WITH CGMA, I CAN REACH FOR MY AMBITIONS.
3 Why become a Chartered Global Management Accountant with CIMA?
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BE THE BRAINS BEHIND THE BUSINESS

I AM GLOBALLY RECOGNISED FOR MY EXPERIENCE, PROFESSIONALISM AND COMMITMENT.
**WHY BECOME A CHARTERED GLOBAL MANAGEMENT ACCOUNTANT WITH CIMA?**

**ACCOUNTING AND SO MUCH MORE**

You may have come across the letters "CGMA" after someone's name. These signify the person is a Chartered Global Management AccountantSM (CGMA®) designation holder and a member of world-renowned prestigious professional bodies. Management accountants are highly sought after individuals with a wide range of business, financial and analytical expertise. They are different from financial accountants you may be familiar with.

**HOW CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS ARE DIFFERENT...**

**FINANCIAL ACCOUNTANTS**
Prepare reports, generally based on past performance; in line with reporting requirements.

**CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS**
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.

**FINANCIAL ACCOUNTANTS**
Produce the required financial information for use by other functions within the business, for example department managers.

**CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS**
Combine financial information with non-financial information data to paint a complete picture of the business. They use this to drive business success.
Our relationship with the business community
We revise our syllabus regularly based on business trends and the employment needs of businesses globally. How do we do that? We run extensive, interlocking research with employers globally to understand the type of employees they are looking for to drive business forward.

The CGMA Competency Framework – foundation of the CIMA syllabus
With the information we have from employers globally, we developed a framework which shows the skills and competencies that finance professionals need to boost employability. The framework provides the foundation for our 2015 syllabus and assessment methods as well as our continuous professional development strategy. This ensures CGMA designation holders are competent and confident management accounting professionals who can guide and lead sustainable business success.

Our innovation in assessment technology
To make CGMAs even more employable, we have pioneered a combination of computer based assessments that not only test our students’ knowledge but also their ability to apply this knowledge in the business environment.

Simply put, CIMA people are the answer to many employers’ concern – “They have the qualification but can they do the job?”

Yes, they can. They have gone through a series of competency based, integrated CIMA assessments.

The CGMA designation
Our joint venture with the AICPA brought us the CGMA designation – Chartered Global Management Accountant. The CGMA mission is to promote management accounting and the value that management accountants add to an organisation.

The CGMA designation signifies that you are a trusted business strategist who can apply non-financial qualitative information along with financial analysis to understand all aspects of the business. The designation continually sharpens business acumen by providing the tools, reports and research holders need to help drive sustainable business success.
Why become a Chartered Global Management Accountant with CIMA?

If you are considering a career in business and finance and want to develop your future with a world-class employer, CIMA is the professional qualification to have.

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 CIMA members driving businesses forward. Some of the employers who train their staff with CIMA are BP, Capgemini, Coca-Cola, Deloitte, GlaxoSmithKline, HSBC, Nestle, UK National Health Service, Siemens. Search for more employers:

www.cimaglobal.com/ouremployers
A CIMA qualification can increase your earning potential, even while you are still studying. Our global salary surveys show what you can expect to earn as a fully qualified or part-qualified professional.

Average salary by country for CIMA students and members:

