



# 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 (Submit details by mail at [cpe.delhi@icmai.in](mailto: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**

President

**CMA T C A Srinivasa Prasad**

Vice President

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Chairman, PD & CPE Committee

"For any queries, please mail to [cpe.delhi@icmai.in](mailto:cpe.delhi@icmai.in)"

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