

**CIMA**

Chartered Institute of  
Management Accountants



**TI** *me* **E**

**FOR BUSINESS**

The global accountancy  
qualification that places  
you at the heart of  
business decision making

If you are starting to think about your future and aiming to develop a truly successful and diverse career in business, a professional qualification with CIMA, the Chartered Institute of Management Accountants, can help you achieve your career goals.

# MAKE A SMARTER INVESTMENT IN YOUR FUTURE



## Why CIMA?

What makes the CIMA Professional Qualification different?  
And why should it be the one you choose?

### The focus is clearly on business

To start with, the CIMA Professional Qualification provides more strategy, more management accounting and more relevance across a broad business perspective than any other professional accountancy qualification. So as well as giving you expertise in finance, it provides you with the skills to make key decisions in business and advise others of the financial implications.

### It gives you more career options

With its emphasis on strategic business skills, the CIMA Professional Qualification is a springboard to success both within and outside the finance arena. As well as innumerable accountancy roles, CIMA members are successful business analysts, management consultants and project managers. Others hold senior roles in areas such as operations, IT, business planning and change management. And many are in top jobs, becoming managing directors, chief executives and chairmen. You will be joining a powerful network of business leaders.



## Our work touches every area of business

CIMA students and members work in small and medium-sized companies, in practice and within large multinationals throughout the world. Our members are employed in blue-chip organisations in industries including automotive, aerospace, electronics, health, banking and finance, public sector, pharmaceuticals, retail, travel and tourism, transport and consultancy, as well as running their own businesses.

## It could take you around the world

The CIMA Professional Qualification is a passport to a global career because it is valued by employers and is internationally portable, as everyone studies the same syllabus. CIMA Chartered Management Accountants are held in high esteem in 165 countries around the world and are in great demand because of their strategic and managerial focus, as well as their broad skill-set.

## A great head start for further study

In terms of career and earning potential, the CIMA Professional Qualification will undoubtedly give you a significant boost. But equally, if you wish to continue studying, you'll find the CIMA Professional Qualification is a fast track entry route onto many relevant masters programmes including MBAs. Not to mention providing an accelerated route into other high powered business qualifications.

IT'S AS MUCH ABOUT  
**MANAGEMENT** *me* **MENT**  
AS ACCOUNTING

**What does a CIMA Chartered Management Accountant do?**  
They are financially qualified business leaders operating in all areas of the organisation. They create value by applying leading edge techniques with a commercial and forward looking focus, adapting to the changing needs of the business.

## Always at the heart of business decision-making

CIMA Chartered Management Accountants combine a high level of financial and management expertise with excellent business acumen and decision-making skills. This makes them invaluable to every area of industry and commerce as well as to public-sector bodies and not-for-profit organisations. What's more, because they are qualified to take on such a wide range of challenges, you could find them in practically any area of these organisations. For more information please visit [www.cimaglobal.com/cimaandme](http://www.cimaglobal.com/cimaandme)

## Helping employers to see the bigger picture

The work of a Chartered Management Accountant could involve evaluating a company's existing financial systems and devising a way to do things more efficiently. It might mean monitoring their spend or assessing the effectiveness of their financial controls. But whatever it entails, the role of a CIMA member is about helping money and technology work harder and people work smarter.

