It takes strategic vision to lead

Join an elite group of global management accountants.
Become a CGMA® designation holder
“Our unique blend of management accounting, financial accounting and business-focused subjects produces competent and confident CGMA designation holders who can lead their organisations to sustainable success.”
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Wait, what’s the CGMA designation?

Officially, the Chartered Global Management Accountant (CGMA) designation is a certification for accountants who want to help businesses around the world manage and inform their strategies to drive sustainable success.

But in reality, it’s as open-ended an opportunity as you want it to be. There’s no one industry, position or location to work in. Public or private, big or small – chances are, you’ll find CGMA designation holders there.

What can you do with a CGMA designation?

People with the CGMA designation drive business decisions in companies, preserving value, protecting assets and chasing new opportunities. They’re the ones on the inside, keeping track of monthly performance and everyday trends.

They combine numbers, smarts and creativity to uncover unseen problems, and give a fresh spin on solutions.

Whether you become the CFO at a FinTech startup or a consultant for a not-for-profit organisation in the education sector, with ‘CGMA’ next to your name, you’ll set your own standard.

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<tr>
<th>CGMA designation snapshot</th>
<th>What’s the difference between management accounting and financial accounting?</th>
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<tbody>
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<td></td>
<td>As a financial accountant, you would:</td>
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<td></td>
<td>• prepare reports based on past performance</td>
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<td></td>
<td>• produce required financial information to be used across other roles in a business.</td>
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<tr>
<td></td>
<td>As a management accountant, you would:</td>
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<td></td>
<td>• gather information on revenue, cash flow and outstanding debts to spot trends, gather stats, and write reports that help your company make decisions — from day-to-day management to corporate strategy</td>
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<tr>
<td></td>
<td>• combine financial and non-financial data to paint a complete picture of the business. Then use that to drive the success of the business.</td>
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Why become a CGMA designation holder with CIMA?

Anyone can work towards becoming a CGMA designation holder with CIMA, whether you’re new to business and accounting or an experienced professional.

What’s CIMA?

That’s us. CIMA stands for the Chartered Institute of Management Accountants. We’re the world’s largest professional body of management accountants, with the most useful accounting qualification for a career in business.

Once you complete your studies with CIMA, you’ll:

▶ become a CIMA member
▶ get the Chartered Global Management Accountant (CGMA) designation
▶ join the Association of International Certified Professional Accountants (the Association), the world’s largest professional body of accountants.

Who usually gets a CGMA designation?

Ambitious school leavers, graduates and working professionals all go for the designation to get a business edge. But really, anyone with an interest in business, the chance to study, and a good grasp of maths and English can become a CGMA designation holder — regardless of your educational background.

Our top four reasons to become a CGMA designation holder:

1. Catch the eye of employers around the globe
2. Choose your own role
3. Earn higher salaries
4. Study at your own speed

Over the next few pages, we’ll dive into each of these.
If you’re considering a career in business and finance and want to work with world-class employers, a CGMA designation and becoming a member of CIMA and the Association will help you get there.

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, in any industry you can think of, there’ll be CGMA designation holders.

Here are a few of the sectors and companies where you’ll find CGMA careers:

### Professional services and consulting
- Accenture, Deloitte, EY, Grant Thornton, IBM, KPMG, PwC

### Financial services
- Barclays, Citigroup, Credit Suisse, HSBC, J.P. Morgan, Morgan Stanley, Zurich

### FMCG
- Diageo, Innocent, Nestle, P&G, PepsiCo, Unilever

### Retail
- ASOS, Debenhams, Kerry Group, Kingfisher, John Lewis, Sainsbury’s, Selfridges, Walt Disney

### Telecomms and IT
- BT, Cisco Systems, Dell, O2, Siemens, Vodafone

### Transport, travel and leisure
- British Airways, Hilton Worldwide, InterContinental Hotels, Transport for London

### Public sector and not-for-profit
- DWP, Government, HMRC, Ministry of Defence, NHS, RAF

### Media and publishing

### Engineering and manufacturing
- Airbus, BAE Systems, Balfour Beatty, Ford, GlaxoSmithKline, Rolls-Royce
Choose your own role

The CIMA qualification is designed to bring together management accounting, financial accounting and business, so you’ll have the practical skills employers need.

That way, you’ll be qualified to work in a wide range of roles from finance to consultancy, IT to senior management positions.

