BE A BUSINESS LEADER
NOT A NUMBER CRUNCHER

When you’re a CGMA, it’s not just about the numbers
Our unique blend of management accounting, financial accounting and business-focused subjects produces competent and confident CGMAst who can lead their organisations to sustainable success.
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WHAT IS A CHARTERED GLOBAL MANAGEMENT ACCOUNTANT?

A Chartered Global Management Accountant (CGMA) plays a vital role in managing business opportunities, using evidence to develop dynamic solutions. Management accountants use information of all kinds, not just financial, to lead and inform strategy and drive sustainable success in business.

Management accounting is about looking beyond numbers and spreadsheets to add real value to a company.

CGMAs work in all areas of business, in all types of organisations, in both the public and private sectors, all over the world. They work in finance, IT, marketing, HR, operations and senior management positions. They could be project managers, management consultants, finance directors or chief executives, and many go on to run their own businesses. As a CGMA, you’ll earn more and go further.
CIMA (Chartered Institute of Management Accountants) is the world’s largest professional body of management accountants, offering the most relevant accounting qualification for a career in business.

Upon completion of the CIMA qualification, you will become a member of CIMA and a Chartered Global Management Accountant (CGMA). You will join the world’s largest professional body of management accountants and become part of a truly global network of more than 600,000 next-generation finance professionals.

Ambitious school leavers, graduates and working professionals choose to become CGMAs because they see CIMA as the most relevant accounting qualification for a career in business. Our flexible entry routes give anyone with a passion for business the chance to study, regardless of educational background. All you need is a good grasp of maths and English.

FOUR KEY REASONS TO BECOME A CGMA WITH CIMA

Over the next five pages we explain many of the benefits of becoming a CGMA with CIMA:

1. Employers across the globe choose CGMAs
2. Open up a variety of career roles
3. Achieve greater earning potential
4. Study at your own pace – you’re in control

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EMPLOYERS ACROSS THE GLOBE CHOOSE CGMAs

If you are considering a career in business and finance and want to develop your future with a world-class employer, becoming a CGMA with CIMA is the path for you.

Thousands of companies around the world, from multinationals to the newest start-ups in the public and private sectors, train their people with us. Chances are, that in any sector you can think of, there will be CGMAs driving businesses forward.

The type of companies you could work in:

<table>
<thead>
<tr>
<th>Professional services and consulting</th>
<th>Retail</th>
<th>Media and publishing</th>
<th>Telecomms and IT</th>
<th>Transport, travel and leisure</th>
<th>Engineering and manufacturing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial services</td>
<td>FMCG</td>
<td>Public sector and not-for-profit</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
open up a variety of career roles

The CIMA qualification has been designed to blend management accounting, financial accounting and business-focused subjects to ensure CGMAs have the skills that employers demand. This means that CGMAs are qualified to work in a wide range of roles from finance to consultancy, IT to senior management positions.

The type of roles you could work in:

<table>
<thead>
<tr>
<th>Finance</th>
<th>Commercial</th>
<th>Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance Business Partner,</td>
<td>Commercial Director,</td>
<td>Human Resources Manager,</td>
</tr>
<tr>
<td>Finance Director,</td>
<td>Marketing Manager</td>
<td>Operations Director,</td>
</tr>
<tr>
<td>Management Accountant</td>
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<td>Project Manager</td>
</tr>
<tr>
<td>Information management</td>
<td>Executive</td>
<td></td>
</tr>
<tr>
<td>Business Analysis Manager,</td>
<td>Chief Executive,</td>
<td></td>
</tr>
<tr>
<td>Director of Information</td>
<td>Chief Financial Officer,</td>
<td></td>
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<tr>
<td>Technology,</td>
<td>Managing Director</td>
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<tr>
<td>Head of Programme Management</td>
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</tbody>
</table>

Becoming a CGMA will add global power to your CV and allow you to achieve your career ambitions.

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As a CGMA, you’ll earn more and go further. Even while you’re still studying you will have a huge advantage in the job market, as it shows employers that you’re dedicated, hardworking, commercially aware and serious about your future. And, if you’re already working, the CIMA qualification will increase your chances of progressing to a more senior position.