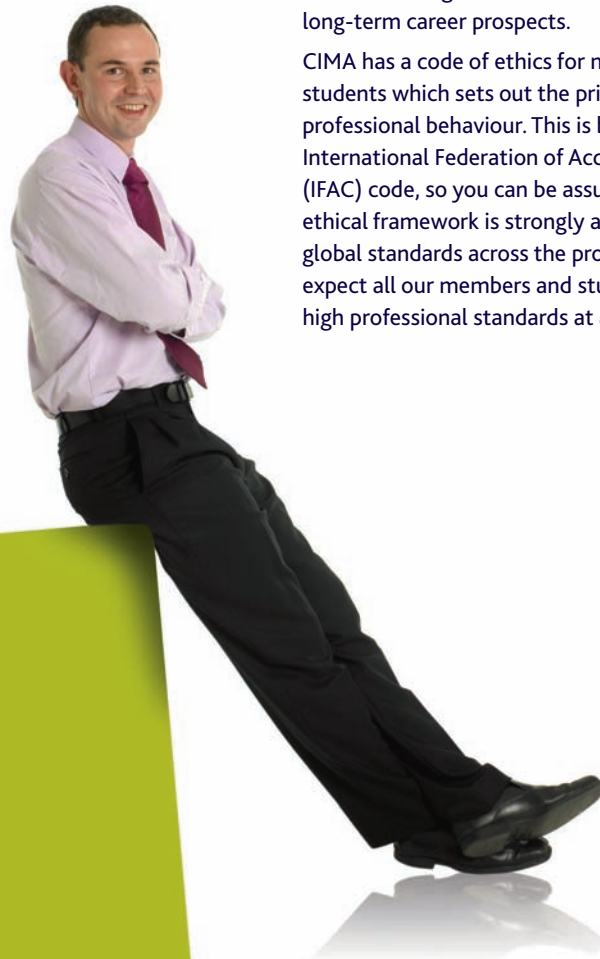
## Driving forward, not just reporting back

Obviously, some activities they're involved in demand traditional accountancy skills – such as conducting internal business audits, assessing risk and preparing financial statements – but more often than not, their work has a clearer strategic focus. By making sense of the figures and explaining the consequences of management decisions in a non-financial way, they have a key role to play in formulating the business strategies that drive organisations forward.

## Developing your own skills and status

CIMA promotes lifelong learning through the CIMA Professional Development (CPD) framework. Members are required to keep up-to-date with the latest developments in their professional field and to continue improving their skills. After you've qualified as an Associate of the Chartered Institute of Management Accountants (ACMA), you can apply to become a Fellow (FCMA) once you have gained an additional three years' experience in a senior role. This offers increased recognition and boosts your long-term career prospects.

CIMA has a code of ethics for members and students which sets out the principles of professional behaviour. This is based on the International Federation of Accountants' (IFAC) code, so you can be assured that our ethical framework is strongly aligned with global standards across the profession. We expect all our members and students to have high professional standards at all times.



## Your CIMA entry options

The road to CIMA membership is open to all, regardless of educational background. Our flexible entry policy enables anyone with a passion to succeed in business the chance to study with CIMA. However, you must be competent in Mathematics and the English language before you start.

If you have a relevant degree, our carefully defined exemptions policy allows you to start your CIMA studies at the right point for you. This will enable you to progress more quickly through the qualification.

If you're new to business or accounting studies, you will first need to work towards gaining the CIMA Certificate in Business Accounting (details of which you'll find on the opposite page). This will then enable you to move on to the CIMA Professional Qualification.

## Entry routes to the CIMA Professional Qualification

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CIMA Certificate in Business Accounting

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Relevant degrees in accountancy or business

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Accounting Technician qualification

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Selected relevant professional qualifications

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Recognised Open University certificates in accounting