- **Poland**
  - Students: PLN10,968
  - Members: N/A

- **Russia**
  - Students: RUB171,764
  - Members: N/A

- **Pakistan**
  - Students: PKR63,067
  - Members: N/A

- **China**
  - Students: RMB313,953
  - Members: RMB868,825

- **Russia**
  - Students: RUB171,764
  - Members: N/A

- **Poland**
  - Students: PLN10,968
  - Members: N/A

- **UK**
  - Students: £36,146
  - Members: £66,710

- **Ireland**
  - Students: €44,221
  - Members: €89,132

- **Canada**
  - Students: N/A
  - Members: CAN$132,697

- **USA**
  - Students: N/A
  - Members: US$193,465

- **Zambia**
  - Students: ZMW7,207
  - Members: ZMW19,546

- **Botswana**
  - Students: P212,333
  - Members: P557,000

- **South Africa**
  - Students: R414,996
  - Members: R906,943

- **New Zealand**
  - Students: N/A
  - Members: NZ$138,683

- **Australia**
  - Students: AUS$100,946
  - Members: AUS$145,971

- **India**
  - Students: Rs.10.86 lakhs
  - Members: Rs.30.02 lakhs

- **Sri Lanka**
  - Students: Rs.64,814
  - Members: Rs.240,123

- **Hong Kong**
  - Students: HK$42,392
  - Members: HK$97,452

- **Singapore**
  - Students: SGD6,076
  - Members: SGD16,792

- **Malaysia**
  - Students: RM65,675
  - Members: RM199,240

- **China**
  - Students: RMB313,953
  - Members: RMB868,825

- **South Africa**
  - Students: R414,996
  - Members: R906,943

- **New Zealand**
  - Students: N/A
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- **Australia**
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Source: 2013 CIMA Salary Survey

1: Total annual salary
2: Total monthly salary
3: Caution: low base, under 30
Why become a Chartered Global Management Accountant with CIMA?

One of the most exciting aspects of embarking upon a CIMA qualification is the way it will enhance your career if you’re already working. As you progress through each level, you’ll find yourself acquiring and gaining business and financial skills that are directly relevant to the work you are in. This, in turn, will prepare you for larger, more interesting roles and greater responsibility within your organisation. As you progress through the qualification you’ll also gain individual awards after each level.

#3 DEVELOP SKILLS AND GAIN COMPETENCE AS YOU PROGRESS

#4 A HIGHER LEVEL OF PROFESSIONALISM

Everything we teach and practise at CIMA is underpinned by the very highest levels of professionalism and a clear set of ethics.
Once you complete the CIMA Professional Qualification and obtain your membership, you’ll be eligible to use the designation letters CGMA (Chartered Global Management Accountant).

CGMA is the global designation for management accountants, powered by AICPA (American Institute of Certified Public Accountants) and CIMA, two of the world’s most prestigious accounting organisations. Having the letters CGMA after your name brings huge career benefits, including:

- Global recognition of your experience, commitment and skills by key employers
- Connection to a community of like-minded peers with whom you can share best practice
- Access to CGMA tools, webinars, reports and research that will keep you at the forefront of your profession and give you a competitive edge.

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.
Qualifying as a chartered global management accountant with CIMA will open up global job opportunities in whatever sector you choose to work.

As a CIMA student you will have the skills and knowledge to move between roles, taking on new business and financial challenges. This process will open your eyes to the huge number of opportunities that are open to someone with a CIMA qualification.

Many job opportunities can be found on CIMA MY JOBS. This is our official jobsite, where major global employers regularly advertise sought after positions.

#6 GLOBAL JOB OPPORTUNITIES

myjobs.cimaglobal.com
BE THE BRAINS BEHIND THE BUSINESS

I'M EQUIPPED WITH ALL THE SKILLS I NEED AS A NEWLY QUALIFIED CHARTERED GLOBAL MANAGEMENT ACCOUNTANT.
We recognise that people come to CIMA 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 have created a framework that allows you to take advantage of existing qualifications and skills you may have already gained, but ensures you still acquire all the skills, knowledge and experience you need to become a qualified chartered global management accountant. Ambitious school leavers, graduates and professionals have all chosen CIMA as the most relevant accounting qualification for a career in business. All you need is a good grasp of maths and English.
Where do I start my journey to become a CGMA?

As you can see from the CIMA journey, where you embark upon the process will depend upon your specific qualifications.

You don’t need any formal qualifications to start the Certificate in Business Accounting. You will need a good understanding of both English and maths and a passion to succeed in business.

You MAY QUALIFY for exemptions and fast track your progress.

You MAY BE ELIGIBLE FOR THE GATEWAY ROUTE IF YOU HAVE ANY OF THE BELOW QUALIFICATIONS:

- MBA
- Master’s in Accounting
- Selected professional qualification

Gateway routes students will take the CIMA Gateway Exam and proceed to the Strategic level objective tests and integrated case study.

