

FIGURE 2: Competency Framework structure

TECHNICAL SKILLS

LEVEL 1

Knowledge area

FINANCIAL ACCOUNTING AND REPORTING PROFESSIONAL ACCOUNTING STANDARDS

LEVEL 2

Competency
category

This ensures that the organisation conducts operations and fulfils its statutory and regulatory obligations according to professional accounting standards (domestic and/or international as applicable per business model).

FOUNDATIONAL

INTERMEDIATE

ADVANCED

EXPERT

LEVEL 3

Proficiency level

- Demonstrate awareness and knowledge of the professional accounting standards
- Apply those principles to accurately record financial transactions and maintain appropriate supporting documentation

- Review the accuracy and legitimacy of recorded financial transactions and related reports
- Assist in developing and implementing new accounting and reporting pronouncements and determine the resulting impact
- Recommend appropriate accounting and reporting treatment for certain transactions

- Demonstrate advanced level understanding of accounting standards
- Develop, manage and execute plans for implementation of new or updated accounting and reporting pronouncements
- Identify potential issues associated with unusual or complex transactions, review and approve the appropriate treatment

- Oversee accounting standards selected and implemented by the organisation
- Identify potential issues associated with proposed accounting and reporting rules

LEVEL 4

Competencies

Cima Practical Experience Examples

Henry Lunt



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be for applying this knowledge to the scenario in the question Even Section A questions often require this application

Management and Cost Accounting For Dummies - UK Mark P. Holtzman, Sandy Hood, 2013-08-22 With easy to understand explanations and real life examples Management Cost Accounting For Dummies provides students and trainees with the basic concepts terminology and methods to identify measure analyse interpret and communicate accounting information in the context of managerial decision making Major topics include cost behaviour cost analysis profit planning and control measures accounting for decentralized operations budgeting decisions ethical challenges in management and cost accounting CIMA Learning System Fundamentals of Business Maths Sue Nugus, 2006-10-02 CIMA s Official Learning System has been written by former CIMA examiners in conjunction with the CIMA faculty They provide a clear logical route through the new syllabus to specifically prepare students to pass first time CIMA Official Learning Systems include Step by step coverage directly linked to the CIMA syllabus learning outcomes Chapter and topic summaries Extensive question practice Complete Revision section CBA style mock exam Two colour layout for easy navigation The ring binder format allows you to add in your notes as you work through the system and if attending classes to just take the chapter you need CIMA Official Learning Systems are the only materials written and endorsed by the CIMA Faculty Re engineered to meet the demands of the new CIMA Certificate in Business Accounting 2006 syllabus Complete integrated package incorporating syllabus guidance full text recommended articles revision guides and extensive question practice CIMA Official Learning Systems are the only materials written and endorsed by the CIMA Faculty **CIMA Official Learning System Fundamentals of Financial Accounting** Henry Lunt, 2009-07-18 CIMA Official Learning Systems are the only coursebooks recommended by CIMA Written by a team of experts that include past and present CIMA examiners and markers they contain everything you need to know Each book maps to the syllabus chapter by chapter to help you learn effectively and reinforce learning with features including comprehensive coverage of the whole syllabus step by step coverage directly linked to CIMA s Learning Outcomes up to date examples and case studies practice questions to test knowledge and understanding integrated readings to increase understanding of key theories colour used throughout to highlight key learning points The Official Learning systems are the only study materials endorsed by CIMA Key sections written by former examiners for the most accurate up to date guidance towards exam success Complete integrated package incorporating syllabus guidance full text recommended articles revision guides and extensive question practice CIMA F2 BPP Learning Media, 2012-09-01 CIMA offers a business qualification with a finance focus aiming to produce members with accounting prowess who are skilled in strategic decision making 98% of its members work in business the highest proportion of any worldwide accountancy body Paper F2 Financial Management replaces Paper P8 Financial Analysis The syllabus is very similar to old Paper P8 but students will now meet elementary groups at Paper F1 level prior to studying F2 The syllabus specifically includes share based payments and the emphasis of ratios has now changed from calculation to

interpretation The main syllabus areas have been changed to Group financial statements Issues in recognition and measurement Analysis and interpretation of financial accounts Developments in external reporting The Study Text focuses on the exam It provides clear and detailed coverage of the syllabus Exercises within each chapter cover both basic principles and more detailed issues In the area of consolidation these include both complex groups and changes in group structure during the year Accounting standards are explained and their practical implementation illustrated and tested through appropriate questions **Financial Management** ,2007 **Charter** ,1999

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