AVERAGE ANNUAL SALARIES OF CIMA STUDENTS AND CGMAs

1 USA
Students: N/A
Members: USD147,958

2 CANADA
Students: N/A
Members: CAD114,666

3 IRELAND
Students: EUR45,585
Members: EUR102,087

4 UK
Students: GBP33,638
Members: GBP64,011

5 POLAND
Students: PLN108,609
Members: N/A

6 SOUTH AFRICA
Students: ZAR401,877
Members: ZAR997,729

7 BOTSWANA
Students: BWP120,596
Members: N/A

8 ZAMBIA
Students: N/A
Members: ZMW91,762

9 ZIMBABWE
Students: ZWD18,992
Members: N/A

10 UAE
Students: AED186,390
Members: AED405,887

11 RUSSIA
Students: RUB1,814,903
Members: N/A

12 PAKISTAN
Students: PKR842,937
Members: N/A

Source: 2016 CIMA salary survey
CIMA’s on-demand exams and flexible structure put you in control, so you can progress through the qualification at your own pace.

Since you’re in the driving seat, it’s up to you how quickly you progress. You could complete a level every year, or take a steadier pace if you’re balancing studies with a busy working life, family commitments or university studies.

With CIMA, you choose when and where to sit each exam, at more than 5,500 Pearson VUE test centres around the world.

Much more than just number crunching

Management accounting combines accounting, finance and management with the business skills and techniques you’ll need to add real value to any organisation. CGMAs are qualified to work across the business, not just in finance, advising managers on the financial implications of big decisions, formulating business strategy and monitoring risk – much more than just crunching numbers.

What’s the difference between management accounting and financial accounting?

- **Financial accounting**
  - Prepare reports, generally based on past performance, in line with reporting requirements
  - Produce the required financial information for use by other functions within the business, for example department managers.

- **Management accounting**
  - Collate information such as revenue, cashflow and outstanding debts to produce timely trend reports and statistics to inform important, day-to-day management and business decisions
  - Combine financial information with non financial information data to paint a complete picture of the business. Then use this to drive business success.
Having the CGMA designation on my business card shows clients I’m a qualified professional, who has the right skills to perform the work to a high standard.

I started out as an accounts and audit supervisor, preparing accounts for a range of businesses, mainly within the charity and academy sector. I looked into progressing through the usual route of accountancy qualifications (AAT and ACCA), but after completing AAT, I realised my interests lay in management accounting. I wanted the most relevant and respected qualification, which is how I found CIMA.

Wilkins Kennedy has been a great support. The firm pays for my course and exam fees and allows me time off for exams. The most challenging aspect is the time commitment for studying while having a full-time job. A lot of my studying is in the evenings and it can be difficult to concentrate after completing a busy day in the office. However, focus and determination to succeed has seen me through.

As I progressed through the course, my firm set up an outsourcing department within the business. It’s a new role for Wilkins Kennedy and I’m now managing a team tasked with book-keeping, VAT, payroll and other outsourced services across a range of businesses.

Having just started the outsourcing department, my CIMA qualification will help with the services I can offer clients. Having the CGMA designation on my business card shows clients I’m a qualified professional who has the right skills to perform the work to a high standard.

If you are looking for well-rounded knowledge of business finance, including marketing and HR, as well as statutory finance requirements, then the CIMA qualification is the one. It takes effort, but it will contribute to my future career progress.

“...If you are looking for well-rounded knowledge of business finance, including marketing and HR, as well as statutory finance requirements, then the CIMA qualification is the one.”

LANA BRENCHLEY
Outsourcing Manager, Wilkins Kennedy
We conduct extensive research with employers to understand the type of employees they are looking for to drive their business forward.

With the information we have from employers globally, we have developed a framework which shows the skills and competencies that finance professionals need to power up business and industry all around the world.

The CGMA Competency Framework provides the foundations for the CIMA qualification, practical experience requirements, as well as continuous professional development which is a requirement of all CGMAs.

This ensures CGMAs are competent and confident finance professionals who can guide and lead businesses to sustainable success.

