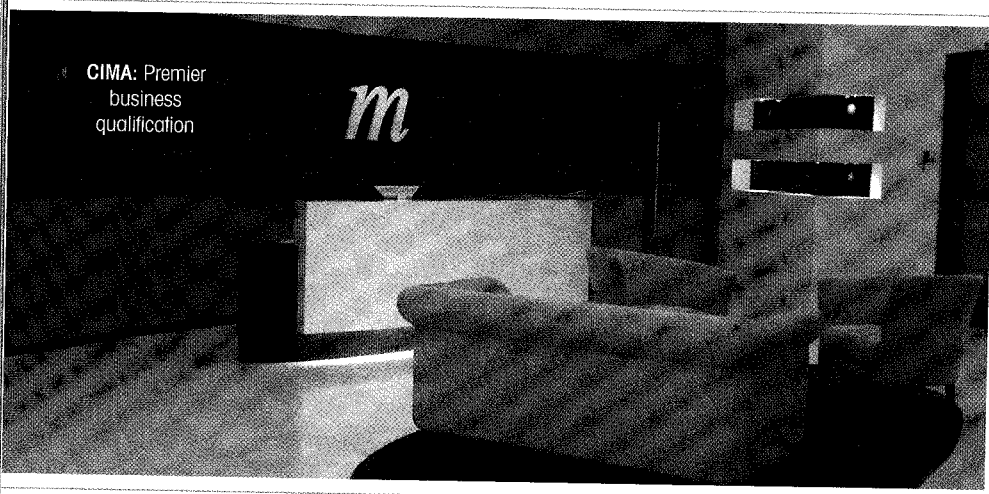


CIMA means business

After a rapid rise, CIMA qualified professionals played integral roles in businesses for which they work.



CIMA: Premier business qualification

- To manage risk and provide business assurance.

Ready for any challenge

A CIMA professional can be many things to an employer. Just over one in three of CIMA's members work in key non-financial strategic positions. Their business focused training prepares them for a diverse career that goes well beyond a specialty in finance and accounting.

A major focus on practical skills development enables CIMA professionals to apply their knowledge throughout the organisation that employs them. In this way, CIMA members increase the value they deliver to the bottom line.

All CIMA professionals continuously update their skills to support the business as it moves forward. It is mandatory for them to subscribe to CPD (CIMA Professional Development) which is an output-based programme that emphasises on results rather than hours logged.

CPD provides a robust framework for analysing gaps in skills and knowledge and filling the gaps in ways most relevant to individual careers and employers' business needs.

CIMA members are required to record their development activities and members are monitored randomly on a yearly basis.

No matter when or where they have qualified, all CIMA professionals have achieved the same demanding standard of excellence in the same area of skills. Wherever they are based, they add value to the organisation they work for. **mb**

For more information on CIMA, please visit www.cimaglobal.com

CIMA's business focus clearly sets it apart. As the only international accountancy body with a sole focus on business, the difference starts with the content of its syllabus. This stresses business and financial strategy within a broad commercial context that goes beyond the confines of accounting, audit and tax.

The result is that CIMA qualified professionals rapidly become integral to the businesses for which they work. Ideally equipped to work outside an organisation's finance function, they are able to interact on an equal footing with other management disciplines such as marketing, project management, human resources and production, and contribute accordingly.

Consequently, CIMA is recognised by employers and fellow professionals as the source of a premier business qualification with a finance focus. Among professional accounting bodies, CIMA has the largest proportion - 98% -

of members working in business.

The management accountant

CIMA refers to professional accountants in business as management accountants. Their role is:

- To generate and create value through effective strategic decision making and deployment of resource and formulating business strategy to create wealth and shareholder value
- To provide, analyse and interpret management information and then use that data to make essential decisions
- To measure organisational performance and including financial and non-financial reporting under generally accepted accounting principles
- To apply accounting techniques, budgeting and forecasting to help determine costs and budgets and forecast future performance
- To analyse processes and manage costs to reduce wastes