CIMA

SUCCESS^{m}

the power of financial management in business

shaping your career

The Chartered Institute of Management Accountants

2006 – 2007

You've heard all the jokes about accountants, and grey seems to be the dominant colour – well discard your preconceptions and be prepared for a refreshing surprise – grey doesn't apply to Chartered Management Accountants.

Think instead of dynamic, challenging, innovative, creative, strategic and colourful and you will begin to understand why CIMA is different.

CIMA offers a lifelong partnership to support you in achieving your career aspirations. The following is just the start. You decide the final shape of your career...

If you are starting to think about your future and aiming to develop a truly successful and diverse career in business, CIMA, the Chartered Institute of Management Accountants, can accelerate you towards achieving your career goals.

CIMA is the only professional body that qualifies accountants solely for business. CIMA Chartered Management Accountants work in industry, commerce, the public sector and not-for-profit organisations.

The CIMA Professional Qualification provides more strategy, more management accounting and more relevance across a broad business perspective than other professional accountancy qualifications. It will give you expertise in finance and provide you with the skills to make key decisions in business and advise others of the financial implications. It is also seen as a passport to global employability because it is portable and highly valued by employers.

Chartered Management Accountants are essential to every business. They work in all sectors from service industries to manufacturing, government to financial services, and small enterprises to multinationals.

'The unique blend of business management, management accounting and financial management skills acquired by our CIMA students is just not available with any other accounting qualification.'

David M Smith, Director of Finance
Premier Automotive Group

'I did the CIMA qualification and I'd take people from CIMA anytime. They're basically business people, with a finance orientation, not just accountants.'

Andrew Higginson, Finance Director
Tesco plc

'CIMA offers the potential to be at the heart of strategic decision making'
Nick Lake, Finance Director
World Flowers

Why CIMA?

Business today demands intelligent and insightful individuals with the strategic vision to understand the big picture and identify factors that determine success. CIMA places you at the heart of business decision making – no other financial qualification has this breadth of business focus.

CIMA Chartered Management Accountants are held in high esteem throughout the world and are in great demand because of their strategic and managerial focus, as well as their broad skill-set.

They are intelligence-led professionals – critical for today's dynamic, fast-moving business environment.

'Arguably it is CIMA that is dictating the shape of the accountancy profession these days.'

Damian Wild, Group Editor-in-Chief
Accountancy Age

CIMA students identified the following factors that influenced their decision to register with CIMA:

- reputation and status of the CIMA Professional Qualification
- transferability of qualification
- international recognition
- range of career options available
- business focus
- practical skills development
- recommendation
- career progression opportunities
- qualification content and structure
- study support available
- range of learning options
- ease of registration process
- exemptions available
- advice and support.

Once you have qualified, CIMA is there to offer support as you shape your own future and we will continue supporting you throughout your career.

What does a CIMA Chartered Management Accountant do?

CIMA Chartered Management Accountants are forward looking, unlike traditional accountants whose focus is on reporting past performance.

A CIMA Chartered Management Accountant's role is geared towards assessing business possibilities, grasping opportunities and shaping the future of organisations. They will have the strategic insight to assess risk and make vital business decisions based on a robust understanding of the business environment.

CIMA Chartered Management Accountants typically move around the business and are qualified to engage in a wide variety of activities such as:

- Working across the business interpreting financial data for non-financial managers.
- Advising managers on the financial implications of project management.
- Explaining the financial consequences of management decisions and suggesting possible courses of action.
- Making strategic decisions and formulating business strategy to create wealth and shareholder value.
- Monitoring spending and the effectiveness of financial control.
- Managing risk and business assurance.
- Cost determination and financial control.
- Evaluating existing financial information systems and suggesting improvements.
- Conducting internal business audits and preparing periodic financial statements for managers.
- Explaining the impact of the competitive landscape.

Chartered Management Accountants combine a high level of financial and management expertise with excellent business acumen and decision-making skills. This makes them essential to every business in all sectors covering industry, commerce, public sector and not-for-profit organisations.

Above all, they are great communicators who can make sense of the figures for non-financial managers.

Variety of opportunities

CIMA students and members work in small and medium sized companies and multi national enterprises throughout the world. CIMA members work in blue chip organisations in automotive, aerospace, electronics, health, government, pharmaceuticals, retail, travel and tourism, transport and consultancy, plus many more.

'With my CIMA training, I learned to be more than a number-crunching CFO; I became a multi-skilled business CFO, able to contribute meaningfully and strategically to key management decisions at all levels of the corporation.'

Lim How Teck, Executive Chairman
Redwood International, Singapore

'My CIMA professional membership has been the passport to different disciplines in different sectors.'

Keith Luck, Director of Resources
Metropolitan Police Service

'...there is a widespread recognition throughout the public sector that CIMA is fit for purpose...CIMA is an international qualification recognised, respected and valued around the world.'

Nic Greenfield, Acting Director General of Workforce
Department of Health (UK Government)

CIMA opens career doors

With its emphasis on strategic business skills, the CIMA Professional Qualification broadens your career options and creates new opportunities. CIMA members have the skills to work in positions within and outside finance. The following is a selection of the job roles in which CIMA Chartered Management Accountants work:

- management accountant
- business analyst
- management consultant
- project manager
- financial manager / director
- forensic accountant
- director of operations
- director of IT
- director of business planning
- director responsible for change
- financial controller
- chief finance officer
- group treasurer
- managing director
- chief executive
- chairman.

