

CIMA

Chartered Institute of
Management Accountants

CIMA Training

route to success



CIMA is acknowledged by employers as the global quality standard in management accounting and is the voice of over 183,000 members and students, operating at the heart of business in 168 countries.



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About CIMA

CIMA is the employers' choice when recruiting financially qualified business leaders. Management accounting combines accounting, finance and management with the leading edge techniques needed to drive successful businesses.

'The CIMA qualification has been the cornerstone of our finance training for over 12 years and continues to be as relevant today as when it was first launched. Being a CIMA Training Quality Partner helps us attract the right people into the business, supporting them to grow into great business analysts of today with the potential to be our business leaders of tomorrow.'

Brian Smith ACMA
Strategic Business Manager
Everest
UK

CIMA works closely with employers and sponsors leading edge research, constantly updating its qualification, professional experience requirements and continuing professional development to ensure it remains the most relevant international accountancy qualification for business, in both the public and private sectors.

CIMA members are management accountants who have broad ranging business and management skills to complement their financial training. They are able to offer strategic and practical advice, make and support key decisions and manage risk. That's why many of the world's largest employers believe CIMA members are best qualified to drive business performance, not just measure it.

The CIMA qualification is a sign of commitment to high professional standards and a code of ethics. Our policies, publications, helplines and guidance on ethical and professional standards provide support and advice throughout our members' careers.

CIMA Training helps you to attract and retain top talent

The CIMA Training scheme helps you offer your trainees a career, not just a job. It offers the best choice for employers wanting to develop finance staff into strategic business managers. Resources are available to ensure that your trainees will develop and grow professionally to support your business as it moves forward.

In today's challenging business environment, well qualified staff are an important asset, whatever the size of your business.

To build on the quality and success of your trainees, ensure you are accredited as a CIMA Training employer.

CIMA Training

An assurance of quality for employers of CIMA students

CIMA Training is a quality assurance scheme, designed to ensure that the training of CIMA students is delivered everywhere to the same consistently high standard.

CIMA Training sets out quality standards that enable you to:

- support your trainees to get the maximum benefit from studying CIMA
- integrate the needs of your business through CIMA's training standards
- tailor work experience offered to your trainees so they understand the practical implications of what they learn
- plan, monitor and improve your training programme against benchmarks so that it matches or surpasses the best on offer elsewhere
- benefit from the independent assessment and support that CIMA provides participating employers.

CIMA Training accreditation demonstrates how serious you are about training and will support you in recruiting and retaining the most talented and ambitious finance trainees.

Setting the standard

There are two levels of recognition in the CIMA Training scheme that reflect the support you offer:

CIMA Training Partner level

This represents the minimum level of support that should be provided by employers of CIMA students.

CIMA Training Quality Partner level

This is the recommended level of support advocated by CIMA to enable students to successfully progress through the exams and achieve full professional membership.

To be recognised as an employer whose training is adequately financed, well managed and actively supported by management, become accredited as a CIMA Training employer and get the recognition you deserve.

'Becoming a CIMA Training Quality Partner has helped us to develop the professionalism of our accounting staff and I am confident that they will continue to contribute to the success at Capgemini UK plc.'

Tony Deans
Finance Director
Capgemini UK Plc



Benefits of CIMA Training

'We are honoured to be recognised as a CIMA Training Quality Partner and continue to choose CIMA because we believe it equips our staff with skills that can enhance their ability to help drive our business forward.'

Yang Shu Hwa
Senior VP-Finance
AstraZeneca
China

Your CIMA Training accreditation means CIMA trainees can be confident they are receiving a high standard of support from you as their employer.

CIMA will support you in raising the training standards for your CIMA trainees to ensure you gain the maximum benefits of being a part of CIMA Training. Benefits of accreditation at each level are:

CIMA Training Partner

- Recognition as a CIMA Training employer on the CIMA website with a hyperlink to your website.
- Certificate to acknowledge your CIMA Training Partner status.
- Access to the monthly e-magazine Insight, which includes news and articles to help support trainees.
- Access to online Harvard Manage Mentor® training modules, webcasts and guidelines to support trainees through their studies, available via MY CIMA on the CIMA website.
- Discounts on selected Mastercourses, conferences and in-house training including a free consultation to discuss your training needs.
- Regular offers on selected CIMA online tuition available for CIMA students through www.cimastudy.com
- Regular offers on selected CIMA online training resources for CIMA members to support their professional development.
- Opportunity to run in-house computer based assessment for the CIMA Certificate in Business Accounting.

