



CIMA Initial Professional Development (IPD) – assessment of professional achievement guidance for IPD supervisors

To gain the Chartered Global Management Accountant (CGMA®) designation, applicants need three years verified relevant professional experience.

The professional experience requirements are an essential part of the CIMA® Qualification and CIMA's membership application process. They complement the assessments and demonstrate the applicant's ability to apply knowledge and skills in the context of professional experience. Applications are assessed to determine whether applicants have gained enough experience to be awarded Associate membership and the use of the Associate Chartered Management Accountant (ACMA) and Chartered Global Management Accountant (CGMA) designations.

Employers play a crucial role in the professional experience component of the CIMA qualification, supporting the initial professional development of their employees and providing opportunities to gain experience and acquire skills. They also provide assurance to CIMA that the applicant has achieved the required experience and met the required standard.

This guidance document is provided to support employers who are acting as IPD supervisor to one or more of their employees (past or present). It has been split into 2 sections:

- A. 2021 update, about the pilot and the IPD supervisor role
- B. Guidance notes for IPD supervisor

A. 2021 update and pilot

We're enhancing the practical experience requirements (PER) route to CIMA membership and have invited a small group of eligible students to take part in our Initial Professional Development (IPD) pilot. This will help validate the new assessment of experience and professional achievements, which will eventually replace the existing PER routes. The pilot will run from June to September 2021.

This document provides guidance to help you successfully support and assess your employee's application for membership. The form you will need to complete is available [here](#). Support materials, including FAQs which will be updated regularly throughout the pilot period, can be found [here](#). For additional support, contact ipdpilot2021@aicpa-cima.com.

The guidance may make reference to the process of managing your employee's professional development during the early years of their finance career. This will be more useful to employers supporting students starting their professional career when the new approach is rolled out to all students. However, for students selected for the pilot it is expected they will have already completed sufficient professional development and will have at least three years' experience to write up and therefore the sections on how to complete and sign off the application will be most relevant for the pilot.

Please note that the existing requirements for CIMA membership remain in place while we trial the new approach so you may continue to receive applications for review from your employees who are not involved in the pilot and you should refer to the guidance on the CIMA website [here](#) in regard to any such applications.

What is changing?

There are several changes and improvements to the membership process for this pilot. We've:

- Simplified the process while maintaining our high standards
- Taken action on feedback from students and employers that highlighted areas to improve
- Improved the relevancy in the assessment of the work experience (core activities), professional skills and behaviours required

Am I qualified to be an IPD supervisor?

As an IPD supervisor, you provide assurance to CIMA that the applicant's experience and professional achievements meets the required standard. To act as an IPD supervisor, you do not need to be a CIMA member or a qualified accountant, but you must have had direct knowledge and oversight of the applicant's work and have been in a more senior position to the applicant, ideally the applicant's line manager. You cannot be a relative of the applicant.

You may be asked to act as IPD Supervisor by someone you currently manage or someone whose work you have overseen in the past. You do not have to currently work at the same organisation.

If you do not currently manage the applicant, record your current role, organisation and contact details on the IPD supervisor form and explain in the "relationship to applicant" field what your connection to the applicant was during the period of employment recorded.

Applicants may have one or more IPD supervisor depending on their employment history (number of roles) and what elements they are using to claim experience and professional achievements. Further guidance in the form of illustrative scenarios where multiple IPD supervisors are necessary can be found [here](#).

What do I need to do as an IPD supervisor?

IPD supervisors may be asked to sign off time in a relevant role and/or provide assurance of one or more of the required professional achievements. You should:

- 1. Receive and review the applicant's completed "Record of My Initial Professional Development" form**
- 2. Review the sections of the application allocated to you and assess whether the applicant has met the requirements for CIMA membership**
- 3. Complete the IPD supervisor form (Appendix A), sign and save and return to the applicant**

An overview of the assessment/application is provided in Section B of this document along with guidance on how you should make your judgement as to whether the requirements have been met.

Practical instructions on how to complete, sign and save your completed IPD Supervisor appendix/form are included in the form itself [here](#)

What happens after I complete the IPD supervisor form?

Applicants will submit their application (Record of my Initial Professional Development) via email to CIMA together with all completed IPD supervisor forms.

CIMA staff and assessors will then undertake quality checks of the applications. Occasionally, this may involve contacting IPD supervisors to confirm details. All being well, the application will be approved and the applicant will be elected as a CIMA member and entitled to use the ACMA and CGMA designations.

End of pilot and next steps

All applications under this pilot must be received by CIMA by 31 August 2021. Once all applications have been assessed and membership decisions communicated to candidates, CIMA will assess the outcomes of the pilot and make any necessary tweaks or additions to the assessment criteria, format and guidance before rolling out to all students and retiring the current approaches and requirements.

Although this pilot is being run using electronic forms, a full digital solution is being developed for full “go live” which we anticipate will make it much easier and more straightforward for candidates and employers to record and sign off experience and professional achievements throughout the IPD period.

Many thanks for your contribution to this pilot and for the support you are giving to the applicant during this application process as well as the opportunities, support and guidance you have provided as they studied and developed as financed professionals during the IPD period.

We are keen to capture feedback from all stakeholders during this pilot so please contact us with any comments or suggestions ipdpilot2021@aicpa-cima.com

B. Guidance notes for IPD supervisors

Overview of the assessment

The CIMA membership application and assessment of professional achievement comprises three key elements:

- Demonstrating three years' experience in a finance role.
- Demonstrating achievement of work activities that are core and critical to the role of the management accountant.
- Demonstrating development of professional skills or behaviours that are essential to the management accountant.

As an IPD supervisor you may be asked to verify some or all of the three years' relevant experience. You may also be asked to sign off the professional achievements being claimed against the role in which you oversaw the applicant's work.

