 minute session	Transcript updated by IMA	Transcript updated by IMA member
Professional seminars or lectures (per each 50 minute session)	Event/location/speaker	1.0 per 50 minute session	Transcript updated by IMA	Transcript updated by IMA member
Publications: technical materials (articles, monographs, books, etc.)	Copy of publication to ICMA	As qualified by ICMA	Transcript updated by IMA	-
Service as college teacher/professor for relevant courses	Once per 3 years	Course credit hours x number of weeks	-	Transcript updated by IMA member
Speaker or discussion leader (initial lecture only)	Event/location/topic	Twice (2x) the number of session hours	-	Transcript updated by IMA member
Speaker or discussion leader (repeated lecture)	Once per year	Actual number of session hours	-	Transcript updated by IMA member
Strategic Finance "Column" article authorship	Approved for publication	2.0	Transcript updated by IMA member	-
Strategic Finance "Feature" article authorship	Approved for publication	5.0	Transcript updated by IMA member	-
University/college credit hour (per quarter)	Transcript	10.0	-	Transcript updated by IMA member
University/college credit hour (per semester)	Transcript	15.0	-	Transcript updated by IMA member
University/college noncredit courses (per 50 minute classroom hour)	Transcript	1.0 CPE per 50 minute class hour	-	Transcript updated by IMA member
<b>Retired status:</b> A CMA/CFM who is retired from the profession is <b>exempt</b> from the IMA CPE requirements. Eligible members must first contact <a href="mailto:ima@imanet.org">ima@imanet.org</a> requesting this change in status.				
<b>Hardship/waivers:</b> ICMA permits a CMA to waive the annual CPE requirement in special circumstances including military service, serious illness or disability, and severe financial hardship. Waivers are considered on a case-by-case basis. All requests for waiver consideration should be sent to ICMA accompanied by appropriate documentation. Employment condition changes do not qualify for hardship/waiver consideration.				
<b>Other CPE considerations:</b> ICMA permits a CMA to waive the annual CPE requirement in special circumstances including military service, serious illness or disability, and severe financial hardship. Waivers are considered on a case-by-case basis. All requests for waiver consideration should be sent to ICMA accompanied by appropriate documentation. Employment condition changes do not qualify for hardship/waiver consideration.				
<b>Other questions concerning CPE eligibility may be directed to <a href="mailto:ima@imanet.org">ima@imanet.org</a>.</b>				

## Exhibit B

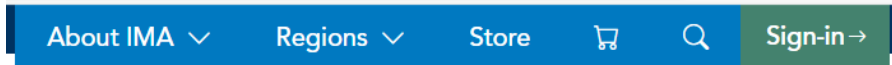


### To view or add to your IMA transcript:

1. Go to [www.imanet.org](https://www.imanet.org).



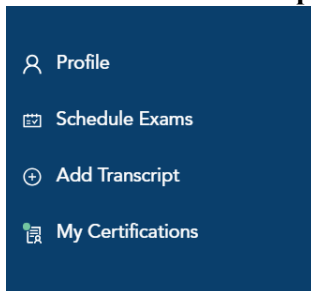
2. Log in using the **Sign-in** link located at the top-right corner of the webpage.



3. From the **My Dashboard** banner shown, select the **Show** drop-down menu.



4. Select the **Add Transcript** option from the drop-down menu.



## Exhibit B



5. To see your current transcript, select the **myCourses and Transcripts** option from the menu listed on the left side of the screen, or simply view the **Transcripts** listing shown.

The screenshot shows a dark blue sidebar on the left with the following menu items: myProfile, myCertifications, myCourses and Transcripts (highlighted), myIMA Network and Community, myLeadership, and myOrders. The main content area is titled 'Transcripts' and includes a 'Refine Search' section with 'Date Range' (From/To) and 'Credit Type' dropdowns, a 'SEARCH' button, and a 'Clear' link. Below this is an 'Add New Transcript' link and a 'Listed by Date' section containing a transcript entry for 'Inside Talk - The Art of Charts: Choosing the Right Visualization to Tell Your Story' with details: Credit Date: 1/31/2024, Activity Type: (blank), # of Credits: 1.00, and Grade: Pass.

6. Reference the **IMA Rules and Requirements for Maintaining Certifications** guideline (and specifically **Exhibit A**) for all eligible continuing professional education (CPE) credits.

**Note: CPE earned through IMA webinars and self-study resources will likely automatically update to your transcript. Allow ample time for these updates to occur after completion to avoid duplication of earned CPE credits and accuracy of CPE credit totals.**

7. To add new CPE credits to your transcript, select the **Add New Transcript** option displayed under the Transcripts search criteria.

This screenshot shows the 'Transcripts' search interface. It includes a 'Refine Search' section with 'Date Range' (From/To) and 'Credit Type' dropdowns, a 'SEARCH' button, and a 'Clear' link. Below the search section is an 'Add New Transcript' link.