In addition to these benefits you will also receive further resources and benefits as a CIMA Training Quality Partner:

CIMA Training Quality Partner

- CIMA Training Quality Partner logo to use throughout your training and recruitment material.
- Certificate to acknowledge your CIMA Training Quality Partner status.
- Free listing of your CIMA graduate vacancies at: www.cimaglobal.com/mygradjobs
- Publicity gained through partnership work and events attended with CIMA.
- An assurance to your students that you are serious about their training, making them feel valued and motivated to achieve success in exams and to gain their professional membership.
- Ongoing support to help you maintain the CIMA Training quality standards.

Monitoring CIMA Training employers

Your CIMA Training Quality Partner status will last for three years. After this you will be contacted by CIMA to confirm continued adherence to the CIMA Training standards and to advise of changes to key staff, study/learning and development policies and number of students employed.

If you are a CIMA Training Partner you can upgrade your accreditation to Quality Partner status as and when you meet the requirements. Please email us at: cima.training@cimaglobal.com

'Being a CIMA Training Quality Partner means that CIMA recognise that we fully support both our CIMA students and members throughout their career. This recognition helps Accenture to both attract and retain a high quality workforce; a key element to sustaining a dynamic global business.'

Sean Shine FCMA
Managing Director
Health and Public Service
Accenture
Africa and Latin America



CIMA Training matrix

Training standards for employers

The CIMA Training quality standards provide a tried and tested framework for the ongoing support, training and development of CIMA students.



There are five benchmark standards that relate to different activities within the training process and are divided into Partner and Quality Partner levels.

To become a CIMA Training Partner or CIMA Training Quality Partner you need to meet each of the CIMA Training standards at either level to gain accreditation.

For more information on how to maximise the training support you offer your students visit:

www.cimaglobal.com/cimatraining or email us at cima.training@cimaglobal.com

CIMA Training standard statements	CIMA Training Partner <input checked="" type="checkbox"/>	CIMA Training Quality Partner <input checked="" type="checkbox"/>
<p>Plan</p> <p>Establish policies and plans which support students in acquiring the CIMA qualification and developing their career within the organisation.</p>	<p>Your organisation has general training policies and plans covering students training to be management accountants. <input type="checkbox"/></p> <p>You have a CIMA Training co-ordinator, a named contact, for CIMA students, who takes responsibility for overseeing their progress. <input type="checkbox"/></p> <p>Your organisation can provide a range of financial experience. <input type="checkbox"/></p> <p>You discuss the scope of this experience, and the job roles which provide it, with the students. <input type="checkbox"/></p>	<p>You have a written training policy specifically for CIMA students (your CIMA Training plan) from which individual development plans are established. <input type="checkbox"/></p> <p>Your CIMA Training plan offers a broad spread of business experience, which will develop the skills and competencies required of a Chartered Management Accountant. <input type="checkbox"/></p> <p>Your CIMA Training plan addresses the need for 'soft' skills and personal development. <input type="checkbox"/></p> <p>Roles and responsibilities within the CIMA Training plan have been identified and agreed by staff allocated to them. <input type="checkbox"/></p> <p>You offer a comprehensive induction programme. Topics might include an introduction to the organisation's training policies and the details of the CIMA Training plan; key staff; performance reviews and rewards; structure of the business; its markets and competitors. <input type="checkbox"/></p> <p>You encourage your CIMA members and students to continue their own personal and professional development post qualification. <input type="checkbox"/></p>
<p>Finance</p> <p>Identify and commit the financial resources required to underpin training plans for management accountants.</p>	<p>You have secured the financial support available to CIMA students. <input type="checkbox"/></p>	<p>Your organisation makes a significant contribution to meet all essential costs on a first time basis:</p> <ul style="list-style-type: none"> • study manuals/electronic study systems • tuition fees • exam/exemption fees • cost of a revision course for home study students. <input type="checkbox"/>
<p>Support</p> <p>Provide a structured and supportive environment in which CIMA students can take responsibility for their own training.</p>	<p>You offer CIMA students and line managers access to relevant CIMA information e.g. syllabus and practical experience requirements, and time off to attend the CIMA exams. <input type="checkbox"/></p> <p>Your CIMA Training co-ordinator offers practical support. <input type="checkbox"/></p>	<p>Your organisation facilitates an effective framework of support for CIMA students, for example through study network schemes, mentoring, internal and external courses. <input type="checkbox"/></p> <p>A mentoring/coaching system (formal or informal) is in place. <input type="checkbox"/></p> <p>You encourage students to take responsibility for their own training within this supportive environment. <input type="checkbox"/></p> <p>Your students follow a formal study programme, ideally with a CIMA approved tuition provider. <input type="checkbox"/></p> <p>Your students receive a minimum of 1.5 days paid leave per subject per year, plus time off for the exam sittings. <input type="checkbox"/></p> <p>Where practical, you provide regular contact between your organisation and the tuition provider to ensure satisfactory progress. <input type="checkbox"/></p>

