



ICMAI

The Institute of Cost Accountants of India

(Statutory Body under an Act of Parliament)

www.icmai.in



GUIDELINES FOR MEMBERS UNDER CONTINUOUS PROFESSIONAL EDUCATION (CPE) 2024

Comply with the CPE Credit Hours requirement for the year 2024-25

A. CPE Credit Hours requirements to be complied with by the members

| Members holding Certificate of Practice (CoP) | |
|---|--|
| Mandatory CPE Credit Hours | |
| Below 65 years - 30 Hours | Above 65 years - 15 Hours |
| Structured learning minimum 20 Hours (Minimum 14 Hours in physical mode) | Structured learning minimum 10 Hours (either in physical mode or Online mode) |
| Balance 10 hours - Members Choice (either structured learning or unstructured learning) | Balance 5 hours - Members Choice (either structured learning or unstructured learning) |

Note: A member holding CoP is exempt from the CPE requirement for the first year or part of the year

| Members not holding Certificate of Practice (CoP) |
|--|
| Recommendatory - 15 Hours |
| Structured learning minimum 10 Hours (minimum 5 hours in physical mode) |
| Balance 5 hours - Members Choice (either structured learning or unstructured learning) |

For details refer to Annexure - A of Guidelines for members under Continuous Professional Education (CPE) 2024

B. Modes of obtaining CPE Credit Hours

- ⦿ Structured CPE Credit Hours
- ⦿ Unstructured CPE Credit Hours (Submit details by mail at cpe.delhi@icmai.in)

For details refer clause 6 of Guidelines for members under Continuous Professional Education (CPE) 2024

[ICMAI \(Continuous Professional Education\) Guidelines, 2024 Click Here](#)

CMA Bibhuti Bhusan Nayak
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"For any queries, please mail to cpe.delhi@icmai.in"

Behind every successful business decision, there is always a **CMA**