

# PwC's Academy

CIMA Handbook

2021

[www.pwccademy.pl](http://www.pwccademy.pl)







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# CIMA Cert BA 2017 syllabus

## Certificate Level

The updated CIMA Certificate in Business Accounting exams is available from 11 January 2017:  
<http://www.cimaglobal.com/Study-with-us/CIMA-Certificate-in-Business-Accounting/Certificate-in-Business-Accounting-Syllabus/>

### Certificate Level

AWARD: CIMA Certificate in Business Accounting  
(CIMA Cert BA)

BA1  
Fundamentals of  
Business Economics

BA2  
Fundamentals of  
Management  
Accounting

BA3  
Fundamentals of  
Financial Accounting

BA4  
Fundamentals of Ethics, Corporate Governance and Business Law

#### Exam info:

- Possibility of taking the exams all year round
- Computer-based exams – registration for exams directly with the exam centre or through Pearson VUE
- Duration: 2h
- 45-75 short test questions
- Pass mark: 50 %
- Result generates automatically upon completion



Possibility of receiving exemptions from all or individual exams on the basis of documents sent to CIMA

Upon completion of all exams on this level: **CIMA Certificate in Business Accounting** (except for when exempted from all papers – in order to receive the Certificate one must take and pass at least one exam)

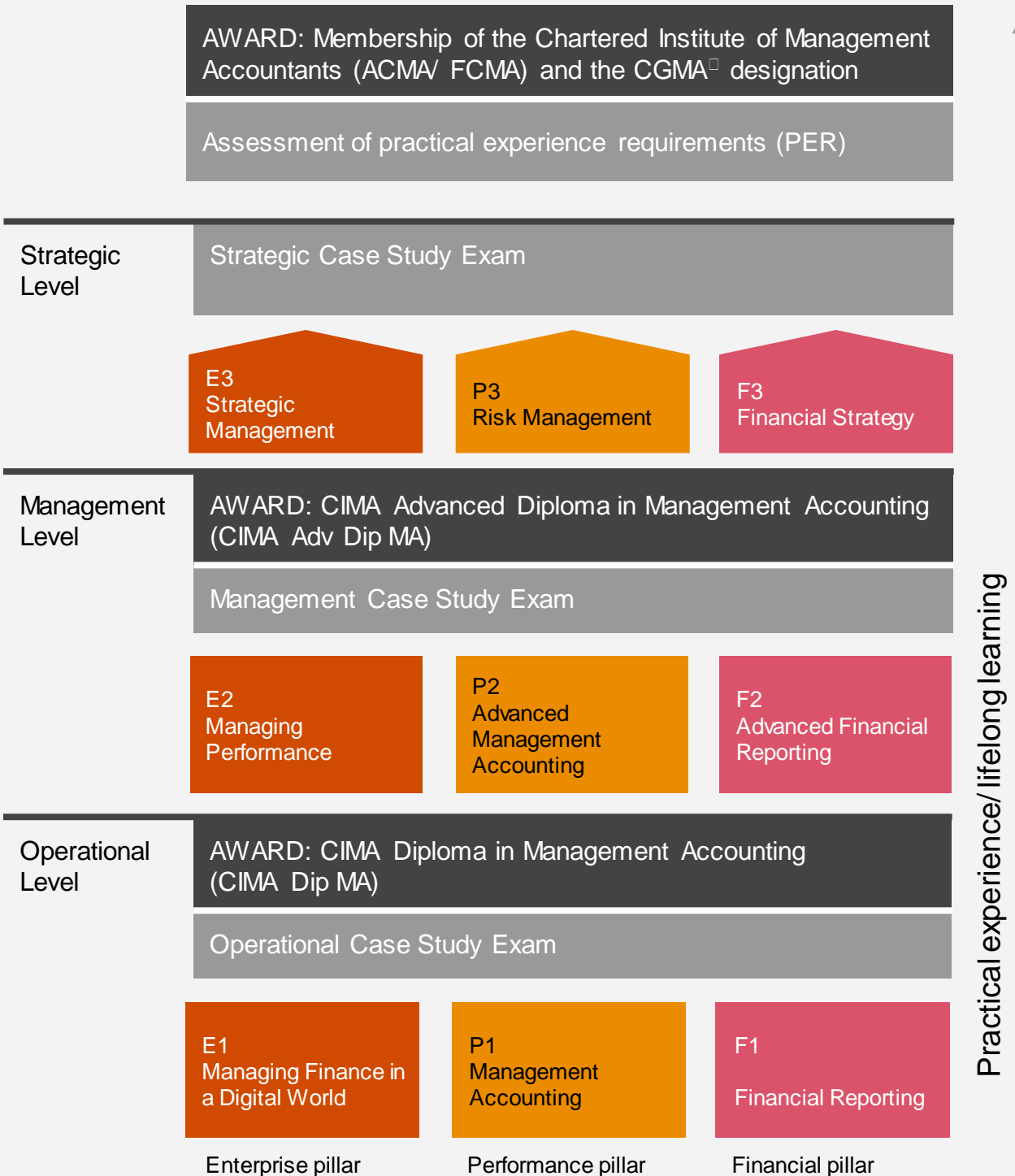
To continue to the CIMA professional qualification all Certificate level exams must be passed (or exempted)

