

**CIMA DEVELOPMENT**  
nurture | support | grow



CIMA, the Chartered Institute of Management Accountants, is the only international accountancy body with a key focus on business. It is a world leading professional institute that offers an internationally recognised qualification in management accounting in both the private and public sectors.

With 164,000 members and students in 161 countries, CIMA is committed to upholding the highest ethical and professional standards of its members and students.

## About CIMA

CIMA is the only professional body delivering an employer driven qualification for management accountants working in business and the public sector. We consult regularly with employers to meet the changing demands of business.

CIMA is committed to upholding the highest ethical and professional standards of members and students, and maintaining public confidence in management accountancy. To ensure that CIMA members meet these standards and are at the forefront of their business, CIMA has developed a professional development scheme that develops, guides and supports them in maintaining a high level of professional competence.

### CIMA Professional Development – a CPD scheme for CIMA members

It is important that the value of CPD is maximised for every CIMA member. It is an opportunity to fulfil their potential, making them more competent in their jobs as they complete development activities which will nurture their skills and develop their careers.

CIMA Professional Development has been developed with CIMA members in mind. With a blended approach to learning, CPD focuses on the outcomes of development activities and how the learning can be applied on-the-job. CPD provides a framework of options to help CIMA members develop in their roles and choose what best suits them as individuals and as professionals in business.

### CIMA Development – the CPD accreditation scheme for employers

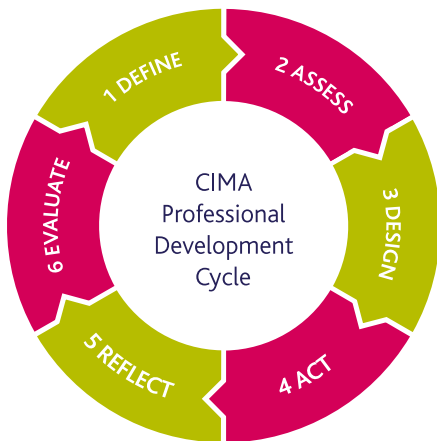
CIMA has always recognised the valuable role that you, as an employer, play in supporting our members in their career development.

With the increased emphasis on technical competence and ethical awareness for CIMA members, it is also important to recognise employers who embrace the concept of career-long learning and demonstrate achievement of the CIMA employer focused quality standards for professional development.

For many years CIMA has been accrediting employers who support their CIMA students through the CIMA Training accreditation scheme. As a continuation in the support of our members' careers, CIMA created a CPD employer accreditation scheme - CIMA Development. The scheme is designed to encourage you to continue to support CIMA members in maintaining and developing their professional competence through relevant, planned and continuous development.



## CIMA Professional Development - the CPD scheme for CIMA members



CIMA Professional Development has been designed to help you support your CIMA employees as they undertake their professional development.

The CIMA Professional Development policy allows members to focus on the development activities themselves and the outcomes achieved rather than counting hours or units. CIMA Professional Development maintains the professional competence and ethical awareness of our members and effectively builds on the CIMA qualification they have already attained.

The CIMA Professional Development Cycle has been designed to assist CIMA members in developing, undertaking and learning from their professional development activities on a regular basis throughout the year. By progressing through the Development Cycle, and recording activities as they do so, CIMA members will be formalising their development and complying with CIMA's CPD policy.

For more information about CIMA Professional Development visit:  
[www.cimaglobal.com/cpd](http://www.cimaglobal.com/cpd)

'Demonstrating our commitment to ongoing professional development for our people and the important role that finance has within Vodafone was one of the key reasons that Vodafone sought accreditation with CIMA. Utilising the existing in-house people processes and practices to support the CPD submission of our employees gives a win-win situation, making it easier for the employee and supporting professional development for Vodafone.'

**Julie Muhs,**  
**Group Learning and**  
**Development Manager**  
**Vodafone**



## CIMA Development - how the employer accreditation works

### CIMA Development – quality standards

CIMA has identified a set of quality standards for employers based on the different stages of the CIMA Professional Development Cycle which members use to assess, plan, undertake and evaluate their CPD. The assessment matrix and guidelines are illustrated on the following pages.

