

## GUIDE TO CONTINUING PROFESSIONAL DEVELOPMENT

In accordance with International Education Standard (“IES”) 7, professional accountants should engage in Continuing Professional Development (CPD) to develop and maintain their professional competence so as to provide high-quality services to clients, employers, and other stakeholders.

### What is CPD?

CPD learning activities are those learning activities that develop and maintain capabilities to enable professional accountants to perform competently within their professional environment. Participation in CPD learning activities is therefore vital in maintaining high standards and public confidence in the profession.

CPD requirements may vary from one professional body to another.

Most MIPA members follow the CPD unit route and need to complete **40 units** of CPD annually comprising of:

- at least 21 units of **verifiable CPD**, of which at least 11 CPD hours must be obtained from events organized by MIPA or by other organisations in collaboration with MIPA; and
- the remainder to be made up of **non-verifiable CPD**.

### What is the difference between verifiable CPD and non-verifiable CPD?

Any learning activity can count as **verifiable CPD** when the member can answer YES to all of these three questions:

1. Was the learning activity relevant to the member’s career?
2. Can the member explain how he applied the learning in his workplace?
3. Can the member provide evidence that he undertook the learning activity?

Examples of verifiable CPD are:

- Attendance at conferences, courses, seminars, workshops provided by CPD awarding institutions.
- Completion of relevant e-learning courses.

**Non-verifiable CPD** is general learning not related to a specific outcome, or which is difficult to provide evidence for.

Examples of non-verifiable CPD are:

- Technical reading
- On the job training
- Interactions with experts
- Research

1 unit is the equivalent of 1 hour of learning so: **1 unit = 1 hour**



Mauritius Institute of  
Professional Accountants

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(Established under Financial Reporting Act 2004)

### **Who has to undertake CPD?**

CPD requirements are applicable to all professional accountants regardless of sector or size of business in which they operate.

MIPA members have a responsibility to themselves, their employers, their clients and other stakeholders to ensure that they are abreast with the developments that affect their current and future professional work.

### **Where can a member get CPD?**

From any CPD awarding body.

### **When does a member declare his CPD?**

Members are required to complete a CPD declaration each calendar year by 1 July of the following year.

The CPD declaration can also be made online at any point in the year by logging onto MIPA website. (<http://mipa.mu/login.php>)

Renewal of MIPA membership which is due on 1 July is subject to completion of CPD declaration.

### **How does MIPA review a member's CPD?**

MIPA may conduct reviews of members' CPD and select a sample of members to ensure they are maintaining their professional knowledge and skills.

In the event members fail to cooperate with the review process (for example by not responding to communications or submitting their CPD records), MIPA reserves the right not to renew their membership.