

16 August 2016

Richard Simpson  
Progression & Recognition Manager  
Pearson plc  
80 Strand  
London  
WC2R 0RL

**Advance with CIMA**  
**HNC Business (QCF)**  
**HND Business (QCF)**

Dear Richard,

Thank you for your interest in CIMA accreditation for your Higher National programmes, and for the information you sent which proved helpful for the review.

For details of the exemptions from CIMA and the study pathway available to your students, please refer to Appendices 1 and 2 of this letter. These will also be updated on our exemptions website within the next week:

<http://www.cimaglobal.com/Study-with-us/Exemptions/Exemption-search/>

**Accredited pathway**

Students must follow the accredited pathways, pass all modules relevant to accreditation at 40% or above, and where compensation within modules is applied, our expectation is that students should achieve no less than 35% in the failed element in order to benefit from this accredited decision. Please advise students of this requirement.

This decision will only be applied to students who have studied at the home campus. Any franchise arrangements now or in the future, are not covered by this decision and would require a separate application. Students joining the programme mid-way will be assumed to have completed the accredited programme and will be awarded exemptions appropriately. Students entering directly into the final year of the accredited programme will not typically benefit from the accreditation decision.

**Continuing accreditation**

As outlined in CIMA's *Guidelines for Accreditation*, the accreditation process includes careful consideration of the application, and extensive review of all material presented.

We ask all institutions, as a condition of accreditation, to keep us up-to-date regarding significant developments on the accredited programmes and also to submit particular evidence as requested e.g. annual course reports or selected exam papers. Please do keep us informed of any relevant changes as and when they occur (particularly if module codes or titles change).

We'd like to draw your attention to CIMA's suite of research publications which you and your faculty members can download for free and use as case studies in your classes. These publications and other study resources for students are available on our website:

<http://www.cimaglobal.com/Thought-leadership/Research-topics/>

<http://www.cimaglobal.com/About-us/The-Global-Management-Accounting-Principles/>

<http://www.cimaglobal.com/Students/Exam-preparation>

I would like to express my thanks to you and your colleagues for your co-operation in completing this accreditation review. I look forward to working together and strengthening the relationship with your University.

Yours sincerely

*Simon Sherry*

Higher Education Partnership Manager

T. +44 (0)203 814 2393

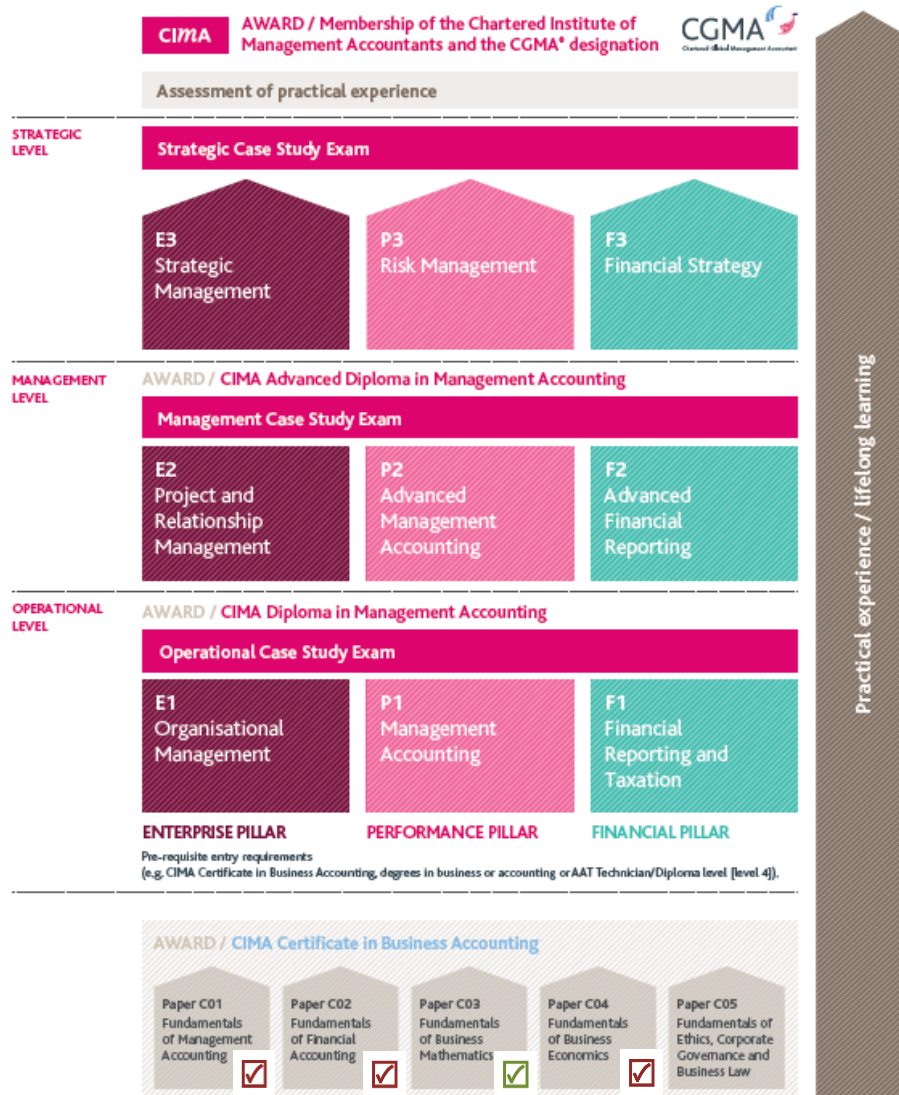
E. [simon.sherry@cimaglobal.com](mailto:simon.sherry@cimaglobal.com)

