

“CIMA & University” Program Policy

Academic year 2021/2022

1. About the Program

- 1.1. “CIMA & University Program” (Polish: “Program CIMA na Uczelni”, hereinafter: “the CIMA Program”) is a joint Program of The Chartered Institute of Management Accountants and Universities in Poland.
- 1.2. As part of an executed agreement, the above parties have agreed and put in writing the CIMA Program activities that are necessary for its launch 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 of management accounting but also are able to obtain many added value benefits and opportunities provided by CIMA and the University (see Appendix 9 for details).
- 1.5. The CIMA Program covers the following levels of the global CIMA qualification and offers the students an opportunity to obtain a professional title:
 - a. Certificate level: Certificate in Business Accounting (professional designation: Cert BA)
 - b. Operational level: Diploma in Management Accounting (professional designation: CIMA Dip MA)
 - c. Management level: Advanced Diploma in Management Accounting (professional designation: CIMA Adv Dip MA)
- 1.6. The 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 following documents:
 - a. CONDITIONS of participation for students of majoring in a/an study Program in the CIMA & ... Program – Certificate in Business Accounting, academic year 20.../20... (see Appendix 1).
 - b. CONDITIONS of participation for students of majoring in a/an study Program in the CIMA & ... Program – Diploma in Management Accounting, academic year 20.../20... (see Appendix 2).
 - c. CONDITIONS of participation for students of majoring in a/an study Program in the CIMA & ... Program – Advanced Diploma in Management Accounting, academic year 20.../20... (see Appendix 3).
 - d. CONDITIONS of participation for students of majoring in a/an study Program in the CIMA & ... Program – postgraduate in Certificate in Business Accounting, academic year 20.../20... (see Appendix 4).

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 CIMA.
- 4.2. The CIMA Program admission takes place in October, and a detailed time frame of the admission process (including its start and final date) is notified by the University to students in June/July (before the summer university break).

5. CIMA Program registration

- 5.1. Students can register for the CIMA Program online, using a CIMA registration form (available at www.cimauczelnie.pl). The registration process takes effect as soon as a student pays a registration fee to CIMA. Current fees and payment methods are defined at <https://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Fees/>.
- 5.2. Any first or second cycle students who want to enroll for the CIMA Program in a semester other than the one indicated by the University in the "CONDITIONS of participation" document, should obtain written consent of the Dean and the CIMA Program University Coordinator.
- 5.3. Such students should also obtain a course timetable that enables them to complete the CIMA Program at their University. In particular, they should make sure the CIMA Program and their university classes do not overlap in a way that results in their absence from class.

6. CIMA Program candidate assessment/eligibility

- 6.1. Students applying for any of CIMA qualification levels pursuant to Clause 1.5. within the CIMA Program are subject to obligatory assessment by the CIMA Program University Coordinator and CIMA representative.
- 6.2. In order to enroll for the CIMA Program, students should:
 - a. complete a CIMA Program registration form available at www.cimauczelnie.pl during the admission process open at their University;
 - b. receive an approval from the CIMA Program University Coordinator and CIMA representative;
 - c. obtain a confirmation of enrollment for the CIMA Program along with a personal Contact ID;
 - d. create MyCIMA account on www.cimaglobal.com;
 - e. pay the registration fee (in GBP), in the amount given at <http://www.cimaglobal.com/Studying/plan/student-fees/>

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 CIMA levels pursuant to Clause 1.5. at a given University, this level of the CIMA Program will not be launched and student who paid the registration fee can ask CIMA for a refund by emailing Poland@aicpa-cima.com.
- 7.2. If less than 10 postgraduate students register for the CIMA Program at a given University, this level of the CIMA Program will not be launched and student who paid the registration can ask CIMA for a refund by emailing Poland@aicpa-cima.com.
- 7.3. If a student does not register for the CIMA Program within the established admission time frame, they will not enrol in the CIMA Program but can study for CIMA qualification on an individual basis, outside the CIMA Program and based on standard entry requirements.
- 7.4. If a given level of the CIMA Program is not launched due to an insufficient number of registered students, students can study for CIMA qualification on an individual basis, outside the CIMA Program and based on standard entry requirements.