Here are just some of the roles you could work in:

<table>
<thead>
<tr>
<th>Finance</th>
<th>Executive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance Business Partner, Finance Director, Management Accountant</td>
<td>Chief Executive, Chief Financial Officer, Managing Director</td>
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</table>

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<tr>
<th>Information management</th>
<th>Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Analysis Manager, Director of IT, Head of Programme Management</td>
<td>Human Resources Manager, Operations Director, Project Manager</td>
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<tr>
<th>Commercial</th>
<th>Consultancy</th>
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<tbody>
<tr>
<td>Commercial Director, Marketing Manager</td>
<td>Business Analyst, Financial Analyst, Management Consultant</td>
</tr>
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</table>

Becoming a CGMA designation holder will add global clout to your CV and help you achieve your career ambitions.
As a CGMA designation holder, you can earn more and go further. (Keep reading, we have the numbers to prove it.) Even while you’re still studying, you can step ahead in the job market. Because working to get your designation shows employers you’re dedicated, hardworking and always thinking about your future. And, if you’re already working, the CGMA designation can help you move up the ladder.

A glimpse at average annual salaries of CIMA students and CGMA designation holders:

1 USA
Students: N/A
Members: USD156,000

2 Canada
Students: N/A
Members: CAD112,000

3 Ireland
Students: EUR45,000
Members: EUR83,000

4 UK
Students: GBP32,000
Members: GBP60,000

5 Poland
Students: PLN105,000
Members: PLN198,000

6 South Africa
Students: ZAR405,000
Members: ZAR863,000

7 Botswana
Students: BWP140,000
Members: N/A

8 Zambia
Students: ZMW140,000
Members: N/A

9 Zimbabwe
Students: ZWD24,000
Members: N/A

10 UAE
Students: AED193,000
Members: AED402,000

11 Pakistan
Students: PKR733,000
Members: N/A
12 India
Students: INR1,404,000
Members: INR2,506,000

13 Sri Lanka
Students: LKR539,000
Members: LKR2,173,000

14 China
Students: CNY389,000
Members: CNY791,000

15 Malaysia
Students: MYR75,000
Members: MYR195,000

16 Singapore
Students: N/A
Members: SGD143,000

17 Hong Kong
Students: N/A
Members: HKD1,010,000

18 Australia
Students: N/A
Members: AUD132,000

19 New Zealand
Students: N/A
Members: NZD134,000

Source: CIMA Salary Survey 2017
Our on-demand exams and flexible structure put you in control, so you work at the pace that works for you. You could complete a level every year, or take a steadier pace if you’re balancing studies with a busy working life, family or university studies.

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

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 during 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 with 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 CGMA designation holders 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 designation holder, 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 Santimon
Commercial Finance Manager,
BT Security

"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 CGMA designation holders in the UK."
We update our syllabus regularly to keep on top of business trends and the needs of global employers.

To do that, we’re always researching and talking to employers to understand the types of people they need on their teams. With that information, we’ve developed a framework with the skills finance professionals need.

Our CGMA Competency Framework is designed to help management accountants and their employers understand practical experience requirements and ongoing professional development.

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 gives you the skills, expertise and authority to call the shots and make decisions that will lead to ongoing success.
The CIMA Certificate in Business Accounting (Cert BA)

This is our entry-level qualification for people with little or no accounting background. It can be a refresher course or a foundation to a career in business and finance.

Studying the CIMA Cert BA will give you core business and finance skills for now and the future, including accounting, management accounting and business principles.

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

**Exams**
Four two-hour Objective Tests that you can take in any order.

**Availability**
All year round.

**Length of the course**
Approximately 12-18 months.

**Work experience needed**
None.

**Designatory letters**
CIMA Cert BA.

When you’ve qualified, you’ll be able to use the designatory letters CIMA Cert BA to show your new skills. Then you can move on to the CIMA Professional Qualification – the next step towards becoming a CGMA designation holder.
BA1 Fundamentals of Business Economics

- Macroeconomic and Institutional Context of Business: 25%
- Microeconomic and Organisational Context of Business: 25%
- Informational Context of Business: 30%
- Financial Context of Business: 20%

BA2 Fundamentals of Management Accounting

- The Context of Management Accounting: 10%
- Costing: 30%
- Planning and Control: 25%
- Decision Making: 35%

BA3 Fundamentals of Financial Accounting

- Accounting Principles, Concepts and Regulations: 10%
- Recording Accounting Transactions: 10%
- Preparation of Accounts for Single Entities: 30%
- Analysis of Financial Statements: 50%

BA4 Fundamentals of Ethics, Corporate Governance and Business Law

- Business Ethics and Ethical Conflict: 30%
- Corporate Governance, Controls and Corporate Social Responsibility: 45%
- General Principles of the Legal System, Contract and Employment Law: 10%
- Company Administration: 10%

cimaglobal.com/becomeaCGMA
This includes nine separate subjects, organised into three pillars and three levels.

The pillars

As a CGMA designation holder, you’ll turn numbers into business strategy. So these three pillars don’t just cover finance, but other business areas too.

Enterprise pillar
Develop strategies and plan to put them into action.

Performance pillar
Monitor activity to make sure strategies are realistic and effective.