### How to achieve accreditation

The quality standards have been set out in an assessment matrix format against which you will benchmark your organisation's performance management processes and procedures, your progress towards meeting the standards and eligibility to apply for accreditation as a CIMA Development Partner. Guidelines and success measures are provided in this brochure to explain the requirements of the standards in more detail.

If your organisation meets the standards defined in the assessment matrix and, if requested, you can offer supporting evidence of meeting these standards, CIMA will accredit your organisation as a CIMA Development Partner.

### How to apply

The application form, assessment matrix and guidelines can be downloaded from the CIMA website: [www.cimaglobal.com/cimadevelopment](http://www.cimaglobal.com/cimadevelopment)

Once completed, send us the following items by email:

- assessment matrix
- application form
- sample personal development plan
- a sample appraisal form
- copy of the learning and development policy
- copy of the company code of ethics/conduct.

Email your completed forms to: [cima.development@cimaglobal.com](mailto:cima.development@cimaglobal.com)

### Assessment of applications

Applications for accreditation are assessed by the CIMA Development Manager. In some cases additional information, clarification or supporting evidence may be required as part of the verification process before achieving accreditation. If you can meet the standards and provide requested supporting evidence we will accredit your organisation as a CIMA Development Partner.

### Monitoring accredited partners

To maintain the integrity of CIMA Development, random checks of accredited partners will be undertaken. Accreditation as a CIMA Development Partner will be reviewed after three years.

The CIMA Development scheme will be reviewed and evaluated on a regular basis. Feedback from employers, managers and CIMA members will be taken into account to ensure we remain customer focused.

'For BP's Financial Control and Accounting function, CIMA Development Partner status demonstrates to our staff that we are serious about supporting their professional development. The flipside is that it provides assurance to our own management that we are recruiting, retaining and developing high calibre finance professional.'

**Chris Hollingsworth,**  
**Learning and Development Advisor,**  
**Financial Control and Accounting**  
**Faculty**  
**BP**

## The benefits of CIMA Development for your organisation

As a CIMA Development Partner, the CIMA members within your organisation are guaranteed a high standard of support from you as their employer. Your CIMA members will be better equipped to demonstrate the high quality, relevant skills and knowledge required to deliver and support their business decisions.

We will support you in raising the standards for your staff and ensure you gain the benefits of being a CIMA Development Partner, these include:

- recognition as an employer of choice – demonstrating a commitment to staff development through use of the CIMA Development Partner logo to attract and retain CIMA members within your organisation, and a certificate highlighting your CIMA Development Partner status
- a single sign-off process for CIMA members within your organisation means staff can maintain one development record and focus on development activities, thereby reducing form-filling
- your CIMA members will be assured that their lifelong learning is being effectively managed and supported by you and their CPD records fulfil CIMA's requirements
- an assurance that you and your CIMA members are gaining the maximum benefit from CIMA Professional Development
- a planned approach to CPD which can be used for other professionals in your organisation
- confidence that the ethical standards of staff are enhanced
- ongoing support from CIMA to help maintain the CIMA Development quality standards.

A number of resources are available from CIMA designed to help your CIMA members achieve their CPD. For more information visit:

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



'The benefits of being a CIMA Development Partner can clearly be seen for both the organisation and our individual CIMA members.

For the organisation it provides the structure and thought processes to ensure we are providing the correct type of internal development environment for our extremely valuable CIMA talent. It is also invaluable in helping Dell to attract the most talented members and provides great kudos when interviewing and advertising for these members.

For the CIMA members themselves it provides a great deal of confidence that the Dell internal development tools meet his/her and the institute's needs as well as relieving the administrative chore of monitoring and recording CPD.'

**Adrian Leatham,**  
**Financial Controller - Services Revenue EMEA**  
**Dell Corp EMEA Ltd**

## CIMA Development Partners

The following are some of the organisations that have met the CIMA Development standards and have successfully achieved CIMA Development Partner status.