CIMA Training standard statements	CIMA Training Partner 	CIMA Training Quality Partner 
<p>Communicate Establish effective communications between students, their manager, the CIMA Training co-ordinator and mentors, including objectives and expectations regarding progress on the CIMA Training plan.</p>	<p>Your students, managers and CIMA Training co-ordinator are all aware of expected outputs and achievements. <input type="checkbox"/></p>	<p>Your CIMA Training policy has been communicated to students and line managers. <input type="checkbox"/></p> <p>Objectives have been set and agreed for the different roles and placements within the training programme. <input type="checkbox"/></p> <p>Students, managers and CIMA Training co-ordinators know what students must achieve in terms of knowledge and skills. <input type="checkbox"/></p> <p>Students know what they can expect in return, for example, financial reward for passing exam papers and appropriate career opportunities. <input type="checkbox"/></p> <p>Your organisation offers a variety of communication channels for keeping staff informed of relevant developments across a range of business areas, for example, training policies, competitor and market developments, progress against business plans and budgets. <input type="checkbox"/></p>
<p>Review Review and record progress against agreed objectives; and review future plans as necessary.</p>	<p>You formally review and record each student's progress at least once during the year. <input type="checkbox"/></p>	<p>Provide each student with a structured planning and review process. Progress is reviewed and recorded at least twice per year and cover:</p> <ul style="list-style-type: none"> • exam performance • gaining practical experience (cross referenced against CIMA's practical experience guidelines) • recording of practical experience gained • personal and professional development • career progression. <input type="checkbox"/> <p>Tuition progress is monitored and reviewed with students using feedback reports from the tuition provider. <input type="checkbox"/></p> <p>As part of the routine review process, students are required to give feedback on their tuition provider and method of study. <input type="checkbox"/></p> <p>Records of CIMA exam results are maintained in order to monitor individual's progress and evaluate the success of both study methods and your training scheme. <input type="checkbox"/></p> <p>The CIMA Training plan is reviewed annually with feedback sought from students, managers and mentors. <input type="checkbox"/></p>

The CIMA Training standards are underpinned by a series of best practice guidelines which offer additional tips on implementing the standards. The best practice guidelines are for information only, but you should find them a useful resource when setting up your CIMA Training plan.

You can download the best practice guidelines from www.cimaglobal.com/cimatrainingresources. You will need to login with the ID and password that we will provide you with once you are accredited. You will also find other resources here to help you support your CIMA students.

Practical experience guidelines

Area 1: Basic experience

Experience gained in this area should be at a 'hands-on' level. Examples of suitable experience in this area are listed below:

1a Preparing and maintaining accounting records

- Updating the organisation's ledgers.
- Maintaining payroll procedures.
- Preparation and review of a trial balance.
- Reconciliations of debtors, creditors, bank balances.
- Computation of depreciation charges, VAT returns, accruals and prepayments.

1b Statutory and regulatory reporting

- Involvement in the preparation of annual or interim financial statutory accounts, regulatory, or compliance information for the organisation and stakeholders.
- Consolidation of the results of subsidiary organisations.
- Preparation and review of other government financial returns.

1c IT desktop skills

- Developing computer literacy using proprietary software packages, including spreadsheets and databases.
- Using the internet and corporate intranets.

