

F. Suggested study routes

The number, sequence and grouping of papers studied is completely flexible. Individuals may choose any combinations of papers to suit their own study requirements.

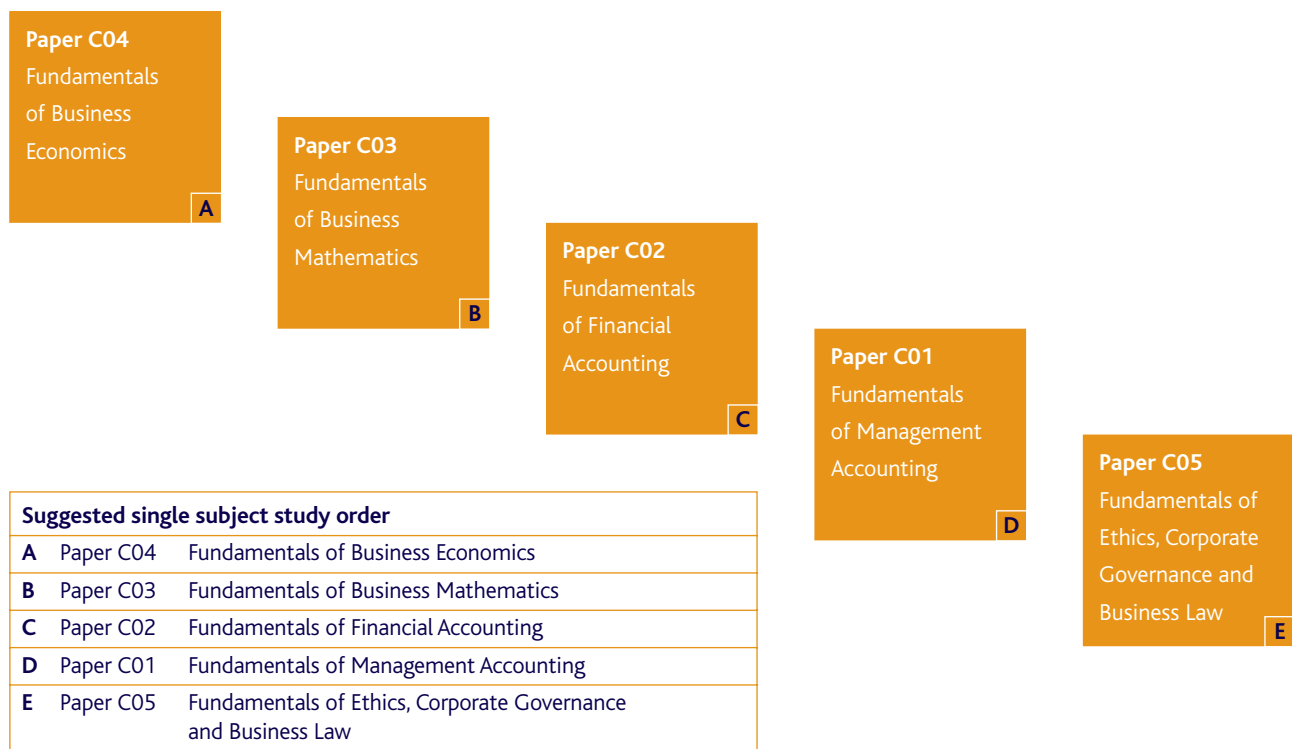
However, CIMA recommends that students should study Paper C03 Fundamentals of Business Mathematics, either with or before:

- Paper C01 Fundamentals of Management Accounting, or
- Paper C02 Fundamentals of Financial Accounting.