3M  
Aintree University Hospitals NHS  
Foundation Trust  
Alcatel Telecom Ltd  
Amba Research (Lanka)  
American Express  
Apple Operations Europe  
ASDA Stores Ltd  
Audit Commission  
Aviva plc (UK)  
Avon Cosmetics Ltd  
Bank of Ireland Group  
Barclays Bank plc  
BP  
Bristol-Myers Squibb  
Pharmaceuticals Ltd  
British Sky Broadcasting Ltd and Sky  
Subscribers Services Ltd  
Cadbury Schweppes  
Capgemini UK plc  
Capital One Bank (Europe) plc  
Cargill (Polska) Sp.z o.o.  
Carlsberg UK Ltd  
Caterpillar UK Ltd and Caterpillar  
Logistics Services UK Ltd  
Cisco Systems Inc  
Citigroup  
Coca-Cola Enterprises Ltd  
Compass Group UK & Ireland  
Coors Brewers  
Dalkia plc  
Dell Corp EMEA Ltd  
Deutsche Bank AG  
DSG International plc  
European Commission  
ExxonMobil  
Financial Times  
Ford Motor Company (Automotive and  
Credit)  
Fujitsu Services Ltd  
General Electric  
Goldman Sachs Intl  
Hertz European Service Centre  
Hewlett-Packard  
HSBC Holdings plc  
IBM UK Ltd & IBM Ireland Ltd  
Intel Corp UK Ltd  
Islamic Relief  
Kellogg's  
Kerry Group  
Kimberly Clark Europe Ltd  
Kraft Foods  
Lloyds TSB Bank plc  
MBNA Europe Bank Ltd  
McDonalds Restaurants Ltd  
Microsoft Corp  
Mitrajaya Holdings Berhad (Malaysia)  
Morgan Stanley  
National Australia Group Europe Ltd  
Nationwide Building Society  
Nissan Motor Manufacturing (UK) Ltd  
Northern Ireland Civil Service  
Nottingham City Council  
Novartis Pharmaceuticals UK Ltd  
Npower  
Oracle Corporation Ireland  
Oracle Corporation UK Ltd  
Orange PCS Ltd  
PepsiCo International UK & Eire  
Pfizer Ireland Pharmaceuticals  
Philips Electronics UK Ltd  
Procter & Gamble  
Reuters Ltd  
Rolls-Royce plc  
Royal Bank of Scotland plc  
Sainsburys Supermarkets Ltd  
Scottish Enterprise  
Scottish Widows  
Sheffield Hallam University  
Shell International  
Smith & Nephew Medical Ltd  
Southampton City Council  
Tesco Stores Ltd  
The AA  
The British Library  
TNT UK Ltd  
Trafford Primary Care Trust  
Transport for London  
Tube Lines Ltd  
UBS Finance  
Unilever  
Verizon Business  
Vision Express  
Vodafone  
Walsall Hospitals NHS Trust  
WH Smith  
Whirlpool SSC Ltd



## CIMA Development assessment matrix

### Quality standards for the development of finance professionals.

The CIMA Development scheme is based on a set of principles offering a robust and non-prescriptive approach. Applications are assessed by an audit procedure using the assessment matrix - which is shown below.

Please access and update the assessment matrix for inclusion with your application by visiting:  
[www.cimaglobal.com/cimadevelopment](http://www.cimaglobal.com/cimadevelopment)