8. Obligations of CIMA Program participants

- 8.1. Students participating in the CIMA Program have the same rights and obligations as other CIMA students around the world and are subject to the CIMA terms and conditions and governance processes.
- 8.2. Students participating in the CIMA Program are obliged to:
 - a. complete University courses that form a basis for exemptions from CIMA exams (as defined in the agreement);
 - b. take part in a mandatory Induction/Welcome Meeting;
 - c. complete assessment, opinion and evaluation surveys prepared for the purposes of the CIMA Program's implementation;
 - d. expand their knowledge with the use of online resources, CIMA textbooks, webinars, additional courses, CIMA expert workshops, etc.;
 - e. notify the CIMA Program University Coordinator in writing of any exceptional situation that prevents the implementation of the CIMA Program;
 - f. notify the University and CIMA, in writing, of the decision to withdraw from the CIMA Program;
 - g. pay the fees related to their participation in the CIMA Program;
 - h. refrain from disseminating educational materials obtained from CIMA;
 - i. obtain Dean'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 CIMA exam exemptions when setting a point of entry to the CIMA Professional Qualification.

10. CIMA exams

10.1. CIMA exams should be taken by the CIMA Program students in the following order:

- a. Students of the Certificate in Business Accounting 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. The above means that CIMA does not require a fixed order of taking BA1, BA2, BA3 and BA4 exams.
- b. In order to register for the Operational Level Case Study Exam, students of the Diploma in Management level of the CIMA Program must first obtain exemptions from all P1, F1 and E1 modules (pass previously required the CIMA Program exams at the University). This requirement must be met by all CIMA students globally.
- c. In order to register for the Management Level Case Study Exam, students of the Advanced Diploma in Management level of the CIMA Program must first obtain exemptions from all P2, F2 and E2 modules (pass previously required the CIMA Program exams at the University). This requirement must be met by all CIMA students globally
- d. Students of the postgraduate Certificate in Business Accounting level of the CIMA Program can take an external CIMA exam at any time after admission to the CIMA Program and without the need of completing the remaining university courses. The above means that CIMA does not require a fixed order of taking BA1, BA2, BA3 and BA4 exams.

10.2. Students register for external CIMA exams (outside the University) at a Pearson Vue test centre.

10.3. Exams can be taken online or in one of 5500+ Pearson Vue centres around the world, including 39 in Poland.

10.4. Dates of the CIMA Program exams – exceptional situations:

- a. In the event of an exceptional situation which interferes with a date of an external exam at a Pearson Vue centre, a student may change the date of an exam without an additional charge at least 48 hours before the exam date.
- b. In the event of an exceptional situation which interferes with a date of an external exam at a Pearson Vue centre, student may cancel the exam but CIMA does not reimburse the student for the exam costs. Students may use the credits available at their MyCIMA accounts upon setting up the date of another exam or to pay the annual subscription fee (if payment of this fee is required).
- c. For all levels (Operational, Management) of Case Study exams, changes can be made only during the open registration window, i.e. in February, May, August or November.
- d. Students who have not passed external CIMA exams 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.

11. CIMA Program fees

11.1. Students participating in the CIMA Program are obliged to pay the following CIMA Program fees, as amended from time to time:

- a. a one-off, non-refundable registration fee;
- b. external exam fees;
- c. the annual subscription fee (in cases listed below).