# CIMA Professional Qualification syllabus structure



## Syllabus:

<http://www.cimaglobal.com/Study-with-us/CIMA-Professional-Qualification/Syllabus-and-assessment/>



# CIMA Professional Qualification

## syllabus structure

### Operational Level



#### Exam blueprints:

<https://www.cimaglobal.com/Documents/Future%20of%20Finance/8005%20Operational%20Exam%20Blueprints%20ONLINE%20ARTWORK.pdf/>

## Summary of the Operational Level Syllabus

### E1: Managing Finance in a Digital World

- A. Role of finance function
- B. Technology in a digital world
- C. Data and information in a digital world
- D. Shape and structure of the finance function
- E. Finance interacting with the organisation

### P1: Management Accounting

- A. Cost accounting for decision and control
- B. Budgeting and budgetary control
- C. Short-term uncertainty in the short term

### F1: Financial Reporting

- A. Regulatory environment of financial reporting
- B. Financial statements
- C. Principles of taxation
- D. Managing cash and working capital

Upon passing the Operational Case Study Exam: **CIMA Diploma in Management Accounting** and possibility to continue CIMA on Management level

# CIMA Professional Qualification syllabus structure Management Level



## Exam blueprints:

<https://www.cimaglobal.com/Documents/Future%20of%20Finance/8005%20Management%20Level%20Exam%20Blueprints%20ONLINE%20ARTWORK.pdf>

## Summary of the Management Level Syllabus

### E2: Managing performance

- A. Business models and value creation
- B. Managing people performance
- C. Managing projects

### P2: Advanced management accounting

- A. Managing the cost of creating value
- B. Capital investment decision-making
- C. Managing and controlling the performance of organisational units
- D. Risk and control

### F2: Advanced financial reporting

- A. Financing capital projects
- B. Financial reporting standards
- C. Group accounts
- D. Integrated reporting
- E. Analysing financial statements

Upon passing the Management Case Study Exam: **CIMA Advanced Diploma in Management Accounting** and possibility to continue CIMA on Strategic level

# CIMA Professional Qualification syllabus structure Strategic Level



## Exam blueprints:

<https://www.cimaglobal.com/Documents/Future%20of%20Finance/8005%20Strategic%20Exam%20Blueprints%20ONLINE%20ARTWORK.pdf>

## Summary of the Strategic Level Syllabus

### E3: Strategic Management

- A. The Strategy process
- B. Analysing the organizational ecosystem
- C. Generating strategic choices
- D. Strategic control
- E. Digital strategy

### P3: Risk Management

- A. Enterprise risk
- B. Strategic risk
- C. Internal controls
- D. Cyber risks

### F3: Financial Strategy

- A. Financial policy decisions
- B. Sources of long-term funds
- C. Financial risks
- D. Business valuation

## More information on practical experience requirements (PER):

<http://www.cimaglobal.com/Students/Gaining-the-CGMA-designation/Practical-experience-requirements/>

Upon passing the Strategic Case Study Exam: assessment of practical experience and possibility to obtain the title of **Chartered Global Management Accountant (ACMA, CGMA)**