1d Systems and procedure development

- Involvement in the design, development and implementation of new or replacement systems and procedures.
- Review of existing systems and processes as part of an internal or operational audit.

Area 2: Core experience

Experience gained in this area should be as 'hands-on' as possible. Students may be contributing to the activities without necessarily having ultimate responsibility for the output. Examples of suitable experience in this area are listed below:

2a Preparation of management accounts

- Preparation, presentation and interpretation of regular management accounts and related reports; KPIs, flash reporting, dashboard, and periodic P&Ls.
- Comparison of actual performance with budget and/or forecast; analysis and interpretation of variances.
- Preparation of regular reports on capital expenditure, outstanding debtors/creditors, inventory etc.

2b Planning, budgeting and forecasting

- Preparation, in conjunction with line management, of annual budgets and forecasts.
- Preparation of departmental budgets and forecasts.
- Working with other departments to develop corporate budgets and forecasts.
- Preparation of business plans, balanced scorecards, capital expenditure budgets and forecasts, and 'zero based' budgets.

2c Management reporting for decision making

- Preparation of non-routine reports that analyse and interpret financial/numerical data.
- Evaluating alternative courses of action and making specific recommendations; following up results of reports.
- Preparation of briefing papers for management.
- Oral presentation of reports using visual aids.
- Assisting with the drafting of expert witness reports.

2d Product and service costing

- Application of appropriate principles and techniques, for example overhead allocation, marginal costing, break-even analysis and ABC, in order to establish the current and future costs of the organisation's products, services and activities.
- Identification of costs and revenues relating to specific business decisions, for example the introduction, amendment or deletion of a product or service; pricing, make or buy comparisons.

2e Information management

- Defining the information requirements of the organisation.
- Identifying and evaluating appropriate information systems.
- Managing the process of information gathering, processing, storage and retrieval.

2f Project appraisal

- Using investment appraisal techniques for the evaluation of capital expenditure, long-term contracts and other projects.
- Evaluating other investments or acquisitions using appropriate techniques.
- Post-completion audit of projects and investments.

2g Project management

- Management of a project or working as part of a project team, for example the introduction of a new system or procedures to the organisation, business process re-engineering or quality improvement, capital expenditure projects or any other non-routine activity with a defined output, such as the launch of a new product or an office move.
- Internal or external consultancy assignments.

2h Working capital control

- Debt collection, inventory and expense commitment control, recording and forecasting foreign currency transactions, cash flow forecasting and monitoring.
- Periodic stock takes, the identification of slow moving and redundant stock, negotiation of credit terms with customers, suppliers and bankers.
- Supply chain management.

2i Risk management and business assurance

- Identifying, assessing and managing business risks.
- Disaster recovery planning.

Area 3: Supplementary experience

Experience gained in this area might include responsibility for research, analysis and evaluation of activities, assisting with activities or contributing as part of a team. Examples of suitable experience in this area are listed below:

3a Financial strategy

- Identifying the organisation's funding position, future funding requirements, costs and sources of funds, options for investment, cost of capital and leasing decisions.
- Contributing to longer term balance sheet and capital structure management.
- Involvement with distribution of earnings policy.

3b Corporate finance

- Involvement with company acquisitions, disposals, management buy-outs or buy-ins and corporate restructuring.
- Involvement with take-overs of public companies and defence against unwelcome bids.
- Involvement with corporate governance and the resolution of ethical issues.
- Company secretarial work, contract evaluation/negotiation.

3c Treasury management

- Negotiation and management of bank accounts and loan facilities.
- Management of foreign exchange and currency exposure.
- Dealing with export finance, for example documentary credits, bills of exchange.
- Valuation of financial instruments.

3d Taxation

- Establishing the organisation's liability for corporation tax and other obligations to revenue authorities (e.g. VAT in the UK).
- Establishing, planning and applying the impact of other taxes and charges, such as sales, regional and payroll taxes collected by the employer.
- Examination of transfer pricing issues.

3e Business evaluation and appraisal

- Review of other organisations' performance based on published accounts and other available information for example competitor review, potential investment or customer creditworthiness.
- Review of subsidiary or associated company performance.