## The CIMA Qualification Framework

Pearson BTEC Higher Nationals

HNC Business (QCF) QN: 500/8241/3

2016 to 2021 completion – last intake in UK Sept 2016 and internationally end of 2016



✓ Students have to take the listed modules in Appendix 2 to receive these exemptions

✓ Under the 2011 syllabus students can waive the exam as this will no longer be examined as a standalone subject under the 2017 syllabus.

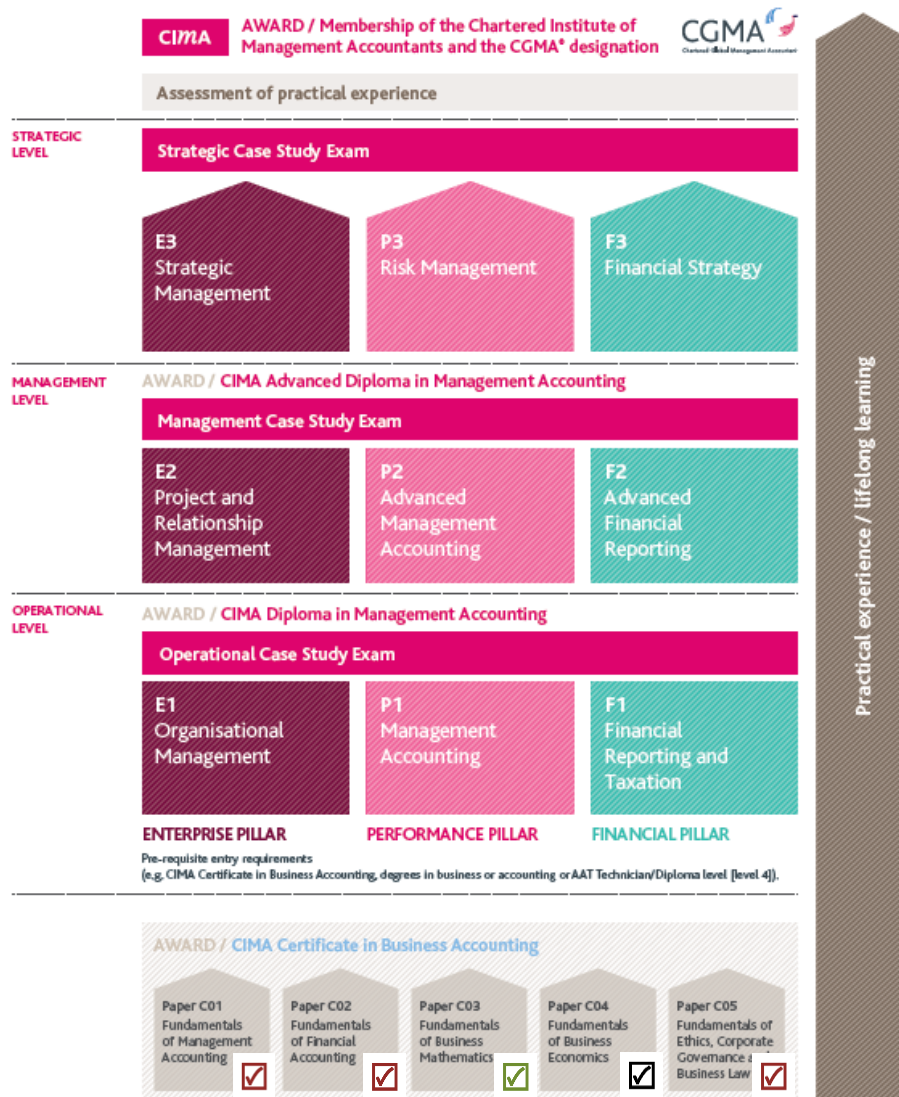
## The CIMA Qualification Framework

Pearson BTEC Higher Nationals

HND Business (QCF) QN: 500/8239/5

2016 to 2021 completion – last intake in UK Sept 2016 and internationally end of 2016

Graduates receive these exemptions



Students have to take the listed modules in Appendix 2 to receive these exemptions

Under the 2011 syllabus students can waive the exam as this will no longer be examined as a standalone subject under the 2017 syllabus.

**Pearson BTEC Higher Nationals**

**HNC Business (QCF) QN: 500/8241/3**

Exam name	Exam level	Modules required for Exemption 2016-2021 completion
C01 / BA2 Fundamentals of Management Accounting	Certificate	<p align="center"><u>Core:</u> Unit 2 Managing Financial Resources &amp; Decisions AND <u>either optional:</u> Unit: 9 Management Accounting: Costing &amp; Budgeting OR Unit 50 Management Accounting</p>
C02 / BA3 Fundamentals of Financial Accounting	Certificate	<p align="center"><u>Core:</u> Unit 2 Managing Financial Resources &amp; Decisions AND <u>Optional:</u> Unit 10 Financial Accounting &amp; Reporting</p>
C03 Fundamentals of Business Mathematics	Certificate	<p align="center">The standalone Business Mathematics subject will no longer be available under the 2017 certificate level syllabus. Students can choose to waive this exam under the 2011 syllabus.</p> <p align="center"><b><u>NB</u></b> The content is being redistributed under the 2017 syllabus to BA1, BA2 and BA3</p>