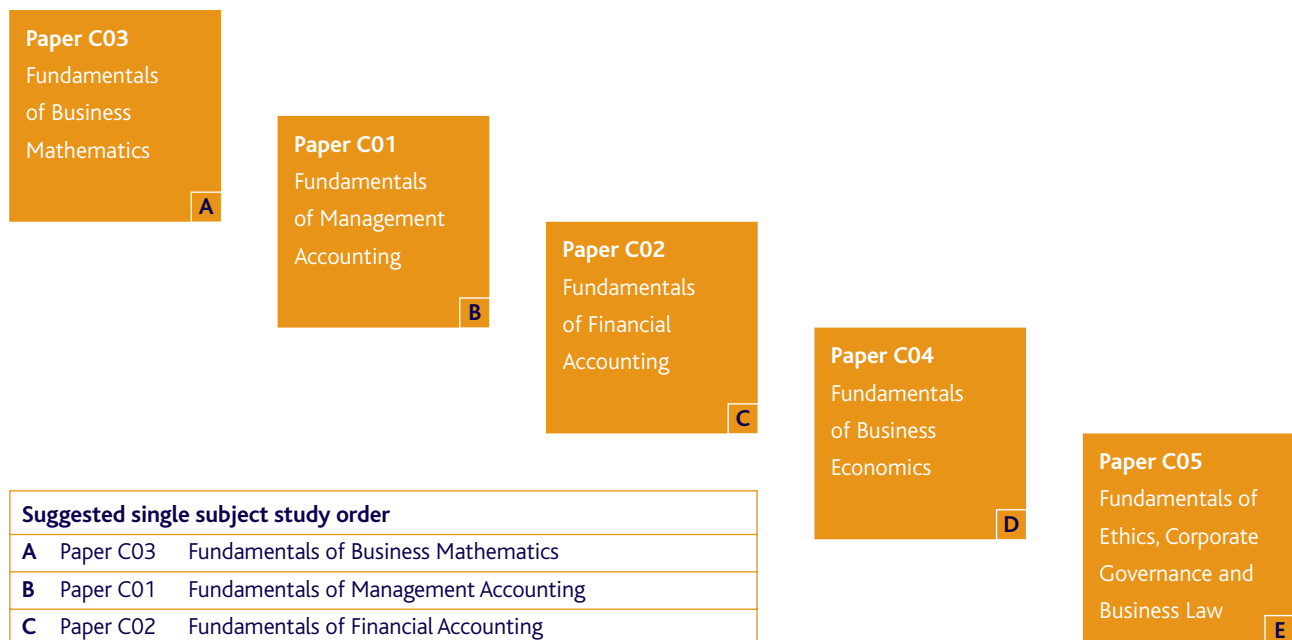
It may also be advantageous if, prior to studying other papers, students firstly study Paper C04 Fundamentals of Business Economics, since it provides a valuable overview of business that will assist understanding of the core technical accounting papers C01 and C02.

These notes on study routes are intended only as a guide. The following diagrams indicate just some of the alternative single, two and three paper study combinations that are possible.

Alternative A – Studying single papers (consecutively)

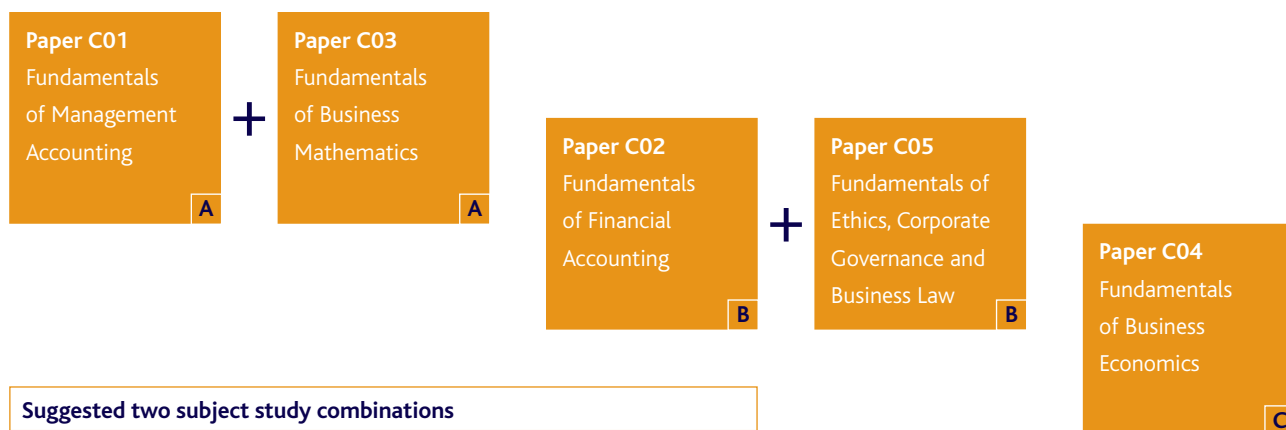


Alternative B – Studying single papers (consecutively)



| Suggested single subject study order | |
|--------------------------------------|---|
| A | Paper C03 Fundamentals of Business Mathematics |
| B | Paper C01 Fundamentals of Management Accounting |
| C | Paper C02 Fundamentals of Financial Accounting |
| D | Paper C04 Fundamentals of Business Economics |
| E | Paper C05 Fundamentals of Ethics, Corporate Governance and Business Law |