3f Business strategy

- Contributing to the establishment of the organisation's long-term business objectives, for example:
- identifying and evaluating external factors which may impact on the organisation
- identifying and appraising the organisation's skills and resources
- identifying and defining business options; evaluating these options, performing risk assessments and recommending strategies for adoption
- analysing the economic impact of environmental change upon the organisation
- analysing market and competitive developments in relation to marketing strategy
- advising managers on critical economic and financial developments
- contributing to the development of the organisation's information systems strategy as a complement to its business strategy.

3g External relationships

- Dealing with the organisation's customers, suppliers, external advisors, auditors, bankers and investors.
- Dealing with representative bodies and trade associations (for example CBI, ABPI, Chambers of Commerce), Government departments and other regulatory authorities, stock exchange and receivers or administrators.

Best practice guidelines

The best practice guidelines are advisory standards that provide an additional benchmarking and development tool for CIMA Training Partners and Quality Partners.

The guidelines are based on best practice information from a number of leading employers of students, designed for employers who want to offer the best training support.

The CIMA website will contain updates on developments in training information, benchmarking and any relevant additions or changes in best practice, based on feedback from existing CIMA Training Quality Partners.

Use your MY CIMA login details to access some of the documents that will help you support your CIMA students here:
www.cimaglobal.com/cimatrainingemployer

CIMA Training standards	Best practice (Advisory standards to help maximise training support offered)
<p>Plan</p> <p>Establish policies and plans which support students in acquiring the CIMA qualification and developing their career within the host organisation.</p>	<ul style="list-style-type: none"> • Each student has an individual training plan designed to help them achieve full professional qualification and desired career progression (for example, first line management role) within the shortest possible time. • Plans include specific targets for exam progression, obtaining experience/knowledge in both technical and 'soft skills', personal/professional development and career goals. • Targets for achievement are realistic and have been agreed by students, manager/s, CIMA Training co-ordinators and mentors. • All students who have passed their CIMA exams are expected to apply for membership within three months of attaining three years relevant experience (not on passing the exams). • The organisation has a formal policy on continuing professional development and offers resources (time, courses, finance) to support ongoing staff development.
<p>Finance</p> <p>Identify and commit the financial resources required to underpin training plans for management accountants.</p>	<p>Additional financial support is offered, for example:</p> <ul style="list-style-type: none"> • revision courses (for non-home study students) • provision of in-house library/learning resource centre • reference books (in addition to main study manuals) • cost of exam resit (subject to counselling) • travel costs to tuition centres and/or exam hall.
<p>Support</p> <p>Provide a structured and supportive environment in which CIMA students can take responsibility for their own training.</p>	<ul style="list-style-type: none"> • The organisation can demonstrate commitment to training from the top of the organisation down. • Provision of facilities for on-site mock exams. • Where required, mentors/mentorees have received appropriate mentor training and/or briefing in specific CIMA requirements.

CIMA Training standards	Best practice (Advisory standards to help maximise training support offered)
<p>Communicate</p> <p>Establish effective communications between students, managers, CIMA Training co-ordinators and mentors, including objectives and CIMA expectations regarding progress on the CIMA Training plan.</p>	<ul style="list-style-type: none"> • Students are encouraged to contribute ideas and suggestions both regarding their own training and development and broader departmental/business issues. • Communication between trainees, managers, and CIMA Training co-ordinators should be effective and appropriate to the organisation. For example, communication can be formal/regular (such as reviews/appraisals) or informal/ad hoc (such as meetings with mentors). They can include senior staff briefings, peer group networking, meetings between graduate trainees and with HR staff (driven by business needs). • The organisation itself values communication and seeks to keep staff informed of broader business developments via a range of media e.g. intranet, staff newsletters, briefing papers/meetings, cross departmental working parties, senior staff clinics, suggestion boxes.
<p>Review</p> <p>Review and record progress against agreed objectives and revise future plans as necessary.</p>	<ul style="list-style-type: none"> • In addition to formal reviews and company appraisals, students meet with managers regularly to discuss progress and plan any necessary adjustments to individual plans, including progress towards practical experience requirements. • Mentors meet with students at least three times per year to discuss long-term personal plans and career options and try to help identify strategies for achieving these. • Study strategies and options are discussed between students, manager/s, tuition and CIMA Training co-ordinators to identify the most effective study routes for both students and the overall CIMA Training plan. For example, the number of papers to attempt at each sitting, preferred format for revision courses or best study provider.