# CIMA Professional Qualification syllabus structure

## Accelerated route - CIMA gateway

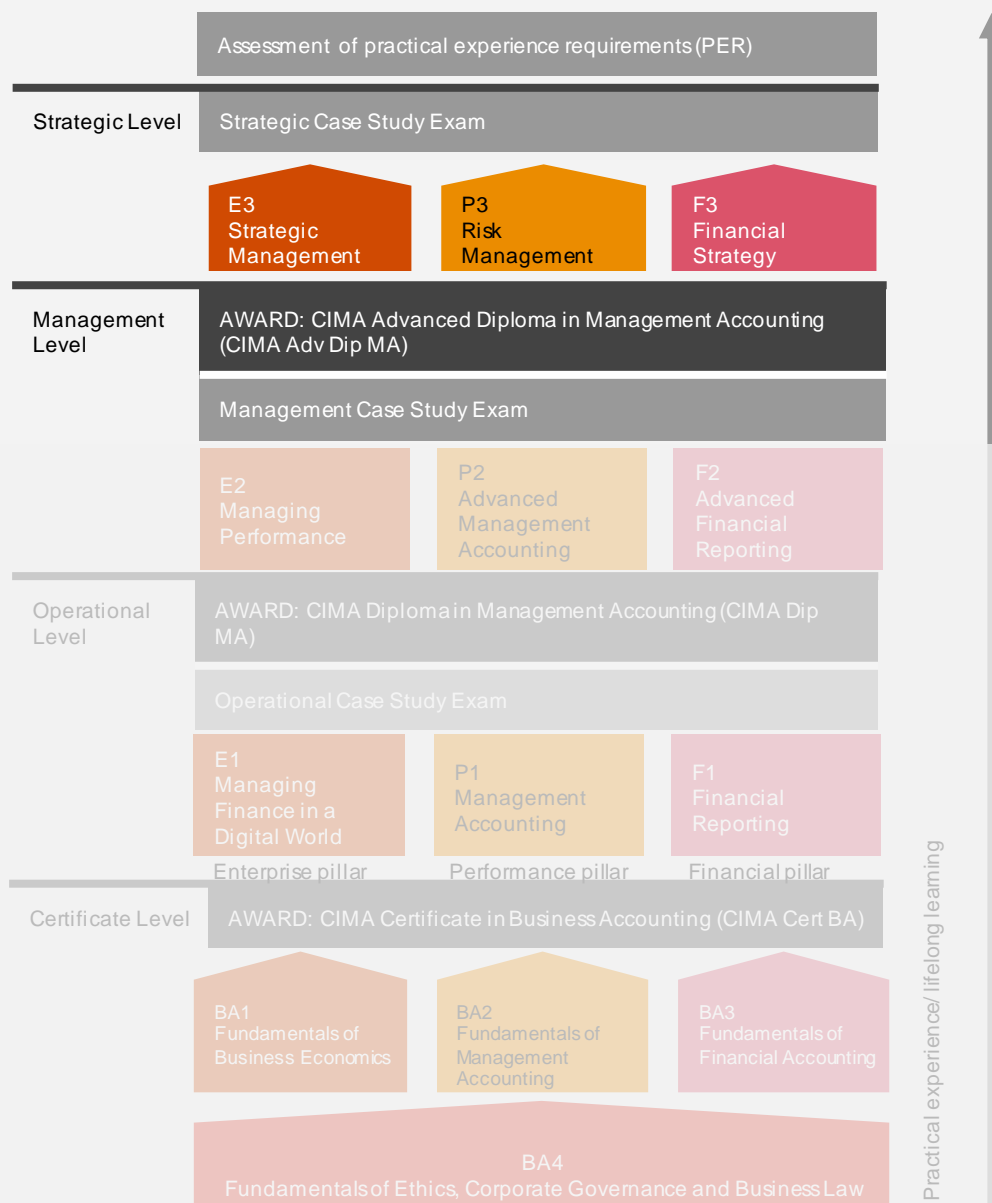


In order to be eligible for the accelerated CIMA gateway route (Professional gateway or Master's gateway) one of the following is required:

- MBA
- Master's in Accounting
- Membership in / diploma from a particular professional body that is both an examining body and member of the International Federation of Accountants

One exam: **Management Level Case Study Exam**

Upon completion of the exam: **CIMA Advanced Diploma in Management Accounting**, exemptions from all previous exams and possibility to continue CIMA on Strategic level





## Exams (Professional Qualification – from Operational level up)

- All exams are computer-based (taken either in exam centers or through invigilated exam from home)
- There are two types of exams:
  - **Objective Tests** (1 for each subject: 3 exams per level, 9 exams overall)
  - **Case Study Exams** (1 for each level: 3 exams overall)

### Objective Tests:

- On-demand, possibility to sit all year round
  - Registration through Pearson VUE
  - Any order of taking exams on a particular level
- Duration: 1,5h + 15 min. tutorial
- Types of questions include: multiple choice, sentence completion, drag & drop, matching, short answer
- 60 questions covering 100% of syllabus
- Scaled score of 0-150 with a pass mark of 100/150 points
- Result generated automatically

### Case Study Exams:

- Four sessions per year: February, May, August, November
- Five exam windows in each session
- Duration: 3h + 15 min. tutorial
- Approx. 4 questions, each 30-60 min. long. Specific time given for each question. No possibility of returning to the previous question
- Competencies required on a given level – marks: fail/moderate/strong
- Scaled score: 0-150 with a pass mark of 80/150 points + at least moderate mark for every competency
- Results human-marked and available approx. 6 weeks after final exam window
- Pre-seen materials to the case study available a couple of weeks before the exam
- Based on topics from each subjects on a given level (and previous levels)

The Case Study exam can be sat only upon passing all Objective Tests on a given level.

The next level Objective Tests can be attempted only upon passing the Case Study exam on a preceding level and thus completing the level.

**Gateway assessment exam = Management Level Case Study exam**

### Detailed information and practice exams:

<http://www.cimaglobal.com/Students/Exam-resources-and-information/Exam-preparation/exam-practice-resources/>



## Fees - 2021

Obligatory fees as of 02.01.2021\*

### Registration and subscription fees

- Registration or re-registration  
**77 GBP**
  - Registration on CIMA master's /professional gateway assessment (fee covers: registration, exemptions, one exam attempt)  
**425 GBP**
  - Registration on CIMA master's gateway package (fee covers: registration, exemptions, one exam attempt and modules from CIMASTudy.com: E2, P2, F2 and Management Case Study)  
**725 GBP**
  - Subscription fee  
**120 GBP**  
(first year – **free**)
- Upon completion of Strategic Case Study  
**275 GBP**
- For Associate Members  
**297 GBP**

### Exam fees

#### Attention: no exemption fees

- Certificate level  
**90 GBP** / subject

#### Objective Tests:

- Operational level  
**105 GBP**/ subject
- Management level  
**120 GBP**/ subject
- Strategic level  
**180 GBP**/ subject

#### Case Study Exams:

- Operational level  
**185 GBP**/ level
- Management level  
**190 GBP**/ level
- Strategic level  
**270 GBP**/ level

### Membership application fee

(upon completion of all CIMA exams)

Associate title: **165 GBP**

Fellow title: **260 GBP**



\* According to [www.cimaglobal.com](http://www.cimaglobal.com) as of 22.12.2020



## Registration

### Step-by-step:

In order to begin the CIMA path one should:

1. Register with CIMA – create an individual account on [www.cimaglobal.com](http://www.cimaglobal.com)
2. Pay the registration fee
3. Send the required documents to CIMA (during registration by uploading the documents on-line or after registration by sending them to: [documents@cimaglobal.com](mailto:documents@cimaglobal.com))

At registration one is to choose the type of entry route that he/she wishes to enter (i.e. standard entry or master's gateway / master's gateway package / professional gateway):

- Standard entry: from Certificate to Strategic level
- Gateway / gateway package: accelerated route, for those holding an MBA, Master's in Accounting or those with membership / diploma from a particular professional body that is both an examining body and member of the International Federation of Accountants

### Required documents:

- Copy of diplomas (master's, bachelor's), also from postgraduate studies or MBA (if applicable),
- Copy of transcripts/marksheets to the above-stated diplomas,
- In case of starting CIMA without having a university diploma: high school graduation certificate,
- Professional body certificates (if applicable),
- Registration confirmation (is generated automatically upon registering with CIMA),
- In case of change in surname with respect to the surname on the diplomas / certificate – additional copy of current ID which includes both surnames.