Competence and confidence increase as you pass each level. Salary level and promotion opportunity increase as you add value to the business with the skills and knowledge acquired through the CIMA qualification.

Assessment of practical experience (applies to all routes)

Earn as you learn

You may qualify for exemptions and fast track your progress.

CIMA Certificate in Business Accounting

Entry Requirements

You don’t need any formal qualifications to start the Certificate in Business Accounting. You will need a good understanding of both English and maths and a passion to succeed in business.

CIMA Professional Qualification

Entry Requirements

Passed the Certificate in Business Accounting on evidenced other qualifications (exemptions gained).

ConGRATuLATIonS! You have become a CGMA DESIGNATION HOLDER!

The Journey From Student to CGMA Designation Holder

Fast Track Route

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ConGRATuLATIonS! You have become a CGMA DESIGNATION HOLDER!
THE QUALIFICATIONS

THE CIMA QUALIFICATION CONSISTS OF TWO PARTS, THE CERTIFICATE IN BUSINESS ACCOUNTING (CERT BA) AND THE PROFESSIONAL QUALIFICATION.

The Certificate in Business Accounting (Cert BA)
The Cert BA is CIMA’s entry level accounting 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. The Cert BA forms the basis of the CIMA Professional Qualification and is a valuable qualification in its own right. With it you’ll achieve a solid understanding of basic accounting, management accounting and business principles. Skills include preparing financial reports, forecasting performance and data analysis.

The CIMA Professional Qualification
The professional qualification comprises nine separate subjects that are organised in three pillars and three levels.

- Three pillars – represent specific areas of knowledge, The pillars are enterprise, performance and financial.
- Three levels – represents levels of achievement. The levels are operational, management and strategic.

When combined with the required practical experience, the CIMA Professional Qualification becomes a powerful tool for a career in business.

www.cimaglobal.com/CIMA2015

THE SYLLABUS TRAINS STUDENTS IN NOT ONLY ACCOUNTING AND FINANCE, BUT ALSO THE SOFT SKILLS YOU NEED TO NAVIGATE THROUGH DIFFICULT BUSINESS SCENARIOS AND MANAGE PROFESSIONAL RELATIONSHIPS.
Where do I start my journey to become a CGMA?

**CIMA**

**AWARD / Membership of the Chartered Institute of Management Accountants and the CGMA® designation**

**Assessment of practical experience**

### STRATEGIC LEVEL

**AWARD / Strategic Case Study Exam**

- **E3** Strategic Management
- **P3** Risk Management
- **F3** Financial Strategy

### MANAGEMENT LEVEL

**AWARD / CIMA Advanced Diploma in Management Accounting**

**Management Case Study Exam**

- **E2** Project and Relationship Management
- **P2** Advanced Management Accounting
- **F2** Advanced Financial Reporting

### OPERATIONAL LEVEL

**AWARD / CIMA Diploma in Management Accounting**

**Operational Case Study Exam**

- **E1** Organisational Management
- **P1** Management Accounting
- **F1** Financial Reporting and Taxation

### ENTERPRISE PILLAR

- **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

**THE CIMA SYLLABUS FRAMEWORK**

**PRE-REQUISITE ENTRY REQUIREMENTS**

<table>
<thead>
<tr>
<th>Certificate Level</th>
<th>Award / CIMA Certificate in Business Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pre-requisite entry requirements</td>
</tr>
<tr>
<td></td>
<td>(e.g. CIMA Certificate in Business Accounting, degrees in business or accounting or AAT Technician/Diploma level).</td>
</tr>
</tbody>
</table>
WHAT DO I NEED TO DO TO BECOME QUALIFIED WITH CIMA?

TO QUALIFY AS A CGMA, YOU MUST:

- Pass five examinations for the Certificate in Business Accounting (you may qualify for some exemptions)
- Pass nine objective tests and three integrated case studies for the Professional Qualification (you may qualify for exemptions)
- Complete a period of at least three years of work experience, which can be gained before, during and/or after studies.