	Quality standard	Guide	What success looks like
<b>1. DEFINE</b>	A key contact for professional development within the organisation has been identified.	It is important for both the organisation and CIMA that an individual responsible for professional development is identified.	There is a point of contact within the organisation if individual employees need advice or information about the organisation's policies and processes with regard to learning and development.
	There is a clearly defined policy for learning and development with a focus on professional development, which is available for all staff to view. This should detail the processes, procedures and support which are in place. It should also contain information about available learning and development activities - both formal and informal, with guidance on the extent to which members may use these resources at work (e.g. internet usage, reading material, coaching and mentoring, training courses, etc.).	It is important that organisations have a clearly defined policy in place which governs individual learning and development, with a focus on professional development.	Such a document contains information on the types of development activities available to individuals at the organisation and outlines the processes and procedures involved in how to go about developing themselves.  It includes information on both formal and informal learning mechanisms and explains the process involved in assessing skills gaps, fulfilling these, evaluation of learning and also how to utilise the associated documentation effectively.  It is important that the policy is easily available for all to view e.g. on the company intranet.
<b>2. ASSESS</b>	Formal performance reviews take place at least once a year with additional informal input as required.	Performance reviews are the tools used to review progress against goals and to identify future needs and how/when these might be fulfilled.	A formal review of performance is conducted at least once in a 12 month period for each employee. In addition, it is expected that written records are kept.
	<b>Performance reviews:</b> a) assess members' current and potential requirements - related to their job role, career stage and determine skills gaps and learning opportunities.	It is important that individuals assess their current abilities against what is required of them now and in the future.	For most organisations a performance review begins with the appraisal process; this is the basis of all planning, review and recording of learning and development.

	Quality standard	Guide	What success looks like
<b>2. ASSESS CONT'D</b>	b) offer a two way dialogue between members and managers and use development planning as a way of linking individual development with organisational goals (i.e. the top level scorecard and strategy).	Learning and development is ongoing throughout a CIMA member's career and can be used to link individuals' development with organisational needs, both immediate and longer term.	Individuals set development goals which are informed by their performance objectives, which in turn are informed by organisation objectives.
	A career development planning process for individuals is in place which links to succession planning within the organisation - this should include career planning as part of the development process and internal career opportunities for individuals.	Individuals should be actively encouraged to plan for their career within the organisation.	Career progression mechanisms are in place, whether simple - internal selection and recruitment processes; or complex - full succession planning processes.
	The organisation provides an area on the personal development plan where specific, measurable, and time-bound learning and development objectives are set.	A structured approach to development planning is more beneficial to both the individuals and to employers alike.	A structured approach to development objective setting is used (i.e. a structured personal development plan, showing specific objectives, actions and timescales for completion).
<b>3. DESIGN AND SUPPORT</b>	The organisation provides each member with an individual/ personal development plan which is derived from the performance review process.	Self-explanatory.	Areas which should be discussed at performance reviews and targeted via individual development plans include: a) knowledge and skills b) professional ethics c) management development needs d) personal skills development e) long-term career objectives.
	The organisation provides an area on the individual/personal development plan where individuals can plan a programme which is based on their structured learning and development objectives as defined under the 2nd standard in Assess on the matrix.	Self-explanatory.	See 'What success looks like' for the standard above.
	The planning and review of learning and development is continuous throughout the employees'/CIMA members' careers.	Individual development plans are used to drive future development by assessing a member's current abilities in relation to their career.	Members are actively encouraged to regularly review plans to ensure that they are still relevant.
	The organisation provides guidance and resources for ethical awareness (i.e. ethics policy or code of conduct; and training and development in this area).	Ethical awareness and a broader social responsibility to the wider public should be addressed and compliance with the organisation's ethical code should be implicit.	Where required, the organisation is providing the necessary development tools in this area. An ethics policy or code of conduct is available for staff to view.