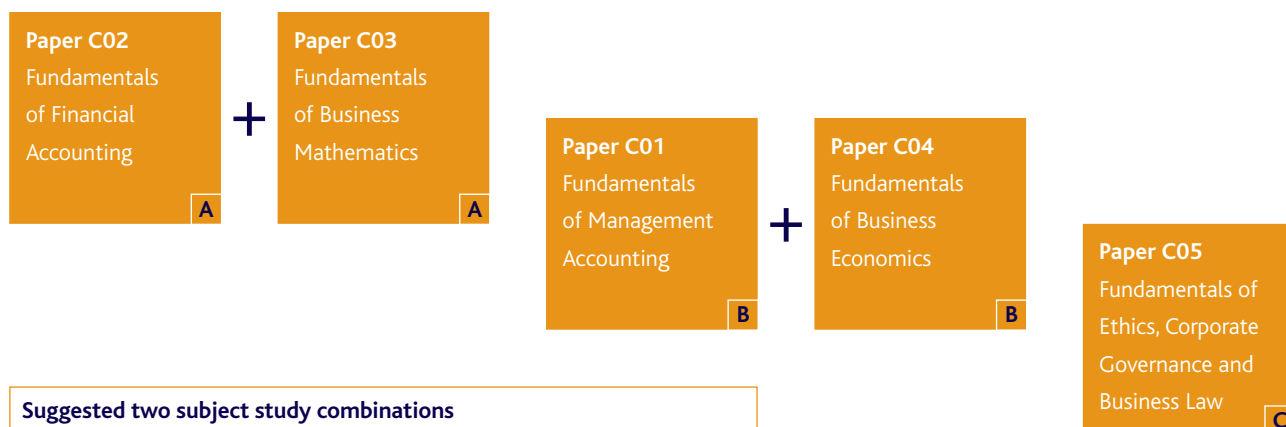
Alternative C – Studying two papers



Suggested two subject study combinations

| | |
|----------|---|
| A | Paper C01 Fundamentals of Management Accounting and Paper C03 Fundamentals of Business Mathematics |
| B | Paper C02 Fundamentals of Financial Accounting and Paper C05 Fundamentals of Ethics, Corporate Governance and Business Law |
| C | Paper C04 Fundamentals of Business Economics |

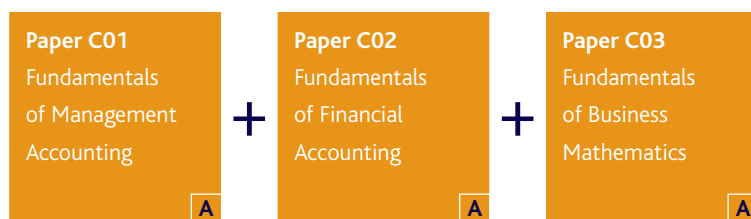
Alternative D – Studying two papers



Suggested two subject study combinations

| | |
|----------|--|
| A | Paper C02 Fundamentals of Financial Accounting and Paper C03 Fundamentals of Business Mathematics |
| B | Paper C01 Fundamentals of Management Accounting and Paper C04 Fundamentals of Business Economics |
| C | Paper C05 Fundamentals of Ethics, Corporate Governance and Business Law |

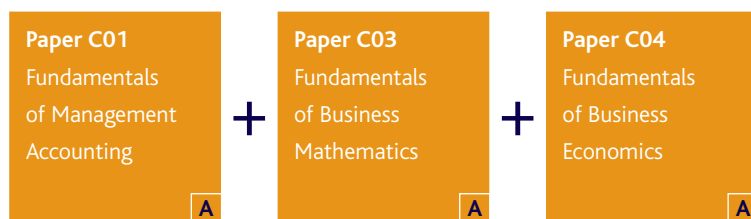
Alternative E – Studying three and two papers



Suggested three and two subject study combinations

| | | |
|----------|-----------|---|
| A | Paper C01 | Fundamentals of Management Accounting and Paper C02 Fundamentals of Financial Accounting and Paper C03 Fundamentals of Business Mathematics |
| B | Paper C04 | Fundamentals of Business Economics and Paper C05 Fundamentals of Ethics, Corporate Governance and Business Law |

Alternative F – Studying three and two papers



Suggested three and two subject study combinations

| | | |
|----------|-----------|---|
| A | Paper C01 | Fundamentals of Management Accounting and Paper C03 Fundamentals of Business Mathematics and Paper C04 Fundamentals of Business Economics |
| B | Paper C02 | Fundamentals of Financial Accounting and Paper C05 Fundamentals of Ethics, Corporate Governance and Business Law |

Note: Students are advised to seek the advice of tuition providers as to the study plan that best suits their particular circumstances and prior learning experience.