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MBA

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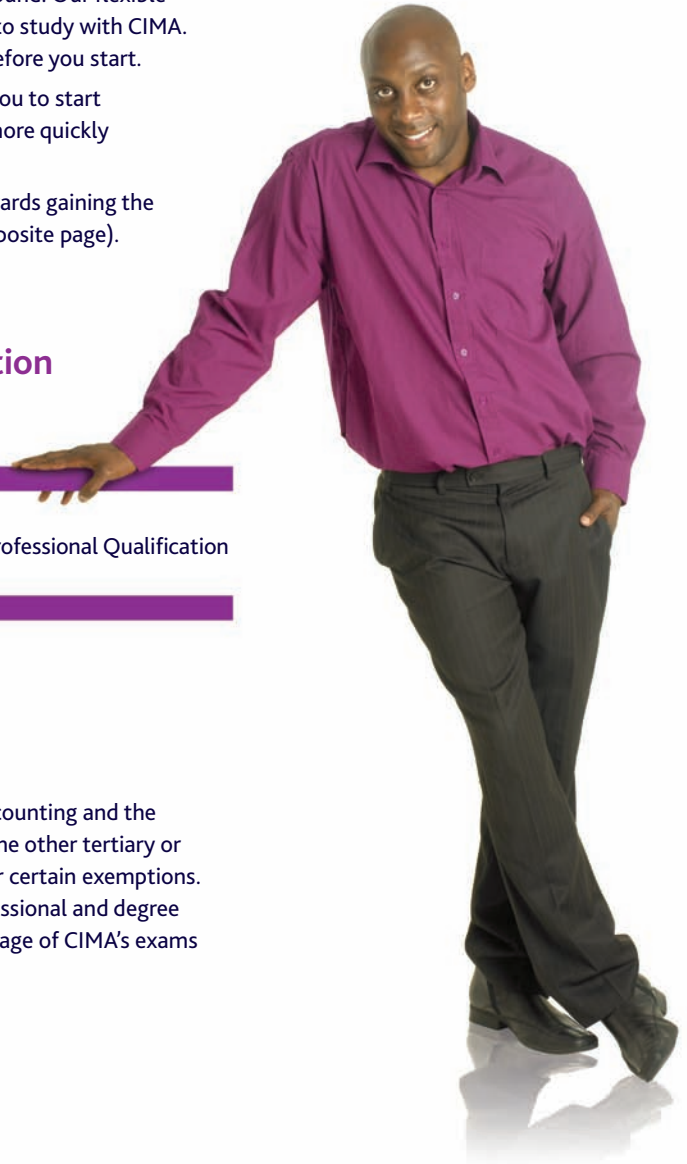


CIMA Professional Qualification

## Exemptions

We realise there may be elements of both the CIMA Certificate in Business Accounting and the CIMA Professional Qualification that you've covered during your degree or some other tertiary or professional course of study. If that is indeed the case, you could be eligible for certain exemptions. Before you accept these exemptions, however, you should be aware that professional and degree exams are very different, and that the skills and knowledge you gain at each stage of CIMA's exams will have a big part to play in your success at the higher level.

Please visit [www.cimaglobal.com/exemptions](http://www.cimaglobal.com/exemptions) to find out more.



## The CIMA Certificate in Business Accounting

The CIMA Certificate in Business Accounting is ideal for people who are new to the world of business qualifications because it offers a solid grounding in the basics of management accounting, financial accounting and business. It is also a stepping stone towards the CIMA Professional Qualification.

It will introduce you to the concept of management accounting and the quantitative analysis and forecasting techniques used by Chartered Management Accountants. It will ensure you understand the regulatory framework for accounting, how accounts are prepared, the professional values and ethical standards expected of accountants and the economic environment in which organisations operate.

The CIMA Certificate in Business Accounting syllabus includes ethics and corporate governance. This signals the crucial place these topics have in our syllabus and the important part ethics plays for professionally qualified Chartered Management Accountants.

**There are five subject areas in the CIMA Certificate in Business Accounting that you must successfully complete:**

### Award - CIMA Certificate in Business Accounting

#### Paper C01

Fundamentals  
of Management  
Accounting

#### Paper C02

Fundamentals  
of Financial  
Accounting

#### Paper C03

Fundamentals  
of Business  
Mathematics

#### Paper C04

Fundamentals  
of Business  
Economics

#### Paper C05

Fundamentals of  
Ethics, Corporate  
Governance and  
Business Law

Your performance is tested by Computer Based Assessment (CBA), which offers three main benefits; you can be assessed at your nearest CBA centre whenever you're ready, your results and feedback are available immediately and if you need to, you can re-sit at a time and place that suits you.

For further information on the CIMA Certificate in Business Accounting please visit [www.cimaglobal.com/cimacertificate](http://www.cimaglobal.com/cimacertificate). See page nine for the full CIMA Professional Qualification.

## The CIMA Chartered Management Accounting Qualification

The CIMA Professional Qualification syllabus is regularly updated in line with the challenges and opportunities presented by a constantly evolving marketplace and the changing needs of business. It is built on three specific learning pillars: Enterprise pillar, Performance pillar and Financial pillar with each containing three subjects.

