

Appendix 1

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

- Joint program implemented by AICPA & CIMA and Wroclaw University of Economics and Business, hereinafter: "CIMA & UEW Program")
- 2. CIMA & UEW Program is intended for students majoring in:
  - 2.1. Accounting and Controlling;
  - 2.2. Postgraduate studies Business Accounting- Operational level (Dip MA)
  - 2.3. Postgraduate studies Management Accounting Management level (Adv Dip MA)
- 3. The CIMA & UEW 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 & UEW 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) Bachelor studies;

University course	CIMA module (exemptions)
Wprowadzenie do mikroekonomii Wprowadzenie do makroekonomii Statystyka Finanse	BA1 Fundamentals of Business Economics
	BA2 Fundamentals of Management Accounting (External exam)
Rachunkowość	BA3 Fundamentals of Financial Accounting
Etyka i społeczna odpowiedzialność w 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) - Bachelor studies

University course	CIMA module (exemptions)
Finanse	E1 Managing Finance in a Digital World
Rachunek kosztów Controlling Informatyczne wspomaganie controllingu Rachunkowość zarządcza	P1 Management Accounting
Analiza sprawozdań finansowych Prawo podatkowe I Finanse przedsiębiorstw	F1 Financial Reporting

External exam - Operational level Case Study Exam (OCS)

### 5.3. Management level: Advanced Diploma in Management Accounting (CIMA Dip MA) - Master studies

University course	CIMA module (exemptions)
Project and Relationship Management	E2 Managing Performance
Advanced Management Accounting	P2 Advanced Management Accounting
Advanced Financial Reporting	F2 Advanced Financial Reporting

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

## 5.4. Certificate level: Certificate in Business Accounting (CIMA Cert BA) - Postgraduate studies;

Postgraduate course	CIMA module (exemptions)	
Microeconomics		
Financial Market		
Financial Institutions	BA1 Fundamentals of Business Economics	
Statistics and Data Processing		
Macroeconomics		
Cost Accounting		
Managerial Accounting	BA2 Fundamentals of Management	
Financial Planning	Accounting (External exam)	
Accounting Control Systems	Accounting (External exam)	
Basics of Corporate Finance		
Basics of Accounting		
Financial Accounting		
International Financial Reporting Standards (IFRS)	BA3 Fundamentals of Financial Accounting	
Fundamentals of Auditing		
Financial Mathematics		
Ethics, Corporate Governance and Business Law	BA4 Fundamentals of Ethics, Corporate Governance and Business Law	
External exam – BA2 Fundamentals of Management Accounting		

#### External exam – BA2 Fundamentals of Management Accounting

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

Postgraduate course	CIMA module (exemptions)	
Business in a Digital World		
Organizations Environment and Operations		
Management	E1 Managing Finance in a Digital World	
Information Technology in Accounting and Finance	ET Managing Finance in a Digital World	
Marketing		
Human Resources Management		
Costing Systems		
Budgeting	P1 Management Accounting	
Short-Term Decision Making and Risk Analysis		
Financial Accounting and Reporting		
Short-Term Working Capital Management	F1 Financial Reporting	
Fundamentals of Taxation		

## External exam – Operational level Case Study Exam (OCS)

- 6. In order to complete the CIMA & UEW Program and obtain a certificate/diploma of the CGMA Professional Qualification, students are obliged to:
  - 6.1. read CIMA Program's policy and accept its provisions;
  - 6.2. register for the CIMA & UEW Program;

- 6.2.1. between the 3<sup>rd</sup> and 5<sup>th</sup> semester of the first-cycle studies for the Certificate of Business Accounting (Cert BA) and Operational level;
- 6.2.2. on the 1st semester of the second-cycle studies for the Management level;
- 6.2.3. up to 2 months from the date of commencement of postgraduate studies;
- 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 & UEW Program will be sent a certificate after 12 weeks from receiving the 'pass' result of their final exam at each level.