

CIMA Certificate in Business Accounting

Your entry into the world of finance



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CIMA Certificate in Business Accounting offers you the flexibility to progress at your own pace, by planning your studies around your personal circumstances.

A fundamental grounding in business and finance is essential in today's challenging business environment. The **CIMA Certificate in Business Accounting** is the cornerstone of the **CIMA Professional Qualification** and introduces you to the world of finance and business management. The CIMA Certificate in Business Accounting is a recognised qualification in its own right and represents an excellent opportunity for continuous professional development for those who wish to build an understanding of finance for business, while also offering the opportunity to enhance their CV and help progress their career.

The Certificate in Business Accounting can also be a stepping stone to the CIMA Professional Qualification for those interested in becoming a Chartered Management Accountant.

Members of www.pa-assist.ie can enter the CIMA Certificate in Business Accounting at any time and the certificate has the added convenience of being computer assessed.

Flexibility

The CIMA Certificate in Business Accounting offers you the flexibility to progress at your own pace, by planning your studies around your personal circumstances. There are different study options available to suit your learning style:

- online study via **CIMAstudy.com**
- attending formal tuition classes
- self study at home
- via distance learning through a tuition provider that offers support as you need it.

The assessments may be taken in any order and any combination of subjects to suit your needs. In order to be awarded the CIMA Certificate in Business Accounting all five assessments must be successfully completed.

Open to all

Entry into the CIMA Certificate in Business Accounting is open to all members of www.pa-assist.ie regardless of your financial knowledge. If you have been awarded third level qualifications you may be eligible for exemptions from one or more of the modules. To see if you are eligible for exemptions please visit www.cimaglobal.com/exemptions or contact CIMA Ireland on T. (01) 643 0400 | E. dublin@cimaglobal.com



The syllabus

There are five modules that make up the CIMA Certificate in Business Accounting. The learning and skills you will develop from these modules will provide you with an excellent grounding in the fundamentals of the different areas of accounting and how these relate to the business world.

C01 Fundamentals of Management Accounting

- Cost determination
- Cost behaviour and breakeven analysis
- Standard costing
- Costing and accounting systems
- Financial planning and control

C02 Fundamentals of Financial Accounting

- Conceptual and regulatory framework
- Accounting systems
- Control of accounting systems
- Preparation of accounts for single entities

C03 Fundamentals of Business Mathematics

- Basic mathematics
- Probability
- Summarising and analysing data
- Inter-relationships between variables
- Forecasting
- Financial mathematics
- Spreadsheets

C04 Fundamentals of Business Economics

- The goals and decisions of organisations
- The market system and the competitive process
- The financial system
- The macroeconomic context of business

C05 Fundamentals of Ethics, Corporate Governance and Business Law

- Ethics and business
- Ethical conflict
- Corporate governance
- Comparison of English law with alternative legal systems
- The law of contract
- The law of employment
- Company administration and finance

Computer Based Assessment

All five assessments for the CIMA Certificate in Business Accounting are exclusively taken using computer based assessment and use objective test questions. Each assessment runs for two hours and the pass mark is 50%. The three main advantages of computer based assessment are that you:

have the opportunity to sit assessments at your nearest computer based assessment centre - based in Athlone, Cavan, Cork, Dublin, Galway, Letterkenny, Limerick, Waterford and Belfast

- can sit assessments, and if necessary re-sit assessments, whenever you are ready, at any time during the year
- gain instant results and performance feedback.

About CIMA

Founded in 1919, the Chartered Institute of Management Accountants (CIMA) is one of the world's largest international accountancy bodies and offers a globally recognised professional management accounting qualification.

CIMA educates, trains and qualifies first class professionals – people with financial prowess who also understand the intricacies of business and management. The institute has a strong reputation as a regulatory body that is committed to upholding the highest ethical and professional standards of members and students.

CIMA is the only international professional qualification with a sole focus on accounting for business, in both the private and public sectors, and prides itself on the commercial relevance of its syllabus, which evolves continually to reflect the latest developments in global business.

It is the voice of 172,000 members and students in 165 countries. In Ireland, CIMA's 7,800 members and students represent financial and strategic decision makers in organisations that drive the economy of both the Republic of Ireland and Northern Ireland.

For more information about CIMA please visit www.cima.ie

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