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

Schedule 1

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

1. Joint program implemented by AICPA & CIMA and the Vistula University, hereinafter: "CGMA University Program")
2. CGMA University Program is intended for students majoring in: Finance and Accounting, Management (Specialisation: Management Accounting CIMA).
3. The CGMA Program 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 (CIMA 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 the Vistula University 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: Finance and Accounting

Basics of Economics Finance I Basics of Finance Microeconomics I ICT in Business Presentation & Interpretation of Research Results Financial Mathematics Finance II – International Finance	**BA1** Fundamentals of Business Economics
CIMA's CGMA exam (Objective Test)	**BA2** Fundamentals of Management Accounting
Basics of Accounting – Accounting in Business (Introduction to Accounting Accounting I – Financial Accounting	**BA3** Fundamentals of Financial Accounting
Business Law Basics of Management Intercultural Communication Audit & Assurance* (?)	**BA4** Fundamentals of Ethics, Corporate Governance and Business Law

AWARD: CGMA Certificate in Business Accounting (Cert BA)

* Elective

5.2. Certificate level: Certificate in Business Accounting (CGMA Cert BA) – Bachelor studies: Management (Specialization: Management Accounting CIMA)

Introduction toEconomics Finance I * Introduction to Management Introduction to Finance and Accounting Microeconomics I* ICT in Business Descriptive Statistics and Data Presentation*	BA1 Fundamentals of Business Economics
CIMA's CGMA exam (Objective Test)	BA2 Fundamentals of Management Accounting
Introduction to Finance and Accounting Accounting I – Financial Accounting*	BA3 Fundamentals of Financial Accounting
Introduction to Finance and Accounting Business Law Ethical and Sustainable Business Skills for Business: Teamworking 1 Skills forBusiness: Communication Logostics - Supply chain management Audit & Assurance*	BA4 Fundamentals of Ethics, Corporate Governance and Business Law

AWARD: CGMA Certificate in Business Accounting (Cert BA)

* Specialization
**Elective

5.3. Operational level: Diploma in Management Accounting (CIMA Dip MA) – Master studies: Finance and Accounting

Entry requirement: Bachelor's degree in Finance and Accounting at the Vistula University or related exemptions

Enterprises Valuation & Value-based Management Financial Market – Intermediate Level Performance Management II	E1 Managing Finance in a Digital World
Managerial Accounting II Corporate Finance – Financial Management II	P1 Management Accounting
Financial Reporting II	F1 Financial Reporting

Operational Case Study Exam

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

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

Entry requirement: Bachelor's degree in Finance and Accounting or Cert BA or related exemptions	
Contemporary Management Concepts Enterprises Valuation and Value-based Management* Statistical Inference Financial Mathematics* Basics of the Financial MarketInnovations and Entrepreneurship in Business Ethics and Corporate Social Responsibility Marketing Management Human Capital Management	E1 Managing Finance in a Digital World
Managerial Accounting	P1 Management Accounting
Financial Reporting*	F1 Financial Reporting
Operational Case Study Exam	
AWARD: CIMA Diploma in Management Accounting (CIMA Dip MA)	

* Specialization

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

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

      6.2.4. 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.