Increased status

After qualification and three years' strategic experience in a senior role, you can apply to become a Fellow of the Chartered Institute of Management Accountant (FCMA), offering you increased recognition and boosting your lifelong career development.

'The business leaders of the future must have the financial skills and operational competencies in order to succeed. The CIMA Qualification provides a solid foundation to build them.'

Yee Chonge Lee, Managing Director
CCM Pharmaceuticals Group, Malaysia

'It is the fundamental ability to bring the numbers to life that sets CIMA apart.'

Helen Weir, Group Finance Director
Lloyds TSB Group

'CIMA people deliver the essential management skills to lead and to manage projects.'

Nicki Oakes, Finance Director – Business Services
Alfred McAlpine

'CIMA qualified professionals are equipped with the necessary skills to analyse financial and non-financial information to make better strategic decisions for all sectors of the global market.'

Michael Eow, Director of Finance
IRIS Corporation, Berhad, Malaysia

'The training that the CIMA Qualification provides produces star performers who find themselves in top positions in the world's most successful organisations.'

Rohan Pandithakorralage
Director of Group Human Resource Development
Aitken Spence & Co. Ltd, Sri Lanka

Lifelong learning

We offer much more than a way to qualify. Our services are designed to support you as you study, preparing you for CIMA membership and a successful professional career.

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 own professional field and to continue to maintain and improve their skills to the level expected of an Associate of the Chartered Institute of Management Accountants (ACMA). CIMA members are also encouraged to develop their skills with a view to enhancing their careers and achieving the roles they may aspire to in the future. For further information on CPD visit **www.cimaglobal.com/cpd2**

Key skills

CIMA develops business leaders. Studying with CIMA will not only give you the ability to build and maintain relationships at all levels, but also give you the confidence to challenge others and remain impartial. As you work across the business you will develop excellent teamworking skills. Most importantly you will develop business acumen and commercial awareness.

Many of the leading CFOs are CIMA members working in some of the world's most successful businesses including HSBC, BAE Systems, Virgin, Tesco, Cadbury Schweppes and Unilever.

> *'CIMA supports lifelong learning'*
>
> **Annie Guerard**, Financial Director
> Diesel

Benefits of CIMA membership

The study will be challenging, but when you qualify, you have the benefit of a globally recognised qualification and you will become an Associate of the Chartered Institute of Management Accountants (ACMA) – a quality mark of your professionalism. You will have achieved the strategic expertise to succeed in many areas of business and have the ability to work across a variety of senior roles.

As a CIMA member you will have access to a number of benefits including a job search for Chartered Management Accountants. CIMA organises many courses and conferences, as well as social and business events (including local branch events) where there will be the opportunity to network with other like-minded people. You will have access to a wealth of resources to keep you well informed as you build your business career including:

- a monthly financial magazine
- monthly e-newsletter
- business and academic journals
- technical publications
- interactive support material
- online resource to keep you up-to-date with business legislation.

CIMA members also have the opportunity to contribute to an online discussion forum and discussion papers covering developments in management accounting practice.

Many universities recognise the CIMA Professional Qualification as a fast track entry route onto relevant degree and masters programmes including MBAs, meaning you could complete a degree within one year. The CIMA Professional Qualification is also a springboard to other high-powered business qualifications such as the Association of Corporate Treasurers (ACT).

In terms of career and earning potential, the CIMA Professional Qualification will undoubtedly give you a significant boost. For the most up-to-date salary surveys visit **www.cimaglobal.com/salarysurveys2**

'Selecting CIMA as my first accounting qualification has helped me to achieve a successful career far quicker.'

Amy Lam, Finance Director
Jardine Aviation Group

'It's a qualification that's flexible and up-and-coming and whose status is growing internationally.'

William Gibbs, Assistant Financial Controller
The Dorchester, London

'BAE Systems is a global business and it's important to us that CIMA is an internationally recognised body, it gives us flexibility and it's what our people are looking for.'

Nick Hubbard, Finance Director
Integrated Systems and Partnerships, BAE Systems

Your CIMA entry options

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

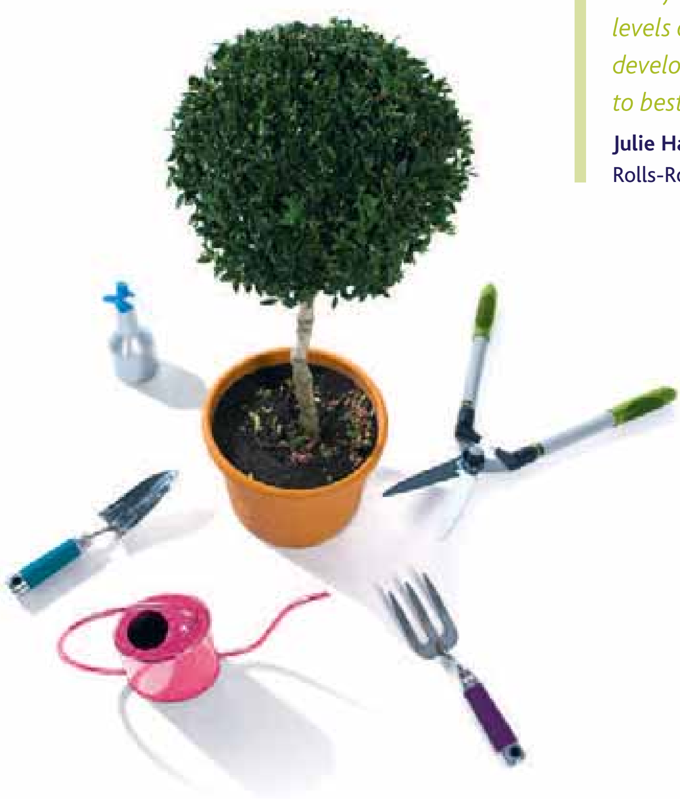
The levels within the CIMA Professional Qualification are equivalent to undergraduate and postgraduate study.