C04 / BA1 Fundamentals of Business Economics	Certificate	<p align="center"><u>Core:</u> Unit 1 Business Environment AND Unit 2 Managing Financial Resources &amp; Decisions AND <u>Optional:</u> Unit 6 Business Decision Making</p>
C05 / BA4 Fundamentals of Ethics, Corporate Governance and Business Law	Certificate	<p align="center"><u>Not eligible</u> Students do not have the option of taking Unit 45 Business Ethics</p>

**Pearson BTEC Higher Nationals****HND Business (QCF) QN: 500/8239/5**

Exam name	Exam level	Modules required for Exemption 2016-2021 completion
C01 / BA2 Fundamentals of Management Accounting	Certificate	<p style="text-align: center;"><u>Core:</u> Unit 2 Managing Financial Resources &amp; Decisions AND <u>either optional:</u> Unit: 9 Management Accounting: Costing &amp; Budgeting OR Unit 50 Management Accounting</p>
C02 / BA3 Fundamentals of Financial Accounting	Certificate	<p style="text-align: center;"><u>Core:</u> Unit 2 Managing Financial Resources &amp; Decisions AND <u>Optional:</u> Unit 10 Financial Accounting &amp; Reporting</p>
C03 Fundamentals of Business Mathematics	Certificate	<p style="text-align: center;">The standalone Business Mathematics subject will no longer be available under the 2017 certificate level syllabus. Students can choose to waive this exam under the 2011 syllabus.</p> <p style="text-align: center;"><b><u>NB</u></b> The content is being redistributed under the 2017 syllabus to BA1, BA2 and BA3</p>
C04 / BA1 Fundamentals of Business Economics	Certificate	<p style="text-align: center;"><u>Core:</u> Unit 1 Business Environment AND Unit 2 Managing Financial Resources &amp; Decisions AND Unit 6 Business Decision Making</p>
C05 / BA4 Fundamentals of Ethics, Corporate Governance and Business Law	Certificate	<p style="text-align: center;"><u>Core:</u> Unit: 5 Aspects of Contract &amp; Negligence for Business AND <u>optional Units:</u> 10 Financial Accounting &amp; Reporting AND 45 Business Ethics AND either 25 English Legal System OR 37 Company Law</p>