

## CIMA & University Program Policy Academic year 2022/2023

### 1. About the Program

- 1.1. "CIMA & University Program" (Polish: "Program CIMA na Uczelni"), hereinafter: "the CIMA Program") is a joint program implemented by AICPA & CIMA and partner Universities in Poland.
- 1.2. As part of an executed agreement, the above parties have agreed the CIMA Program activities that are necessary for its launch, promotion and implementation.
- 1.3. The CIMA Program enables University students to obtain certain exemptions from CIMA exams in the course of their studies.
- 1.4. Thanks to the CIMA Program, University students not only can expand their knowledge and competencies in management accounting but also are able to obtain many added value benefits and opportunities provided by AICPA & CIMA and the University, as indicated in point 17.
- 1.5. The CIMA Program may cover the following levels of the CGMA Professional Qualification and offer the students an opportunity to obtain a respective CIMA designation:
  - a. Certificate level: Certificate in Business Accounting (CIMA Cert BA);
  - b. Operational level: Diploma in Management Accounting (CIMA Dip MA);
  - c. Management level: Advanced Diploma in Management Accounting (CIMA Adv Dip MA).
- 1.6. CIMA Program students complete the Program based on their University's curriculum and 2019 CIMA Professional Qualification Syllabus.

### 2. Conditions of participation in the CIMA Program

- 2.1. The University sets forth detailed conditions of participation in the CIMA Program in a given academic year in the document: Conditions of participation in the CIMA & ... Program, academic year 2022/2023 (see Appendix 1).

### 3. CIMA Program participants

- 3.1. The CIMA Program is designed for bachelor's level, master's level and postgraduate students.
- 3.2. The CIMA Program is addressed to both full-time students (stationary studies) or part-time students (extramural studies).

### 4. CIMA Program admission time frames

- 4.1. The University schedules CIMA Program admission time frames in consultation with AICPA & CIMA.
- 4.2. The CIMA Program admissions take place throughout October, and a detailed time frame of the admission process (including its start and final date) is notified by the University to students in advance.

### 5. CIMA Program enrollment

- 5.1. Students can register their interest to join the CIMA Program online, using a registration form available at [www.cimauczelnie.pl](http://www.cimauczelnie.pl). Once the students' eligibility is verified by the University Coordinator and AICPA & CIMA representative, the candidate is required to register as a CIMA Student and pay the registration fee to complete the enrollment process. Current fees and payment methods are defined at: <https://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Fees/>.
- 5.2. Any first or second cycle student who wishes to enroll for the CIMA Program in a semester different than the one indicated by the University in the "Conditions of participation" document (Appendix 1), should obtain a consent from the University Coordinator. Such case will be considered by AICPA & CIMA individually.

## 6. CIMA Program candidate eligibility

- 6.1. Students applying for any of CGMA Professional Qualification levels pursuant to Clause 1.5. within the CIMA Program are subject to obligatory preliminary assessment by the University Coordinator and AICPA & CIMA representative.
- 6.2. In order to enroll for the CIMA Program, students should:
  - 6.2.1. complete a CIMA Program application form available at [www.cimauczelnie.pl](http://www.cimauczelnie.pl) during the admission window at their University;
  - 6.2.2. receive an approval from the University Coordinator and AICPA & CIMA representative;
  - 6.2.3. obtain a confirmation of enrollment for the CIMA Program with a Promotion Code assigned to their University course;
  - 6.2.4. register with CIMA at [www.cimaglobal.com](http://www.cimaglobal.com) providing given Promotion Code;
  - 6.2.5. pay the registration fee (in GBP), in the amount given at <http://www.cimaglobal.com/Studying/plan/student-fees/>;
  - 6.2.6. create MyCIMA account at [www.cimaglobal.com](http://www.cimaglobal.com).

## 7. Launch of the CIMA Program

- 7.1. If less than 10 full-time or part-time students register for the CIMA Program for any of the levels indicated in Clause 1.5. at a given University, AICPA & CIMA reserves the right not to launch this level of the CIMA Program. Students who paid the registration fee will be able to apply for a refund by emailing [Poland@aicpa-cima.com](mailto:Poland@aicpa-cima.com).
- 7.2. If less than 10 postgraduate students register for the CIMA Program at a given University, AICPA & CIMA reserves the right not to launch this level of the CIMA Program. Students who paid the registration fee will be able to apply for a refund by emailing [Poland@aicpa-cima.com](mailto:Poland@aicpa-cima.com).
- 7.3. Students who fail to register within given admission time frame will not be enrolled for the CIMA Program. Students who register after given admission time frame can register as a CIMA Student individually and enter the CGMA Professional Qualification based on standard entry requirements.
- 7.4. If a given level of the CIMA Program is not launched due to insufficient number of registrants, students can study for CGMA Professional Qualification on an individual basis, outside the CIMA Program and based on standard entry requirements.