By working with the world’s leading organisations, we’ve identified the skills CGMAs need to achieve business success. Our syllabus is driven by the CGMA Competency Framework, and covers four key knowledge areas:

- **Technical accounting**
  Applying accounting and finance skills

- **Business skills**
  Transforming data into insight and strategy

- **People skills**
  How to communicate, influence, negotiate and collaborate

- **Leadership skills**
  Building and motivating teams, and driving performance.
The CIMA qualification will equip you with the skills, expertise, and authority to call the shots and make decisions leading to sustainable success.

The CIMA qualification framework includes:

- **Strategic Level**
  - Strategic Case Study Exam
  - E3 Strategic Management
  - P3 Risk Management
  - F3 Financial Strategy

- **Management Level**
  - Management Case Study Exam
  - E2 Project and Relationship Management
  - P2 Advanced Management Accounting
  - F2 Advanced Financial Reporting

- **Operational Level**
  - Operational Case Study Exam
  - E1 Organisational Management
  - P1 Management Accounting
  - F1 Financial Reporting and Taxation

- **Certificate Level**
  - Certificate in Business Accounting (CIMA Cert BA)
  - BA1 Fundamentals of Business Economics
  - BA2 Fundamentals of Management Accounting
  - BA3 Fundamentals of Financial Accounting
  - BA4 Fundamentals of Ethics, Corporate Governance and Business Law
The CIMA Cert BA is our entry-level qualification for those with little or no accounting background. It can be a knowledge refresher course or a foundation to a career in business and finance.

Studying for the CIMA Cert BA will equip you with the core business and finance skills that employers need now and in the future. With it, you’ll achieve a solid understanding of basic accounting, management accounting and business principles.

**Entry requirements**
None. It’s open to all.

**Number of exams and exam duration**
Four two-hour Objective Tests which can be taken in any order.

**Availability**
All year round.

**Course completion time**
12-18 months.

**Work experience required**
None.

**Designatory letters**
CIMA Cert BA.

When you’ve qualified, you’ll be able to use the designatory letters CIMA Cert BA, demonstrating your knowledge, skills and professionalism. You can then progress to the CIMA Professional Qualification – the next step towards becoming a CGMA.
The CIMA Professional Qualification comprises nine separate subjects that are organised in three pillars and three levels.

The pillars
As a CGMA you will be looking beyond the numbers to inform the strategy of the business. The three pillars are therefore designed to cover not just finance but also a range of other business areas.

- **Enterprise pillar** – develop strategy and plan for effective implementation

- **Performance pillar** – monitor activity to ensure strategy is realistic and has been implemented effectively

- **Financial pillar** – prepare and interpret financial statements in order to understand performance and inform decisions.
The levels
Three distinct levels encourage progressive, constant development of knowledge, ensuring you have the skills businesses need.

- **Operational level** – considers implementation of short-term decision-making, mirroring the work undertaken by first-line managers and their teams

- **Management level** – considers analysis, ensuring successful performance. This is in the context of the medium-term, and reflects work undertaken by middle managers

- **Strategic level** – takes into account long-term strategic decisions, and the provision of resources to implement these decisions successfully. This is generally undertaken by senior management.

Entry requirements
One of the following:

- CIMA Certificate in Business Accounting
- Relevant degree in accounting or business
- AAT Level 4 Diploma in Accounting
- MBA or Master’s in Accounting
- Member or passed finalist of an IFAC body.

Number of exams and exam duration
- Objective Tests – nine, 90-minute exams
- Case Studies – three, three-hour exams.

Exam settings
- Objective Tests (computer-based) – on demand
- Case Studies (computer-based) – four windows per year

You must pass all three Objective Tests (or have been granted an exemption) before sitting the Case Study exam to complete a level.

Completion time
Typically, students spend between three and four months studying for each of the Objective Test subjects followed by another six to eight weeks preparing for the Case Study exam. You should aim to complete the CIMA Professional Qualification in three to four years.

Work experience required
None required to complete the qualification, but three years’ verified relevant work-based practical experience is required to achieve CIMA membership and become a CGMA.

Designatory letters
When you complete each level, you will gain designatory letters that show employers you’re on your way to becoming a CGMA.

- Operational level – CIMA Dip MA
- Management level – CIMA Adv Dip MA
- CIMA member – ACMA, CGMA.
My friends are just starting out in their careers, but I’ve completed my apprenticeship and I’m one of the youngest commercial managers in the BT finance team, as well as one of the youngest CGMAs in the UK.