Almost half of CIMA's graduate students have previously studied non-relevant degree subjects.

If you have a relevant degree, CIMA's carefully defined exemptions policy (see page 14 for further information on exemptions) allows you to commence your CIMA studies at the right starting point for you, enabling you to progress more quickly through the qualification.

If you are new to business or accounting studies, you will first need to work towards gaining the CIMA Certificate in Business Accounting (see page 10 for details). This will then enable you to move on to the CIMA Professional Qualification.

Once you have gained the CIMA Certificate in Business Accounting, or if you possess a qualification that makes you eligible for exemptions from the CIMA Certificate, you can study for the CIMA Professional Qualification.



Entry routes to the CIMA Professional Qualification

- CIMA Certificate in Business Accounting
- A pure accountancy or business degree
- The Association of Accounting Technicians (AAT) Technician level/Diploma pathway
- The Open University (OU) Certificate in Accounting
- Selected relevant professional qualifications
- MBA

→ CIMA Professional Qualification

'I started studying CIMA with a non-relevant qualification (BSc Geography), therefore my skills have grown and developed rapidly through the different levels of the qualification. I have enhanced my knowledge and developed both the practical and theoretical skills required to best contribute towards the business.'

Julie Hanson, Finance Analyst
Rolls-Royce

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.

Successful completion of the CIMA Certificate in Business Accounting demonstrates your understanding of the fundamentals of business accounting. It will provide you with a route into many varied business areas.

The CIMA Certificate in Business Accounting syllabus is constantly evolving and we have recently expanded our business law module to include 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.

Your performance is tested by Computer Based Assessment (CBA), which offers you three main benefits:

- You can be assessed at your nearest CBA centre whenever you're ready.
- Your results and feedback are available to you immediately.
- Should you need to re-take an assessment you can re-sit at a time and place that suits you.

Once you have passed all the assessments, you will be awarded the CIMA Certificate in Business Accounting. This will enhance your CV and pave the way to further your business career.

For a demonstration of Computer Based Assessment and further information visit **www.cimaglobal.com/cba2**

Please note
You will not be awarded the CIMA Certificate in Business Accounting if you have accepted exemptions from all five assessments.

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

C01	Fundamentals of Management Accounting
C02	Fundamentals of Financial Accounting
C03	Fundamentals of Business Mathematics
C04	Fundamentals of Business Economics
C05	Fundamentals of Ethics, Corporate Governance and Business Law

For further information on the CIMA Certificate in Business Accounting please visit **www.cimaglobal.com/cimacertificate**

