You’re thinking like a management accountant already

I WANT TO BE A BUSINESS LEADER
NOT A NUMBER CRUNCHER
CIMA is the world’s largest professional body of management accountants offering the most relevant accounting qualification for a career in business.

If you are considering a career in finance and business, the CIMA qualification will open doors with employers all over the world. As a CIMA management accountant you’ll earn more and go further.
**WHAT IS MANAGEMENT ACCOUNTING?**

Management accountants play a vital role in managing business opportunities using evidence to develop dynamic solutions. Management accountants use information of all kinds, not just financial, to inform the strategy and help manage the future of the business.

To achieve this, management accountants study enterprise, performance and financial strategies and combine this with real business experience. Management accounting is about looking beyond numbers and spreadsheets to add real value to a company.

**WHY CHOOSE CIMA?**

By studying the CIMA qualification, and going on to become a CIMA member, you will join the world’s largest professional body of management accountants. You will be able to use the Chartered Global Management Accountant (CGMA) designation and be part of a truly global network.

The CGMA designation is powered by two of the world’s leading accounting bodies – CIMA and AICPA. It aims to establish management accounting as the most valued profession in business worldwide.

The CIMA Code of Ethics is what sets CIMA (and you) apart from other qualifications. Practising ethical decision making and reflecting on your skills as a finance professional will be an integral part of your CIMA studies.

**WHO IS CIMA FOR?**

Anyone can study CIMA, whether you’re new to business and accounting or an experienced professional. Ambitious school leavers, graduates and professionals choose CIMA as the most relevant accounting qualification for a career in business. Our flexible entry policy gives anyone with a passion for business the chance to study CIMA regardless of educational background. All you need is a good grasp of maths and English.

Anyone who already has qualifications? If so, you may not need to take all of the exams in the CIMA qualification and may be eligible for exemptions. Exemptions mean you can start your CIMA studies at the right level for you and you could qualify sooner.

Check out what exemptions you could receive: www.cimaglobal.com/exemptions
In this section you’ll find the best route for you to progress and qualify as a Chartered Global Management Accountant.

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<thead>
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<th>Routes Into CIMA</th>
<th>Description</th>
</tr>
</thead>
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<tr>
<td><strong>School Leavers</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Undergraduates / Graduates</strong></td>
<td>Are you an undergraduate or recent graduate looking to start your career in business or finance? Graduates in any degree discipline can study CIMA and get a head start in the job market.</td>
</tr>
<tr>
<td><strong>AAAT Students + Members</strong></td>
<td>Want to accelerate your career? Whether you’re still studying AAAT or you’ve progressed to membership it’s important to think about what you want to achieve next.</td>
</tr>
<tr>
<td><strong>MBA and Masters in Accounting Holders</strong></td>
<td>MBA and Masters in Accounting holders who also hold a professional qualification have an even stronger advantage in the job market. Find out about the Masters Gateway accelerated route into CIMA.</td>
</tr>
<tr>
<td><strong>Everyone Else</strong></td>
<td>Anyone can study CIMA, whether you already work in business and finance, want to change career or even run your own business. Find out how you can study CIMA if you don’t fit into any of the above entry routes.</td>
</tr>
</tbody>
</table>

"I always think a few moves ahead" You’re thinking like a management accountant already
Are you about to leave school or college? Are you interested in a rewarding and successful career in business? You don’t need a degree to start your CIMA studies. You can bypass university and head straight for the world of business.

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

You’ll start with the CIMA Certificate in Business Accounting. 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 are looking to land a top job or run your own business. Upon completion you will be awarded the CIMA Certificate in Business Accounting and can use the letters CIMA Cert BA after your name. It can also be a stepping stone to the CIMA Professional Qualification.

Other ways to study CIMA
Set on getting a degree? Find out how you can combine CIMA with a degree on page 26.
Or find out about the CIMA apprenticeship on page 26. It’s a fantastic route into the world of business for talented individuals.

Find out more: www.cimaglobal.com/schoolleavers
Studying CIMA after university is a strong career move. It can enhance your degree and open doors with top employers around the world.

