

## Conditions of participation in the CGMA University Program at the Vilniaus Kolegija (VIKO), academic year 2025/2026

1. Joint program implemented by the AICPA & CIMA and the Vilniaus Kolegija (VIKO), hereinafter: "CGMA University Program").
2. CGMA University Program is intended for students majoring in Accounting, Bachelor's degree in Business Management.
3. The CGMA Program at VIKO covers the following levels of the CGMA Professional Qualification and offers the students an opportunity to obtain a respective CGMA designation:
  - 3.1. Certificate level: Certificate in Business Accounting (CGMA Cert BA);
4. CGMA Program students complete the educational program mapped by the University against the CGMA syllabus, which is approved by AICPA & CIMA.
5. The CGMA University Program at VIKO requires completion of the following set of subjects (taught in Lithuanian or in English):

### 5.1. Certificate level: Certificate in Business Accounting (CGMA Cert BA) in the first degree studies

Economy Business Economics Statistics Financial Markets and Institutions	<b>BA1</b> Fundamentals of Business Economics
Accounting of Management Decision Making Analysis of the Company Activity Management of Finance <b>CIMA's CGMA exam</b> (Objective Test)	<b>BA2</b> Fundamentals of Management Accounting
Fundamentals of Accounting Financial Accounting 1 Financial Accounting 2	<b>BA3</b> Fundamentals of Financial Accounting
Business Ethics and Social Responsibility Accounting of Public Sector Activity Financial Audit Work Law	<b>BA4</b> Fundamentals of Ethics, Corporate Governance and Business Law
<b>AWARD: CGMA Certificate in Business Accounting (Cert BA)</b>	

6. In order to complete the CGMA University Program and obtain a CGMA certificate, students are obliged to:
  - 6.1. read CGMA Program's policy and accept its provisions;
  - 6.2. enrol for the CGMA Program and register with AICPA & CIMA between the 3<sup>rd</sup> and 5<sup>th</sup> semester of the first-cycle studies;
  - 6.3. complete an educational program, mapped by the University against the CGMA syllabus, pursuant to point 5.
  - 6.4. pass a standardized external CIMA's CGMA exam before the end of the calendar year in which they graduate.
  - 6.5. pay any fees related to their participation in the CGMA Program and external exam.
7. 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.

8. Students who meet all requirements indicated above and complete the CGMA University Program will be sent a certificate after 12 weeks from receiving the 'pass' result of their final exam at each level.