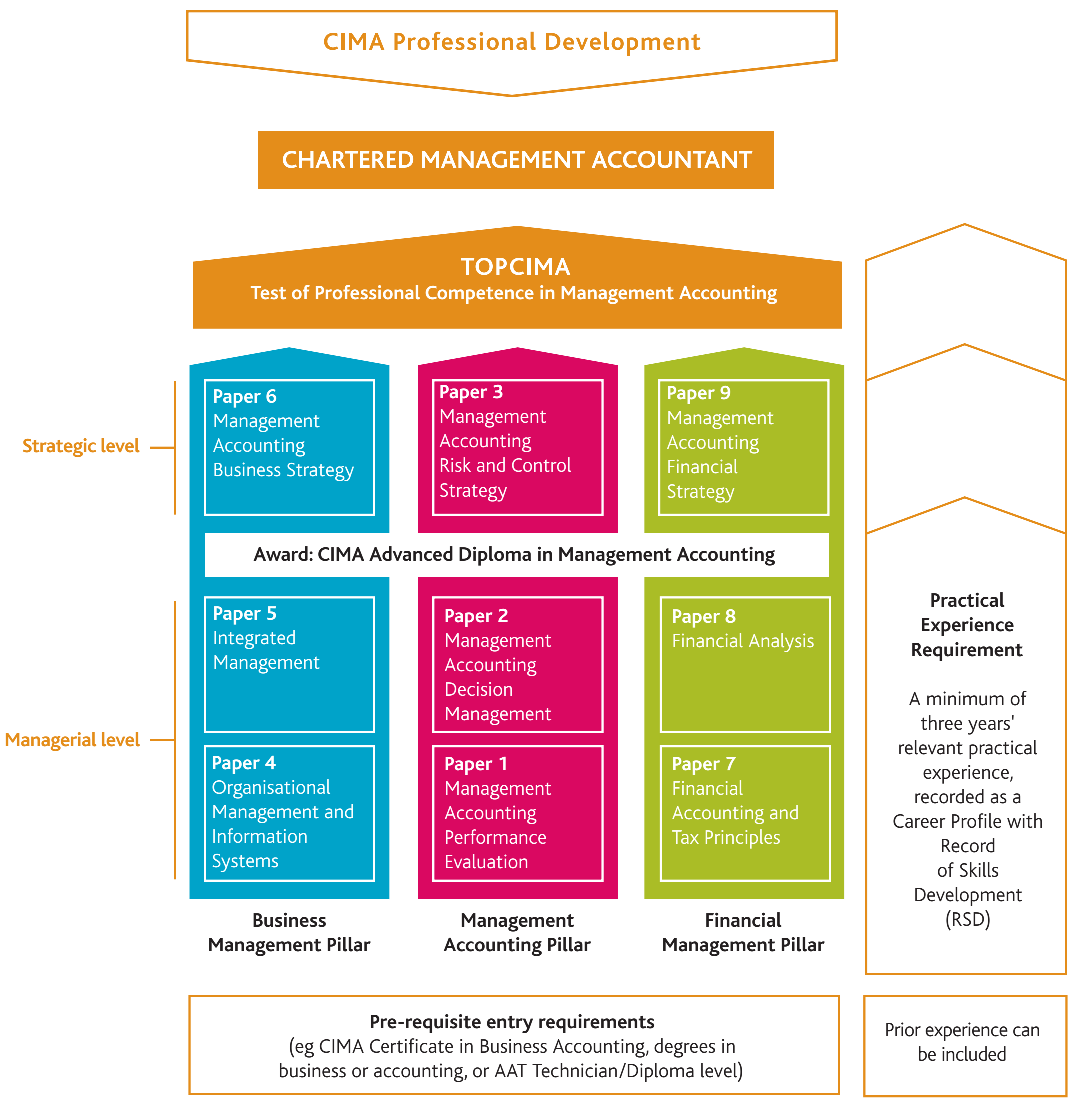
The CIMA Professional Qualification structure

The CIMA Professional Qualification syllabus is built on three learning pillars: Management Accounting, Business Management and Financial Management. Each pillar contains three subjects: two at Managerial level and one at Strategic level.

To qualify as a Chartered Management Accountant and secure the designatory letters ACMA, you need to complete both the Managerial and Strategic levels of exams and the CIMA Test of Professional Competence in Management Accounting (TOPCIMA). In addition, you require a minimum of three years' relevant practical experience that is recorded by you, verified by your employer and approved by CIMA.

Each level of the qualification brings new skills and recognition, increasing your career potential and earning capacity as you progress and gain experience. For further details on the syllabus visit **www.cimaglobal.com/syllabus2** and for more information on CIMA's Practical Experience Requirements (PER) visit **www.cimaglobal.com/per2**

> *'The streamlined syllabus provides employers with a clear picture of the multi-faceted skill-set acquired by CIMA students.'*
>
> **Vincent Tan**, Director
> Wee Chye Hang Foodstuff Trading Ltd, Singapore



The CIMA Professional Qualification syllabus

The CIMA Professional Qualification stands apart from other accounting qualifications. It is highly regarded by employers around the world because of its emphasis on strategic management and relevance to business.

You will find the study rigorous but rewarding; challenging yet fulfilling. It will demand your focus, your attention, your time and your commitment. However, it will enhance your CV or résumé and will give you an advantage over the competition as the CIMA Professional Qualification is in high demand around the world.

Updating the syllabus

The CIMA Professional Qualification is highly relevant to the ever-changing business world. CIMA monitors its effectiveness and updates the syllabus every four years to ensure CIMA students are fully equipped for new business challenges, which arise in the constantly evolving marketplace. CIMA regularly consults employers to ensure the qualification remains relevant to their ever-changing needs.

Managerial level

The Managerial level is broadly equivalent to a professionally focused relevant degree. By completing it you will develop decision making and management skills, as well as expertise in technical accounting – all skills required to operate effectively as a management accountant.

There are no progression rules at this level, so you can study as many papers as you wish and in any order. However, CIMA recommends that you study two papers, or no more than three papers, at one time. You can study subjects in each pillar separately or together, or you can study a selection of subjects across the pillars.

Paper 1 Management Accounting Performance Evaluation covers –
budgeting, cost accounting systems, standard costing and the control and performance measurement of responsibility centres.

Paper 2 Management Accounting Decision Management covers –
the analysis of financial information for short and long-term decision-making, the treatment of uncertainty in decision making and cost planning and analysis for competitive advantage.

Paper 4 Organisational Management and Information Systems covers –
information systems, marketing, change management, operations management and managing human capital.

Paper 5 Integrated Management covers –
the basics of strategic management, project management and the management of relationships.

Paper 7 Financial Accounting and Tax Principles covers –
single company financial accounts, the management of short-term finance, the principles of business taxation and the principles of regulation of financial reporting.

Paper 8 Financial Analysis covers –
group financial statements, measurement of income and capital, analysis and interpretation of financial accounts and the developments in external reporting.

Once you have successfully completed the Managerial level exams, you will be awarded the CIMA Advanced Diploma in Management Accounting in recognition of your achievement. You will now be ready to start the Strategic level.