## 8. Obligations of CIMA Program participants

- 8.1. Participants of the CIMA Program have the same rights and obligations as other CIMA students and are subject to the same AICPA & CIMA terms and conditions and governance processes, with all the global and local benefits.
- 8.2. Students participating in the CIMA Program are obliged to:
  - a. complete University courses in order to be awarded with exemptions from CIMA exams (as defined in the agreement);
  - b. participate in a mandatory Induction/Welcome Meeting;
  - c. complete assessment and evaluation surveys prepared for the purposes of the CIMA Program's implementation;
  - d. expand their knowledge with the use of online resources, textbooks, webinars, additional courses, expert workshops, etc.;
  - e. notify the University Coordinator in writing of any exceptional situation that prevents completion of the CIMA Program;

- f. notify the University and AICPA & CIMA, in writing about the decision to withdraw from the CIMA Program;
- g. pay the fees related to their participation in the CIMA Program as indicated in point 11;
- h. refrain from disseminating educational materials obtained from AICPA & CIMA;
- i. obtain University Coordinator's approval for a conditional suspension of studying the CIMA Program in exceptional cases such as: Erasmus student exchange or a dean's leave.

## 9. CIMA Program exemptions

- 9.1. Students are awarded with exemptions from certain exams upon completing required courses at the University as indicated in the document: Conditions of participation in the CIMA & ... Program, academic year 2022/2023 (see Appendix 1).
- 9.2. University Coordinator provides AICPA & CIMA representative with a list of students eligible for exemptions in a given academic year.

## 10. CIMA exams

- 10.1. The undertaking of the AICPA & CIMA Assessments and the CGMA Qualification is a subject to an additional agreement between AICPA & CIMA and the Student entered by both parties in the registration process.
- 10.2. Objective Tests for the CIMA Certificate in Business Accounting and Professional Qualification are available on-demand, all year round.
- 10.3. CGMA Professional Qualification Case Study exams are available four times a year (February; May; August; and November).
- 10.4. CIMA exams should be taken by the CIMA Program students in the following order:
  - 10.4.1. Students of the Certificate in Business Accounting (Cert BA) level of the CIMA Program can take CIMA external exam at any time after admission to the CIMA Program, without the need of completing the remaining university courses, i.e. AICPA & CIMA does not require a fixed order of taking BA1, BA2, BA3 and BA4 exams.
  - 10.4.2. In order to register for the Operational level Case Study Exam, students of the Diploma in Management Accounting (Dip MA) level of the CIMA Program must first complete required courses and obtain respective exemptions from P1, F1 and E1 modules of the CGMA Professional Qualification.
  - 10.4.3. In order to register for the Management level Case Study Exam, students of the Advanced Diploma in Management Accounting (Adv Dip MA) level of the CIMA Program must first complete required courses and obtain respective exemptions from P2, F2 and E2 modules of the CGMA Professional Qualification.
- 10.5. Students register for external CIMA exams (outside the University) at the Pearson VUE test centre. Exams can be taken online or in one of 5500+ Pearson VUE centres around the world, including 30 in Poland.
- 10.6. In exceptional circumstances which interfere with the scheduled external exam at a Pearson VUE test centre, student may change the date of an exam without additional charge up to 48 hours before the exam date.
- 10.7. In exceptional circumstances which interfere with the scheduled external exam at the Pearson VUE test centre, student may cancel the exam and receive a refund if the candidate has paid Pearson VUE for the exam using a credit card. For exam credits pre-paid by the University, refunds can be made with the exam credit only and students may use the credits available on their MyCIMA accounts to schedule the date of another exam.
- 10.8. For all CGMA Professional Qualification Case Study exams, changes can be made only when the exam registration is open.

10.9. Students who failed to pass the external CIMA exam before the completion of their studies at the University (i.e. before the defence of their diploma thesis) do not obtain any document confirming their participation in the CIMA Program, but can re-sit the exam as an individual CIMA Student.

## **11. CIMA Program fees**

11.1. Students participating in the CIMA Program are obliged to pay the following CIMA Program fees:

- a. a one-off, non-refundable registration fee;
- b. external exam fees;
- c. the annual subscription fee (if applicable).

11.2. Timely payment of all fees is the necessary condition of participation and completion of the CIMA Program.

11.3. All fees paid to AICPA & CIMA are non-refundable and non-transferable between students.

11.4. A detailed list of fees applicable in a given calendar year is provided in the document: CIMA & University Program fees 2022– Appendix 2.

## **12. Registration fee**

12.1. New students pay a one-off registration fee, which includes their first year's subscription fee.

12.2. AICPA & CIMA shall not register a student until fees have been paid in full.

12.3. Registration fee is subject to change on 1st January of each year.

12.4. Existing CIMA students continuing their studies in the CIMA Program are not required to re-register or pay the registration fee again if their CIMA student status remains active.