I always knew I wanted to pursue a career that was maths or finance related. I’d initially accepted a place at the University of Surrey to study maths and economics, but my friend came across the BT finance school-leaver scheme (which shortly after was recognised as the higher apprenticeship scheme). I found that this was as good as any graduate scheme with a great starting salary.

After being shortlisted, I had an interview and assessment. I remember being woken up by a call in the summer holidays to say I’d been successful but, typical teenager that I was, I just put down the phone and went straight back to sleep.

When I received the full details of my apprenticeship, I knew it was a good opportunity and that I would be studying CIMA, so I turned down my place at Surrey. Many of my friends went to university and are now on graduate schemes. They’re all doing well, but they all have thousands of pounds of debt and are just starting out in their careers. I’ve completed my apprenticeship and have become one of the youngest commercial managers in the BT finance team, as well as one of the youngest CGMAs in the UK.

BT is an extremely supportive employer; many of the senior management team are CIMA qualified so there’s a great bank of knowledge to tap into for technical questions or advice. I’ve recently moved to the commercial finance team in BT Security where I will be managing bids, pricing and product launches for the Cyber Security portfolio. Although I’m now a CGMA, I’ve not ruled out further qualifications entirely as learning is a lifelong process, and I may look to add a Master’s to my CIMA qualification sometime in the future.

“Ashik has excelled during his time at BT, outperforming his peers with a maturity and intelligence that transcends his years. He’ll have a long and successful career ahead of him”

Stephen Horrex
Senior Finance Leader, BT Openreach
We recognise that people start the CIMA qualification at different stages in their life. It doesn’t matter whether you’re new to business and accounting or an experienced professional. For this reason we’ve created a framework that allows you to take advantage of existing qualifications and skills you may have already gained, but ensures you acquire the knowledge and experience you need to become a CGMA.

Our flexible entry routes give anyone with a passion for business the chance to study towards the CGMA designation regardless of educational background.

- **School leavers (See page 20)**
  Are you about to leave school or college? Are you interested in a rewarding and successful career in business? CIMA can offer you an alternative qualification to university that is highly valued by employers worldwide.

- **Undergraduates/Graduates (See page 21)**
  Are you a university student or recent graduate looking to start your career in business or finance? Graduates in any degree discipline can study the CIMA qualification and get a head start in the job market.

- **MBA and Master’s in Accounting (See page 22)**
  Adding a professional qualification to your MBA or Master’s in Accounting means your CV will be even more attractive to potential employers. Find out about the Master’s Gateway accelerated route to CGMA.

- **Students or members of other professional bodies (See page 23)**
  Whether you’re studying another professional qualification or you’ve progressed to membership, it’s important to think about what you want to achieve next. Find out about exemptions and the Professional Gateway accelerated route to CGMA.

- **Everyone else (See page 24)**
  Anyone can study the CIMA qualification, whether you already work in business and finance, want to change career or even hope to run your own business. Find out how you can become a CGMA if you don’t fit into any of the above entry routes.
School to CGMA at a glance:

- Qualify sooner – you don’t need a degree to start studying the CIMA qualification

- The CIMA Cert BA – a qualification in its own right

- Once you’ve completed the CIMA Cert BA, move up to the CIMA Professional Qualification

You don’t need a degree to start a successful career after school or college. By training with CIMA you can bypass university and head straight for the world of business.

You get to call the shots and study at your own pace in a way that suits you. You can study full-time, part-time, while working, in a classroom or through distance learning.

You’ll start with our entry-level qualification, the CIMA Cert BA. This will help you build your business and financial knowledge. It’s a recognised qualification in its own right and a great introduction to the world of business, whether you’re looking to secure a top job or run your own company. Upon completion you can use the designatory letters CIMA Cert BA.
UNDERGRADUATES/GRADUATES

University to CGMA at a glance:

- Graduates in any degree discipline can study the CIMA qualification
- Exemptions are available if you have completed a relevant degree
- Option to begin studying the CIMA qualification while at university and graduate with a head start in the job market

Studying the CIMA qualification after university and boosting your degree with a professional qualification is a strong career move. You’ll gain new, employable business skills and experience, and you’ll impress potential employers just by adding ‘CIMA student’ to your CV.

