



Study of Registration Practices of

**CERTIFIED MANAGEMENT ACCOUNTANTS OF
ONTARIO, 2007**

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ISBN 978-1-4249-6503-8 (PDF)

Disponible en français

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The Office of the Fairness Commissioner is an arm's-length agency of the Ontario government, established under the Fair Access to Regulated Professions Act, 2006. Its mandate is to ensure that certain regulated professions have registration practices that are transparent, objective, impartial and fair.

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1. INTRODUCTION

The Office of the Fairness Commissioner (OFC) undertook a study of registration practices of Ontario's regulated professions during the fall and winter of 2007–2008. The purpose of the study was to understand each regulated profession's 2007 registration practices and to establish baseline data and information to enable the OFC to measure progress as it fulfills its mandate under the Fair Access to Regulated Professions Act, 2006.

This report reflects the registration practices of Certified Management Accountants of Ontario as of December 31, 2007. Information in this report was gathered from

- face-to-face meetings with registration staff of the regulatory body
- additional documentation provided by the regulatory body
- relevant websites
- career maps for the profession posted on the Ministry of Citizenship and Immigration's website (where applicable).

Certified Management Accountants of Ontario also provided registration information and statistics for 2005, 2006 and 2007 through a standard spreadsheet designed by the OFC.

An analysis and summary of the findings for all of the regulated professions are contained in the OFC's *Ontario's Regulated Professions: Report on the 2007 Study of Registration Practices*.

2. BACKGROUND OF THE REGULATORY BODY

A. Legislation

Certified Management Accountants of Ontario (CMA Ontario) accredits and regulates certified management accountants (CMAs) in accordance with the Society of Management Accountants of Ontario Act, 1941. In addition, under the Public Accounting Act, 2004, CMA Ontario is entitled to directly license and regulate its members who practise public accounting and who meet the required standards set by the Public Accountants Council, which is the regulatory body for public accounting in Ontario.

B. Protected Titles

CMA Ontario accredits and regulates professional accountants working under the title of “certified management accountant” (CMA). The CMA designation is distinct from other accounting designations such as chartered accountant (CA) and certified general accountant (CGA).

C. Definition of the Profession

Certified management accountants (CMAs) are strategic financial management professionals who synthesize and analyze financial and non-financial information to help organizations set and achieve their strategic objectives. Combining accounting and business expertise with professional management skills, CMAs help guide organizations in making important business decisions, such as identifying new market opportunities, better allocating their resources and maximizing organizational value.

D. Labour Market/Economic Trends

There is virtually full employment for CMAs, with particularly strong demand for CMAs with senior-level experience. Overall employment rates for CMAs are tied to the broader economic trends in the sectors in which they work.

E. New Developments Within the Profession

The Public Accounting Act, 2004 enables the three accounting regulatory bodies within Ontario to authorize their members to practise public accounting in Ontario. CMA Ontario is in the process of establishing a post-designation public accounting licensure program for its members.

F. Staffing

CMA Ontario employs 48 full-time staff and approximately 10 of those employees are involved in the registration process.

3. REGISTRATION PRACTICES

A. Registration Requirements and Application Process

To become a certified management accountant in Ontario, an applicant must meet CMA Ontario’s General Admission Requirements and complete the CMA Accreditation Program.

i. General Admission Requirements

To be eligible for registration with CMA Ontario, an applicant must comply with all of the following requirements:

- Be able to speak, read, and write proficiently in English at a business level
- Not have been removed or dismissed for cause from an academic institution or professional organization
- Not be currently the subject of an outstanding conduct complaint in any professional organization
- Not have been convicted of a criminal offence that would affect the integrity or professionalism of a certified management accountant
- Agree to abide by the Code of Professional Ethics of the society and its bylaws, standards, policies and rules.

In addition to meeting the General Admission Requirements, an applicant must successfully complete the CMA Accreditation Program, which has the following five components:

1. Earn a university degree that is equivalent to that from a recognized Canadian university
2. Successfully complete the CMA Prerequisite Studies, which are specific accounting and management studies at the university level
3. Pass the national CMA Entrance Examination
4. Successfully complete the two-year Strategic Leadership Program
5. Complete 24 months of qualifying practical experience, concurrent with the Strategic Leadership Program.

