

CIMA route – CIMA qualification

Needs to have passed CIMA papers	May claim from the IFA (exemption)
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CO2 – Fundamentals of Financial Accounting and CO5 – Fundamentals of Ethics, Corporate Governance and Business Law	SME Financial Accounting (International Standards)	IFA Level 4 Award for SME Financial Accounting (International Standards)	IFA Level 4 Diploma for SME Financial Accountants	Eligible for FAE (Financial Accountant Executive)
P1 – Performance Operations	SME Cash and Working Capital			
CO1 – Fundamentals of Management Accounting And CO2 – Fundamentals of Financial Accounting And P1 – Performance Operations And E1 – Enterprise Operations	Creating value and measuring performance for SMEs			
F1 – Principles of Business Taxation	Tax for SMEs	IFA Level 4 Award for SME Tax Advisers		
CO5 – Fundamentals of Ethics, Corporate Governance and Business Law	Ethics in the Workplace			

P1 – Performance Operations And E1 Enterprise Operations	SME Management Accounting and Financial Controls	Eligible for AFTA (Associate Federation of Tax Advisers)
CO5 – Fundamentals of Ethics, Corporate Governance and Business Law	Professional Ethics	