Please note
You will not be awarded the Advanced Diploma in Management Accounting if you qualify for, and have accepted, exemptions from all six papers at Managerial level.

Strategic level

The Strategic level has been developed to focus on key strategic issues and business practices. It is equivalent to postgraduate level study and consists of three papers, each building on the content within the relevant pillars at the Managerial level. Through these exams, you will develop the top level skills needed to progress your management career.

Paper 3 Management Accounting Risk and Control Strategy covers –
management control systems, risk and internal control, review and audit of control systems, management of financial risk and risk and control in information systems.

Paper 6 Management Accounting Business Strategy covers –
assessing and interacting with the competitive environment, evaluation of options, planning and appraisal and the implementation of strategic plans.

Paper 9 Management Accounting Financial Strategy covers –
the formulation of financial strategy, financial management, business valuations and acquisitions and investment decisions and project control.

Test of Professional Competence in Management Accounting (TOPCIMA)

TOPCIMA is a challenging final assessment based upon a case study and set within a simulated business context.

Paper 10
The Test of Professional Competence in Management Accounting.
This exam is a case study that requires you to apply strategic management accounting techniques to make and support decisions within a simulated business context. It draws on the material covered in the three Strategic level papers. Those who attain this level will have proven they have the ability to apply their strategic and practical knowledge to a 'real life' business situation.

How you progress

- You may take exams in any order within the Managerial level.
- You must successfully complete the Managerial level before you sit any exams at the Strategic level.
- Due to the integrated nature of the syllabus, you must sit all three Strategic level exams together at your first attempt.
- You can only take TOPCIMA once you have successfully completed all other exams.
- Once you have completed TOPCIMA, and had your practical experience approved, you will be officially recognised as a fully qualified Chartered Management Accountant.

For more information on the syllabus visit
www.cimaglobal.com/syllabus2

Please note
Tax principles are addressed in the CIMA syllabus in Paper P7. However, if your employment calls for more specialist knowledge, CIMA offers a separate CIMA Professional Development Certificate in Business Taxation. This is examined by computer based assessment and an updated syllabus is assessed each year offering you the opportunity to remain up-to-date on tax changes.

'…the Test of Professional Competence in Management Accounting (TOPCIMA) is as close to real business life as you can get.'

Derek Barnes, Finance Director
Heritage Motor Centre, Jaguar Land Rover

'The interesting thing for me has been seeing the parallels between what I study and read in the text books and what my day job requires.'

Karen Barker, Head of Physiotherapy Services
Nuffield Orthopaedic Centre NHS Trust

Exemptions

Exemptions for CIMA accredited qualifications

CIMA's formal accreditation process, in partnership with participating higher education institutions, recognises highly relevant qualifications. This means that CIMA acknowledges that you may have covered some subject areas in sufficient depth to gain exemptions from both the CIMA Certificate in Business Accounting and the Managerial level of the CIMA Professional Qualification. Details about CIMA Accredited programmes can be found at Graduate Accelerated Route 1 (GAR1) on the CIMA website at **www.cimaglobal.com/gar1**

To find out if your degree is CIMA Accredited visit our online exemptions database at **www.cimaglobal.com/exemptions2**

The CIMA Professional Qualification builds upon the knowledge you gain from the CIMA Certificate in Business Accounting. If you are eligible for any exemptions, please bear in mind you will need to rely on the skills and knowledge gained at each previous level to succeed at the higher level exams. If you are offered Managerial level exemptions please carefully check your competence against CIMA's past examination papers for those subjects by visiting **www.cimaglobal.com/studyresources2**

By checking your competence against CIMA's exams you will be able to see if you should accept Managerial level exemptions, or if you should waive one or more of them. Professional exams and degree exams can be very different, so read CIMA's exam papers and syllabus before you accept exemptions. For full details of the CIMA syllabi visit **www.cimaglobal.com/syllabus2**

Exemptions are a concession and are only awarded at the discretion of CIMA, there is no automatic entitlement to exemptions.

'I did a masters in accounting and finance at the London School of Economics, so I got exemptions from the Certificate.'

Elizabeth Lilker, Financial Accountant
Louis Vuitton (LVMH) Group

'I did a Bachelor of Commerce in South Africa and I got quite a few exemptions leaving me with just three Managerial level papers, the Strategic level and TOPCIMA left to do.'

Keith Muirhead, Management Accountant
Broadcasting

Exemptions for qualifications which are not CIMA accredited

If you've already studied a relevant specialist degree or MBA you may be eligible for exemptions from the CIMA Certificate in Business Accounting.

Visit CIMA's Graduate Accelerated Route 2 (GAR2) at **www.cimaglobal.com/gar2** to see if you are eligible for exemptions at the Certificate level.

The main degree exemptions are as follows:

Degree	Assessments
Accounting	C01, C02, C03, C04, C05
Economics	C03, C04
Business	C01, C02, C03, C04, C05
Business (general)	C03, C04, C05
Engineering	C03
Finance	C01, C02, C03, C04
Law	C05
Management	C03, C04
Mathematics/Science	C03
MBA	C01, C02, C03, C04, C05 (+P4 from the CIMA Professional Qualification)

Please note
You will not be awarded the CIMA Certificate in Business Accounting if you have accepted exemptions from all five assessments.