Under certain circumstances, applicants may be exempted from components 3, 4 and 5 (see section 3.e below).

B. Documentation Required of Internationally Trained Individuals

i. Standard Documentation

To begin the accreditation and credential assessment process, CMA Ontario requires internationally trained individuals to submit copies of their university transcripts. An internationally trained accountant must also provide a letter from his or her accounting body confirming that the applicant is currently a certified member in good standing. (See section 5 below for a list of international accounting bodies from which applicants can gain advanced standing.)

If the documents are not in English or French, certified translations are required.

ii. Options for Applicants with Unavailable/Destroyed Documents

An applicant who is unable to provide official documentation of his or her university degree may be eligible to enter directly into CMA Prerequisite Studies (component 2, above) as a mature student.

C. Credential Assessment (Third Party and/or Internal)

If CMA Ontario is unfamiliar with the university that granted the applicant's degree, the applicant must have his or her degree assessed by the academic credential evaluation service specified by CMA Ontario. The assessment is subject to final review by CMA Ontario.

Once an applicant's degree has been deemed equivalent to that of a recognized Canadian university program, an assessment will be done to determine the applicant's standing in the CMA Prerequisite Studies.

D. Academic/Program Requirements

i. CMA Prerequisite Studies

In addition to the degree requirement, all applicants must complete the CMA Prerequisite Studies. A minimum standing of 60 per cent must be achieved in all courses, which are as follows:

Management Studies

- Introductory Management Accounting
- Intermediate Management Accounting
- Advanced Management Accounting
- Corporate Finance
- Operations Management
- Information Technology
- Strategic Management
- International Business
- Human Resources
- Marketing

General Accounting Studies

- Introductory Financial Accounting
- Intermediate Financial Accounting
- Advanced Financial Accounting
- Taxation
- Internal Control

Related Studies

- Economics
- Statistics

Students enrolled in university business, commerce or accounting programs typically cover the prerequisite studies as part of their degree course requirements. Candidates who have already graduated from university without completing all of the prerequisites have the option of taking one of the following:

- courses at a university that offers CMA Prerequisite Studies topics
- the CMA Accelerated Program
- a Combined CMA/Master's Degree Program
- the CMA Executive Program
- a joint CMA/Master's Degree Program.

ii. CMA Strategic Leadership Program

The CMA Strategic Leadership Program is a post-graduate, part-time program that an applicant completes over a two-year period, and that is taken concurrently with the 24-month practical experience requirement. After the first year of the program, students must write and pass (with 60 per cent) a four-hour case examination.

The program includes seven modules, six of which require the applicant to attend a weekend interactive session with a group of 20 to 25 fellow candidates and to complete pre-assignments and post-reports that apply the program's concepts to their organization. In the seventh module, the applicant works with an assigned team on the CMA Board Report, which is a complex integrative business case. The team produces a comprehensive written report and presents its findings to a panel of CMAs. Applicants must attain a minimum score of 60 per cent on the Board Report.

To be eligible to take the CMA Strategic Leadership Program, candidates must initiate the program within one year of passing the CMA Entrance Examination.

iii. Combined CMA/Master's Degree Program

CMA Ontario has partnered with eight Ontario universities to provide combined programs that enable students to achieve the credits required to earn the CMA designation in the course of attaining a master's degree. See section 3.k for a full list of universities offering the Combined CMA/Master's Degree Program.

iv. CMA Executive Program

Applicants with a university degree and at least five years of senior-level experience in strategic financial management may be eligible to be exempted from the CMA Entrance Examination, and to go directly into the CMA Executive Program.

In year one of this two-year, part-time program, applicants complete the CMA Prerequisite Studies. Year two is an executive version of the CMA Strategic Leadership Program. Applicants who qualify for this program are exempted from components 3 and 5 of the full CMA Accreditation Program.