You can even begin studying while at university and graduate with a head start in the job market. You’ll start with the CIMA Cert BA. It’s a recognised qualification in its own right and can also be a stepping-stone to the CIMA Professional Qualification. Graduates in any discipline can study the CIMA qualification, but if you’ve already completed a relevant degree, like accounting or business, you may be entitled to exemptions from some exams, allowing you to progress onto the CIMA Professional Qualification sooner.

You’ll be able to use designatory letters along the way to CGMA, too. Upon completion of the CIMA Cert BA you will earn the letters CIMA Cert BA, after the Operational level of the Professional Qualification you will be able to use CIMA Dip MA, and following Management level, your letters will be CIMA Adv Dip MA.
MBA AND MASTER’S IN ACCOUNTING HOLDERS

Master’s to CGMA at a glance:

▶ Accelerated entry to the CIMA Professional Qualification for holders of an MBA or Master’s in Accounting

▶ Skip exams and qualify sooner

▶ Be equipped with the up-to-date knowledge and practical experience employers are looking for

If you hold an MBA or Master’s in Accounting, you can take the accelerated Master’s Gateway route to the CIMA Professional Qualification.
STUDENTS OR MEMBERS OF OTHER PROFESSIONAL BODIES

Professional Gateway route

The Professional Gateway route is the accelerated entry route to the CIMA Professional Qualification and the globally recognised CGMA designation.

This accelerated route is open to members and passed finalists of professional bodies which are both:

▸ A member of the International Federation of Accountants (IFAC)
▸ An examining body

The CIMA Gateway exam

To follow the Master’s or Professional Gateway routes, you must first pass the CIMA Gateway exam (also known as the Management level Case Study exam for those who are not on the accelerated route). The CIMA Gateway exam is:

▸ A three-hour computer-based case study exam

▸ Available in four exam sittings per year

▸ An assessor of knowledge and competencies covered in the Management level of the CIMA Professional Qualification

Once you have passed the CIMA Gateway exam, you will be granted exemptions that include subjects from the CIMA Cert BA and Operational and Management level exams, allowing you to progress straight to the Strategic level of the CIMA Professional Qualification.
EVERYONE ELSE

Your journey to CGMA at a glance:

- Anyone can study the CIMA qualification, whether you’re new to business and accounting or already have some experience.

- Exemptions are available if you already have relevant qualifications.

- Opens doors to all types of roles, not just within finance.

Whether you already work in business and want a professional qualification to help you progress, or you have no business or finance background and want to make a change, becoming a CGMA could be the best career decision you ever make.

If you don’t already hold a relevant qualification, you’ll start by studying the CIMA Cert BA, which will give you a solid grounding in the fundamentals of business and finance. You can study it as a stand-alone qualification or as a stepping-stone to the CIMA Professional Qualification.

You’ll be able to use designatory letters along the way to CGMA, too. Upon completion of the CIMA Cert BA you will earn the letters CIMA Cert BA, after the Operational Level of the Professional Qualification you will be able to use CIMA Dip MA, and following Management level, your letters will be CIMA Adv Dip MA.
The CIMA qualification has taught me to look for solutions that aren’t necessarily the obvious ones. Being a CGMA brings respect and confidence.

After graduating with a BA (Hons) in Accountancy and Finance, I joined Interbrew as a Finance Analyst. Following a short spell with the National Australia Group I moved to Whyte and Mackay as a Business Analyst where I stayed for six years. At that point, I wanted some international experience, so worked in Dubai for two years before returning to the UK as Commercial Finance Manager for Brewdog.

My first contact with CIMA was at university and I remember being impressed. My manager at my first job was CIMA-qualified and spoke highly of it. In fact, everywhere I’ve worked, my direct manager has been CIMA-qualified. That says a lot.

I completed my CIMA training while working as a Business Analyst at Whyte and Mackay and was then promoted to Commercial Finance Manager. Preparing for the Case Study exam equipped me with the skills I needed to work in a modern commercial finance function.