Relevant experience & record of employment history

CIMA members and students work in a broad range of finance roles in a wide variety of industries around the globe. The professional achievements assessed under the experience requirements are those which are essential to meet during the period of IPD and have been chosen as they are applicable and relevant to the experience that applicants will typically have by this point in their career regardless their role, organisation or industry.

Applicants must record and have their IPD supervisor(s) verify three years' experience (full time equivalent) in a finance role. Applicants may have several roles to include or just one – there is no upper or lower limit. The applicant must record sufficient work experience overall to demonstrate that the overall requirement for three years' experience has been achieved but there is no need to apportion time further, for example to each professional achievement.

Some applicants may have significantly more experience than 3 years or have a more senior role. In this situation applicants can choose to draw on examples from an earlier stage in their career or choose more recent examples from their most senior role(s) which demonstrates how they have developed the selected professional achievement beyond the threshold required. For more information visit relevant experience FAQs [here](#).

To help applicants decide whether they have the right level of experience to apply for CIMA membership, guidance is provided on the characteristics of the types of finance role which would generally meet the requirements for membership

For more information on relevant experience and what your employee should include in this section; see the guidance to applicants on pages 2 and 3 [here](#).

Record of professional achievement: core activities & skills and behaviours

The main sections of the assessment template require applicants to demonstrate and discuss how they have met all of the required professional achievements (core work activities and skills and behaviours as set out in the table above), drawing on actual examples from their work during your initial professional development.

The core activities and skills and behaviours for this assessment are summarised in the table below. For further details, including self-reflection questions for applicants and example

work activities that could be used to demonstrate achievement, see the guidance to applicants [here](#)

Core activities (3 of 5 required)	Skills and behaviours (5 of 5 required)
A. I can evaluate opportunities to add value	i. Ethics and integrity
B. I can implement strategic decisions	ii. Leadership
C. I can manage performance and costs to aid value creation	iii. Growth mindset
D. I can measure performance	iv. Professional scepticism
E. I can manage internal and external stakeholders	v. Communication

A standard format is provided to aid applicants in reflecting on their professional experience, choosing examples and discussing their achievements. This format uses the “STAR model” to help structure the discussion. The STAR model is a well-established technique for supporting self-reflection and structuring responses to assessment questions which require demonstration of professional achievements and competence.

The STAR format assists the applicant in going beyond a simple log or description of experience and actions and draws out discussion on the impact of their own actions and how the applicant’s work adds value to their organisation.

If your employee is struggling to select an example from their own work for a particular professional achievement, you can support them in identifying instances where they demonstrated this in the workplace through discussion based on the guidance for applicants available (see page 7 [here](#)). Use the self-reflection questions and example activities for each professional achievement to structure a discussion with the applicant.

Examples of work activities are provided as a guide but cannot, of course, be exhaustive. There are many more ways in which an applicant could demonstrate achievement depending on experience, role, sector and organisation.

Each professional achievement has several self-reflection questions to help applicants think about examples of the kind of activities that could be used and expanded upon to demonstrate professional achievement. Applicants don’t need to answer yes to each of the self-reflection questions. They are designed to assist in reflecting identifying relevant examples from the applicant’s own work achievements to write up in the STAR template.

Assessing achievement

For each professional achievement, you are asked to review the completed STAR template and sign off if:

1. the details provided are true and accurate, and
2. the example activity selected represents the professional achievement claimed and the completed STAR template meets **each** of the bullet points under the “achieved” criteria detailed in the table below.

Not achieved	Achieved
<ul style="list-style-type: none"> • Unsuitable situation chosen: the task is too small or does not provide enough scope to demonstrate professional achievement. • Task does not demonstrate the core activity or skill/behaviour assigned. • Description of task missing or too brief. • Specific individual role and responsibilities within the task not described. • Inadequate description of the actions taken to complete the task or team, rather than individual, actions described. • Inadequate discussion of the result of own actions. Little or no insight into how actions impact business outcomes and add value to the organisation. 	<ul style="list-style-type: none"> • Suitable situation chosen: the task is significant and challenging enough to demonstrate professional achievement. • Task clearly demonstrates the core activity or skill/behaviour assigned. • Task clearly described. • Specific individual role and responsibilities within the task clearly described. • Individual actions taken in completing the task clearly described. • Good discussion of the result of own actions. Demonstrates clear insight into how actions impact business outcomes and add value to the organisation.

The above criteria, used in conjunction with the detailed core activity and skill/behaviour information, will be used to assess whether the applicant has achieved the required standard. IPD supervisors and CIMA Assessors will assess the submission using these same criteria. Take care that you are making your judgements based on what the candidate has written in the application and don't fill in any gaps based on what you know from your own recollections of their work. Independent CIMA assessors undertaking quality checks will not have the same insights as you and will be making judgements solely based on what is recorded in the application form so please critically evaluate the applicant's write up against the "achieved" descriptors above.

You must not sign off a professional achievement if you judge that the applicant's completed STAR template does not meet each of the bullet points under "achieved". In this case, provide feedback to the applicant on what is missing or needs to be strengthened to aid them in redrafting before resubmitting to you. If you did not oversee the work that is being used as an example and are not comfortable or confident in signing off then the applicant must approach someone who had closer oversight of their work at that time to act as IPD supervisor for that particular professional achievement.

Further guidance

We have provided FAQs relating to all aspects of the assessment including IPD supervisor sign off. If you have a query that is not answered in this guidance then please check the FAQs [here](#). These will be updated regularly throughout the pilot. If you still can't find an answer, please contact us through our dedicated pilot email: ipdpilot2021@aicpa-cima.com.