

CIMA's CGMA University Program Policy Academic year 2026/2027

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 Central and Eastern Europe.
- 1.2. The CGMA Program enables eligible Partner University students to enroll in the CGMA Professional Qualification for an agreed registration fee and take CIMA Assessments alongside their university studies.
- 1.3. Through the CGMA Program, university students can not only expand their knowledge and competencies in management accounting but also benefit from the added-value 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 students the opportunity to obtain the respective CIMA 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. A university student who has completed and passed the required courses, mapped by the University against the CGMA syllabus and approved by AICPA & CIMA, will be exempt from certain CIMA exams as indicated in Schedule 1. The student will take the relevant CIMA CGMA examination and, upon successfully passing the exam, will be awarded the 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 2026/2027*.

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 and part-time students.

4. CGMA Program admissions timeframe

- 4.1. Admissions to the CGMA Program take place throughout October and November. The detailed admissions timeframe, including the start and end dates, is agreed in consultation with AICPA & CIMA and communicated to students in advance.

5. CGMA Program enrollment

- 5.1. Students can register their interest in joining the CGMA University Program online using the registration form at www.cimauniversities.com. Once students' eligibility has been verified by the University Coordinator and AICPA & CIMA, the candidate is required to register at www.aicpa-cima.com using the provided Registration Code, pay the registration fee and purchase a credit to sit one CGMA exam in order to complete the enrolment 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 enrol in the CGMA University Program in a semester other than the one indicated by the University in Schedule 1 must obtain consent from the University Coordinator. Such cases will be considered individually by AICPA & CIMA.

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 enrol in the CGMA University Program, students must:
 - 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 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 the specified admissions timeframe will not be enrolled in the CGMA Program. Students who register after the specified admissions timeframe may register as CGMA candidates individually and enter the CGMA Professional Qualification based on standard entry requirements.
- 7.3. If a CGMA Program level is not launched due to insufficient registrations, students may pursue the CGMA Professional Qualification individually, outside the CGMA Program and under standard entry requirements, through either the self-directed route or the Finance Leadership Program (FLP).

8. Obligations of CGMA Program participants

- 8.1. Participants in 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 access to all applicable global and local benefits.
- 8.2. Students participating in the CGMA University Program are required to:
 - a. complete University courses in order to be awarded exemptions from CIMA 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 the University Coordinator's approval for the conditional suspension of their participation in the CGMA Program in exceptional cases, such as an Erasmus student exchange or dean's leave.

9. CGMA Program exemptions

- 9.1. Students are awarded conditional exemptions from certain CIMA exams upon registration, as indicated in Schedule 1.
- 9.2. The University Coordinator provides AICPA & CIMA with confirmation of students' eligibility for exemptions at the end of the 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. Taking CIMA Assessments and the CGMA Qualification is subject to an additional agreement between AICPA & CIMA and the Candidate, entered into by both parties during 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 at the Certificate in Business Accounting (Cert BA) level of the CGMA Program may take CIMA external exams at any time after admission to the CGMA Program; AICPA & CIMA does not require BA1, BA2, BA3 and BA4 objective tests to be taken in a fixed order.
 - 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 CGMA exams outside the University through Pearson VUE. Exams can be taken online or at one of more than 5,500 Pearson VUE centres around the world.
- 10.6. In exceptional circumstances that interfere with the scheduled external exam at a Pearson VUE test centre, the candidate may change the exam date without additional charge up to 48 hours before the exam date.
- 10.7. In exceptional circumstances that interfere with the scheduled external exam at a Pearson VUE test centre, the candidate may cancel the exam and receive a refund. Pre-paid exam credits can be refunded as exam credits only, and students may use the credits available on their AICPA accounts to schedule 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 fail to pass the external CIMA CGMA exam before the end of the calendar year in which they graduate will not receive any document confirming their participation in the CGMA Program, but may renew their annual subscription and sit the exam as individual CGMA candidates.

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. The registration fee may be subject to change from 1 January 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. The annual subscription fee may be subject to change from 1 January 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 CGMA exams are priced based on a tiered structure as part of the Association's continued commitment to improving access to qualifications and assessments worldwide. Exam pricing, including a breakdown of eligible countries, can be found at: www.aicpa-cima.com.

14.2. Exam fees may be subject to change from 1 January each year.

14.3. CGMA University Program students are eligible for exam fees applicable in Tier 2 countries indicated at: www.aicpa-cima.com.

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, attended by representatives of AICPA & CIMA and the 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. The University Coordinator also explains 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 the 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. The Ambassador is responsible for informing fellow students about the CGMA Program and working with representatives of student research clubs, the University Coordinator and other University organisational units to organise and implement activities related to 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.
- f. discounted access, available through Partner Universities, to the CGMA Finance Leadership Program for continuing studies at the next qualification levels;

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 required 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 standardised external CIMA 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 the CGMA Program roster if the candidate fails to take the required CIMA CGMA exam(s), fails to pay applicable fees and/or violates any AICPA & CIMA terms and conditions.

19. Withdrawal from the CGMA Program

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

- a. file a written and substantiated notice of withdrawal verified by the University Coordinator;
- b. send the notice of withdrawal to AICPA & CIMA at Poland@aicpa-cima.com with a signed application;
- c. wait for written confirmation from an AICPA & CIMA representative that the student's withdrawal has been approved, the student's access to the AICPA account and other resources has been deactivated, and the CGMA candidate status has been 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 fail to complete the CGMA Program:

- 20.1.1. cannot apply to enrol in another level of the CGMA Program;
- 20.1.2. do not receive any document confirming their 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.

21.2. Program participants who complete the relevant level and wish to continue their studies with CIMA at the next qualification level may benefit from discounted access to the Finance Leadership Program (FLP), available through Partner Universities.