	Quality standard	Guide	What success looks like
<b>3. DESIGN AND SUPPORT CONT'D</b>	A wide range of resources are made available for individuals to develop themselves and this is communicated through the learning and development policy and/or company intranet, bulletin board etc.	There may also be opportunities to develop more technical skills or to broaden the skill base, for example, via cross-functional/ departmental projects. Additional development opportunities can be provided via external courses and, where these will lead to on-the-job improvements in performance.	Financial support for development activities is provided.  All employees are made aware of the wide range of activities which make up learning and development.
<b>4. ACT</b>	Learning and development activities are undertaken as planned within performance review process and documented on the individual/personal development plan.	CIMA Professional Development requires that all members are recording all of the stages of the CIMA Professional Development cycle.	Employers provide documentation to this affect.  Records are also kept on a three year rolling basis and members are advised that should they change employers during this period, they will need to take a copy of their employer forms with them.
	Evidence to support learning and development activities/progress is gathered by members and kept in some form of portfolio (whether online, hard copy or a combination).	These records are evidence that the CIMA Professional Development cycle is being utilised and also provide a written record which can be used in discussions with line managers and CPD mentor.	Members keep records of learning and development activities, including certificates.
<b>5. REFLECT</b>	The organisation provides an area on the individual/personal development plan where members can document reflection (application of learning) on completed learning and development undertaken - both formal and informal. Guidance regarding how to use this area is also included in the policy document as outlined under 'Define'.	Reflection on learning and development undertaken is a key aspect within the CIMA Professional Development cycle and is arguably where the most value can be obtained by both individual members and their employers. The value to be gained from future development is a function of the quality of the reflection on previous activities.	This process is recorded in the area provided on the member's personal development plan to show that a dialogue and reflection have occurred.
	Future planning and performance is informed by this reflection (application of learning).	Once the manager and member are happy that reflection is complete, managers can sign off the learning and development record, adding any comments they feel are appropriate	Any gaps occurring in the personal development plan are taken forward to the following year/cycle.

	Quality standard	Guide	What success looks like
6. EVALUATE	The organisation provides an area on the individual/personal development plan or performance review documentation where both members and line managers comment on the year's learning and development as a whole.	Evaluation is an extension of reflection. It is usually about development activities, whereas evaluation refers to a consideration of overall progress towards goals and the development of future plans.	This exists either as part of the appraisal documentation or the personal development plan itself.
	As a result of this evaluation members and managers carry forward any remaining gaps into the new year's plan.	This provides an opportunity for members to 'stand back' from their day-to-day activities and consider their development progress and continuing needs over a longer period of time; this can be extremely useful particularly in terms of longer term career planning.	Any gaps occurring in the personal development plan are taken forward to the following year/ cycle.
	General or organisational implications arising from evaluation of learning and development activities undertaken, identified and taken forward as appropriate (e.g. where a broader learning need has been identified within the organisation as a result of individual feedback).	In instances where individuals have either found a resource useful or ineffective, it is beneficial to other members and to the organisation to channel this information so that it is useful to others within the organisation.	Feedback on these activities is made available to others within the organisation, where appropriate.

'Having been qualified for ten years now, I am always conscious of keeping my CIMA knowledge and skills up-to-date. CIMA Development accreditation at American Express is extremely beneficial to me as it provides the framework to allow me to be continuously thinking about my re-training and keeping my professional qualification up-to-date through my development plan at work.'

**Simi Mudhar,**  
**Director, Global Reporting**  
**American Express Services**  
**Europe Ltd**



# CIMA Development - assessment matrix guidelines

## Quality standards for the professional development of CIMA members

The matrix for the CIMA quality standards for the professional development of CIMA members defines baseline standards linked to the learning and development process recommended by CIMA. These guidelines have been drawn up to give guidance on interpretation and implementation of the CIMA quality standards for learning and development of CIMA members and they should be used in conjunction with the assessment matrix. See also 'Guide' and 'What success looks like' in the matrix.

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## 1. Define

It is important for both the organisation and CIMA that an individual responsible for professional development is identified.

In larger organisations, there may be a 'champion' who has an overall co-ordinating role but in smaller organisations, it may well be an individual's line manager who is both the 'champion' for the organisation and also the person who conducts individual performance reviews.

### Job roles and job descriptions

For any performance review and learning and development process to be effective, job roles must be clearly defined with written job descriptions attached. Only in this way can the organisation assess the level at which employees are currently performing; identify the level and form of development required to meet both immediate and longer term needs; and ensure that both business and individual employee needs are being fulfilled. Long-term career planning for individuals and succession planning for the organisation also depend on this clarity with regard to job roles and competencies.

### Responsibility for professional development

Employees need to be clear about who is responsible for reviewing their performance, assisting them with the identification of learning and development needs and signing off their learning and development records. Again, this will probably be the line manager but in larger organisations, the process may be split, with individuals in both human resources and finance departments playing a role.

