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| **Fasset Learnerships: National Certificate: Business Accounting** | **Fasset Logo** |

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| Professional Body: | Chartered Institute of Management Accountants (CIMA) |
| Learnership Title: | Business Accounting Learnership |
| Learnership Code: | 01/Q010016/00/120/5 |
| NQF Level: | **5** |

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 Certificate in Business Accounting is to teach basic financial skills and knowledge. This will allow successful learners to provide valuable support services in the accounting profession.

**Entrance Requirements**

The minimum entrance requirements for the CIMA Certificate in Business Accounting Learnership are as follows:

• Entry into the CIMA Certificate in Business Accounting learnership is flexible. CIMA however assumes that mathematics and English at NQF 4 (Grade 12) are in place. Please note that a Grade 12 certificate is not a prerequisite for CIMA.

**Syllabus**

Like all learnerships, the CIMA Certificate in Business Accounting has a theoretical component and a practical component.

**Theoretical**

C01 Fundamentals of Management Accounting

C02 Fundamentals of Financial Accounting

C03Fundamentals of Business Mathematics

C04 Fundamentals of Business Economics

C05 Fundamentals of Corporate Governance, Ethics and Law (UK)

**Practical**

Preparing and maintaining accounting records

Statutory and regulatory reporting

IT Desktop skills

Systems and procedure development

A minimum of six 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 12 months.

**Examinations**

The CIMA Certificate in Business Accounting is examined via Computer Based Assessment (CBA).

Students can register to write the exams at any time of the year. They should however ascertain the exam time – table of the CBA centre with whom they are registered to write. Learners must be registered with CIMA in order to write the examinations.

CBA centres are available nationally and can be found on the website www.cimaglobal.com.

Assessment of the practical experience will be done via a logbook. The logbook will be assessed by a CIMA 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

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**Contact Details:**

Professional Body: Chartered Institute of Management Accountants (CIMA)

Contact: Business Development Manager

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***Practical***

Preparing and maintaining accounting records