Financial pillar
Prepare and understand financial statements to keep an eye on performance and inform company decisions.
The levels

These three levels help CGMA designation holders sharpen skills and stay ahead through their careers.

The operational level is all about implementing short-term decision-making. It mirrors the work of first-line managers and their teams.

The management level considers analysis to get to performance success. It reflects the work of middle managers.

The strategic level is about making long-term strategic decisions, and providing resources to implement those decisions successfully. Usually, senior management takes on this level.

Entry requirements

You’ll need 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.

Exams

- Objective Tests – nine 90-minute exams, on demand.
- Case Studies – three three-hour exams that you can take in four windows per year.
- To complete a level, you’ll need to pass all three Objective Tests (or have an official exemption) before sitting the Case Study exam.

Length of the course

Typically, students spend between three and four months studying for each of the Objective Tests, followed by another six to eight weeks preparing for the Case Study exam.

Overall, you should aim to complete the CIMA Professional Qualification in three to four years.

Work experience needed

You don’t need any to complete the qualification. But you’ll need at least three years’ relevant, verified work experience to get your CIMA membership and become a CGMA designation holder.

Designatory letters

Once you complete each level, you’ll receive designatory letters that show employers you’re on your way to getting your CGMA designation.

Operational level: CIMA Dip MA

Management level: CIMA Adv Dip MA

CIMA member: ACMA, CGMA.
I always wanted to pursue a career in finance so I undertook an undergraduate placement within IBM’s Finance division whilst studying for my degree. My experience at IBM reinforced my desire to study with CIMA to support my career progression.

After graduating with a BSc (Hons) in Accounting and Finance, I joined IBM’s Consulting by Degrees Graduate Program as a Finance Consultant. I wanted to take on client-facing finance roles whilst studying to become a CGMA designation holder. I have been able to apply the knowledge I gained from the CIMA qualification to each of my roles. Studying with CIMA has brought a great amount of respect and confidence amongst both my clients and colleagues.

During one of my first roles as a Process Transformation Consultant; I implemented an operating model for a Financial Services client where I applied my enterprise and financial pillar knowledge. As I progressed to Commercial Manager, I went on to manage the end-to-end commercial cycle of a large Financial Services project. This role was by far the most challenging and the technical knowledge I gained whilst studying with CIMA together with my previous experience allowed me to excel in my career.

One of the greatest challenges about studying is balancing my time between my job, studies and social life. IBM is a supportive employer, they contributed towards my tuition and exam fees and granted study leave for each exam. Flexible tuition means I can attend evening courses during the week and my weekends are free to spend with friends and family.

If you are looking for a well-rounded and highly sought after business finance qualification, becoming a CGMA designation holder with CIMA is a great choice!
We know that people start studying with CIMA at different stages in their lives.

So whether you’re new to business and accounting or an experienced professional, we have you covered. Our flexible framework helps you make the most of your existing qualifications and skills, while helping you get the knowledge and experience you need to become a CGMA designation holder.

School leavers (See page 18)
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 all over the world.

Undergraduates/Graduates (See page 19)
Are you a university student or recent graduate looking to start your career in business or finance? Graduates in any degree discipline can study with CIMA and get a head start in the job market.

MBA and Master’s in Accounting (See page 20)
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 fast-track route to the CGMA designation.

Students or members of other professional bodies (See page 20)
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 the CGMA designation.

Everyone else (See page 22)
Anyone can study with CIMA, whether you already work in business and finance, want to change careers or even hope to run your own business. Find out how you can become a CGMA designation holder if you don’t fit into any of the categories above.
School leavers

School to the CGMA designation at a glance:

- Qualify sooner – you don’t need a degree to start studying with CIMA.
- Get a head start in the job market by combining study with employment.
- Once you’ve completed the CIMA Cert BA, you can 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. 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. Once you’re qualified, you can use the designatory letters CIMA Cert BA.

cimaglobal.com/schoolleavers

Other ways to study with CIMA:

Through a degree
CIMA has teamed up with a number of universities to offer you the opportunity to complete a degree while studying towards the CGMA designation. Studying for a degree and with CIMA at the same time will let you get ahead faster in your career, and shows employers just how motivated you are. Each of the universities we’ve partnered with has its own entry criteria and degree structure for achieving a combined degree and CIMA qualification.
Undergraduates/graduates

University to the CGMA designation at a glance:

- Graduates in any degree discipline can study with CIMA.
- Exemptions are available if you’ve completed a relevant degree.
- You can also start studying with CIMA while at university, so you’ll graduate with a head start in the job market.

