



# ICMAI

## The Institute of Cost Accountants of India

(Statutory Body under an Act of Parliament)

[www.icmai.in](http://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

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**  
President

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Vice President

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