To pass this program, an applicant must achieve a minimum grade of 60 per cent.

v. Joint CMA/Master's Degree Program

An applicant with a university degree and at least five years of senior-level experience in strategic financial management may be eligible to complete the CMA Executive Program and earn a master's degree at the same time through a Joint CMA/Master's Degree Program.

The main difference between the Joint CMA/Master's Degree Program and the Combined CMA/Master's Degree Program is that senior-level work experience is required for the former program.

The CMA Ontario website provides a list of the Ontario universities that offer the Joint CMA/Master's Degree Program. Applicants who qualify for this program are exempted from components 3, 4 and 5 of the full CMA Accreditation Program.

A minimum grade of 60 per cent is required to pass the program.

E. Work Experience Requirements

Applicants are required to complete a minimum of 24 months of full-time progressive practical experience in a management accounting environment, to be done concurrently with the Strategic Leadership Program.

If it is not possible to fulfill the 24-month work experience requirements during the CMA Strategic Leadership Program, the applicant may be allowed to include:

- qualifying experience gained within one year after completing the CMA Strategic Leadership Program
- or**
- up to one year of qualifying experience gained not more than three years before passing the CMA Entrance Examination.

These work experience requirements are deemed to have been completed by applicants who have at least five years of senior-level experience in strategic management accounting and who take either the CMA Executive Program or the Joint CMA/Master's Degree Program routes to certification.

F. Examinations

i. CMA Entrance Examination

Applicants who have earned a degree from a recognized university and have successfully completed all the Prerequisite Studies topics can apply to write the CMA Entrance Examination. This exam tests for knowledge of the CMA Prerequisite Studies.

The national CMA Entrance Examination, set by CMA Canada, is held twice annually, in mid-June and mid-October. It is a four-hour multiple-choice examination. CMA Ontario offers optional exam preparation courses and a comprehensive study guide.

Applicants must achieve a minimum grade of 60 per cent on this examination to be eligible to proceed to the CMA Strategic Leadership Program.

Candidates from an accredited program may be exempted from the CMA Entrance Examination (see section 3.k for a full list of CMA Canada-accredited undergraduate and graduate programs).

ii. CMA Case Examination

After one year of the CMA Strategic Leadership Program, students must write a four-hour analytical examination dealing with a complex business case. Students are given a business case to study two days in advance of the examination. The exam tests for skills of judgment, analysis, evaluation, integration and communication. The exam is offered twice a year.

iii. CMA Board Report

In the final module of the CMA Strategic Leadership Program, students in the program must complete a complex integrative business case, on an assigned team. The team produces a comprehensive written report and presents its findings to a panel of CMAs.

G. Language Requirements

CMA Ontario does not require applicants to be formally tested for their language skills. However, it is required that all candidates in the CMA program be able to speak, read and write proficiently in English at a business level.

H. Fees

The fees listed below do not include GST.

Fee	
Pre-professional Fees	
CMA Accelerated Program (optional bridging program)	\$2,250
Entrance Examination	\$350
Entrance Examination for Associate Members	\$250
Preparation sessions for Entrance Examination (8-day review)	\$1,000
Strategic Leadership Program	
2-Year Strategic Leadership Program (including exam fee)	\$3,750/yr.
Annual Membership Dues	
Before writing the CMA Entrance Examination	\$50
As a candidate in the CMA Strategic Leadership Program	\$382
As a certified management accountant	\$705
CMA Executive Program	\$25,000
CMA/Master's Degree Programs	Varies by university

I. Third Parties

Name of Third Party	Relationship to Regulatory Body
Certified Management Accountants of Canada	Sets and marks the national CMA Entrance Examination, CMA Case Examination and CMA Board Report; sets the content of the Strategic Leadership Program.

J. Typical Length of the Registration Process

The length of the registration process for any given applicant depends on how many requirements he or she has to fulfill in the CMA Accreditation Program. However, most applicants take the Accelerated Program to qualify to write the CMA Entrance Examination and then go through the Strategic Leadership Program, and this route normally takes three years. The process will be longer for an applicant who completes some or all of the CMA Prerequisite Studies through individual university courses.