Essential business experience

CIMA's Practical Experience Requirements

In addition to the knowledge and skills gained from your studies, CIMA's value to employers is that it is a practical qualification. To become CIMA qualified, you must gain a minimum of three years' relevant practical experience.

Experience should be gained in three main areas.

Area 1: basic experience

Experience at this level should be at a 'hands-on' level and cover:

- preparing and maintaining accounting records
- statutory and regulatory reporting
- IT desktop skills
- systems and procedure developments.

Area 2: core experience

Experience gained in this area should be 'hands-on' as much as possible. You may be contributing to the activities without necessarily having ultimate responsibility for the output. Experience required covers:

- preparation of management accounts
- planning, budgeting and forecasting
- management reporting for decision-making
- product and service costing
- information management
- project appraisal
- project management
- working capital control.

Area 3: supplementary experience

Experience gained in this area might include responsibility for research, analysis and evaluation of activities, assisting with activities or contributing as part of a team. Experience required covers:

- financial strategy
- corporate finance
- treasury management
- taxation
- business evaluation and appraisal
- business strategy
- external relationships.

For further details on CIMA's Practical Experience Requirements please visit **www.cimaglobal.com/per2**

Career Profile

Your practical experience is recorded in a document resembling an extended, detailed CV or résumé, called a Career Profile. Ideally, you should gain this practical experience while studying with CIMA. However, gaining relevant work experience while you are at university may count towards CIMA's three years' practical experience, so before embarking on any finance-related work experience, whether it be a sandwich year placement, summer placement or part-time work, ensure that you are familiar with CIMA's Practical Experience Requirements.

You need to have the relevant experience verified and signed off by your employer before submission. You can submit your Career Profile for assessment at any point after you have completed the Managerial level. Ideally, you should aim to have it assessed before attempting TOPCIMA, as this allows you time to acquire the broader hands-on experience to tackle TOPCIMA. Once approved, you will then gain your ACMA status after successful completion of the TOPCIMA exam. You may alternatively submit your Career Profile up to five years after successful completion of TOPCIMA. You will not be awarded Chartered Management Accountant status until you have passed your exams and your Career Profile has been successfully assessed.

Skills development

Business leaders require excellent communication and interpersonal skills. In response to this, a Record of Skills Development forms part of the Career Profile. This is a short submission that shows how you've developed your communication skills through influencing, negotiating and presenting.

> *'My placement year at Rolls-Royce was time well spent as I managed to obtain a full years relevant practical experience and become a CIMA associate member before many of my university colleagues.'*
>
> **Baldeep Bhaur**, Finance Analyst
> Rolls-Royce

'CIMA Training contributes to the vibrant atmosphere in our company, created by young people who are empowered to take charge of their career development.'

Johan van Rensburg, HR Manager – Corporate Units
Siemens, Southern Africa

CIMA Training and opportunities

Employers really value the CIMA Professional Qualification because students combine extensive applied academic learning with relevant practical experience.

Upon qualifying, not only will you have shown that you have an expert knowledge of finance but you will have already worked in business gaining relevant practical experience. This is highly appealing to businesses looking for ambitious and experienced employees.

Unlike other 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.

Should I find employment before registering?

You will benefit most if you are in relevant employment before starting your studies. For some people however, it is easier to secure employment if they have already registered with CIMA as it demonstrates to potential employers that they are dedicated and eager to study for the CIMA qualification.

Your first priority is to establish yourself in a suitable role where you can develop the necessary skills to meet CIMA's Practical Experience Requirements.

There are thousands of organisations globally employing CIMA students and members. By studying for the CIMA Professional Qualification, you are demonstrating to your employer your commitment to building your career.

CIMA Training

CIMA Training is an employer accreditation programme that encourages and recognises the quality of training provided by employers. Accredited organisations are committed to supporting you through your studies.

In working for a CIMA Training organisation you can be confident of gaining the best levels of support and experience required to successfully qualify. Support can include:

- study network schemes
- mentoring and coaching systems
- internal and external courses
- study programmes
- paid study leave
- study costs covered
- soft skills and personal and professional development.

CIMA Training is designed to help you get more out of your professional development. It creates a practical framework to ensure quality training is successfully integrated with your day-to-day work activities. In short, it is an assurance of quality.

An increasing number of companies are seeking recognition through CIMA Training because they can see the benefit of giving you greater scope to succeed.

You can still apply to and work for an employer who has yet to join the CIMA Training scheme. For more information about the benefits of CIMA Training and for a full list of CIMA Training companies visit **www.cimaglobal.com/cimatraining2**

> *'We consider providing access to a professional qualification as essential for the development of our finance staff. CIMA is a broadly based qualification which we find prepares our staff well for the challenges that they face in an organisation like ours.'*
>
> **Michael Taylor**, Finance Director
> Shell Malaysia Ltd

> *'For every CIMA exam there are five days' holiday for study and revision plus time off on the day of the exam. They also pay the course and exam fees.'*
>
> **Michael Partington**, Distribution Finance Analyst
> Cadbury Schweppes

Studying options

You can study with CIMA in a way that suits your circumstances. New opportunities to support you through your studies and training are continually being explored.

When training for CIMA you will have to plan your studies around your personal circumstances. CIMA recommends you combine working with studying, as this will allow you to relate your studies to your working environment. It is also important because you require three years' relevant practical experience as well as passing the exams to qualify. You can study at tuition classes, by distance learning or self-study. You may also be offered a structured study plan developed by your employer.