There are four distinct levels within the CIMA Professional Qualification: operational, management, strategic and professional competence. Each level is progressive and will deliver skills relative to that level. It also provides stopping-off points as required by the individual or their organisation.

Once you have completed operational level you will be awarded the CIMA Diploma in Management Accounting and once you have completed management level you will be awarded the CIMA Advanced Diploma in Management Accounting.

### Test of Professional Competence in Management Accounting

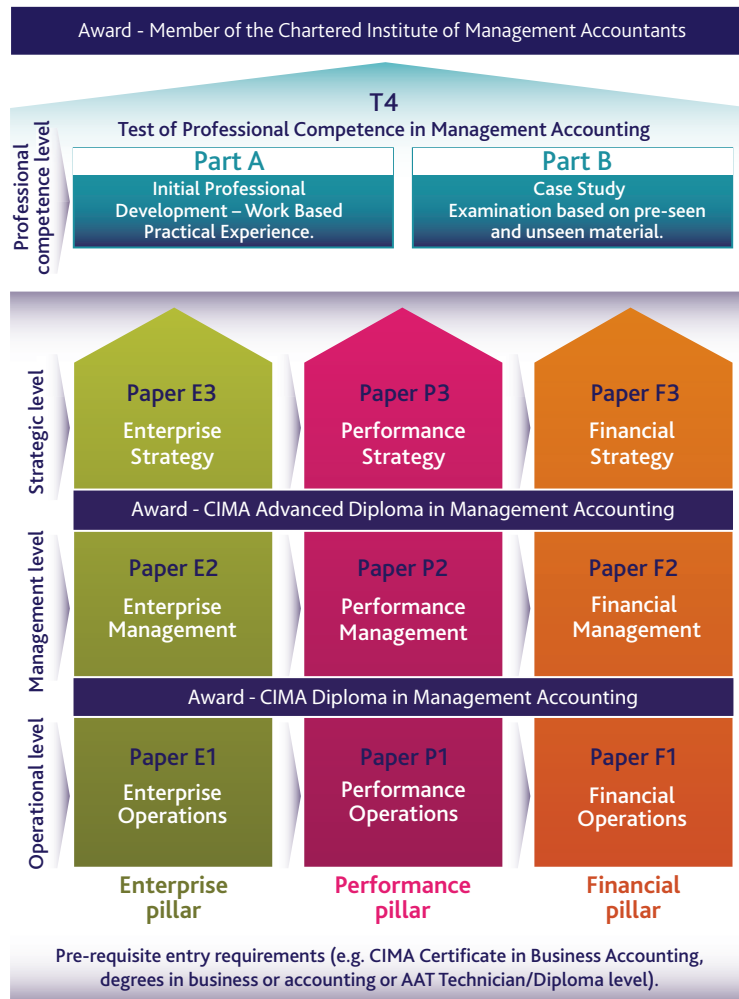
CIMA's unique Test of Professional Competence in Management Accounting brings together practical experience and education. It's the link between being able to 'do', not just 'know'. There are two parts to the Test of Professional Competence in Management Accounting: Part A Initial Professional Development – Work Based Practical Experience and Part B Case Study Examination. A student will need to complete and pass both sections to pass T4, however these can be taken in any order.

Ideally you should gain your practical experience while you are studying with CIMA. However, any practical experience you gain while you're at university may count towards it.



## Studying options

Attending tuition classes is one way to master the CIMA syllabus as it offers the benefits of structured feedback, qualified lecturers with expertise in the CIMA qualification and the chance to meet and share knowledge with other CIMA students. If you can't attend classes, many colleges offer distance learning packages. This means you will still benefit from a structured training programme and tutorial support. If formal tuition or distance learning is not an option, published home study packs are also available online and offline.



Please visit [www.cimaglobal.com/cima2010](http://www.cimaglobal.com/cima2010) to find out more.

# THE PERSONAL DEVELOPMENT IS ONGOING



Employers around the world value the CIMA Professional Qualification because it is the global quality standard in management accounting. Students combine applied academic learning with practical industry experience, so that when you qualify, not only will you have an expert knowledge of finance, you'll also know how to apply it in the real world. This is highly appealing to businesses looking for ambitious and experienced employees.

