CIMA - The Chartered Institute of Management Accountants - is a leading membership body that offers an internationally recognised professional qualification in management accountancy, which focuses on accounting for business. As an organisation we are committed to constant improvement, and our reputation as a professional and regulatory body has never been stronger. We are increasingly the first choice for students and employers. CIMA upholds high ethical and professional standards to maintain public confidence in management accountancy. Our members and students must adhere to CIMA’s ethical guidelines, byelaws and regulations. All CIMA’s governance activities - overseen by the Council and its committees - underpin the commitment to maintain the professional standards and competence of our members and students.

The qualification structure
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 three years relevant practical experience and send your 'Career Profile' to us for approval
- Pass the Test of Professional Competence in Management Accounting (TOPCIMA).

If you are new to business or accounting studies and you do not already have an exempting qualification you will start by gaining the CIMA Certificate in Business Accounting. When you have completed the Certificate, or if you already have a qualification that gives you direct entry, you can begin studying for the CIMA Professional Qualification.

Entry routes
The CIMA qualifications are open to everyone. Your entry level will depend upon your previous experience. The syllabus builds step by step and you will develop your knowledge and skills as you progress through the qualifications. Your qualifications are similar in standard to undergraduate and postgraduate studies. You will need a good standard of maths and be competent in the English language before you start.

Relevant educational backgrounds
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 of the exams. In these cases you may be awarded exemptions from selected CIMA papers.

For more information about the exemptions available for your existing qualification please select from the following list.

- I am a graduate and have successfully completed a qualification at degree or postgraduate level
- I am an AAT student/member
- I have completed the Open University Certificate in Accounting
- I have completed, or am currently studying, a professional qualification
To become a CIMA student you need to complete an online registration process and send a certified copy of your highest level educational certificates and transcripts - details of the subjects you have studied and the marks you achieved. To certify the copies of your certificates and transcripts you will need to get a responsible person. All certified certificates and transcripts must be in English. Before sending us the certified copies of your certificates and transcripts, please make sure that you have read CIMA’s guidelines for sending your educational documents. Once we have received certified copies of your certificates and transcripts we will contact you with details of any exemptions awarded.

It is 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 do sign up for a course before receiving this confirmation - and you then learn that you are exempt from this subject - we will not accept liability for any course fees.

Non-relevant educational background

If you do not have any relevant qualifications you can still study for CIMA qualifications. 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. The Certificate is assessed by Computer Based Assessment (CBA) and allows you to progress at your own rate.

Professional qualification

The CIMA Professional Qualification is highly regarded and recognised by business around the world. The syllabus is made up of three elements:

- The Managerial level - six exams
- The Strategic level - three exams
- The Test of Professional Competence in Management Accounting (TOPCIMA) - one exam based on a case study

This level is made up of six subjects:

- Paper P1 Management Accounting Performance Evaluation
- Paper P2 Management Accounting Decision Management
- Paper P4 Organisational Management and Information Systems
- Paper P5 Integrated Management
- Paper P7 Financial Accounting and Tax Principles
- Paper P8 Financial Analysis

Note: For papers P1 and P4, the assessment format for sections A, B and C remains unchanged and is as follows:

- Section A - a variety of compulsory objective test questions each worth between two and four marks
- Section B - six compulsory short answer questions, each worth five marks
- Section C - one question from a choice of two

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.

This level is made up of three subjects:

- Paper P3 Management Accounting Risk and Control Strategy
- Paper P6 Management Accounting Business Strategy
- Paper P9 Management Accounting Financial Strategy

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.

You must pass all three Strategic level subjects before you can sit the TOPCIMA.

TOPCIMA

The Test of Professional Competence in Management Accounting.

TOPCIMA is the final exam you 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). It is based upon a case study and set within a simulated business context.

The TOPCIMA has no specific syllabus content. Material from any of the Managerial and Strategic level subjects could be relevant.

Below are the learning aims, rationale, the learning outcomes and the assessment strategy for the TOPCIMA.

Learning Aims

The aim of the Test of Professional Competence in Management Accounting (TOPCIMA) is to test the capabilities and competence of students, to ensure that they:

- Have a sound technical knowledge of the specific subjects within the curriculum;
- Can apply technical knowledge in an analytical and practical manner;
- Can extract, from various subjects, the knowledge required to solve many-sided or complex problems;
- Can solve a particular problem by distinguishing the relevant information from the irrelevant, in a given body of data;
- Can, in multi-problem situations, identify the problems and rank them in the order in which they need to be addressed;
- Appreciate that there can be alternative solutions and understand the role of judgement in dealing with them;
- Can integrate diverse areas of knowledge and skills;
- Can communicate effectively with users, by formulating realistic recommendations, in a concise and logical fashion;
- Can identify, advise on and/or resolve ethical dilemmas.

TOPCIMA comprises a case study that requires students to primarily apply strategic management accounting techniques to make and support decisions within a simulated business context.
Rationale
The TOPCIMA will provide an integrated test of syllabus content that is mainly included within the three Strategic level papers. However, it will also draw upon content covered within the six Managerial level papers. TOPCIMA will require you to deal with material in less structured situations than that encountered in previous Strategic level papers, and to integrate a variety of tools in arriving at a recommended solution. It is unlikely that there will be a single right answer to a complex business problem and students will be expected to recognise the possible alternatives in dealing with a problem. The emphasis will be on assessing candidates capabilities and competence in the practical use of appropriate, relevant knowledge, the ability to demonstrate the application of the higher level skills of synthesis, analysis and evaluation, and skill in effectively presenting and communicating information to users.

Learning outcomes
You will be required to go through the following stages to prepare for, and to answer, the requirement of the case, set within the TOPCIMA:

A - Preparatory to the TOPCIMA exam:
- Analyse and identify the current position of the organisation;
- Analyse and identify the relevant problems facing the organisation.

Note: Activities undertaken using published ‘pre-seen’ case study materials.

B - TOPCIMA exam:
- Appraise possible feasible courses of action available;
- Evaluate and then choose specific proposals;
- Identify and evaluate priorities related to the proposals;
- Recommend a course of action;
- Prepare and present information in a format suitable for Presentation to senior management.

Assessment Strategy
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. This should provide sufficient time before the examination to undertake preparatory analysis based upon the pre-seen material. Further information regarding the case will be added as part of the examination paper.

Questions will test your capabilities and competence in the application of appropriate knowledge and the processes undertaken in dealing with the problems identified in the examination, together with your ability to present and communicate information.

A ‘TOPCIMA Assessment Matrix’ will be published on the CIMA website, with the pre-seen case material. The matrix will identify the list of assessment criteria, performance bands and range of marks that will be used to assess the capabilities and competence of candidates.