Regardless of how long the registration process takes, candidates must actively pursue licensure on an ongoing basis. Candidates are advised of the minimum activity requirements at each stage of the accreditation process.

K. Accredited Programs

The following university programs have been accredited by CMA Canada. Graduates from any of the accredited university programs may be exempted from writing the CMA Entrance Examination.

Brock University

Bachelor of Accounting

Carleton University

Bachelor of Commerce (Accounting Concentration)

Lakehead University

Honours Bachelor of Commerce

McMaster University

Honours Bachelor of Commerce
Master of Business Administration

University of Ottawa

Honours Bachelor of Commerce (Accounting Major)

University of Toronto (Mississauga)

Master of Management and Professional Accounting

University of Waterloo

Bachelor of Arts, Accounting Studies
Bachelor of Accounting and Financial Management (Management Accounting Stream)

Wilfrid Laurier University

Bachelor of Business Administration
Master of Business Administration (Accounting Stream)

York University, Schulich School of Business

Master of Business Administration

CMA Canada has established a Joint CMA/Master's Degree Program and/or Combined CMA/Master's Degree Program with the following universities:

Brock University

Master of Business Administration

McMaster University, Michael G. DeGroot School of Business

Master of Business Administration

University of Ottawa, Telfer School of Management

Executive Master of Business Administration

Queen's University

Master of Business Administration

Accelerated Master of Business Administration for Business Graduates

Executive Master of Business Administration

Queen's-Cornell

International Executive Master of Business Administration

University of Toronto, Joseph L. Rotman School of Management

Master of Management and Professional Accounting

Executive Master of Business Administration

University of Waterloo

Master of Accountancy

Wilfrid Laurier University

Master of Business Administration

York University, Schulich School of Business

Master of Business Administration

L. Internal Review/Appeal Process

An applicant may request a re-evaluation of documents, credentials or examinations. If the applicant is not satisfied with the results of the re-evaluation, reviews would be conducted by CMA Ontario employees who were not involved in the original evaluation. Further appeal may be made to the Management Committee, which is a standing committee of CMA Ontario's Board of Governors. Members of this committee are CMAs who have been appointed by the Board.

Individuals who carry out document and credential assessment at CMA Ontario have received relevant training. They may not be members of the profession.

The panels that set or assess the CMA Entrance Examination, CMA Case Examination and CMA Board Report at CMA Canada consist of individuals who have undergone formal training. These individuals are usually members of the profession.

4. BRIDGING PROGRAMS

i. CMA Accelerated Program

The CMA Accelerated Program is a seven-month program designed to help applicants qualify more quickly for the CMA Entrance Examination.

To be eligible, candidates for the program must have all of the following:

- a university degree
- a minimum standing of 60 per cent in university-level Introductory Management Accounting, Introductory Financial Accounting, Economics and Statistics
- the ability to communicate in English, both orally and in writing, at a business level.

The CMA Accelerated Program is intensive. It is recommended that candidates be employed in a business position or have at least two years of previous business experience.

The CMA Accelerated Program is offered twice a year, in September (leading to the June Entrance Examination) and in January (leading to the October Entrance Examination).

The program can be taken either by attending full-day Saturday lectures or through correspondence. To pass, candidates must attain a minimum standing of 60 per cent.

5. MUTUAL RECOGNITION AGREEMENTS

CMA Canada currently has mutual recognition agreements in place with the Chartered Institute of Management Accountants (U.K.) and the Chartered Institute of Public Finance and Accountancy (U.K.). Individuals certified by these bodies and applying in Canada are required to:

- have a recognized university degree
- take a Canadian taxation course at the university level
- fulfill the 24-month work experience requirements

CMA Canada also has an Advanced Standing Policy with the Institute of Cost and Management Accountants of Pakistan whereby individuals certified by this body and applying in Canada may be eligible to receive exemption from the CMA Prerequisite Studies and the CMA Entrance Examination and thereby enter directly into the Strategic Leadership Program.

CMA Ontario, as a constituent member of CMA Canada, recognizes these mutual recognition agreements.