Unlike some professional accounting qualifications, you do not have to be tied to a training contract or one organisation – CIMA gives you the flexibility to gain the necessary experience in the most appropriate way for you to move towards your career goals. Training can be undertaken in any organisation.



## CIMA Training

CIMA Training is an employer accreditation programme that recognises the quality of training provided by them. In working for a CIMA accredited organisation you can be confident of gaining the best levels of training, support and experience you need to qualify. CIMA Training is designed to help you get more out of your professional development. It creates a practical framework to ensure your training is integrated with your day-to-day work activities.

## CIMA learning support

CIMA has a range of study resources and guides available to all CIMA students, regardless of your chosen study method. These packs include practice questions, pilot papers, solutions and a full revision section.

Through [CIMAstudy.com](http://CIMAstudy.com) you can also access a range of online, interactive learning support products, including review questions, exam hints and feedback on answers to help you prepare for the exam and avoid common exam pitfalls. [www.cimastudy.com](http://www.cimastudy.com)

## Quality assurance with CIMA Learning

To be assured of the best quality tuition look for tuition providers who are Quality Partners on the CIMA Learning scheme. CIMA Learning is the elite mark of tuition providers who have met or exceeded CIMA's quality standards. [www.cimaglobal.com/cimalearning](http://www.cimaglobal.com/cimalearning)

## CIMA Training Partners

CIMA represents 171,000 students and members in 165 countries. The following are examples of our Training Partners:

<i>3i Group</i>	<i>HM Revenue &amp; Customs</i>
<i>Accenture</i>	<i>IBM</i>
<i>Adecco</i>	<i>InterContinental Hotels</i>
<i>Afripack</i>	<i>Kellogg's</i>
<i>Airbus</i>	<i>Kerry Group</i>
<i>Air Products</i>	<i>Kimberly-Clark</i>
<i>Allied Irish Bank</i>	<i>Kraft Foods</i>
<i>American Express</i>	<i>Legal &amp; General</i>
<i>Arcadia Group</i>	<i>Lloyds TSB Group</i>
<i>AstraZeneca</i>	<i>Mars</i>
<i>BAE Systems</i>	<i>Metropolitan Police</i>
<i>Balfour Beatty</i>	<i>Service</i>
<i>Barclays</i>	<i>Morgan Stanley</i>
<i>Bombardier</i>	<i>National Grid</i>
<i>BP</i>	<i>Nationwide</i>
<i>British Airways</i>	<i>Nestlé</i>
<i>BSkyB</i>	<i>Network Rail</i>
<i>BUPA</i>	<i>NHS</i>
<i>Cadbury Trebor Bassett</i>	<i>Orange</i>
<i>Capgemini</i>	<i>PepsiCo</i>
<i>Capita</i>	<i>Phones 4u</i>
<i>Cisco Systems</i>	<i>Pilkington</i>
<i>Coca-Cola</i>	<i>PricewaterhouseCoopers</i>
<i>ConocoPhillips</i>	<i>Procter &amp; Gamble</i>
<i>Co-operative Group</i>	<i>QinetiQ</i>
<i>The Dept of Health</i>	<i>RBS</i>
<i>Deloitte</i>	<i>Redwood International</i>
<i>Deutsche Bank</i>	<i>Rolls-Royce</i>
<i>Diageo</i>	<i>Npower</i>
<i>E.ON</i>	<i>Sainsbury's</i>
<i>Ernst &amp; Young</i>	<i>Scottish Widows</i>
<i>Estée Lauder Companies</i>	<i>Shell</i>
<i>FSA</i>	<i>Siemens</i>
<i>Ford</i>	<i>Sony</i>
<i>Fujitsu Services</i>	<i>Tesco</i>
<i>GlaxoSmithKline</i>	<i>Unilever</i>
<i>H.J. Heinz</i>	<i>Vodafone</i>
<i>HBOS</i>	<i>Wolseley</i>
<i>HSBC</i>	<i>WS Atkins</i>
<i>Hilton Group</i>	<i>Xerox</i>
	<i>Zurich</i>