From 2015 you will be able to take your on-demand objective test exams and attend four integrated case study exam sittings a year at over 5,000 CBA centres in 178 countries. CIMA’s move away from paper-based examinations reflects the wider use of technology in education and in the workplace. CIMA is the first global accountancy body to develop a combination of computerised assessments. And we’re proud to be leading the way.

FROM 2015 I CAN TAKE ON-DEMAND OBJECTIVE TESTS, WHICH FIT AROUND MY BUSY SCHEDULE.
HOW LONG DOES IT TAKE TO COMPLETE CIMA?

CERTIFICATE IN BUSINESS ACCOUNTING (CERT BA)

People approach CIMA from all walks of life. Many begin their journey with the Cert BA. This involves studying and registering for five exams at your own pace. On average, students take about a year to complete this level.

Exams can be taken in any order you choose. You can sit them throughout the year at over 5,000 Computer Based Assessment (CBA) centres around the world. To find out where your nearest CBA centre is please go to:

www.cimaglobal.com/certba

PROFESSIONAL QUALIFICATION

The three levels within the Professional Qualification must be completed by level, one at a time. The examinations are designed to give a great deal of flexibility so that students can fit their exam sitting around their lifestyle. However, you should set yourself a target of taking no more than four years to complete the Professional Qualification.

The three subjects within each level are assessed by on-demand objective tests.

You must pass all three objective tests (or have been granted an exemption) before sitting an integrated case study exam to complete the level. These are set once every three months.

Typically you might expect to spend between three and four months studying for each of the objective test subjects followed by another six to eight weeks preparing for the integrated case study exam.

HOW MUCH DOES IT COST TO STUDY CIMA?

CIMA students pay a one-time registration fee, an annual subscription fee, and a fee for each exam or exemption. All fees are charged in Pound Sterling. New students have their first year’s subscription fee waived.

If you are working, you might want to consider asking your employer for support, including financial support and time off to study and sit your exams. Obviously, this will be given at your employer’s discretion and may involve conditions.

A full list of current fees, including fees for registration, subscription, exams and exemptions is available at:

www.cimaglobal.com/howmuch
As you progress through the different levels of the qualification, you will acquire the core skills and experience you need to be effective at different job roles at different levels within an organisation.

Throughout your CIMA journey you will be applying the knowledge you gain on your everyday working environment. For example, operational level subjects will train you in skills and knowledge a financial officer might need such as preparing financial statements or resolving budgetary issues.

At management level, the emphasis is on issues that are generally addressed at a managerial level such as performance evaluation and stakeholder management.

By the time you reach the strategic level, you will be looking at broad strategic issues as they affect the organisation as a whole.

Put together, the different levels provide a firm foundation for lifelong learning and career progression to a broad range of roles in finance or other areas of the business.

The diagram opposite further demonstrates how our competency based syllabus and assessment process trains confident and competent chartered global management accountants.
### An Example of How You Gain Different Skills as You Progress

The integrated case study exams combine the knowledge and learning across the three pillars, and are set within a simulated business context relating to one or more fictionalised organisations – based on a real business or industry.

<table>
<thead>
<tr>
<th>Levels Within the Qualification</th>
<th>Your Role</th>
<th>Your Audience</th>
<th>Question Types</th>
<th>Case Study Focus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic</td>
<td>Senior manager</td>
<td>CFO and rest of senior management team</td>
<td>Long essays, supported by calculations and analysis</td>
<td>Analysis of strategic options, leading to recommendations and justification.</td>
</tr>
<tr>
<td>Management</td>
<td>Manager</td>
<td>CFO and senior business managers</td>
<td>Long and short essays, supported by calculations and analysis</td>
<td>Risks associated with this need to be scrutinised.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>E2</td>
<td>Consideration of key stakeholders, and implementation via projects.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>P2</td>
<td>Product and pricing decision, and/or the performance evaluation of division(s)/component parts.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>F2</td>
<td>Impact on the financial statements and the performance of the organisation.</td>
</tr>
<tr>
<td>Operational</td>
<td>Finance officer</td>
<td>Manager and product owners</td>
<td>Short essays, supported by calculations and analysis</td>
<td>Analysis of the structure of the organisation, as well as cross-functional communication.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>E1</td>
<td>A costing and/or budgeting issue.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>P1</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>F1</td>
<td>Preparation of parts of or entire financial statements.</td>
</tr>
</tbody>
</table>
ENTRY OPTIONS

EXEMPTIONS – AT WHAT LEVEL WILL I START CIMA?

