AICPA & CIMA Together as the Association of International Certified Professional Accountants

Schedule 1

Conditions of participation in the CGMA University Program at the Poznań University of Economics and Business, academic year 2026/2027

1. Joint program implemented by AICPA & CIMA and Poznań University of Economics and Business, hereinafter: the "CGMA University Program")
2. The CGMA University Program is intended for students majoring in:
   - 2.1. Accounting and Business Finance – Bachelor studies;
   - 2.2. Postgraduate studies – Operational level (Dip MA)
   - 2.3. Postgraduate studies – Management level (Adv Dip MA)
3. The CGMA Program at PUEB 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 (CIMA Cert BA);
   - 3.2. Operational level: Diploma in Management Accounting (CIMA Dip MA);
   - 3.3. Management level: Advanced Diploma in Management Accounting (CIMA Adv Dip MA).
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 PUEB requires completion of the following set of subjects (taught in Polish or in English):
   - 5.1. Certificate level: Certificate in Business Accounting (CGMA Cert BA);

Statystyka Matematyka Ekonometria Makroekonomia	**BA1** Fundamentals of Business Economics
CIMA's CGMA exam (Objective Test)	**BA2** Fundamentals of Management Accounting
Rachunkowość finansowa Sprawozdawczość finansowa Analiza finansowa Organizacja rachunkowości*	**BA3** Fundamentals of Financial Accounting
Prawo Prawo spółek Etyka w rachunkowości i biznesie	**BA4** Fundamentals of Ethics, Corporate Governance and Business Law
AWARD: CGMA Certificate in Business Accounting (Cert BA)	

* Facultative subjects (Block C)

5.2. Operational level: Diploma in Management Accounting (CIMA Dip MA) – Postgraduate studies

Finance Function Transformation Finance Business Partnering Data and Analytics	**E1** Managing Finance in a Digital World
Short-Term Decision Making Cost Accounting Budgeting and Planning	**P1** Management Accounting
Regulatory Environment Finance Statements Principles of Taxation Managing Working Capital	**F1** Financial Reporting

Operational Case Study Exam

AWARD: CIMA Diploma in Management Accounting (CIMA Dip MA)

** Operational Case Study Exam Workshop

5.3. Management level: Advanced Diploma in Management Accounting (CIMA Dip MA) – Postgraduate studies

Entry requirement: CIMA Diploma in Management Accounting (CIMA Dip MA) or related exemptions

Business Models Leading and Managing People Project Management	**E2** Managing Performance
Cost Competitiveness Organizational Performance Pricing and Capital Investment Decisions Decision Making and Risk	**P2** Advanced Management Accounting
Advanced Financial Statements Long-Term Financing Complex Group Reporting Financial Statement Analysis	**F2** Advanced Financial Reporting

Management Case Study Exam

AWARD: CIMA Advanced Diploma in Management Accounting (CIMA Adv Dip MA)

*** Management Case Study Exam Workshop

6. In order to complete the CGMA University Program and obtain a CGMA certificate/diploma, 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;

      6.2.1. between the 3rd and 5th semester of the first-cycle studies for the Certificate of Business Accounting (Cert BA) level;

      6.2.2. up to 2 months from the date of commencement of postgraduate studies. Postgraduate students of the Management level (Adv Dip MA) are required to complete or obtain relevant exemptions from the Operational level first.

   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.

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.