A full listing of approximately 4,500 CIMA Training Partners and Quality Training Partners can be viewed at [www.cimaglobal.com/cimatraining](http://www.cimaglobal.com/cimatraining)

# CAREER

# FULFIL *me* NT

## STARTS HERE

### CIMA MY JOBS

Many of our CIMA Training Partners are looking for individuals to train through CIMA. Our online graduate recruitment site lists current vacancies from employers looking for the right people to become their leaders of tomorrow. They actively promote CIMA Training as they recognise the contribution it has towards their success. CIMA MY JOBS should therefore be your first port of call. You'll find it at [www.cimaglobal.com/myjobs](http://www.cimaglobal.com/myjobs)



### Registering as a CIMA student

Eager to launch your career and progress quickly? Excited at the thought of developing financial management skills? Focused on building a lifetime of business reward and success? If the answer to these questions is yes, then your next move should be to register as a CIMA student. The quickest and most efficient way to do this is by completing our online registration process, and paying your registration and subscription fees at [www.cimaglobal.com/registration](http://www.cimaglobal.com/registration)

Please ensure you have access to an exam centre before you register with CIMA by visiting [www.cimaglobal.com/examcentres](http://www.cimaglobal.com/examcentres). In order to complete the registration process, you need to print the Registration Confirmation Sheet and fax or post it to CIMA with certified copies of your educational certificates and transcripts. We will then record your prior qualification and tell you of any exemptions awarded. You will need to either accept and pay for these exemptions in full, or tell CIMA of any you wish to waive. To view exemption fees visit [www.cimaglobal.com/fees](http://www.cimaglobal.com/fees)

### Registration deadlines

If you are taking the CIMA Certificate in Business Accounting there are no deadlines, as you can sit the assessments at a Computer Based Assessment Centre when you are ready. However, you must complete the full certificate level by 1 March in order to sit managerial level exams in May and by 1 September if you want to sit managerial level exams in November.

If you are expecting to enter directly for the CIMA Professional Qualification, you should register as a CIMA student by the following dates if you want to be certain of being able to enter for the corresponding exam sittings:

**May exams: Register by 31 January**  
**November exams: Register by 31 July**

By these dates, we will also need to have received certified copies of all your higher educational certificates and transcripts for all years of study to complete the registration process. We will advise you if you are eligible for exemptions.

## **CIMA UK – Head Office**

[www.cimaglobal.com/me](http://www.cimaglobal.com/me)

## **CIMA Australia**

[www.cimaglobal.com/australia](http://www.cimaglobal.com/australia)

## **CIMA Botswana**

[www.cimaglobal.com/botswana](http://www.cimaglobal.com/botswana)

## **CIMA China**

[www.cimaglobal.com/china](http://www.cimaglobal.com/china)

## **CIMA Hong Kong**

[www.cimaglobal.com/hongkong](http://www.cimaglobal.com/hongkong)

## **CIMA India**

[www.cimaglobal.com/india](http://www.cimaglobal.com/india)

## **CIMA Ireland**

[www.cimaglobal.com/ireland](http://www.cimaglobal.com/ireland)

## **CIMA Malaysia**

[www.cimaglobal.com/malaysia](http://www.cimaglobal.com/malaysia)

## **CIMA Middle East**

[www.cimaglobal.com/middleeast](http://www.cimaglobal.com/middleeast)

## **CIMA Pakistan**

[www.cimaglobal.com/pakistan](http://www.cimaglobal.com/pakistan)

## **CIMA Singapore**

[www.cimaglobal.com/singapore](http://www.cimaglobal.com/singapore)

## **CIMA South Africa**

[www.cimaglobal.com/southafrica](http://www.cimaglobal.com/southafrica)

## **CIMA Sri Lanka**

[www.cimaglobal.com/srilanka](http://www.cimaglobal.com/srilanka)

## **CIMA Zambia**

[www.cimaglobal.com/zambia](http://www.cimaglobal.com/zambia)

## **CIMA Zimbabwe**

[www.cimaglobal.com/zimbabwe](http://www.cimaglobal.com/zimbabwe)

[www.cimaglobal.com/me](http://www.cimaglobal.com/me)