



Ref. No.: G/128/04/2026

1<sup>st</sup> April, 2026

**NOTICE**

**Subject: Amendment in Guidelines for Members under**  
**Continuing Professional Education (CPE), 2024**

To ensure smooth continuity of practice of CoP holders, the Council at its 367<sup>th</sup> meeting has decided to amend Guidelines for Members under Continuing Professional Education (CPE), 2024 with immediate effect to facilitate members in fulfilling the minimum prescribed CPE credit hour requirements.

Members are requested to comply with CPE hours requirement as per the chart attached below as 'Annexure'. Any further non-compliance will be viewed strictly and will lead to discontinuation of the respective CoP.

**CMA Dr. Debaprosanna Nandy**  
**Secretary (Officiating)**



## **Annexure**

### **I. Members holding Certificate of Practice - Below the age of 65 years:**

- Members will be required to obtain 15 CPE hours per year
- To complete minimum CPE 10 hours through structured learning activities
- To complete balance 5 CPE hours either through structured and unstructured learning activities (as per Member's choice)

### **II. Members holding Certificate of Practice - Above the age of 65 years:**

- Members will be required to obtain 8 CPE hours per year
- To complete minimum 6 CPE hours through structured learning activities
- To complete balance 2 CPE hours either through structured and unstructured learning activities (as per Member's choice)

This shall be applicable from the year succeeding the Financial Year in which the member attains the age of 65 years.

### **III. Members holding Certificate of Practice for part of the year:**

A member holding Certificate of Practice is exempt from the CPE requirement for the first year or part of the year.

### **IV. Members not holding Certificate of Practice**

- Members are recommended to obtain 8 CPE hours per year
- To complete minimum 6 CPE hours through structured learning activities
- To complete balance 2 CPE hours either through structured and unstructured learning activities (as per Member's choice)

### **V. Block of Years**

- Members are required to obtain the required CPE hours in a block of 4 years.
- Members holding CoP below the age of 65 years are required to complete a minimum of 10 CPE hours every year.
- Members holding CoP above the age of 65 years are required to complete a minimum of 5 CPE hours every year.

### **VI. Mode of CPE Training**

- The mode of CPE Training can be through physical mode or through online mode.



**N.B:**

1. The first block of 4 years will be 2024-25 to 2027-28.
2. The number of CPE hours to be completed shall be in accordance with the applicable guidelines for the respective years. Accordingly, for the four-year block period from 2024–25 to 2027–28, Members holding Certificate of Practice (CoP) below the age of 65 years shall be required to complete a total of 90 CPE hours, while Members holding CoP above the age of 65 years and Members not holding CoP shall be required to complete a total of 46 CPE hours.
3. For the first block of four years, the requirement of minimum CPE hours per year is hereby relaxed for the initial two years, i.e., 2024–25 and 2025–26. Consequently, the stipulation regarding the minimum number of hours per year shall be applicable from the year 2026–27 onwards.

**Example:** In case of a Practicing Cost Accountant below the age of 65 years, total CPE hours to be completed in the block of 4 years 2024-25 to 2027-28 will be CPE 90 hours. But the member must complete minimum 10 hours in the year 2026-27 & 2027-28 each to renew their COP for the years 2027-28 & 2028-29. For renewal of COP for the year 2028-29, a minimum of 90 hours training is to be completed.