

1. CIMA fees

CIMA has announced the following for 2012

On registration:

Initial registration fee £70

The first annual subscription is no longer payable on initial registration

Annual subscription

Payable on 1 January each year £97

No annual subscription is payable for the first year following initial registration.

For subsequent years, if the annual subscription is not made before the end of March, your student membership will lapse and it will be necessary to reregister if you wish to start again.

Exam fees

CBA (computer-based) 60,000 AMD (VAT included)

Operational level per paper £79

Managerial level per paper £79

Strategic level per paper £85

Exemption fees

A fee equal to the examination fee is payable for each paper exempted. In the case of CBA this is currently £47 per paper exempted.

2. Registration deadlines

Paper-based exams for the professional level take place in May and November each year

Certificate in Business Accounting (CBA) – Computer-based assessment

These examinations can be taken at any time during the year, subject to the administration procedures of IAB Centre and availability of suitable dates. There is a single registration procedure that is valid for all CBA exams but that registration does not commit the student to any particular date.

Progression to operational or management level exams

To sit exams in May - clear all CBA subjects by 1 March.

To sit exams in November – clear all CBA subjects by 1 September.

Students expecting to be exempt from all CBA exams

To sit first professional exams in May, all documents must be with CIMA by 31 January

To sit first professional exams in November, all documents must be with CIMA by 31 July

Exam entries – operational, managerial, and strategic levels

May exams: closing date for standard exam entry is 14 March. Late entries can be accepted up to 21 March but an additional late entry fee is payable

November exams: closing date for standard exam entry is 14 September. Late entries can be accepted up to 21 September but an additional late entry fee is payable

3. Progression rules

Operational and Managerial level

The six papers may be taken in any order. Students should however consider the progressive nature of the papers in each learning pillar. For example, it would not be sensible to sit F2 before passing F1.

Up to six papers may be attempted in any exam diet but part-time students are advised to attempt no more than two at each sitting.

Strategic level

Strategic level papers cannot be taken until students have passed (or been exempted from) the six papers at operational and managerial level.

All three strategic level papers must be attempted at the first sitting. Subsequent attempts can be for a single paper.

Time limits

There is no time limit for completion of all examinations. If you are studying for exams on a part-time basis you are likely to take between 3 and 4 years to obtain the full membership qualification. However, different exit levels allow you to obtain progressive qualifications within a shorter time scale. The different exit levels are shown below.

Exit levels

There are four exit levels

Certificate in Business Accounting	Complete five CBA subjects
CIMA Diploma in Management Accounting CIMA Advanced Diploma in Management Accounting	Complete three operational level exams Complete the six operational and managerial level exams
Membership of CIMA	Complete Professional Competence level