Your existing qualifications and experience will determine what exemptions you may be eligible for and at what level you will enter your studies. Unless you have a relevant foundation in accounting, you will need to gain the CIMA Certificate in Business Accounting before you can start the CIMA Professional Qualification.

To find out exactly what exams you are exempt from please use the exemptions database at www.cimaglobal.com/exemptions

GATEWAY ROUTES

Our gateway routes allow members of recognised professional accounting bodies and graduates of relevant masters degrees the opportunity to gain certain exemptions and fast track their pursuit of full CIMA membership, entering the CIMA Professional Qualification at the management level case study.

For more information about the criteria and eligibility for any of the three gateway routes currently available, visit: www.cimaglobal.com/CIMAgatewayroutes

WHAT STUDY OPTIONS ARE AVAILABLE FOR CIMA?

CIMA CAN BE STUDIED IN A NUMBER OF DIFFERENT WAYS TO SUIT YOUR PREFERENCE AND LIFESTYLE:

Online learning through CIMAstudy.com – is an interactive e-learning environment that covers the entire CIMA syllabus for each subject – reviewed and approved by CIMA. It has helped thousands of students through their professional exams, and provides all the theory you need to succeed at each level. Difficult topics are explained clearly using interactive cases, and there are tests and exercises at every stage that support learning and allow you to test your knowledge. Timed simulated assessments that replicate exam conditions for the Certificate level papers are also available.

CIMApublishing.com – helps you learn, practice and revise for your exams. The Official CIMA Study Texts are written by experienced authors and tutors, and are reviewed and approved by CIMA to give you unique insights and guidance on how to succeed. There are a variety of products and services available, including Study Texts, exam practice kits, and revision cards.

Learning Partners – offer a range of tuition including: face-to-face classes; distance learning; online/blended learning.

www.cimaglobal.com/learningpartner
WHAT OUR STUDENTS AND PROSPECTIVE STUDENTS SAY ABOUT US

WHY DID YOU CHOOSE TO STUDY THE CIMA QUALIFICATION?

"CIMA: WHERE BUSINESS MEETS FINANCE. NOW THAT’S A MILLION DOLLAR COMBINATION."
Brent Roebert lives in South Africa

"I LIKE THE MANAGEMENT SIDE OF THINGS AND I KNOW THAT CIMA WILL ENABLE ME TO FULFIL MY CAREER PROSPECTS."
Mariani S H Robinson from Brazil

"TO BE A VALUABLE RESOURCE IN THE MODERN COMPETITIVE JOB MARKET."
Shoaib Mansoor Kh from Pakistan

WHAT EMPLOYERS SAY ABOUT US

"MANAGEMENT ACCOUNTANTS ALSO NEED PROJECT MANAGEMENT SKILLS, TO LINK WITH THE FINANCIAL CALCULATIONS. THE CIMA SYLLABUS PROVIDES THIS."
Rika Landsbert ACMA, CGMA, Management Accountant–Impala Platinum, South Africa

"BECAUSE THE CIMA QUALIFICATION IS THE BEST EDUCATION IN MANAGEMENT ACCOUNTING."
Dmitry V. Kostylev lives in Russia

"LOOKING AT THIS SYLLABUS AND ASSESSMENT, IT MAKES ME WISH I’D STUDIED CIMA."
Jim Robertson, VP – Tax, Americas – Shell, USA
The Chartered Global Management Accountant™ (CGMA®) designation is powered by two of the world’s leading accounting bodies, AICPA and CIMA. Having these letters after your name tells employers that you are a professional with finance knowledge and business expertise.

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