You can even begin your CIMA studies while at university and graduate with a head start in the job market. You don’t need a relevant degree to start your CIMA studies; graduates in any degree discipline can study CIMA. You’ll start with the CIMA Certificate in Business Accounting. It’s a recognised qualification in its own right and can also be a stepping stone to the CIMA Professional Qualification.

If you have already completed a relevant degree, for example accounting or business, you may be entitled to exemptions from some CIMA exams allowing you to progress onto the professional level quicker.

CIMA Certificate in Business Accounting. It’s a recognised qualification in its own right and can also be a stepping stone to the CIMA Professional Qualification.

If you have already completed a relevant degree, for example accounting or business, you may be entitled to exemptions from some CIMA exams allowing you to progress onto the professional level quicker.

University to CIMA at a glance:

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

Get involved

CIMA undergraduate club
Join CIMA’s undergraduate club and get exclusive access to industry updates, graduate jobs and employer events. It will give you the opportunity to develop your employability skills and stand out from the crowd.

It’s free and simple to sign up:
www.cimaglobal.com/undergraduate

CIMA Global Business Challenge
Enter CIMA’s Global Business Challenge and try your hand at being a management accountant. You might just like it! It will give you some fantastic experience to draw upon in interviews and put you in front of some top employers. You may even win the chance to represent the UK at the global final.

Find out more today:
www.cimaglobal.com/ukgbc

Find out more: www.cimaglobal.com/graduateroute
Your AAT qualification provides you with an excellent start to a great career. But why stop there? The AAT route to CIMA is a proven path to business success.

Exams for exemptions:

- Exemptions from the entire CIMA Certificate in Business Accounting qualification once you complete AAT Level 4.
- Fast track processing of exemptions available exclusively for AAT students.
- A reduction of over 50% on your AAT full membership while you are studying CIMA.

You're thinking like a management accountant already

Exemptions

Once you have completed AAT Level 4, or Level 8 in Scotland, you are exempt from the CIMA Certificate in Business Accounting. This equates to five exemptions and allows you to progress to the CIMA professional level exams straight away.

If you are an AAT student who has not yet progressed onto the final level you can still study for CIMA. You’ll start with the CIMA Certificate in Business Accounting. It’s a recognised qualification in its own right and can also be a stepping stone to the CIMA Professional Qualification.

Find out more: www.cimaglobal.com/aatroute
The Masters Gateway is an accelerated entry route to CIMA for people who hold an MBA or Masters in Accounting. Upon completion of the Masters Gateway Assessment exam you will be granted 11 exemptions from the CIMA qualification.

How does it work?
This route requires you to sit a three-hour exam in either May or November. It assesses your knowledge of the material covered in the management level of the CIMA Professional Qualification.

Once you have passed you will be awarded the CIMA Advanced Diploma in Management Accounting and be granted exemptions from all certificate, operational and management level exams in the CIMA Professional Qualification.

There are now two options to choose from – the Masters Gateway package (including online study) and the Masters Gateway assessment only.

The Masters Gateway at a glance:
- Accelerated entry route for people who hold an MBA or Masters in Accounting.
- Masters Gateway exam grants you 11 exemptions from the CIMA qualification.
- Two options to choose from – with or without online study package.

Studying alone for the Masters Gateway exam?
Check out these free self-study guides designed to give self-studying students a near tuition experience:
www.cimaglobal.com/mastersgatewaystudy

Find out more: www.cimaglobal.com/mastersroute

You’re thinking like a management accountant already

MBA AND MASTERS IN ACCOUNTING HOLDERS
NOT JUST LOCAL

I’m thinking global

Already work in business and want a professional qualification? Or are you considering a complete career change? Studying CIMA could be the best career decision you make.

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

If you already have qualifications you may not need to take all of the exams in the CIMA qualification. Take a look at the exemptions section on page 5 to make sure you start at the right level for you.

If you don’t hold an existing qualification in business or finance, you will start by studying the CIMA Certificate in Business Accounting, 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.

Working for yourself
If you are an aspiring entrepreneur who intends to run your own business, the CIMA Certificate in Business Accounting can help you succeed. It will equip you with the knowledge you need to make smart business decisions. You will develop an excellent grounding in key areas of business and finance including preparing accounts, company law, budgeting, ethics and corporate governance; essential skills for any small business owner.

Exemptions available if you already have relevant qualifications.