'We are excited to be recognised as a CIMA Quality Training Partner. The CIMA Training scheme is well positioned alongside our other existing programmes to enhance the pipeline development within finance. We look forward to the continued support from CIMA towards developing professional accountants for the future.'

Garth Saunders
Financial Director
The South African Breweries limited

How to apply

'The CIMA qualification provides our transactional finance team with the essential knowledge required to operate efficiently. We support our staff effectively, improving job satisfaction and increasing staff retention. We hope to develop future financial leaders with the continued support from CIMA.'

Alexander Tan
Finance Director
Philips Lighting
East Asia

Online

Register your details online.
Visit www.cimaglobal.com/cimatraining

By email

Email us to register your interest at:
cima.training@cimaglobal.com

By post

Complete and return your application form by post to your local CIMA office.

Local office contact details can be found at
www.cimaglobal.com/country

Once your application has been reviewed you will receive feedback by email. On successful completion we will send you a contact ID and password so you can access the dedicated employer area of the website and take advantage of a range of exclusive training resources and information.

If you would like to know more about any aspect of the support offered by CIMA Training please contact your local CIMA office.



Application form

Organisation details

Organisation name (should be the same as name for certificate, list for publicity etc):

Parent company name (if applicable):

Postal address:

Town/City:

Postcode/Zip:

Country:

Main switchboard number:

Email address:

Please state the nature of your business:

Number of employees:

Website address:

CIMA will include your organisation's website address on www.cimaglobal.com. We may also use your organisation's name in future marketing of CIMA Training. If you have any queries about this please email cima.training@cimaglobal.com

Name of senior financial person within organisation:

Position:

CIMA Training scheme co-ordinator personal details (regular contact regarding CIMA Training)

Title: First name: Surname/Family name:

Honours (e.g. ACMA):

Position:

Direct telephone number:

Fax:

Mobile number:

Email address (address to send e-magazine, updates etc):

Postal address (if different from address above):

Town/City:

Postcode/Zip:

Country:

Are there other CIMA Training co-ordinators or contacts CIMA should note? Yes No

If so, please give all the details as above on a separate sheet.

Student information

How many students are on this scheme?

Are there other CIMA students within the organisation? Yes No

If so, how many are not on this scheme?

Does this scheme cover students at more than one site? Yes No

If so, please give details of these sites separately.



Please complete next page...

Other finance training

Do you train students who study for any other accountancy/finance qualifications?

Qualification	Approximate number of students	Accreditation scheme
ACCA		
CIPFA		
Chartered Accountants		
AAT		
Other		

Name of person completing the form: _____

Job title: _____

Signature

Please tick if you do **not** want to receive information about other CIMA activities

For CIMA use only

Date of confirmation of registration: _____

Date

Level of registration: Partner/Quality Partner: _____

CIMA Training number: _____

Authorised by: _____

Area/country: _____

Key account manager: _____

BDM responsible: _____



Resources

Further information is available at www.cimaglobal.com

www.cimaglobal.com/employers	Information dedicated to employers and business partners
www.cimaglobal.com/country	Country specific information
www.cimaglobal.com/resources	Wide range of reports about the role of finance in various areas to support businesses
www.cimaglobal.com/register	Register as a CIMA student
www.cimaglobal.com/casestudies	Student and member case studies
www.cimastudy.com	Online learning solution
www.cimaglobal.com/per	Practical experience requirements
www.cimaglobal.com/cimadevelopment	CPD accreditation scheme for employers
www.cimaglobal.com/cpd	Continuous professional development for CIMA members
www.cimaglobal.com/insight	Monthly e-magazine for management accountants
www.cimaglobal.com/cimatrainingemployer www.cimaglobal.com/managecimastudents	Information and resources about CIMA Training to help you support your CIMA students (you will need your MY CIMA login details)

www.cimaglobal.com/cimatraining

Notes





Contact us

CIMA's global offices may change during the year, so please visit the global web links for the most up-to-date contact details. For a full list of global contacts, please visit: www.cimaglobal.com/country

CIMA UK – Head Office
www.cimaglobal.com

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CIMA Singapore
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