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## 2. Assess

CIMA is aware that different organisations have different approaches to performance reviews and the recording of outputs. However, it is a requirement of the CIMA Development scheme, although the format is not prescribed (see Act and Reflect on page 13 for more information).

It is important that individuals assess their current abilities against what is required of them now and in the future.

Learning and development needs will vary according to an individual's career stage, a newly qualified CIMA member, for example, will require a different

approach to learning and development than one who is longer qualified and already established in his/her career. Individual's long-term career aspirations and succession planning within the organisation will all be encompassed within the cycle.

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## 3. Design and support

Individual development plans are derived from the performance review process and are used to drive future development. When designing learning and development programmes it is useful to focus on both on- and off-the-job development.

### Skills development

There are many opportunities for furthering managerial and interpersonal skills in the workplace, for example, chairing meetings, deputising for more senior colleagues, acting as a mentor to a CIMA student and so on.

However, continuing learning and development is an individual as well as a corporate responsibility and CIMA would recommend that employers and their employees take a balanced view to ensure that suitable development opportunities are provided/funded by the organisation. Employees must also recognise that they have a vital role to play in their long term development and should be prepared to devote some personal resources to this.

### CPD resources and support

CIMA members should be encouraged to contribute their own thoughts and feedback on activities undertaken in order to benefit others (i.e. via the Learning and Development policy). So, for example, if an individual has been on an external course or completed a further qualification (whether or not resourced by the organisation), they might be encouraged to share their experiences/recommendations with others. The organisation could facilitate this via an intranet/ searchable resource bank for learning and development etc.

## 4. Act

The CIMA Professional Development scheme has been designed not only to recognise the diverse roles of CIMA members but also to recognise that individuals have different learning and development activity preferences. At the heart of CIMA Professional Development is the CIMA Professional Development Cycle that enables the individual to 'design' their own action plan for development, not only in terms of topic - but also type of development activity. Traditionally seminars and face-to-face training have been regarded as the main means of development and learning. However, there are a range of activities available that will meet CIMA's requirements, many of which members will already be doing as part of their daily work and many of which will not have additional time and cost implications. Types of activities members can consider include:

- work based learning
- project work
- on-the-job training
- academic and professional qualifications
- reading technical reports, journals and articles
- structured training courses
- conferences and events
- local CIMA events
- resources on the CIMA website
- online learning
- giving presentations
- coaching and mentoring
- networking
- delivering training and development
- research
- discussion groups
- observation and feedback
- secondments.

## 5. Reflect

Managers and members should meet together to discuss the member's thoughts on activities undertaken in terms of, for example:

- learning outcomes
- whether the original objectives have been met
- any objectives which need to be carried forward into future development activity
- any performance improvements arising out of the learning and development

- maintenance of effectiveness in current role/contribution to future roles
- whether this development is an end in itself or whether it can be built upon in future activities.

Recording this is a vital part of the CIMA Professional Development Cycle, as it enables members to assess what they have learnt and how it can be carried forward within their roles and how maximum benefit can be gained from their learning and development.

## 6. Evaluate

Managers and members work together to evaluate the overall effectiveness of learning and development throughout a defined period and to use this to inform future development needs.

Individual learning and development activities can also be evaluated in a

more general sense so that members would look at formal development activities such as internal/external courses and evaluate their strengths and limitations overall rather than just in terms of how far they contributed to meeting individual development needs.

## Supporting evidence

We ask that employers provide supporting evidence to show that the criteria on the assessment matrix are being met satisfactorily.

Whilst we request that a personal development plan is submitted as standard with your application, we may request additional supporting documentation once an initial review has been carried out. When listing links to supporting documentation, please give detailed examples of how these actions are implemented, as this will enable us to understand more clearly the processes and procedures that are in place within your organisation.

We require the following supporting documentation to be submitted with your application:

- sample personal development plan
- performance appraisal template
- learning and development policy
- code of ethics - where this is not available, a money laundering policy, whistle blowing policy and statement of business principles should be submitted.