Opens doors to all types of roles, within and outside of the finance function.

Everyone else

CIMA at a glance:

- Anyone can study CIMA, whether you’re new to business and accounting or already have some experience.
- Exemptions available if you already have relevant qualifications.
- Opens doors to all types of roles, within and outside of the finance function.

Find out more: www.cimaglobal.com/everyone
CIMA CERTIFICATE IN BUSINESS ACCOUNTING

The certificate at a glance:
- Entry requirements: None. It’s open access.
- Number of exams: Five, two-hour, computer-based exams.
- Exam dates: All year round.
- Completion time: 12-18 months on average.
- Work experience required: None.
- Letters after your name: CIMA Cert BA

The certificate

The Certificate in Business Accounting is CIMA’s entry level accounting qualification. Whatever career path you wish to take, the CIMA Certificate in Business Accounting offers you the opportunity to develop your business and financial knowledge. It is a valuable qualification in its own right. Upon completion you will be awarded the CIMA Certificate in Business Accounting and can use the letters CIMA Cert BA after your name. It can also be a stepping stone to the CIMA Professional Qualification.

The syllabus

The five modules that make up the CIMA Certificate in Business Accounting are completely flexible and can be sat at any time throughout the year. You can study the papers in any order and choose any combination of papers to suit your way of studying.

All Certificate in Business Accounting papers are examined by computer-based assessment at centres around the world. You will get feedback straight after your assessment and will know if you’ve passed. Students who carefully plan and commit to their studies can complete the CIMA Certificate in Business Accounting within 12-18 months.

The five certificate syllabus modules

- **C01 Fundamentals of Management Accounting**
  - Basic costing
  - Budgets
  - Accounting and cost systems

- **C02 Fundamentals of Financial Accounting**
  - Regulatory framework
  - Preparing accounts
  - Accounting systems and controls

- **C03 Fundamentals of Business Mathematics**
  - Basic maths
  - Probability
  - Financial maths
  - Forecasting

- **C04 Fundamentals of Business Economics**
  - Economic environment
  - Analysis for business decisions
  - Market economy and role of government

- **C05 Fundamentals of Ethics, Corporate Governance and Business Law**
  - Elements of contract
  - Company law
  - Administration and finance
  - Applying legal knowledge

The certificate at a glance:
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You’re thinking like a management accountant already!

“I’M THE PERSON WHO ALWAYS DIVIDES THE BILL”
As a management accountant you will be looking beyond the finances to inform the strategy of the business. The pillars are therefore designed to cover not just finance, but a range of other business areas. The below highlights what will be covered in each pillar.

**Enterprise** – develop strategy and plan for effective implementation.

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

**Financial** – prepare and interpret financial statements, in order to understand performance and form decisions.

The four 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 the work generally undertaken by senior management.

Exams for the CIMA Professional Qualification are paper-based, lasting three hours with 20 minutes’ reading time. They take place in a wide variety of venues and are held twice a year, in May and November.

At operational and management level, you can choose how many papers you take at each sitting and in which order. All three strategic level subjects must be studied at the same time before moving onto the T4 Test of Professional Competence.

There is no time limit to complete the CIMA Professional Qualification so you can study at your own pace. On average, it takes a student who is working full-time and studying part-time between three and five years to qualify.

**The exams**

考试将对CIMA专业资格进行纸笔考试，持续三个小时，有20分钟的阅读时间。考试将在各种类型的地点进行，并且每年举办两次，分别在5月和11月。

在操作和管理级别，您可以选择在每个考试中参加多少张试卷以及试卷的顺序。所有三个战略水平的科目必须在同一批次完成，才能进行T4专业能力测试。

没有完成CIMA专业资格的时间限制，您可以根据自己的节奏学习。平均而言，全职工作的学生需要在三年到五年的时间内通过资格考试。

**The levels**

- **Professional competence level**
- **Strategic level**
- **Management level**
- **Operational level**

**The pillars**

- **Enterprise pillar**
- **Performance pillar**
- **Financial pillar**

<table>
<thead>
<tr>
<th>Level</th>
<th>Enterprise</th>
<th>Performance</th>
<th>Financial</th>
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<tbody>
<tr>
<td>Operational</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strategic</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**The syllabus**

