



Chartered Institute of Management Accountants (CIMA)

Course Code: NCIMA

Today's marketplace demands a qualification that is desirable by employers. CIMA is the first choice for employers in the qualification and development of professional accountants in business and it will open up a world of opportunity for you.

CIMA is a leading membership body that offers an internationally recognised professional qualification in management accountancy, which focuses on the education and training of management accountants in business. Studying for CIMA and training to become an Associate of the Chartered Institute of Management Accountants (ACMA) will help you develop the skills required to succeed in business. CIMA members are at the forefront of some of the world's most successful organisations.

Whatever you want from your career, CIMA qualifications put you in an ideal position to accelerate your progress and achieve your goals. You will develop the financial expertise and strategic insight to make key decisions about the future of business. Studying with CIMA gives you the flexibility to manage and develop your career as you progress through the qualifications. CIMA has a total business focus – 99% of CIMA members and students work in business and not in accountancy practices.

The CIMA Qualification is not just about getting your career off to a good start. If you have the ambition and ability to develop your skills, CIMA can help you to fulfill your potential and give you the power to help accelerate your career. If you're looking to rise rapidly through the ranks, CIMA will give you the skills to succeed at a senior level. It gives you the financial expertise and strategic ability to make giant leaps towards your career goals.

Course Structure

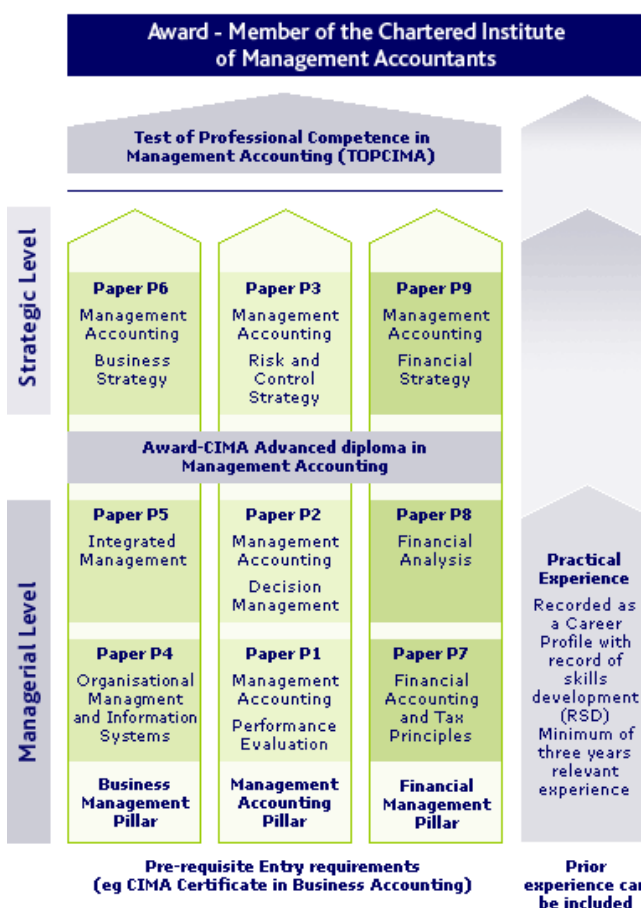
The CIMA Qualification is the most relevant and recognised financial qualification for business today. It provides more strategy, more management accounting, more management and more project management than other professional accountancy qualifications. It will give you the key skills to succeed in your career plus the relevant experience to be a success.

There are unique elements of the CIMA syllabus that makes the Qualification stand out from its competitors as the chartered qualification of choice for business. There is a major focus on ethics throughout the syllabus and CIMA is the only body to focus on interpersonal skills as a requirement of the Professional qualification.

To qualify as a Chartered Management Accountant you must:

- complete the **CIMA Certificate in Business Accounting** or another exempting qualification
- complete the nine exams from the **CIMA Professional Qualification**
- gain 3 years relevant **Practical Experience**
- pass the **Test of Professional Competence in Management Accounting (TOPCIMA)**.

The Certificate Level is the foundation for entry to the Professional Qualification. The Professional Level is further split into Managerial and Strategic Levels and is built on three pillars of learning – Management Accounting Pillar, Business Management Pillar, Financial Management Pillar - culminating in the TOPCIMA.



Certificate Level: The CIMA Certificate in Business Accounting (CBA) is an entry requirement to the CIMA Professional Qualification and a recognised qualification in its own right. If you are new to accounting then you must complete the CIMA Certificate in Business Accounting before moving on. The qualification is open access – meaning that no previous knowledge or experience is required. It is a stepping stone towards the CIMA Professional qualification.

Managerial Level: You will develop decision-making and management skills through studying the Managerial level – as well as an expertise in technical accounting matters. When you complete these subjects, you will receive the '**CIMA Advanced Diploma in Management Accounting**'. You must complete all of the Managerial level, either through exemptions or exams, before you can move onto the Strategic level.

