Appendix 1

Conditions of participation in the CIMA & UEP Program, academic year 2022/2023

- 1. Joint program implemented by AICPA & CIMA and Poznań University of Economics and Business, hereinafter: "CIMA & UEP Program")
- 2. CIMA & UEP 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 CIMA & UEP Program covers the following levels of the CGMA Professional Qualification and offers the students an opportunity to obtain a respective CIMA 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. CIMA Program students complete the Program based on their University's curriculum and 2019 CIMA Professional Qualification Syllabus.
- 5. The CIMA & UEP Program requires completion of the following set of subjects (taught in Polish or in English):
 - 5.1. Certificate level: Certificate in Business Accounting (CIMA Cert BA);

University course	CIMA module (exemptions)
Statystyka Matematyka Ekonometria Makroekonomia	BA1 Fundamentals of Business Economics
	BA2 Fundamentals of Management Accounting (External exam)
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

External exam - BA2 Fundamentals of Management Accounting

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

Postgraduate course	CIMA module (exemptions)
Finance Function Transformation	
Finance Business Partnering	E1 Managing Finance in a Digital World
Data and Analytics	
Short-Term Decision Making	
Cost Accounting	P1 Management Accounting
Budgeting and Planning	

^{*} Facultative subjects (Block C)

Regulatory Environment	
Finance Statements	C1 Financial Departing
Principles of Taxation	F1 Financial Reporting
Managing Working Capital	

External exam - Operational level Case Study Exam (OCS)**

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

Entry requirement: Diploma in Management Accounting (Dip MA) or related exemptions		
Postgraduate course	CIMA module (exemptions)	
Business Models		
Leading and Managing People	E2 Managing Performance	
Project Management		
Cost Competitiveness		
Organizational Performance	P2 Advanced Management Accounting	
Pricing and Capital Investment Decisions	F 2 Advanced Management Accounting	
Decision Making and Risk		
Advanced Financial Statements		
Long-Term Financing	F2 Advanced Financial Deporting	
Complex Group Reporting	F2 Advanced Financial Reporting	
Financial Statement Analysis		

External exam - Management level Case Study Exam (MCS)***

- 6. In order to complete the CIMA & UEP Program and obtain a certificate/diploma of CGMA Professional Qualification, students are obliged to:
 - 6.1. read CIMA Program's policy and accept its provisions;
 - 6.2. register for the CIMA & UEP Program;
 - 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 the educational Program (University syllabus) and required courses pursuant to point 5.
 - 6.4. Pass a standardized CIMA external exam in English before the date of defence of their diploma's thesis or final exam at the University;
 - 6.5. Pay any fees related to their participation in the CIMA Program and external exam.
- 7. CIMA and the University reserve the right to remove the students 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.
- 8. Students who meet all requirements indicated above and complete the CIMA & UEP Program will be sent a certificate after 12 weeks from receiving the 'pass' result of their final exam at each level.

^{**} Operational Case Study Exam Workshop

^{***} Management Case Study Exam Workshop