

CIMA's CGMA University Program Policy

Academic year 2025/2026

1. About the Program

- 1.1. CIMA's CGMA University Program (hereinafter: "the CGMA University Program" or "the CGMA Program") is an educational scheme implemented by AICPA & CIMA and Partner Universities in Poland.
- 1.2. The CGMA Program allows students of Partner Universities who are enrolled on relevant courses to pay an agreed registration fee so they are eligible to enroll upon CIMA's CGMA Professional Qualification with the view to undertaking CIMA's Assessments in addition to the qualification those students will receive from the University in respect of the relevant course on which they are enrolled.
- 1.3. Thanks to the CGMA Program, university students not only can expand their knowledge and competencies in management accounting but also are able to obtain many added value benefits and opportunities provided by AICPA & CIMA and the University, as indicated in point 17.
- 1.4. The CGMA Program may cover the following levels of the CGMA Professional Qualification and offer the students an opportunity to obtain a respective CIMA's diplomas:
 - a. Certificate level: Certificate in Business Accounting (CGMA Cert BA);
 - b. Operational level: Diploma in Management Accounting (CIMA Dip MA);
 - c. Management level: Advanced Diploma in Management Accounting (CIMA Adv Dip MA).
- 1.5. University student who has completed and passed required courses, mapped by the University against the CGMA syllabus, which is approved by AICPA & CIMA, will be exempt from certain CIMA's exam as indicated in Schedule 1. They will take CIMA's CGMA examination and upon successful passing of the exam be awarded a relevant diploma.

2. Conditions of participation in the CGMA Program

- 2.1. The University sets forth detailed conditions of participation in the CGMA Program in a given academic year in Schedule 1: Conditions of participation in the CGMA University Program, academic year 2025/2026.

3. CGMA Program participants

- 3.1. The CGMA Program is designed for bachelor's level, master's level and postgraduate students.
- 3.2. The CGMA Program is addressed to both full-time students (stationary studies) or part-time students (extramural studies).

4. CGMA Program admission time frames

- 4.1. The CGMA Program admissions take place throughout October and November, and a detailed time frame of the admission process (including its start and final date) is scheduled in consultation with AICPA & CIMA and notified to students in advance.

5. CGMA Program enrollment

- 5.1. Students can register their interest to join the CGMA University Program online, using a registration form at www.cimauniversities.com. Once the students' eligibility is verified by the University Coordinator and AICPA & CIMA, the candidate is required to register at www.aicpa-cima.com with a provided Registration Code, pay the registration fee and purchase a credit to sit one CGMA exam in order to complete the enrollment process. Current fees and payment methods are defined at: <https://www.aicpa-cima.com/resources/landing/fees>.
- 5.2. Any first or second cycle student who wishes to enroll for the CGMA University Program in a semester different than the one indicated by the University in Schedule 1 shall obtain a consent from the University Coordinator. Such case will be considered by AICPA & CIMA individually.

6. CGMA Program candidate eligibility

- 6.1. Students applying for any of the CGMA Professional Qualification levels pursuant to Clause 1.4. within the CGMA Program are subject to obligatory preliminary assessment by the University Coordinator and AICPA & CIMA.
- 6.2. In order to enroll for the CGMA University Program, students should:
 - 6.2.1. complete an application form at www.cimauniversities.com and attach required documents during the admission window at their University;
 - 6.2.2. receive an approval from the University Coordinator and AICPA & CIMA;
 - 6.2.3. obtain a confirmation of enrollment for the CGMA Program with an instruction on how to register with AICPA & CIMA;
 - 6.2.4. register as a CGMA candidate at www.aicpa-cima.com;
 - 6.2.5. pay the registration fee, which covers the initial registration fee and subscription for the duration of the degree program as well as a credit to sit one CIMA's CGMA exam.

7. Launch of the CGMA Program

- 7.1. If less than 5 full-time, part-time or postgraduate students register for the CGMA Program for any of the levels indicated in Clause 1.4. at a University, AICPA & CIMA reserves the right not to launch this level of the CGMA Program in a given academic year. Candidates who paid the registration fee will be able to apply for a refund by emailing Poland@aicpa-cima.com.
- 7.2. Students who fail to register within given admission time frame will not be enrolled for the CGMA Program. Students who register after given admission time frame can register as CGMA candidates individually and enter the CGMA Professional Qualification based on standard entry requirements.
- 7.3. If a given level of the CGMA Program is not launched due to insufficient number of registrants, students can study for the CGMA Professional Qualification on an individual basis, outside the CGMA Program and based on standard entry requirements.