Since then, the CIMA qualification has taught me to look for solutions that aren’t necessarily the obvious ones. Along with my experience, being a CGMA brings respect and confidence.

I enjoy working for an FMCG and specifically a brewery. You can be part of a decision-making process one week, then buying the beer in a bar or off the shelf the following week.

Brewdog is an amazing company to work for and has exciting plans, such as opening a brewery in Ohio. Craft beer is the fastest-growing beer category in the UK and as Brewdog expands, I see great opportunities for me to develop.

“My manager at my first job was CIMA-qualified and spoke highly of it. In fact, everywhere I’ve worked, my direct manager has been CIMA-qualified. That says a lot.”

JOHN KENNEDY
Commercial Finance Manager, Brewdog
STUDY OPTIONS

The way you study will hold the key to your exam success so it’s important to choose a learning method that works best for you. In line with our flexible, on-demand assessments, there are a wide range of study methods that you can choose from.

▶ Studying with a tuition provider
You can attend a course with one of the many global tuition providers that teach the CIMA qualification. This is a good option if you like to study with others and appreciate having a tutor on hand for any questions. Lessons will be planned to cover the full course and offer revision prior to sitting your exam.

It’s easy to find a top-quality, accredited tuition provider near you through the CIMA Global Learning scheme.

▶ Online and distance learning with CIMAstudy.com
Start anytime, study anytime, sit your exam anytime. If you want to choose when and where you study, but would also benefit from some tutor support, distance learning may be the right choice for you. CIMAstudy.com is the only online learning resource reviewed and approved by CIMA, delivered in partnership with Kaplan. It’s ideal if you live in an area where there is little or no tuition provision, or if you prefer to self-study at your own pace.

▶ Study with official CIMA study texts and materials
Looking for a cost-effective way to study the CIMA qualification, or want additional official study materials to compliment your chosen study option? Study with the only CIMA faculty reviewed and endorsed study texts and materials – your only costs will be the texts, materials and exam fees. Home study requires high levels of discipline and self-motivation. See www.cimapublishing.com for full details.

EXPLORE ALL YOUR STUDY OPTIONS
Our handy study shop will help you choose the right study method for you, containing all CIMA-approved study products, resources and courses in one easy place. Visit www.cimaglobal.com/study-shop.

FEES

How much does it cost to study with CIMA?
CIMA students pay a one-off registration fee, an annual subscription fee, and a fee for each exam or exemption. For our fees list and more information, visit www.cimaglobal.com/fees.

You also need to take into account the cost of study materials and any tuition classes you take. Tuition fees are charged separately and are paid directly to the tuition provider.

Get connected
No matter what study method you choose, CIMAconnect will be your one-stop destination to access free CIMA study resources, chat and network with your fellow students, and ask questions through our series of live ‘ask the tutor’ sessions throughout the year. Your global student community – available 24/7. For more details, visit connect.cimaglobal.com.
GETTING STARTED

STEP 1
Register as a CIMA student
Register as a CIMA student at www.cimaglobal.com/register or by calling one of our student advisors on +44 (0)20 8849 2251.

STEP 2
Apply for exemptions
Find out if you're eligible for exam exemptions at www.cimaglobal.com/exemptions. If you are, email copies of any transcripts and certificates to documents@cimaglobal.com.

STEP 3
Choose your study option
The CIMA qualification can be studied in a number of different ways to suit your preference and lifestyle. Find out more about your study options on page 26.

STEP 4
Schedule your exams
Exam entry is open all year round for the CIMA Certificate in Business Accounting and the CIMA Professional Qualification Objective Tests. For Case Studies there are exam entry windows – see www.cimaglobal.com for full details.

Visit www.cimaglobal.com/register for further information or call a student advisor if you require assistance on +44 (0)20 8849 2251.
Two of the world’s most prestigious accounting bodies, AICPA and CIMA, formed a joint venture to establish the CGMA® designation and elevate the profession of management accounting.

CGMA®, Chartered Global Management Accountant™, and the CGMA logo are trademarks of the Association of International Certified Professional Accountants. These trademarks are registered in the United States and in other countries.

FURTHER INFORMATION

To find out more about becoming a CIMA student, visit www.cimaglobal.com/register or call one of our student advisors on +44 (0)20 8849 2251.