

**CIMA**

Chartered Institute of  
Management Accountants

## Certificate in Business Accounting

Program is approved under the "Continuance of Training Incentive for SME/SME Scheme" whereby our Government through PSMB will pay 100% of the course fee (F.O.C) for All Working Malaysian. Limited to 25 places per group on a first come first basis.

### OVERVIEW OF PROGRAM

The Certificate in Business Accounting programme gives an insight into how the different areas of accounting relate to the business world. The Certificate in Business Accounting forms the basis of the CIMA Professional Qualification and is a valuable qualification on its own.

This programme is made up of 5 modules taught over a period of 2 months (2 days a week) with an extra month for revision and exam.

The modules taught are relevant and applicable for any working adult who seek

- A career progression or career change
- To enhance knowledge and performance on financial matters
- To improve their working relationship within with other departmental heads and managers.

CIMA-CBA is about preparing basic accounts, understanding the results, and/or interpreting it. This will make a huge difference to the way business is viewed and for making key strategic decisions. This practical and comprehensive course helps candidates to understand concepts used during discussions on departmental operational costs and budgets.

### ABOUT CIMA



The Chartered Institute of Management Accountants (CIMA), based in UK, is the world's largest and leading professional body of management accountants. They are committed to upholding the highest ethical and professional standards, and to maintaining public confidence in management accounting.

Most accounting qualifications train people for private practice, working on external audit and tax issues. CIMA prepares people for a broader career in business. It teaches skills for strategic advice, managing risk and making key decisions. Their syllabus is designed to deliver a strong understanding of all aspects of business so their members can contribute in many areas of an organisation.

### TARGET GROUP

Ideal for managers, supervisors and executives who want to increase their financial and accounting knowledge, and leading a department or division.

This highly practical program will help them increase their understanding of the use of accounting and finance in the business context and help them to communicate effectively and confidently on financial matters within the organization

## LEARNING OUTCOMES

- Increased ability and understanding in financial matters
- Improved skills in analyzing and interpreting financial and accounting information
- Ability to make better decisions, both on day-to-day matters and investment decisions
- Confidence to communicate effectively with your organization's accountants.

Financial management is a crucial aspect of any thriving business. Profit maximization, or stockholder wealth maximization, are two real concerns for any organization – and dependant on solid financial decisions. To make good decisions, management needs valid, verifiable, and reliable information. And that information comes from the understanding and appreciation of proper accounting accounting system.

## HOW TO OBTAIN THE QUALIFICATION

1. Register as a student with CIMA
2. Study for, sit and pass five computer based examinations, as defined within the syllabus

*VALUE TRAIN will provide tuition up to 15 days over 2 months to assist candidate to prepare for their examination and assist them to register as a student with CIMA.*

*The 5 subject examinations may be taken in any order at any time of the year at CIMA assessments centres.*

## VALUE TRAIN NETWORK SDN.BHD

VALUE TRAIN is an approved academy of adult learning licensed and accredited by the **Ministry of Human Resources (HRDF/PSMB)** and **Ministry of Finance(MOF)**. We are committed to providing excellent service to clients in achieving human resources and organizational effectiveness.

VALUE TRAIN's experience include working with Iskandar Investment Bhd, Hospital Sultan Ismail, Jabatan Imigresen, ING Insurance Berhad, Malaysian National Insurance Berhad, Multimedia Development Corporation Sdn Bhd, Multimedia University, International Medical University Malaysia, Malaysian Rubber Board, TNT Express Worldwide (M) Sdn Bhd, MIDA, Ministry of Development Brunei, LNP Engineering Plastic (M) Sdn Bhd, Sime Darby Engineering Sdn Bhd, Star Publications Berhad, ASTRO, RHB Berhad, Affin Bank Berhad, Petronas Berhad, Maybank Group, Bumiputra-Commerce Bank Berhad, POS Malaysia Berhad, BASF Shared Services, Ericsson Shared Services, Philip Morris International, Cahaya Mata Sarawak Bhd, SKALI Group Of Companies in successfully delivering programmes such Innovation, Creativity, Value Innovation Strategies, Business Model Generation , Passionate Leadership, Developing Marketing Plan and Strategic Planning and Thinking.

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### VALUE TRAIN NETWORK SDN BHD

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We believe in Quality service to meet Total Customer Satisfaction

## SUBJECTS & METHODOLOGY

The structure of the qualification and syllabus subjects is shown below

| Content & Activities                                                                                                                                                                                                                                                                                                                                                               | Objectives                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CO1: Fundamentals of Management Accounting</b> <ul style="list-style-type: none"> <li>The context of management accounting</li> <li>Cost identification and behaviour</li> <li>Planning within organisations</li> <li>Accounting control systems</li> <li>Decision making</li> </ul>                                                                                            | Learn basic techniques to identify and control costs, cost management, how to prepare budget statements and how to make decisions using different analysis techniques.                                                                                                                                |
| <b>CO2: Fundamentals of Financial Accounting</b> <ul style="list-style-type: none"> <li>Conceptual and regulatory framework</li> <li>Accounting systems</li> <li>Preparation of accounts for single entities</li> <li>Control of accounting systems</li> </ul>                                                                                                                     | The main objective of this paper is the preparation of financial statements for single entities. These statements are constructed within a conceptual and regulatory framework requiring an understanding of the various valuation alternatives, the role of legislation and of accounting standards. |
| <b>CO3: Fundamentals of Business Mathematics</b> <ul style="list-style-type: none"> <li>Basic mathematics</li> <li>Probability</li> <li>Summarising and analysing data</li> <li>Relationships between variables</li> <li>Forecasting</li> <li>Financial mathematics</li> <li>Spread sheets</li> </ul>                                                                              | This paper primarily deals with the tools and techniques to understand the mathematics associated with managing business operations.                                                                                                                                                                  |
| <b>CO4: Fundamentals of Business Economics</b> <ul style="list-style-type: none"> <li>The macroeconomic context of organisations</li> <li>The goals and decisions of organisations</li> <li>The market system and the competitive process</li> <li>The financial system</li> </ul>                                                                                                 | To understand how competition, the behaviour of financial markets and government economic policy can influence an organisation.                                                                                                                                                                       |
| <b>CO5: Fundamentals of Ethics, Corporate Governance, and Business Law</b> <ul style="list-style-type: none"> <li>Ethics and business</li> <li>Ethical conflict</li> <li>Corporate governance</li> <li>Comparison of English law with alternative legal systems</li> <li>The law of contract</li> <li>The law of employment</li> <li>Company administration and finance</li> </ul> | To understand the different law frameworks that affect all commercial activity including contract law, employment law, financing and management of companies.                                                                                                                                         |