8. Obligations of CGMA Program participants

- 8.1. Participants of the CGMA Program have the same rights and obligations as other CGMA candidates globally and are subject to the same AICPA & CIMA terms and conditions and governance processes, with all the global and local benefits.
- 8.2. Students participating in the CGMA University Program are obliged to:
 - a. complete University courses in order to be awarded with exemptions from CIMA's CGMA exams as defined in Schedule 1;
 - b. participate in a mandatory Induction/Welcome Meeting;
 - c. complete assessment and evaluation surveys prepared for the purposes of the CGMA Program's implementation.
 - d. expand their knowledge with the use of online resources, textbooks, webinars, additional courses, expert workshops, etc.;
 - e. notify the University Coordinator in writing of any exceptional situation that prevents completion of the CGMA Program;
 - f. notify the University and AICPA & CIMA, in writing about the decision to withdraw from the CGMA Program;
 - g. pay the fees related to their participation in the CGMA Program as indicated in point 11;
 - h. refrain from disseminating educational materials obtained from AICPA & CIMA;
 - i. obtain University Coordinator's approval for a conditional suspension of studying the CGMA Program in exceptional cases such as: Erasmus student exchange or a dean's leave.

9. CGMA Program exemptions

- 9.1. Students are awarded with conditional exemptions from certain CIMA exams upon registration (as indicated in Schedule 1).
- 9.2. University Coordinator provides AICPA & CIMA with a confirmation of students' eligibility for exemptions at the end of an academic year.
- 9.3. If the student fails to complete required courses at the University conditional exemptions will be waived.

10. CIMA's CGMA exams

- 10.1. The undertaking of the CIMA Assessments and the CGMA Qualification is a subject to an additional agreement between AICPA & CIMA and the Candidate entered by both parties in the registration process.
- 10.2. Objective Tests for the CGMA Certificate in Business Accounting and Professional Qualification are available on-demand, all year round.
- 10.3. CGMA Professional Qualification Case Study exams are available four times a year (February; May; August; and November).
- 10.4. CIMA exams should be taken by the CGMA Program students in the following order:
 - 10.4.1. Students of the Certificate in Business Accounting (Cert BA) level of the CGMA Program can take CIMA external exam at any time after admission to the CGMA Program, i.e. AICPA & CIMA does not require a fixed order of taking BA1, BA2, BA3 and BA4 objective tests.
 - 10.4.2. In order to register for the Operational or Management level Case Study Exams, students of the respective CGMA levels must first complete required courses at the University and obtain exemptions from relevant objective tests of the CGMA Professional Qualification.
- 10.5. Students register for external CIMA's CGMA exams (outside the University) at the Pearson VUE test centre. Exams can be taken online or in one of 5500+ Pearson VUE centres around the world, including 30 in Poland.
- 10.6. In exceptional circumstances which interfere with the scheduled external exam at a Pearson VUE test centre, candidate may change the date of an exam without additional charge up to 48 hours before the exam date.
- 10.7. In exceptional circumstances which interfere with the scheduled external exam at the Pearson VUE test centre, candidate may cancel the exam and receive a refund. Pre-paid exam credits can be refunded with the exam credit only and students may use the credits available on their AICPA accounts to schedule the date of another exam.
- 10.8. For all CGMA Professional Qualification Case Study exams, changes can be made only when the exam registration is open.
- 10.9. Students who failed to pass the external CIMA's CGMA exam before the end of the calendar year in which they graduate do not obtain any document confirming their participation in the CGMA Program, but can renew their annual subscription and sit the exam as an individual CGMA candidate.

11. CGMA Program fees

- 11.1. Students participating in the CGMA University Program are obliged to pay the following fees:
 - a. a one-off, non-refundable registration fee;
 - b. external exam fees;
 - c. the annual subscription fee (if applicable).
- 11.2. Timely payment of all fees is the necessary condition of participation and completion of the CGMA Program.
- 11.3. All fees paid to AICPA & CIMA are non-refundable and non-transferable between students.
- 11.4. A detailed list of fees applicable in a given calendar year is provided in Schedule 2.

12. Registration fee

- 12.1. New candidates pay a one-time registration fee, which includes:
 - a. initial registration fee;
 - b. first year's subscription fee.
- 12.2. AICPA & CIMA shall not register a student until fees have been paid in full.
- 12.3. Registration fee is subject to change on 1st January of each year.
- 12.4. Existing CGMA candidates continuing their studies in the CGMA Program are not required to re-register or pay the registration fee again if their subscription remains active.

