

Staff qualifications

Implementation guide 5

Teaching, learning and review

Staff resourcing and development

An individual should be appointed to maintain the co-ordination of the course, including timetabling and coverage of staff absences. This should be a member of teaching staff who understands the complexities of running a course in their institution as well as the specific requirements of a CIMA course. The course organisation should normally be undertaken by an experienced course leader who has been involved with professional accountancy qualifications.

It is expected that staff teaching on the programme undertake professional updating in order to enhance their knowledge and skills. Staff must be suitably qualified in the subjects they teach. The following provides some broad guidance.

Relevant qualifications for teaching staff

1. General

Suitability will be dependent on the range of an individual's qualifications and experience.

Evidence or professional updating may be sought to assure the assessor that individuals are up-to-date, if the qualification is not recent.

2. Professional qualifications

Staff members who hold a professional accountancy qualification (for example, CIMA, ACCA, CA, CPA) would be suitable to teach most CIMA subjects, it would be advantageous if staff held another appropriate form of qualification.

3. MBAs

In many organisations, there will be staff members holding an MBA. This should be appropriate for tutoring the non-accounting subjects at certificate level. Also, where the MBA awarded has content similar to the final level of CIMA, staff would be deemed suitable to teach those subjects common to their MBA.

4. Individual subject considerations

a) Non-accounting subjects

As stated above, staff with a chartered or certified professional accounting qualification should be able to teach most subjects. Alternatively, the following subjects may be taught by staff with the listed qualifications:

C03 Fundamentals of Business Mathematics (Certificate in Business Accounting):

A business degree or diploma (which would normally include an economics input), an economics degree, or diploma (i.e. the principle subject was economics) an MBA (which would normally have an economics input).

C05 Fundamentals of Ethics, Corporate Governance and Business Law (Certificate in Business Accounting):

A business degree (which would normally include a law input), a law degree or diploma (i.e. the principle subject is law) or a professional legal qualification.

C03 – Fundamentals of Business Mathematics (Certificate in Business Accounting):

A business degree or diploma (which would normally include a quantitative methods element), a mathematics or statistics degree or diploma, an MBA.

E1 – Enterprise Operations (Operational level):

A Business or Management degree or diploma, an MBA, a DipM.

E2 –Enterprise Management (Management level):

A business or management degree or diploma or an MBA.

b) Accounting subjects:

Again, a professional accounting qualification would be suitable for all subjects. For a non-professional accounting qualification the requirements would rise with the syllabus level. Thus:

C01 – Fundamentals of Management Accounting and C02 – Fundamentals of Financial Accounting (Certificate in Business Accounting):

Business degree or diploma, MBA, accounting degree or diploma, complemented by experience/other qualifications.

P1 – Performance Operations, P2 – Performance Management F1 – Financial Operations and F2 - Financial Management (Operational and management level):

Professional accountancy qualification - CCAB equivalent.

c) Strategic level

P3 Performance Strategy

A professional accountancy qualification or a specialist qualification.

E3 Enterprise Strategy

A professional accountancy qualification, Management degree or MBA.

F3 Financial Strategy:

A professional accountancy qualification, or a specialist qualification such as the Association of Corporate Treasurers.

d) Professional competence level

T4 Part B – case study

As this is an integrative and cumulative exam, tutors will need to hold a professional accountancy qualification with experience in teaching case material.

e) Other matters

A list should be made available to students detailing the qualifications of all staff tutoring on the CIMA course. This should be included in documentation given to the students or publicly displayed on a noticeboard.

For each subject there should be a designated subject leader. In many situations there will only be one lecturer per subject and s/he will therefore be that subject's leader. However, where team teaching exists for any subject, it is strongly recommended that there is a designated leader who will be responsible for the co-ordination of the subject.