Together as the Association of International Certified Professional Accountants

Schedule 1

Conditions of participation in the CGMA University Program at the Maria Curie-Skłodowska University in Lublin, academic year 2025/2026

1. Joint program implemented by the AICPA & CIMA and the Maria Curie-Skłodowska University in Lublin, hereinafter: "CGMA University Program").
2. CGMA University Program is intended for students majoring in Finance and Accounting at the Faculty of Economics.
3. The CGMA Program at UMCS 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);
   3.2. Operational level: Diploma in Management Accounting (CGMA 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 UMCS 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) – Bachelor studies:

Makroekonomia (kierunkowy I stopień) Finanse publiczne (kierunkowy I stopień) Marketing (kierunkowy I stopień) Analiza finansowa Mikroekonomia Statystyka Finanse przedsiębiorstwa Bankowość i usługi finansowe Rynki finansowe	BA1 Fundamentals of Business Economics
CIMA's CGMA exam (Objective Test)	BA2 Fundamentals of Management Accounting
Podstawy rachunkowości Rachunkowość finansowa Podatki w Polsce Analiza finansowa Finanse przedsiębiorstwa	BA3 Fundamentals of Financial Accounting
Etyka w biznesie Ład korporacyjny i jakość raportowania finansowego* Podstawy prawa	BA4 Fundamentals of Ethics, Corporate Governance and Business Law
AWARD: CGMA Certificate in Business Accounting (Cert BA)	

* Elective lecture

5.2. Operational level: Diploma in Management Accounting (CGMA Dip MA) – Master studies:

Rola dyrektora finansowego w zarządzaniu przedsiębiorstwem* Specjalność Fintech lub przedmiot Fintech* dla innych specjalnośc	E1 Managing Finance in a Digital World
Rachunek kosztów Rola dyrektora finansowego w zarządzaniu przedsiębiorstwem* Specjalność Fintech lub przedmiot Fintech* dla innych specjalnośc Zarządzanie ryzykiem i inżynieria finansowa	P1 Management Accounting
MSR/MSSF Rola dyrektora finansowego w zarządzaniu przedsiębiorstwem*	F1 Financial Reporting
Operational Case Study Exam	
AWARD: CIMA Diploma in Management Accounting (CIMA Dip MA)	

* Elective lecture

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 level;
     - 6.2.2. on the 3rd semester of the second-cycle studies for the Operational level;
   - 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.