

Schedule 1

Conditions of participation in the CGMA University Program at the Kaunas University of Technology (KTU), academic year 2025/2026

- 1. Joint program implemented by the AICPA & CIMA and the Kaunas University of Technology, hereinafter: "CGMA University Program").
- 2. CGMA University Program is intended for students majoring in Finance, Bachelor's degree of Business Management.
- 3. The CGMA Program at KTU 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 KTU 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

Compulsory modules (6 of 7) + specialisation modules

Basics of Economics - S180B120 Economic Statistics - S180B427

Financial Markets and Institutions - S181B103

Business Management - S190B194

Business Intelligence and Data Mining - P170B103 Management of Business Investment - S181B107

*Business Management Information Systems - S192B119

Specialisation – corporate finance management:

International Finance - S181B129

Business Taxation and Tax Planning - S192B110

BA1

Fundamentals of Business Economics

technologies and analytics: Data Analytics - S180B142

Specialisation - financial

Compulsory modules (3 of 3) + CIMA's BA2 Objective Test:

Management Accounting - S192B002

Budgeting - S181B110

Fundamentals of Finance - S181B526

CIMA's CGMA exam

(Objective Test)

BA2

Fundamentals of Management Accounting

Compulsory modules (3 of 3)

Basics of Accounting - S192B003

Accounting of Business Enterprises - S192B102

Business Analysis and Valuation - S181B128

BA3

Fundamentals of Financial Accounting

Compulsory modules (2 of 3)

Business Management - S190B194

Business Financing Models -S181B108

*Business Law - S114B254

BA4

Fundamentals of Ethics, Corporate Governance and Business Law

AWARD: CGMA Certificate in Business Accounting (Cert BA)

^{*} Electives (recommended)

- 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 ACIPA & CIMA between the 3rd and 5th 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.