If the above-stated documents are not in English, they should be translated and these translations are to be added to the documentation. The translated copies are to be signed with a clause: "I certify that this is an accurate translation of the original" by someone who is not related and is fluent in both languages.

CIMA exemptions policy:

<https://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Exemptions/Exemptions-policy/>

**The documents can be reviewed and signed by PwC's Academy free of charge!**

### Exemptions:

It is possible to receive exemptions i.e. from Certificate level papers on the basis of sent documentation  
Exemptions search : <https://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Exemptions/Exemption-Search/>

If one's degree or qualification is not listed in the database, one may still be eligible for exemptions – this is considered individually on the basis of sent documents.



## Important dates

### Session February 2021 (Case Study)



#### February 2021 – Case Study

	Operational	Management	Strategic
<b>Exam entry opening</b>	29 July 2020	5 August 2020	12 August 2020
<b>Exam entry closing</b>	5pm (UK time) 26 January 2021	5pm (UK time) 2 February 2021	5pm (UK time) 9 February 2021
<b>Pre-seen material available</b>	Week commencing 25 September 2020	Week commencing 2 October 2020	Week commencing 2 October 2020
<b>Exam dates</b>	Tuesday 10 February 2021 to Saturday 12 February 2021	Tuesday 17 February 2021 to Saturday 19 February 2021	Tuesday 24 February 2021 to Saturday 26 February 2021
<b>Results</b>	1 April 2021	8 April 2021	15 April 2021

### Session May 2021 (Case Study)



#### May 2021 – Case Study

	Operational	Management	Strategic
<b>Exam entry opening</b>	28 October 2020	4 November 2020	11 November 2020
<b>Exam entry closing</b>	5pm (UK time) 27 April 2021	5pm (UK time) 5 May 2021	5pm (UK time) 11 May 2021
<b>Pre seen material available</b>	Week commencing 26 March 2021	Week commencing 1 April 2021	Week commencing 9 April 2021
<b>Exam dates</b>	Tuesday 12 May 2021 to Saturday 14 May 2021	Tuesday 19 May 2021 to Saturday 21 May 2021	Tuesday 26 May 2021 to Saturday 28 May 2021
<b>Results</b>	1 July 2021	8 July 2021	15 July 2021

# Key additional information



## Important dates

### Session August 2021 (Case Study)



#### August 2021 – Case Study

	Operational	Management	Strategic
<b>Exam entry opening</b>	27 January 2021	3 February 2021	10 February 2021
<b>Exam entry closing</b>	5pm (UK time) 27 July 2021	5pm (UK time) 5 August 2021	5pm (UK time) 10 August 2021
<b>Pre-seen material available</b>	Week commencing 26 March 2021	Week commencing 1 April 2021	Week commencing 9 April 2021
<b>Exam dates</b>	Tuesday 11 August 2021 to Saturday 13 August 2021	Tuesday 18 August 2021 to Saturday 20 August 2021	Tuesday 25 August 2021 to Saturday 27 August 2021
<b>Results</b>	30 September 2021	7 October 2021	14 October 2021

### Session November 2021 (Case Study)



#### November 2021 – Case Study

	Operational	Management	Strategic
<b>Exam entry opening</b>	28 April 2021	6 May 2021	12 May 2021
<b>Exam entry closing</b>	5pm (UK time) 26 October 2021	5pm (UK time) 2 November 2021	5pm (UK time) 9 November 2021
<b>Pre-seen material available</b>	Week commencing 24 September 2021	Week commencing 1 October 2021	Week commencing 8 October 2021
<b>Exam dates</b>	Tuesday 10 November 2021 to Saturday 12 November 2021	Tuesday 17 November 2021 to Saturday 19 November 2021	Tuesday 24 November 2021 to Saturday 26 November 2021
<b>Results</b>	6 January 2022	13 January 2022	13 January 2022

In case of any  
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