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

Schedule 1

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

1. Joint program implemented by AICPA & CIMA and Cracow University of Economics, hereinafter: the "CGMA University Program")

CGMA University Program is intended for students majoring at the faculty:

1.1. Department of Financial Accounting

1.2. College of Economics, Finance and Law

1.3. College of Economics and Public Administration

1.4. College of Management and Quality Sciences

1.5. Postgraduate studies – Rachunkowość Menedżerska UEK-CIMA (Cert BA)

2. The CGMA Program at UEK covers the following levels of the CGMA Professional Qualification and offers the students an opportunity to obtain a respective CGMA designation:

2.1. Certificate level: Certificate in Business Accounting (CGMA Cert BA);

2.2. Operational level: Diploma in Management Accounting (CIMA Dip MA);

3. CGMA Program students complete the educational program mapped by the University against the CGMA syllabus, which is approved by AICPA & CIMA.

4. The CGMA University Program at UEK requires completion of the following set of subjects (taught in Polish or in English):

4.1. Certificate level: Certificate in Business Accounting (CGMA Cert BA) – Bachelor studies;

Makroekonomia Mikroekonomia Matematyka finansowa / Zarządzanie finansami Technologia informacyjna / Zarządzanie informacjami* Statystyka* Ekonometria*	BA1 Fundamentals of Business Economics
CIMA's CGMA exam (Objective Test)	BA2 Fundamentals of Management Accounting
Rachunkowość Rachunkowość finansowa Analiza finansowa / Analiza sprawozdań finansowych Rachunkowość ubezpieczeń i funduszy emerytalnych* Rachunkowość bankowa* Jednostkowe sprawozdania finansowe	BA3 Fundamentals of Financial Accounting
Podstawy prawa Etyka w biznesie	BA4 Fundamentals of Ethics, Corporate Governance and Business Law

AWARD: CGMA Certificate in Business Accounting (Cert BA)

* Recommended

4.2. Operational level: Diploma in Management Accounting (CIMA Dip MA) – Master studies;

Entry requirement: Certificate in Business Accounting (Cert BA) or related exemptions

CIMA's CGMA exam (Objective Test)	E1 Managing Finance in a Digital World
Rachunkowość zarządcza Rachunek kosztów Zarządzanie portfelem inwestycyjnym / Rynki i instytucje finansowe Rachunkowość instrumentów finansowych*	P1 Management Accounting
Jednostkowe sprawozdania finansowe Standardy sprawozdawczości finansowej Konsolidacja sprawozdań finansowych* Analiza sprawozdań finansowych Prawo podatkowe i rachunkowość podatkowa	F1 Financial Reporting

Operational Case Study Exam

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

* Recommended

4.3. Certificate level: Certificate in Business Accounting (CGMA Cert BA) – Postgraduate studies;

Mikroekonomia Makroekonomia Podstawy matematyki finansowej Statystyka i ekonometria	BA1 Fundamentals of Business Economics
Podstawy rachunkowości zarządczej Podstawy controlingu Budżetowanie operacyjne i kapitałowe Wybrane problemy rachunkowości menedżerskiej CIMA's CGMA exam (Objective Test)	BA2 Fundamentals of Management Accounting
Podstawy rachunkowości finansowej Rachunkowość finansowa Komputerowe systemy księgowe Rachunek kosztów Sprawozdawczość finansowa wg MSSF Analiza finansowa	BA3 Fundamentals of Financial Accounting
Podstawy etyki Podstawy prawa	BA4 Fundamentals of Ethics, Corporate Governance and Business Law
Rynki i instytucje finansowe Finanse publiczne – aspekty kontrolne Zarządzanie finansami przedsiębiorstw Polityka finansowa państwa	Internal exam

AWARD: CGMA Certificate in Business Accounting (Cert BA)

5. In order to complete the CGMA University Program and obtain a CGMA certificate/diploma, students are obliged to:

   5.1. read CGMA Program's policy and accept its provisions;

   5.2. enrol for the CGMA Program and register with ACIPA & CIMA;

      5.2.1. between the 3rd and 5th semester of the first-cycle studies for the Certificate of Business Accounting (Cert BA);
      5.2.2. on the 1st semester of the second-cycle studies for the Operational level. Master students wishing to enroll for the Operational level are required to complete the Certificate level first;
      5.2.3. up to 2 months from the date of commencement of postgraduate studies;

   5.3. Complete an educational program, mapped by the University against the CGMA syllabus, pursuant to point 5.

   5.4. Pass a standardized external CIMA's CGMA exam before the end of the calendar year in which they graduate.

   5.5. Pay any fees related to their participation in the CGMA Program and external exam.

6. 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.

7. 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.