Tuition classes

Attending tuition classes is the most effective way of mastering the CIMA syllabus. You can attend classes part-time, in the evening or at weekends.

There are many advantages to formal tuition. These include the benefits of feedback within a structured programme, qualified lecturers with expertise in CIMA, and the opportunity to meet and share knowledge with other CIMA students. We recommend that, where possible, you register for a course of study rather than study the syllabus on your own.

'CIMA trainees at Rolls-Royce study for their exams at a residential centre in Wales. This allows them to have no distractions from their normal work and facilitates networking and relationship building skills.'

Sharon Rawden, Project Implementation Leader – Finance
Rolls-Royce

Globally, there are hundreds of colleges offering courses that lead to the CIMA Certificate in Business Accounting and the CIMA Professional Qualification. You can locate UK and overseas colleges nearest to you by visiting **www.cimaglobal.com/colleges2**

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. For further information visit **www.cimaglobal.com/cimalearning3**

Distance learning and self-study

If you cannot attend tuition classes, many colleges offer distance learning packages. This means you will still benefit from a structured training programme and tutorial support. For those who prefer self-study, published home-study packs are also available.

CIMA Learning Systems

We have a range of resources and guides to support you. CIMA Learning Systems are endorsed by CIMA examiners and fully support the requirements and demands of the CIMA syllabus. These packs include practice questions, pilot papers, solutions and a full revision section – everything you would expect from a structured study programme. You can also view past exam papers by visiting **www.cimaglobal.com/studyresources2**

For more details on CIMA Learning Systems visit **www.cimaglobal.com/publishing2** or contact your local CIMA office.

Common questions

No doubt you will have questions, so please see our FAQs below. If you require any further information, please visit our website – it has a wealth of valuable information to help you move forward.

Where can I find more information about CIMA?

Visit **www.cimaglobal.com/qualification2** for detailed information about CIMA. Alternatively, you can call CIMA Contact on **+44(0)20 8849 2287** or for details of your local CIMA office/branch, visit **www.cimaglobal.com/globalcontacts2**

Should I register first or find a job?

Ultimately that's up to you. To benefit from the best levels of support and experience required to successfully qualify, CIMA recommends that you secure relevant employment before registering.

Some students find it easier to secure employment if they have already registered with CIMA as it demonstrates to potential employers that they are dedicated and eager to study for the CIMA qualification. Registering with CIMA may help differentiate your CV from other graduates seeking similar employment.

How much are the fees?

To find out the latest CIMA student fees visit **www.cimaglobal.com/fees2**

All fees are payable in UK Pounds Sterling. For tuition fees, please contact the tuition providers directly.

What are exemptions and accreditation?

An exemption is the equivalent of an exam pass without having to sit the exam. You may be eligible for exemptions if you have studied a relevant qualification.

CIMA formally accredits some degree programmes based on the comprehensive review of applications from universities. If your degree is CIMA Accredited you may gain Certificate level exemptions plus one or more exemptions from the Managerial level of the CIMA Professional Qualification. More details about CIMA Accredited programmes can be found at Graduate Accelerated Route 1 (GAR1) on the CIMA website **www.cimaglobal.com/gar1**

How do I find out if my qualification is CIMA Accredited?

To find out if your qualification is CIMA Accredited and if you are eligible for exemptions, please visit our online database at **www.cimaglobal.com/exemptions2** If your degree is not listed on the database then check CIMA's Graduate Accelerated Route 2 (GAR2) at **www.cimaglobal.com/gar2** to see if you are eligible for exemptions through this non-accredited route.

Exemptions awarded via CIMA accreditation are based on our detailed understanding of the subjects studied and the form of assessment taken, as outlined in universities' applications to CIMA.

Should I accept or waive exemptions?

Always ensure your knowledge is up-to-date by comparing it against relevant past CIMA exam papers. Visit **www.cimaglobal.com/studyresources2** after you've registered and before you decide whether to accept any exemptions. This is particularly important if some years have passed since you studied the subject. If in doubt, ask to waive the exemptions offered and sit CIMA's own exams. For further details on the syllabus visit **www.cimaglobal.com/syllabus2**

What if my degree is not accredited, but is relevant?

If the principal focus of your degree, as confirmed by its title and your transcript, is relevant but it is not listed in the online database, you may be awarded exemptions from the CIMA Certificate in Business Accounting. Due to the complex, integrated nature of CIMA papers at Managerial level, exemptions beyond the CIMA Certificate in Business Accounting are not offered. In this way CIMA is supporting students by ensuring they have the full knowledge and skills to succeed with CIMA. For further details visit **www.cimaglobal.com/exemptions2** or see page 14.

When should I sign up for a study course?

You should wait until you have completed your registration and had any exemptions confirmed in writing before you book tuition courses or purchase study materials – should you fail to do so, CIMA cannot accept responsibility for any expenses incurred. Exemption decisions can be complex, so do not assume which papers you will receive – wait for written confirmation.

How and when do I enter for Managerial or Strategic level CIMA exams?

Once you have registered with CIMA and have passed or been exempt from the Certificate level you can enter online for exams. For full details including exam entry deadlines visit **www.cimaglobal.com/examentry2**

Where can I take the certificate assessments and professional exams?

