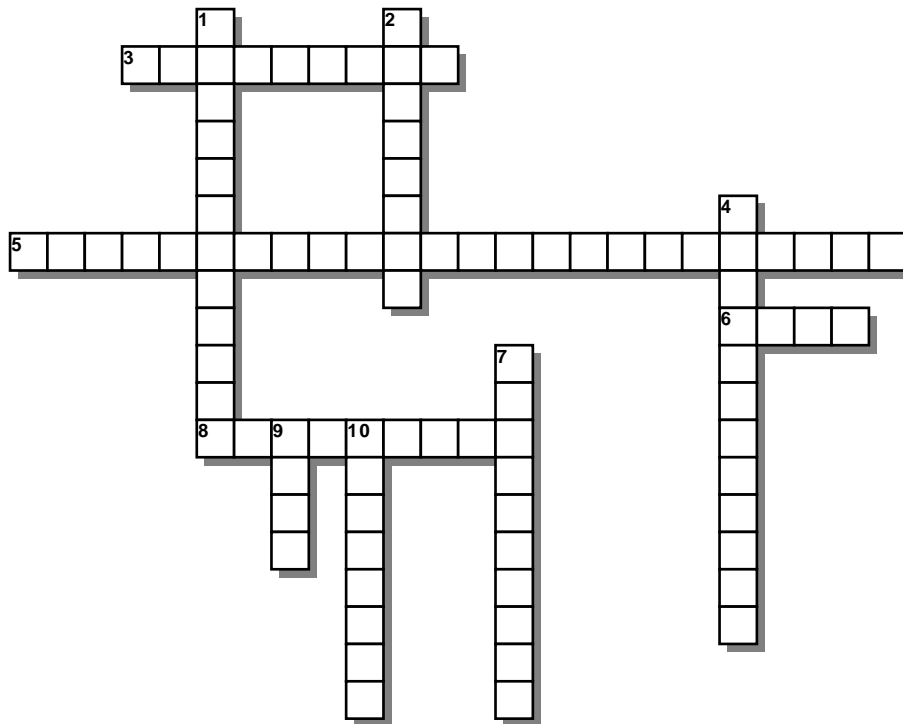


# CIMA



**Across**

- 3 - These accountants use recorded data to prepare the accounting statements for a business
- 5 - A management tool to help monitor the achievement and progress towards targets
- 6 - An organisation's purpose
- 8 - Difficult time within the financial cycle

**Down**

- 1 - Risk taking describes this type of business person
- 2 - A decision which helps to implement the strategy
- 4 - A document explaining how the business is currently using its resources and how they are financed
- 7 - These types of accountants evaluate and interpret this financial data
- 9 - The largest financial body for management accountants
- 10 - An organisation's long term business plan

**Possible Answers:**

aims, balance sheet, cima, entrepreneur, financial, key performance indicators, management, recession, strategy, tactical