



In light of the increase in the exchange rate of the Nigerian Naira to Great British Pounds, kindly note that effective 1 March 2018, our exchange rate for payment of fees (excluding exam fees) will be N450 to GBP1.

2018 Exchange rate	Amount (GBP)	Amount (NGN)
REGISTRATION FEES		
Registration (one-off payment)	77	34,650
Re-registration	77	34,650
Registration for the CIMA Professional gateway assessment	425	191,250
Registration for the CIMA Master's gateway package	725	326,250
Registration for the CIMA Master's gateway assessment	425	191,250
EXEMPTION FEES		
Certificate in business accounting (per subject)	70	31,500
Operational level objective tests (per subject)	90	40,500
Operational level case study exams	145	65,250
Management level objective tests (per subject)	100	45,000
Management case study exams	155	69,750
Strategic level objective tests (per subject)	145	65,250
Strategic Level Case study exams	220	99,000
Capped exemption fees (for multiple exemptions)	165	74,250
EXAM FEES		
Certificate in business accounting (per subject)	55	24,750
Operational level objective tests	70	31,500
Operational level case study exams	115	51,750
Management level objective tests	80	36,000
Management level case study exams	125	56,250
Strategic level objective tests (per subject)	115	51,750
Strategic Level Case study exams	185	83,250
SUBSCRIPTION FEES		
Students	110	49,500
Students who have passed T4 part B/Strategic case study exam	264	118,800
New student (first subscription fee, up to the next October after you register)		
Annual subscription – fellow	293	131,850
Annual subscription – associate	278	125,100
Membership application fee	154	69,300
Membership application fee (direct to fellow)	241	108,450

Application (associate to fellow)	87	39,150
Annual subscription - retired members (for full services)	58	26,100
Remission ACMA or FCMA	71	31,950
Re-admission fee ACMA or FCMA	78	35,100
Members in practice - Annual MIP fee	130	58,500