

Schedule 1

Conditions of participation in the CGMA University Program at the Vistula University, academic year 2025/2026

- 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

Introduction to Economics Finance I – Public Finance Introduction to Finance Microeconomics I ICT in Business Presentation & Interpretation of Research Results Mathematics II (Financial Mathematics) Finance II – International Finance	BA1 Fundamentals of Business Economics
CIMA's CGMA exam	BA2
(Objective Test)	Fundamentals of Management Accounting
Introduction to Accounting	BA3
Accounting I – Financial Accounting	Fundamentals of Financial Accounting
Business Law Ethics & professional standards* Introduction to Management Intercultural Communication Non-financial Reporting and CSR 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 to Economics BA1 Finance I - Public Finance* Fundamentals of Business Economics Introduction to Management Introduction to Finance and Accounting Microeconomics I* ICT in Business Descriptive Statistics and Data Presentation* CIMA's CGMA exam BA2 (Objective Test) Fundamentals of Management Accounting Introduction to Finance and Accounting Accounting I - Financial Accounting* Introduction to Finance and Accounting **Business Law** Ethical and Sustainable Business Skills of Business: Teamworking 1 Skills of Business: Communication II Supply chain management Non-financial Reporting and CSR Audit & Assurance*

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

Enterprise Valuation & Value-based Management
Financial Market
Performance Management II

Managerial Accounting II
Corporate Finance II

Enterprise Valuation & Value-based Management
Financial Market
Performance Management II

P1
Management Accounting
Management Accounting
Financial Reporting Standards

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 Enterprise Valuation and Value-based Management* Statistical Inference Financial Mathematics* Financial Market Innovations and Entrepreneurship in Business Ethics in Management Marketing Management Human Capital Management	E1 Managing Finance in a Digital World
Managerial Accounting II	P1 Management Accounting
Financial Reporting Standards*	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.