

## CIMA professionals are different – what professionalism and standards means for your business

### CIMA professionals are a great choice for employers

They develop their technical ability and their professional capacity continually. Their individual success is essential to business globally. That's why CIMA is committed to ensuring that employers worldwide understand the benefits CIMA members can bring to a business through their knowledge & skills and their ethical & professional commitment.

### CIMA Members work to a Code of Conduct and have ethical values

They know right from wrong and don't allow others to influence or override their professional judgment. Through their ethical values they make trusted decisions based upon independence and objectivity. CIMA members are at the heart of business as its conscience.

### CIMA professionals have skills that are essential to business

They have a commitment to lifelong learning and professional development under the membership regulations of CIMA. All CIMA Members are required to undertake Continuing Professional Development (CPD) to ensure that their knowledge and skills remain up-to-date.

CIMA members are encouraged and aided to:

- **Define** – and understand their roles recognising the expectations of employers.
- **Assess** – development needs to establish knowledge or skill gaps.
- **Design and Act** – choose and undertake development activities that meet development needs.
- **Reflect** – upon and document the outcome of each development activity – this ensures continuing relevance to your business.
- **Evaluate** – progress against the objectives set at the beginning of the year.

The CIMA scheme gives Members the freedom to choose how they are going to develop and provides a structured cycle of self-assessment. Members' CPD records are checked by random monitoring. Through this a CIMA member, as your employee, is up to date with their knowledge on joining the business. CIMA members remain professionally competent by assessing their developmental needs in line with the business sector they are in and your own company objectives.

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'CIMA has the right balance of professional knowledge and understanding of what the numbers mean and what you can do with them. Taking us from 'here are the numbers', through to helping create a corporation that has a strong competitive edge and good financial position is for me the differentiating factor.'

**Simon Henry FCMA,**  
Group CFO, Royal Dutch Shell Group

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'The foundations provided by CIMA have been extremely beneficial to me as I have progressed through my working life. CIMA helped me from an early point to realise that not only did I have to be professional in the sense of technical competencies, but also to have a clear business focus as a partner to others running the company'

**Ian Robertson, FCMA,**  
EVP, Finance Operations,  
Royal Dutch Shell Group

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'Membership of CIMA has enhanced my professional status considerably. '

**Girish Bhat, ACMA, CFO,**  
Gammon India Ltd

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## CIMA Professionals are guided by a global code

They have support from CIMA and their peers. At times, good ethical behaviour is above that required by the law. That is why CIMA has a Code of Ethics, based on that of the International Federation of Accountants (IFAC). As chartered management accountants, CIMA members and students throughout the world have a duty to comply with the Code of Ethics, observe the highest standards of conduct and integrity and to support your business by upholding the good standing and reputation of the profession.

CIMA members are not left out in the cold. Every situation is different and CIMA provides tools for its members to apply the most recent and relevant case studies to solve ethical dilemmas in business. CIMA members strive to anticipate ethical minefields and reduce risk. To uphold the high standards expected of our members, CIMA provides online support including a world recognised code of ethics, ethical checklists and an online resource library containing a range of articles, blogs, webcasts and reports. We also provide a range of ethical helplines for members globally.

### CIMA professionalism is relevant globally

Professionalism is not defined by geographical borders. It is a globally recognised transferable business asset. It encompasses integrity, ethical behaviour and an attitude that helps CIMA management accountants become great business leaders worldwide.

Your stakeholders and competitors will know the value of CIMA members to your business. CIMA members inform sustainable business strategies, mitigate risk and protect stakeholder needs. This makes them vital to the business and that's why CIMA professionals drive organisations forward.

CIMA Professionals help people and businesses succeed.



[www.cimaglobal.com/yourprofessionalism](http://www.cimaglobal.com/yourprofessionalism)

[www.cimaglobal.com/ethics](http://www.cimaglobal.com/ethics)

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'The ethical standards that are upheld by CIMA are presented to you when you sign on to take the qualification and are emphasised all the way through. And those are really about not betraying what CIMA is all about and that's providing a very professionally prepared financial perspective'

**James Bruce**, FCMA, VP Finance, Unilever, China

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'Finance and accounting is the language of business transactions and accountants have long been the interpreters of this language. Ensuring that information is accurate and transparent has never been more important.'

**Jeff Kaye**, FCMA, Global Witness, Director, Finance and Resources

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'There is nothing more important than to maintain the objectivity of finance. Time and time again you see companies fail when finance fails to stand up to management...'

**Colin Robertson**, Group CFO, CLSA

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