**T4 Test of Professional Competence in Management Accounting**

**PART A**

Initial Professional Development – Work Based Practical Experience

**PART B**

Case Study Examination based on pre-seen and unseen material

**Award – CIMA Diploma in Management Accounting**

**Award – CIMA Advanced Diploma in Management Accounting**

**Award – Member of the Chartered Institute of Management Accountants**

**PART A**

Initial Professional Development – Work Based Practical Experience

**PART B**

Case Study Examination based on pre-seen and unseen material
**Step 1:** Register as a CIMA student online at www.cimaglobal.com/register

**CIMA Certificate in Business Accounting**
If you are taking the CIMA Certificate in Business Accounting there are no deadlines. You can sit the assessments at a computer based assessment centre when you are ready.

**CIMA Professional Qualification**
If you are expecting to enter the CIMA Professional Qualification directly, you should register as a CIMA student by the following dates:
- Register by 31 January to sit the May exams
- Register by 31 July to sit the November exams

**Step 2:** Apply for exemptions

Email copies of any transcripts and certificates to documents@cimaglobal.com by the above dates. We will then advise you if you are eligible for exemptions.

**Step 3:** Book your exams

**CIMA Certificate in Business Accounting**
Find your nearest computer based assessment centre and contact them directly to arrange your assessment at: www.cimaglobal.com/cba

**CIMA Professional Qualification**
Enter online using your MY CIMA account. Exam entry typically runs from early February to mid-March for May exams and early August to mid-September for November exams. For details of exact dates and fees visit: www.cimaglobal.com/exams

**Step 4:** Choose your study option

CIMA 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.
CIMA can be studied in a number of different ways to suit your preference and lifestyle.

**Tuition classes** offer classroom experience, giving you the benefit of qualified lecturers, face-to-face tutoring and interaction with fellow CIMA students.

**Distance learning packages** offer you a structured training programme and tutorial support.

**Online learning and study resources** allow you to study at your own pace. CIMAstudy.com is the official online learning system which takes you step-by-step through the CIMA qualification.

Our website is full of great, free study support material. We’ve got help at every level including past papers, study guides and useful articles. We also have local network activities to support you through your studies.

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. Support is given at your employer’s discretion.

For more information on study options and course providers in your area, visit: www.cimaglobal.com/studyoptions

**CIMA Higher Apprenticeship in Management Accounting**

CIMA, together with a network of employers and educational partners, have created the first ever degree level Higher Apprenticeship in Management Accounting. It’s a fantastic non-university route into the world of business and finance for talented individuals. Interested in applying for an apprenticeship position?

Find out more: www.cimaglobal.com/myapprenticeship

Before qualifying as a CIMA member, you must show that you have three years’ relevant work-based practical experience. That way, employers know that you, and every other CIMA member, belong to a community with the skills they’re looking for.

CIMA members around the world have a duty to observe the highest standards of conduct and integrity and to uphold the good standing and reputation of the profession.

To find out more, visit: www.cimaglobal.com/ethics

**Study for CIMA with a degree**

CIMA has teamed up with select UK universities to offer you the opportunity to get a degree while studying towards your CIMA qualification. By studying for the CIMA qualification and a degree at the same time you’ll also be able to progress faster in your career by showing employers you are a highly motivated individual. Each of the universities we’ve partnered with has their own entry criteria and degree structure for achieving a combined degree and CIMA qualification.

Find out more: www.cimaglobal.com/cimathroughdegree

For tips on gaining and recording your practical experience visit: www.cimaglobal.com/per

**Practical experience requirements (PER)**

Some or all of the three years’ practical experience required can be gained before registering as a CIMA student and can be carried out with more than one employer. The work experience is broken down into three main areas – basic, core and supplementary, reflecting the wide range of functions carried out by management accountants.

### Before qualifying as a CIMA member

- **Preparing and maintaining accounting records**
- **Statutory and regulatory reporting**
- **IT desktop skills**
- **Systems and procedure development**

### Core experience

- **Preparation of management accounts**
- **Planning, budgeting and forecasting**
- **Management reporting for decision making**
- **Product and service costing**
- **Information management**
- **Information management**
- **Project appraisal**
- **Project management**
- **Risk management and business assurance**

### Supplementary experience

- **Financial strategy**
- **Corporate finance**
- **Treasury management**
- **Taxation**
- **Business evaluation and appraisal**
- **Business strategy**
- **External relationships**
If you want to study CIMA while working, it’s a good idea to find an employer who will support you while you study and help you gain valuable workplace experience. Thousands of companies around the world, from multinationals to the newest start-ups in the public and private sectors, qualify their staff with CIMA. Just some of the companies and roles where CIMA people work are listed below.