CIMA has assessment and exam centres throughout the world. Visit **www.cimaglobal.com/examcentres2** (for the CIMA Professional Qualification) or **www.cimaglobal.com/cba2** (for the CIMA Certificate in Business Accounting).

Real-life experiences

Below are eight ambitious CIMA students who chose CIMA as the qualification to accelerate them towards achieving their career aspirations.

'I work in a project orientated role, which means I'm rarely doing the same thing twice.'

Jerome Blanche
Internal Auditor
BT Group

'I really enjoy meeting a variety of people from accountants to budget managers to clinicians.'

Gurpreet Aujla
Financial Management Trainee
NHS

'I think one of the most important skills that a management accountant has is the ability to communicate with people who are outside the finance department.'

Elizabeth Lilker
Financial Accountant
Louis Vuitton (LVMH) Group

'I found other accounting more backwards looking, whilst I liked the element of CIMA where you're working with the company to move forward.'

Ian Carroll
Finance Analyst
Jaguar

'CIMA is a lot of hard work. You need to consider working full-time as well as the study. But there's nothing like the satisfaction of finding out your results and knowing that you've passed.'

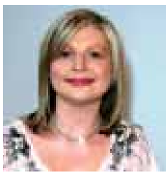
Debbi Shroot
Head of Business Planning
Emap Advertising Ltd

'In the world we live and work in, everything keeps changing all the time. Nothing stays the same and CIMA takes this into consideration – it's continually offering development for its members.'

Keith Muirhead
Management Accountant
Broadcasting

'I looked into the other accounting qualifications and found that CIMA's emphasis on business really appealed to me.'

Mary Li Wan Po
Assistant Financial Controller
Vaillant Group



'I enjoy looking to see where there are areas for improvement, analysing risks and opportunities.'

Gayle Broadhurst
Business Analyst
Diageo

Visit **www.cimaglobal.com/movie3** to view a short movie featuring the above students sharing their real-life experiences of studying with CIMA.

Milkround
First for graduate recruitment

CIMA Opportunities

Many of CIMA's Training Partners are looking for individuals to train through CIMA. CIMA's online graduate recruitment site, in association with Milkround online, 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.

Make CIMA Opportunities your first port of call to progress your career by visiting **www.cimaglobal.com/opportunities2**

For a full listing of approximately 3,000 CIMA Training Partners and Quality Partners please visit **www.cimaglobal.com/cimatraining2**

If you would like future emails about upcoming recruitment events, CIMA employers, jobs and other CIMA news and information please visit **www.cimaglobal.com/bulletins3**

So what next?

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 follow the simple steps below to register as a CIMA student.

How do I register?

You will need to register as a CIMA student by completing CIMA's quick and efficient online registration process, and paying your registration and subscription fees at
www.cimaglobal.com/registration2
For students outside the UK and Ireland you can part register online and pay offline.

Please ensure you have access to an exam centre before you register with CIMA. 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. CIMA 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/fees2**

What if I cannot pay online?

Online payment is the most effective option, but if you live outside the UK and Ireland you can still register online and pay by cheque/bankers' draft separately. In order for your registration to be complete and valid, your registration and subscription fees, together with certified copies of your educational certificates and transcripts, must reach CIMA within six weeks of online registration. If you do not pay within six weeks of your online registration your records will be removed and you will need to re-enter your details.

What are the 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 direct for the CIMA Professional Qualification, you should preferably 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 CIMA 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. Remember, do not sign up for CIMA tuition or enter for CIMA exams until you hear from us.

Please note
You should wait until you have completed your registration and had any exemptions confirmed in writing before you book tuition courses or purchase study materials.

Important CIMA website links

To find specific information quicker, visit the following direct links:

www.cimaglobal.com/opportunities2	Latest training vacancies, in association with Milkround.
www.cimaglobal.com/cimatraining2	CIMA Training Partners.
www.cimaglobal.com/exemptions2	Exemptions from CIMA exams.
www.cimaglobal.com/colleges2	CIMA tuition colleges.
www.cimaglobal.com/cba2	Computer Based Assessment centres.
www.cimaglobal.com/examcentres2	Exam centres.
www.cimaglobal.com/syllabus2	CIMA syllabus.
www.cimaglobal.com/studyresources2	Past exam papers.
www.cimaglobal.com/per2	CIMA's Practical Experience Requirements.
www.cimaglobal.com/fees2	Up-to-date registration and exam fees.
www.cimaglobal.com/registration2	Register as a student with CIMA.
www.cimaglobal.com/salarysurveys2	Up-to-date salary surveys.
www.cimaglobal.com/movie3	Real-life experiences studying with CIMA.
www.cimaglobal.com/country2	Country specific information.
www.cimaglobal.com/bulletins3	Register to receive CIMA news and information.

It's now up to you...

CIMA is waiting to support whatever decision you make and will go on supporting you throughout your entire career as a Chartered Management Accountant.

One thing is for sure, the CIMA Professional Qualification will prepare you for a career in business like no other – accountancy will never be quite the same again.

What shape will your future be..?

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CIMA's global offices may change during the year, so please visit the global web links for the most up-to-date contact details.

For a full list of global contacts, please visit **www.cimaglobal.com/globalcontacts**