## **13. Annual subscription fee**

13.1. The annual subscription fee is an obligatory fee for all CIMA Students globally.

13.2. Existing students must ensure their subscription is paid before 31 March each year to prevent expiration.

13.3. Annual subscription fee is subject to change on 1st January of each year.

13.4. Undergraduate students of the CIMA Program are exempt from the annual subscription fee for the duration of their first cycle (Bachelor) studies.

13.5. Any student who fails to pay the annual subscription fee will be deleted from the roster of the CIMA Program students, will be unable to proceed to the next level of the CGMA Professional Qualification and will lose access to all online resources, industry reports and AICPA & CIMA community events.

## **14. Exam fees**

14.1. CIMA exams are set based on a tiered pricing structure as part of Association's continued commitment to improving access to CGMA qualifications and assessments worldwide.

14.2. Exam fees are subject to change on 1st January of each year.

14.3. CIMA Program students are eligible for exam fees applicable for Poland (Tier 2).

## **15. Obligatory events**

15.1. Students of the CIMA Program are obliged to take part in the Induction/Welcome Meeting, which is a mandatory meeting for the students successfully enrolled for the CIMA Program in a given academic year.

15.2. During the Induction Meeting, which is attended by representatives of AICPA & CIMA and University Authorities, University Coordinator and CIMA Ambassador, students are informed about the conditions of studying and completion of the CIMA Program in a given academic year, about the exemption procedure, external exams, annual subscription fee, online resources, dedicated AICPA & CIMA community events.

Moreover, the University Coordinator describes the internal university regulations, applicable to the students of the CIMA Program.

## **16. CIMA Program University Coordinator and the CIMA Ambassador**

- 16.1. The CIMA Program University Coordinator, officially appointed by University Authorities is responsible for the substantive aspects of the CIMA Program.
- 16.2. Students of the CIMA Program may contact the University Coordinator electronically, by phone or personally during the Coordinator's duty hours at the University.
- 16.3. Students of the CIMA Program may also contact the CIMA Ambassador at the University, who is responsible for:
  - a. informing his/her colleagues about the CIMA Program;
  - b. working together with the representatives of students' research clubs, the University Coordinator and other University's organisational units for the purposes of organising and implementing different activities of the CIMA Program.

## **17. Benefits for the CIMA Program participants and graduates**

- 17.1. AICPA & CIMA offers the following benefits for all CIMA Program students:
  - a. free online textbooks (available to students who schedule their external CIMA exam);
  - b. free access to Exam Success meetings, training courses/workshops and webinars preparing for CIMA exams;
  - c. free access to events and workshops available for all CIMA students in Poland;
  - d. an invitation to a global network of business leaders and access to AICPA & CIMA resources, industry reports and a platform for sharing best business practices;
  - e. CIMA Program students are directly supported by their University Coordinator and CIMA Ambassador.
- 17.2. Each University may decide to provide additional benefits to CIMA Program students in a given academic year.

## **18. Conditions of the CIMA Program completion**

- 18.1. In order to complete the CIMA Program, students are obliged to:
  - 18.1.1. Complete an educational Program (University syllabus) offered by the University, in Polish or in English in the course of their studies;
  - 18.1.2. Pass a standardized CIMA external exam in English before the date of defence of their diploma's thesis at the University;
  - 18.1.3. Pay any fees related to their participation in the CIMA Program and external exam.
- 18.2. AICPA & CIMA and the University reserve the right to remove the student from a CIMA Program roster if the candidate fails to take CIMA exam(s) (held at the University and/or externally) and/or fails to pay applicable fees.

## **19. Withdrawal from the CIMA Program**

- 19.1. In order to withdraw from the CIMA Program, student should:
  - a. file a written and substantiated notice of withdrawal (in Polish) verified by University Coordinator;
  - b. send the notice of withdrawal to AICPA & CIMA representative at [poland@aicpa-cima.com](mailto:poland@aicpa-cima.com) with a signed application attached;

- c. wait for a written confirmation of the AICPA & CIMA representative who will confirm that student's withdrawal was approved, student's access to MyCIMA account and other resources – deactivated and CIMA student's status – changed to "resigned".

19.2. Students who withdraw from the CIMA Program are unable to apply for enrollment for the CIMA Program in the next academic year (but may apply for re-registration as an individual CIMA student).

## **20. Consequences of failing to complete the CIMA Program**

20.1. Students who failed to complete the CIMA Program:

- 20.1.1. cannot apply to enroll for another level of the CIMA Program;
- 20.1.2. do not receive any document confirming his/her participation in the CIMA Program;
- 20.1.3. can conditionally schedule the external CIMA exam before the end of the calendar year in which they complete their studies, but as an individual CIMA Students.
- 20.1.4. can conditionally maintain their exams exemptions until the end of the calendar year in which they defend their diploma thesis.

## **21. Next qualification levels**

21.1. Graduates of the CIMA Program can study towards the next levels of the CGMA Professional Qualification as individual CIMA Students.