|  |  |
| --- | --- |
| **Fasset Learnerships: National Diploma: Management Accounting** | **Fasset Logo** |

|  |  |
| --- | --- |
| Professional Body: | Chartered Institute of Management Accountants (CIMA) |
| Learnership Title: | Diploma in Management Accounting Learnership |
| Learnership Code: | 01/Q010017/00/240/6 |
| NQF Level: | **6** |

The Chartered Institute of Management Accountants (CIMA) is a global body that operates in 173 countries, supports over 203,000 members and students. CIMA’s focus is to qualify students, support members and employers, and protect the public interest. The function of the CIMA Diploma in Management Accounting is to begin to specialise learner in the skills and knowledge of management accounting.

**Entrance Requirements**

The minimum entrance requirements for the CIMA Advanced Diploma in Management Accounting Learnership are as follows:

• Successful completion of the CIMA Certificate in Business Accounting learnership

• Bachelor of Commerce or equivalent qualification that has been awarded exemptions by CIMA. Qualifications that have received exemptions are listed on our website at [www.cimaglobal.com](http://www.cimaglobal.com)

**Syllabus**

Like all learnerships, the CIMA Diploma in Management Accounting has a theoretical component and a practical component.

|  |  |
| --- | --- |
| **Theoretical Practical** |  |
| **E1: Enterprise Operations** | The global business environment, Information systems, Operations management, Marketing, Managing human capital |
| **P1: Performance Operations** | Cost accounting systems, Forecasting and budgeting techniques, Project appraisal, Dealing with uncertainty in analysis, Managing short term finance |
| **F1: Financial Operations** | Principles of business taxation, Regulation and ethics of financial reporting, Financial accounting and reporting. |
| **E2: Enterprise Management** | Strategic management and assessing the competitive environment, Project management, Management of relationships |
| **P2: Performance Management** | Pricing and product decisions, Cost planning and analysis for competitive advantage, Budgeting and management control, Control and performance measurement of responsibility centres. |
| **F2: Financial Management** | Group financial statements, Issues in recognition and measurement, Analysis and interpretation of financial accounts, Developments in external reporting. |
| **Practical** | Preparation of Management Accounts |
|  | Planning, Budgeting and Forecasting |
|  | Management Reporting for Decision Making |
|  | Product and Service Costing |
|  | Information Management |
|  | Project Appraisal |
|  | Project Management |
|  | Working Capital Control |

A minimum of eighteen months practical experience is required.

Practical experience can be obtained while students are completing the theoretical element of the learnership or after completion. This learnership typically runs for 24 months.

**Examinations**

CIMA has two examination sessions per year, May and November. Registration closes 31 January and 31 July prior to the respective examination sessions. Students need to be registered with CIMA in order to write the examinations.

Assessment of the theoretical component is done through examinations. Examination centres are available nationally.

Assessment of the practical experience will be done via a logbook. The logbook will be assessed by a CIMA registered assessor to ensure that all the practical experience requirements have been met.

**Learnership registration information**

In order to register, the following is needed:

• Companies must become CIMA Training Partners or CIMA Quality Partners

• Learners must be registered with CIMA

• A learnership agreement must be signed (the agreement of the SETA with which the organisation is registered)

• Copy of the learner’s Identity Document

• Copy of the learner’s employment contract

• Proof that levy payments are up to date

• Proof that the workplace skills plan has been approved

• All documentation must be sent to CIMA for verification. CIMA will contact the relevant SETA’s in order to register the learnerships.

**Contact Details:**

Professional Body: Chartered Institute of Management Accountants (CIMA)

Contact: Business Development Manager

Tel: (011) 788 8723

Fax: (011) 788 8724

E-mail: johannesburg@cimaglobal.com

Web: www.cimaglobal.com