Professional services and consulting
- KPMG
- EY
- PwC
- Deloitte
- Accenture
- IBM
- Grant Thornton
- Morgan Stanley
- Barclays
- The Co-operative Banking Group
- HSBC
- Zurich
- Credit Suisse
- J.P. Morgan

Financial services
- NHS
- Scottish Enterprise
- UK Government
- MOD
- HMRC
- Highways Agency
- Sanctuary Housing
- Coca-Cola
- Innocent
- Unilever
- Nestlé
- Kimberly-Clark
- Diageo
- P&G

Public sector and not-for-profit
- Boots
- ASOS
- Tesco
- John Lewis
- Walt Disney
- Marks & Spencer
- Next

Retail

FMCG

Media and publishing
- BBC
- ITV
- Sky
- Guardian Media Group
- Google
- Pearson
- Virgin Media

Telecomms and IT
- Vodafone
- Siemens
- O2
- Cisco Systems
- BT
- TalkTalk
- Dell

Transport, travel and leisure
- TUI Travel
- Hilton Worldwide
- InterContinental Hotels Group
- British Airways
- Marriott International
- Network Rail
- TFL

Engineering and manufacturing
- BAE Systems
- Ford
- Balfour Beatty
- GlaxoSmithKline
- Rolls-Royce
- Airbus
- National Grid

Professional and executive roles
- Business Analysis Manager
- Chief Financial Officer
- Director of Information Technology
- Head of Programme Management
- Human Resources Manager
- Marketing Manager
- Management Accountant
- Management Consultant
- Project Manager
- Commercial Director
- Chief Financial Officer
- Management Consultant
- Finance Business Partner
- Marketing Manager
- Operations Director

Finance roles
- Finance Director
- Finance Business Partner
- Management Accountant

Information and communication technology roles
- Information Management roles
- Information Technology roles

Here are just some examples of the types of roles CIMA people work in:

Find and apply for the latest jobs on CIMA’s international jobs site: www.cimaglobal.com/myjobs

Find a list of employers who meet our training standards and apply directly to them: www.cimaglobal.com/trainingpartners
You can see from the diagram how your investment in studying and exams is quickly rewarded as you progress through the CIMA qualification.

This is an indication of what you could earn. Salaries vary considerably by region and sector.

Source: 2013 CIMA salary survey

How much will it cost?

CIMA students pay a one-off registration fee, an annual subscription fee, and a fee for each exam or exemption. Check our fees list for full information: 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 course provider.

How much can I earn?

<table>
<thead>
<tr>
<th>Level</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational level</td>
<td>£32,414</td>
</tr>
<tr>
<td>Management level</td>
<td>£34,696</td>
</tr>
<tr>
<td>Strategic - T4 level</td>
<td>£40,469</td>
</tr>
<tr>
<td>CIMA member ACMA, CGMA</td>
<td>£62,599</td>
</tr>
<tr>
<td>CIMA member FCMA, CGMA</td>
<td>£116,767+</td>
</tr>
</tbody>
</table>

Talk to a CIMA adviser on the phone
Call 020 8849 2251
For opening hours visit: www.cimaglobal.com/ukcontact

Get an instant answer online
Get an instant answer to the most popular CIMA FAQs: www.cimaglobal.com/smartanswers

Chat live online
Chat to a CIMA adviser online and get a personal response: www.cimaglobal.com/cimachat

Come and meet us
Come along to a Saturday open day for one-to-one advice: www.cimaglobal.com/opendays

Keep in touch to make sure you don’t miss out on important news from CIMA:
Sign up for our monthly email bulletin: www.cimaglobal.com/bulletin

‘Like’ CIMA UK on Facebook: www.facebook.com/cimauk

We have a friendly bunch of CIMA advisers on hand to talk to, and a variety of ways you can get in touch to find out more.