Individuals applying to become CMAs who have been certified by the American Institute of Certified Public Accountants, the Canadian Institute of Chartered Accountants and its affiliates, or the Certified General Accountants Association of Canada and its affiliates may be granted exemption from the CMA Prerequisite Studies component of the accreditation process and proceed directly to the CMA Entrance Examination, followed by the CMA Strategic Leadership Program and the 24-month work experience requirement.

Individuals applying from other provincial or territorial CMA jurisdictions in Canada may request a transfer of their membership to CMA Ontario.

6. APPLICANTS' INTERACTIONS WITH REGULATORY BODY

A. Nature and Frequency of Communication

Typically, CMA Ontario will respond to new applicants within 15 days of receiving their transcripts. In advance of each enrolment period, CMA Ontario provides potential candidates with information about upcoming information sessions and an enrolment package based on their advanced standing.

CMA Ontario provides information at each stage of the registration process, confirming the candidate's performance to date and explaining the next steps to be completed.

B. Backlogs

CMA Ontario sometimes experiences short backlogs in processing new applications during peak enrolment times, such as right before the CMA Entrance Examination.

C. Complaints Regarding the Registration Process

Complaints regarding any aspect of the registration process are first handled by the CMA Ontario employee with whom an applicant is in contact. If the issue cannot be resolved at that level, the complaint will be escalated for further review.

7. CHANGES SINCE THE 2005 SURVEY

The Ministry of Citizenship and Immigration conducted a survey in 2005 to collect information about occupational regulatory bodies in Ontario.

Since 2005, CMA Ontario has removed all residency requirements to become a CMA in Ontario. As a result, internationally trained individuals can complete the registration process from abroad. However, all applicants must travel to Canada to write the CMA Entrance Examination and CMA Case Examination, and to complete the CMA Board Report and the weekend interactive sessions in the CMA Strategic Leadership Program.

8. REGISTRATION INFORMATION AND STATISTICS

Definitions used in these tables:

Alternative class of licence: a class of licence that enables its holder to practise with limitations; additional registration requirements must be met in order to be fully licensed. Certified Management Accountants of Ontario has no alternative classes of licence.

Applicant: an individual who has applied to start the process for entry to the profession.

Applicant actively pursuing licensing: an applicant who had some contact with Certified Management Accountants of Ontario within the year specified.

Inactive applicant: an applicant who had no contact with Certified Management Accountants of Ontario within the year specified.

Member: an individual who is currently able to use the protected title or professional designation of “certified management accountant” (CMA).

Languages in which application information materials are available

Language	2005	2006	2007
English	Yes	Yes	Yes
French ¹	No	No	No
Other(s)			

¹ Information about the CMA accreditation process is available in French on the CMA Canada and Ministry of Citizenship and Immigration websites.

Countries where internationally educated applicants were initially trained in certified management accountancy¹

Applications Received	2005	2006	2007
Largest number	India	India	India
Second-largest number	United States	United States	United States
Third-largest number	Pakistan	Philippines	Philippines
Fourth-largest number	Philippines	Pakistan	Pakistan
Fifth-largest number	China	China	China

¹ This ranking is based on university transcripts submitted for the first time during the calendar year.

Staff employed by Certified Management Accountants of Ontario

Number of Staff	2005	2006	2007
Involved in registration process	10	10	10
Involved in appeals process ¹	8	8	8

¹ There are eight staff involved in the appeals process if one includes all five potential levels of appeal, including up to the President and CEO.

**Jurisdiction where members were initially trained in certified management accountancy
 (before they were granted use of the protected title or professional designation in
 Ontario)**

Members	Ontario	Other Canadian Provinces	USA	Other International¹	TOTAL
Total members ²	14,141	1,326	252	1,081	16,800
Non-practising members	2,294	105	28	148	2,575

¹The heading “Other International” represents individuals whose only degree is from a non-Canadian or non-U.S. university. If they also hold a degree from a university in another jurisdiction, they have been reported only in that other jurisdiction.

²Total includes practising members and non-practising members.