Strategic Level: The Strategic level focuses on key strategic issues and business practices. The Managerial level syllabus content may also be relevant for the Strategic level exams. For example, content in the Paper P1 Management Accounting Performance Evaluation syllabus may also be relevant in the Paper P6 Management Accounting Business Strategy exam.

TOPCIMA: The Test of Professional Competence in Management Accounting is the final exam you will sit. You must sit this exam after you have completed all other exams in line with guidelines produced by the International Federation of Accountants (IFAC). The TOPCIMA has no specific syllabus content. Material from any of the Managerial and Strategic level subjects could be relevant. It is based upon a case study and set within a simulated business context. By passing this exam you will prove that you have the ability to transfer your strategic and practical knowledge to a real life business situation.

Practical Experience Requirement (PER): Becoming a CIMA member is not simply a matter of passing the exams. You also need to gain a minimum relevant practical experience before you can call yourself a Chartered Management Accountant or use the letters ACMA after your name. As soon as you have successfully completed the Managerial level exams and have a minimum of three years relevant practical experience you should submit your Career Profile for assessment. At the very latest you must make an application within five years of completing your final TOPCIMA exam. If you don't submit your Career Profile within that time you will be removed from the register of passed finalists. Passed finalists who have a minimum of three years' senior/strategic experience, in addition to the three years' relevant experience required for associate membership, can apply for direct entry to fellowship.

Assessment

The **Certificate** is assessed by Computer Based Assessment (CBA) and allows you to progress at your own rate. CBA uses the computer to deliver questions and receive answers. You can take these assessments at any time that suits you any time of year. The pass mark for each subject is 50% and you will receive your results and a Certificate of Achievement immediately after the assessment.

There is complete flexibility at **Managerial Level**. You can sit between one and six papers in any combination at any one sitting, although we recommend that you take between two and four. While there are no progression rules at Managerial level, the suggested study routes area will help you decide which subjects to study and sit together. Each paper is assessed on its own and you need 50% to pass a paper. Once you've passed a paper, you'll receive a permanent credit in that subject.

At **Strategic Level** you must attempt all three papers at your first sitting. As with Managerial papers, Each paper is assessed on its own and you need 50% to pass a paper. Once you've passed, you'll receive a permanent credit in that subject. If you don't pass all three Strategy papers at the first attempt, you can take the remaining strategy papers in any order.

There will be a three-hour written **TOPCIMA** examination paper, with a limited number of questions (requirements). They will normally be answered through a report and/or presentation, with supporting documents, to a variety of users. The questions will be based upon a case study, which will be published on the CIMA website, at least six weeks in advance of the examination. Further information regarding the case will be added as part of the examination paper. The pass mark for TOPCIMA is 50%.

Assessment of Practical Experience: Once you have completed your Career Profile or Record of Practical Experience you should send your application with the Practical Experience/Membership Application fee to: Assessment of Practical Experience, CIMA, 26 Chapter Street, London, SW1P 4NP, UK.

Entry Requirements

The CIMA qualifications are open to everyone. Your entry level will depend upon your previous experience. You will need a good standard of maths and be competent in the English language before you start. The entry requirement for the CIMA Professional Qualification is the CIMA Certificate in Business Accounting. Completing the CIMA Certificate will allow you to progress to the Professional Qualification and further develop your career.

Relevant Educational Backgrounds: To become a CIMA student you will need to complete CIMA online registration process and send the certified copies of your highest level educational certificates and transcripts - details of the subjects you studied and the marks you achieved. To certify the copies of your certificates and transcripts you will need to get a responsible person - such as your manager or a lecturer - to sign them as true copies of the originals. All certified certificates and transcripts must be in English. Please do not send original documents. Before sending certified copies of your certificates and transcripts, please make sure that you have read CIMA's guidelines for sending your educational documents.

Non-Relevant Educational Backgrounds: If you do not have any relevant qualifications you can still study for the CIMA qualifications. A significant percentage of CIMA students have not studied relevant qualifications. Many employers welcome students from a wide range of academic backgrounds and following a structured professional programme will ensure that you develop the skills required to succeed.

Exemptions

Your entry level will depend upon your previous experience. If you've already studied a relevant qualification - such as a degree or a professional qualification in accounting or business subjects - you may not need to sit all the exams. In these cases you may be awarded exemptions from selected CIMA papers and may also be granted exemptions from some (or all) of the five papers at the Certificate level.

If you have already studied a relevant qualification - such as a degree or a professional qualification in accounting or business - you may be granted exemptions from some (or all) of the five papers at the Certificate level.

For more information about the exemptions available for your existing qualification please visit [CIMA Website](#). [Find out more information on CIMA accreditation database](#).

Once CIMA receives certified copies of your certificates and transcripts they will contact you with details of any exemptions awarded. You will also be able to view these on line when you log into [My CIMA](#). We strongly recommend that you wait until you have received written confirmation of your exemptions before you sign up for a CIMA study course. If you are expecting exemptions and it has been over 20 days since you sent your certified certificates and transcripts, please email or call [CIMA Contact](#).

* international students will have to [register](#) with CIMA before joining the College