13. Annual subscription fee

- 13.1. The annual subscription fee is an obligatory fee for all CGMA candidates globally.
- 13.2. Existing candidates must ensure their subscription is paid before 31 March each year to prevent expiration.
- 13.3. Annual subscription fee is subject to change on 1st January of each year.
- 13.4. Undergraduate students of the CGMA Program are exempt from the annual subscription fee for the duration of their first cycle (Bachelor) studies.
- 13.5. Any student who fails to pay the annual subscription fee will be deleted from the roster of the CGMA Program students, will be unable to proceed to the next level of the CGMA Professional Qualification and will lose access to all online resources and AICPA & CIMA community events.

14. Exam fees

- 14.1. CIMA's CGMA exams are priced based on a tiered structure as part of Association's continued commitment to improving access to qualifications and assessments worldwide. Exam pricing with a breakdown of eligible countries can be found at: www.aicpa-cima.com.
- 14.2. Exam fees are subject to change on 1st January of each year.
- 14.3. CGMA University Program students are eligible for exam fees applicable for Poland (Tier 2).

15. Obligatory events

- 15.1. Candidates are obliged to take part in the Induction/Welcome Meeting, which is a mandatory event for the students successfully enrolled for the CGMA University Program in a given academic year.
- 15.2. During the Induction Meeting, which is attended by representatives of AICPA & CIMA and Partner University, students are informed about the CGMA Program completion conditions, exemption procedure, external exams, annual subscription fee, online resources, student support and dedicated AICPA & CIMA community events. Moreover, the University Coordinator describes the internal university regulations, applicable to students in the CGMA Program.

16. CGMA Program University Coordinator and the CIMA Student Ambassador

- 16.1. The CGMA Program University Coordinator, officially appointed by University Authorities is responsible for the substantive aspects of the CGMA Program.
- 16.2. Students of the CGMA Program may contact the University Coordinator electronically, by phone or personally during the Coordinator's duty hours at the University.
- 16.3. Students of the CGMA Program may also contact the CIMA Student Ambassador at the University, who is responsible for informing his/her colleagues about the CGMA Program, working together with the representatives of students' research clubs, the University Coordinator and other University's organisational units for the purposes of organising and implementing different activities of the CGMA Program.

17. Benefits for the CGMA Program candidates and graduates

17.1. AICPA & CIMA offers the following benefits for all CGMA Program candidates:

- a. free online textbooks (available to students who schedule their external CGMA exam);
- b. free access to Exam Success meetings, training courses/workshops and webinars preparing for CGMA exams;
- c. free access to events and workshops available for all CGMA candidates in Poland;
- d. an invitation to a global network of business leaders and access to AICPA & CIMA resources, industry reports and a platform for sharing best business practices;
- e. CGMA Program students are directly supported by their University Coordinator and CIMA Ambassador.

17.2. Each University may decide to provide additional benefits to CGMA Program students.

18. Conditions of the CGMA Program completion

18.1. In order to complete the CGMA University Program, students are obliged to:

- 18.1.1. Complete an educational program, mapped by the University against the CGMA syllabus and confirmed by the University Coordinator at the end of each academic year.
- 18.1.2. Pass a standardized external CIMA's CGMA exam before the end of the calendar year in which they graduate;
- 18.1.3. Pay any fees related to their participation in the CGMA Program and external exam.

18.2. AICPA & CIMA and the University reserve the right to remove the student from a CGMA Program roster if the candidate fails to take CIMA's CGMA exam(s) and/or fails to pay applicable fees and/or violates any AICPA & CIMA's terms and conditions.

19. Withdrawal from the CGMA Program

19.1. In order to withdraw from the CGMA Program, student should:

- a. file a written and substantiated notice of withdrawal verified by University Coordinator;
- b. send the notice of withdrawal to AICPA & CIMA at Poland@aicpa-cima.com with a signed application attached;
- c. wait for a written confirmation of the AICPA & CIMA representative who will confirm that student's withdrawal was approved, student's access to AICPA account and other resources – deactivated and CGMA candidate's status – changed to "resigned".

19.2. Students who withdraw from the CGMA Program are unable to apply for enrollment for the CGMA Program in the next academic year (but may apply for re-registration as an individual CGMA candidate).

20. Consequences of failing to complete the CGMA Program

20.1. Students who failed to complete the CGMA Program:

- 20.1.1. cannot apply to enroll for another level of the CGMA Program;
- 20.1.2. do not receive any document confirming his/her participation in the CGMA Program;
- 20.1.3. can renew their subscription as individual CGMA candidates.

21. Next qualification levels

21.1. Graduates of the CGMA University Program can study towards the next levels of the CGMA Professional Qualification as individual CGMA candidates.