Applicants processed by Certified Management Accountants of Ontario in 2005

Jurisdiction where members were initially trained in certified management accountancy (before they were granted use of the protected title or professional designation in Ontario)						
In 2005 (Jan. 1 to Dec. 31)	Ontario	Other Canadian Provinces	USA	Other International¹	TOTAL	
New applications received ²	762	62	36	141	1,001	
Applicants actively pursuing licensing ³	N/A	N/A	N/A	N/A	2,349	
Inactive applicants	0	0	0	0	0	
Applicants who met all requirements and were authorized to become members but did not become members	0	0	0	0	0	
Applicants who became members	401	47	11	81	540	
Applicants who were authorized to receive an alternative class of licence but were not issued a licence	N/A	N/A	N/A	N/A	N/A	
Applicants who were issued an alternative class of licence	N/A	N/A	N/A	N/A	N/A	

¹ The heading "Other International" represents individuals whose only degree is from a non-Canadian or non-U.S. university. If they also hold a degree from a university in another jurisdiction, they have been reported only in that other jurisdiction

² An individual is counted as an applicant when he or she first attempts the CMA Entrance Examination or the alternate channel programs.

³ Applicants actively pursuing licensing includes those who became members of the profession during that year (as reported separately below) plus those still completing the licensing process. The breakdown by jurisdiction cannot be fully reconstructed for 2005 and 2006; however, the total by year has been provided for comparison purposes.

Applicants processed by Certified Management Accountants of Ontario in 2006

Jurisdiction where members were initially trained in certified management accountancy (before they were granted use of the protected title or professional designation in Ontario)						
In 2006 (Jan. 1 to Dec. 31)	Ontario	Other Canadian Provinces	USA	Other International¹	TOTAL	
New applications received ²	697	51	18	169	935	
Applicants actively pursuing licensing ³	N/A	N/A	N/A	N/A	N/A	
Inactive applicants	0	0	0	0	0	
Applicants who met all requirements and were authorized to become members but did not become members	0	0	0	0	0	
Applicants who became members	435	44	12	84	575	
Applicants who were authorized to receive an alternative class of licence but were not issued a licence	N/A	N/A	N/A	N/A	N/A	
Applicants who were issued an alternative class of licence	N/A	N/A	N/A	N/A	N/A	

¹ The heading "Other International" represents individuals whose only degree is from a non-Canadian or non-U.S. university. If they also hold a degree from a university in another jurisdiction, they have been reported only in that other jurisdiction.

² An individual is counted as an applicant when he or she first attempts the CMA Entrance Examination or the alternate channel programs.

³ Applicants actively pursuing licensing includes those who became members of the profession during that year (as reported separately below) plus those still completing the licensing process. The breakdown by jurisdiction cannot be fully reconstructed for 2005 and 2006; however, the total by year has been provided for comparison purposes.

Applicants processed by Certified Management Accountants of Ontario in 2007

Jurisdiction where members were initially trained in certified management accountancy (before they were granted use of the protected title or professional designation in Ontario)						
In 2007 (Jan. 1 to Dec. 31)	Ontario	Other Canadian Provinces	USA	Other International¹	TOTAL	
New applications received ²	783	64	27	207	1,081	
Applicants actively pursuing licensing ³	2,449	220	100	542	3,311	
Inactive applicants	0	0	0	0	0	
Applicants who met all requirements and were authorized to become members but did not become members	0	0	0	0	0	
Applicants who became members	562	51	24	105	742	
Applicants who were authorized to receive an alternative class of licence but were not issued a licence	N/A	N/A	N/A	N/A	N/A	
Applicants who were issued an alternative class of licence	N/A	N/A	N/A	N/A	N/A	

¹ The heading "Other International" represents individuals whose only degree is from a non-Canadian or non-U.S. university. If they also hold a degree from a university in another jurisdiction, they have been reported only in that other jurisdiction.

² An individual is counted as an applicant when he or she first attempts the CMA Entrance Examination or the alternate channel programs.

³ Applicants actively pursuing licensing includes those who became members of the profession during that year (as reported separately below) plus those still completing the licensing process.

9. SOURCES

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Representatives of Certified Management Accountants of Ontario met with staff of the Office of the Fairness Commissioner on January 22, 2008, to provide further information for this study.

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