## An evolutionary CIMA Development scheme

The CIMA Development scheme itself will be reviewed and evaluated on a regular basis and will take into account feedback from employers, managers and CIMA members to refine the scheme and guidelines and ensure that it remains customer focused.

## Frequently asked questions

### What is CIMA Development?

CIMA Development is a CPD accreditation scheme for employers, which verifies that your organisation is maintaining the continued development of your employees, throughout their careers.

### Is CIMA Development open to all employers of CIMA members?

Yes, if you can meet and commit to the standards within CIMA Development. It is open to all employers of CIMA members, regardless of size, number of members or location.

### We are an international company, can we gain global accreditation?

Companies can apply for global accreditation by department, site, or country. If there is the same level of commitment across the organisation, the same processes and procedures are applied and a named global CPD contact within the organisation can be provided, then global accreditation can be awarded.

### How will CIMA ensure standards are maintained?

The quality standards underpinning CIMA Development are robust and rigorous and set the standard for employers supporting professional development in their organisations. Accreditation will run for three years after which your CIMA Development Partner status will be reviewed. During the three year period random audits will be carried out on CIMA Development Partners to ensure standards are maintained.

### Will I have to reapply for accreditation at the end of three years?

After your three year accreditation as a CIMA Development Partner we will contact you to reassess your accreditation. We will ask you to update your original application form and detail your progress against the quality standards featured in

the assessment matrix. We will also conduct an interview, by phone or in person, with the organisation's Professional Development Champion and with at least one CIMA member in the organisation, including a review of their personal development plan.

### Will CIMA members whose employer is a CIMA Development Partner be exempt from the annual CIMA CPD monitoring?

All CIMA members are subject to being monitored. However, if they are selected as part of the annual random audit, members will only be required to confirm that they work for a CIMA Development Partner. There will be no requirement to submit their CPD record.

### I employ accountants who qualified with other professional bodies. Will there be mutual recognition of other CPD employer accreditation schemes?

The IFAC Education Standard on CPD applies to all IFAC member bodies and the same principles are being promoted and supported by all IFAC member bodies. However, the standard gives flexibility to the member bodies to create the scheme best suited to their members. CIMA Professional Development is based on mutual commitment and trust and the scheme is flexible to allow for the diverse roles held by CIMA members. Other bodies have not necessarily adopted the same approach and the requirements for employer CPD accreditation may be different. Therefore, mutual recognition is not available.

### What information are we required to submit as supporting evidence of our application?

The key supporting evidence we ask for is the personal development plan (PDP) and appraisal form. We are looking for evidence that CIMA members are following the stages of

the CIMA professional development cycle, in particular reflecting on and evaluating the development activities they undertake in terms of meeting development and learning objectives. We also ask for copies of the company learning and development policy and company code of ethics/conduct. Other supporting evidence that is listed in the assessment matrix may be requested for clarification, or in support of your application.

### Do you carry out on-site audits and accreditations?

This is not normal practice. The application process and documentation have been developed to be as user friendly as possible. All documentation is available to download at:  
[www.cimaglobal.com/cimadevelopment](http://www.cimaglobal.com/cimadevelopment)

We recognise that in some cases it may be helpful for the CIMA Development Manager and/or a Business Development Manager to visit organisations to discuss the application process and procedure, the application documentation and to view systems and procedures, but this is not pre-requisite.



Apply now to become a CIMA Development Partner or for more information, visit the website at:

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

If you have specific queries about CIMA Development email:

[cima.development@cimaglobal.com](mailto:cima.development@cimaglobal.com)

'The CIMA Development accreditation has benefited Cisco through the following:

- providing a wide selection of training offerings that ensure our finance staff have additional technical updates and training to accompany our in-house development programme
- a defined and supportive programme for our graduates to succeed in their professional qualifications
- our finance staff benefits by spending less time focusing on form-filling and are reassured that the appropriate development programme is provided for them.'

**Deirdre Finn,**  
**Finance Business Operations**  
**Manager**  
Cisco Systems Inc.

**The Chartered Institute  
of Management Accountants**  
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