You’ll be able to use designatory letters along the way to the CGMA designation, too. Once you’re done with the CIMA Cert BA, you’ll earn the letters CIMA Cert BA. After the Operational level of the Professional Qualification, you’ll be able to use CIMA Dip MA. And following the Management level, your letters will be CIMA Adv Dip MA.

cimaglobal.com/graduateroute

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

You can even start studying while you’re 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 with CIMA, but if you already have a relevant degree, like accounting or business, you could qualify for exemptions from some exams. This will let you move on to the CIMA Professional Qualification sooner.
MBA and Master’s in Accounting holders

Master’s to the CGMA designation at a glance:

► Fast-track entry to the CGMA designation 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 fast-track Master’s Gateway route to the CGMA designation.

cimaglobal.com/mastersroute

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.

cimaglobal.com/professionalroute
Your journey to the CGMA designation at a glance:

- The CGMA designation opens doors to all sorts of roles, not just within finance.
- Anyone can study with CIMA, whether you’re new to business and accounting or already have some experience.
- Exemptions are available if you already have relevant qualifications.

Whether you already work in business and want a professional qualification to help you get further, or you have no business or finance background and want to make a change, becoming a CGMA designation holder 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 your CGMA designation, too. Once you have your CIMA Cert BA, you’ll earn the letters CIMA Cert BA. After the Operational Level of the Professional Qualification, you’ll be able to use CIMA Dip MA. And following the Management level, your letters will be CIMA Adv Dip MA.
My CGMA story

I studied Accounting & Management at the University of Bristol, where I developed a passion for the Balanced Scorecard; particularly understanding key business drivers that can shape and influence commercial, people and strategic decisions.

Over the last 6 years with Reckitt Benckiser and KPMG I have held progressive finance, HR and strategy roles. Studying with CIMA has been a key enabler in my career to date and has allowed me to credibly operate cross-functionally due to its focus on the wider business context and outcomes. Functional barriers are breaking down and this qualification has provided me with the breadth & versatility away from core finance disciplines that I could use as a platform when working in, and, partnering with other functions such as HR.

CIMA gave me the confidence to get exposure and experience from quite an early age. It provided me with the experience to manage my workload effectively, add value and handle pressure in the workplace. A key element of excelling in big FTSE companies and the Big 4 is being able to go above and beyond, not just excelling in the day-to-day delivery. Studying with CIMA whilst taking on increasing responsibility professionally gave me exposure to handle the time pressures and ruthlessly prioritise.

I have two or three fantastic mentors at Reckitt who have been extremely generous and supportive with their time, coaching, and experience. So my advice is to align yourself to a mentor who you implicitly trust and respect. Whether it may be a coffee or even informal conversations every so often, mentors can help coach you in terms of managing workload or your next career move or they may even help you with your studies!

Ross Davies
Management Consultant, KPMG

“Studying with CIMA has been a key enabler in my career to date and has allowed me to credibly operate cross-functionally due to its focus on the wider business context and outcomes.”
Different ways to study

No two students are the same. So it’s important to find what works best for you. In line with our flexible, on-demand assessments, there’s a wide range of study methods to choose from.

Study with a tuition provider
You can attend a course with one of the many global tuition providers that teach the CIMA qualification. It’s a great option if you like to study in a group and appreciate having a tutor on hand to answer questions. Lessons cover the full course and offer reviews leading up to the exam.

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

Sign up 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.

Stock up on CIMA study texts and materials
Looking for a cost-effective way to study with CIMA, or want more materials to dive into? Study with our CIMA faculty-reviewed materials. Just remember, home study takes a little more self-motivation than other methods. cimapublishing.com

Explore all your study options
Our handy study shop will help you choose the right study method for you, with all CIMA-approved study products, resources and courses in one place. cimaglobal.com/study-shop

Get connected
No matter how you choose to study, CIMAconnect is your one-stop place to go. You can download free study resources, chat and network with other students, and ask questions through our series of live ‘ask the tutor’ sessions throughout the year. connect.cimaglobal.com

Fees
How much does it cost to study with CIMA?
CIMA students pay a one-off registration fee, an annual subscription fee (after your first year), and a fee for each exam or exemption. Since we know you’re numbers people, take a look at the specifics here: cimaglobal.com/fees

Remember to account for the cost of study materials and any tuition classes you take. Tuition fees are charged separately and are paid directly to the tuition provider, but you can also choose to buy CIMAstudy.com courses when you register.
Getting started

Step 1: Register as a CIMA student
Register as a CIMA student at cimaglobal.com/register or by calling one of our student advisors on +48 22 222 19 90.

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

Step 3: Choose your study style
You can study with CIMA in whatever way suits your lifestyle. Find out more about your study options on page 24.

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 cimaglobal.com for full details.

Sign up to get more information at cimaglobal.com/bulletin or call a student advisor for help on +48 22 222 19 90. To register, go to cimaglobal.com/register

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CIMA Poland
Find out more about CIMA

To learn more about becoming a CIMA student, visit us at cimaglobal.com/register

or call one of our student advisors on +48 22 222 19 90