- 11.2. Timely payment of all fees: registration fee, exam fees is the necessary condition of participation and completion of the CIMA Program.
- 11.3. CIMA shall not register a student until fees have been paid in full.
- 11.4. CIMA and the University reserve the right to remove from the CIMA Program any students who fail to take CIMA exam(s) (held at the University and/or externally) and/or fail to pay applicable fees.
- 11.5. Fees are subject to change on 1st January of each year.
- 11.6. A detailed list of fees applicable in a given academic year is provided in the Schedule of CIMA fees for students of ... majoring in ... who participate in the CIMA Program in academic year 2021/2022 – Appendix 5.
- 11.7. All fees paid to CIMA are non-refundable and non-transferable between Students

12. Exemptions from the CIMA Program fees

- 12.1. Students of the Certificate in Business Accounting level of the CIMA Program are exempt from the annual subscription fee throughout the duration of the CIMA Program, namely until the completion of first-cycle, full- or part-time studies.
- 12.2. Those students of the Diploma in Management Accounting level of the CIMA Program who have obtained the Cert BA title are exempt from the registration fee provided that they continue studying with CIMA at the Operational Level.
- 12.3. Those students of the Advanced Diploma in Management Accounting level of the CIMA Program who have obtained the Dip MA title are exempt from the registration fee provided that they continue studying with CIMA at the Management Level.

13. CIMA Program annual subscription fee

- 13.1. The annual subscription fee is an obligatory fee in the CIMA qualification.
 - a. Students of the Diploma in Management Accounting level of the CIMA Program are exempt from the registration fee for the year in which they started to study with CIMA. This is because they pay a one-off, non-refundable registration fee upon enrollment for the CIMA Program.
 - b. Students of the Diploma in Management Accounting level of the CIMA Program who have obtained the Cert BA title pay the annual subscription fee during two years of their second-cycle studies (full or part-time).
- 13.2. Any student who fails to pay the annual subscription fee will be deleted from the roster of CIMA students and will be unable to study at another level of the CIMA qualification, will have no access to the CIMA community or CIMA online resources and industry reports of CIMA-accredited companies and will be unable to use Cert BA, Dip MA or Adv Dip MA designations.

14. Obligatory events

- 14.1. 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.
- 14.2. During the Induction Meeting, which is attended by representatives of CIMA and University Authorities, the CIMA Program University Coordinator and CIMA Ambassador, students are informed about the conditions of studying and completion of the CIMA Program at the University in a given academic year, about the exemptions procedure, external exams, annual subscription fee, CIMA exemptions, CIMA online resources, dedicated CIMA community events. Moreover, the CIMA Program University Coordinator describes the internal university regulations, applicable to the students of the CIMA Program.

15. CIMA Program University Coordinator and the CIMA Ambassador

- 15.1. The CIMA Program University Coordinator, officially appointed by University Authorities, is responsible for the substantive aspects of the CIMA Program.
- 15.2. By 30 September, the CIMA Program University Coordinator shall present to the University Authorities and CIMA a document describing the CIMA Program in a given academic year – Appendix 6.
- 15.3. Students of the CIMA Program may contact the University the CIMA Program University Coordinator electronically, by phone or personally during the Coordinator's duty hours at the University.
- 15.4. Students of the CIMA Program may directly 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 CIMA Program University Coordinator and other University's organisational units for the purposes of organising and implementing different activities of the CIMA Program. For a sample form of a student organisation's application for CIMA's support, see Appendix 7.
 - c. By 30 June, CIMA Ambassador shall present to the CIMA Program University Coordinator and CIMA a report describing the performance of the CIMA Program informational activities and student projects in a given academic year. Appendix 8 contains a sample of such a report.

16. Benefits for the CIMA Program participants and graduates

- 16.1. The benefits for students enrolled for the CIMA Program in a given academic year are described in a document "BENEFITS for students of ... participating in the CIMA Program implemented as part of ... studies (major: ...) in the academic year 20..../20..." – see Appendix 9 for details.
- 16.2. A sample package of benefits for all the CIMA Program students, as guaranteed by CIMA, includes:

- a. free online textbooks (available to students who confirm registration for an external exam at a Pearson Vue Center);
 - b. free access to “Exam Success meetings”, training courses/workshops preparing 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 by way of providing the CIMA Program students with access to valuable sources of knowledge and a platform for sharing best businesses practices;
 - e. CIMA Program students are directly supported by their CIMA Program University Coordinator and CIMA Ambassador.
- 16.3. Each University independently decides which additional benefits are granted to the CIMA Program students in a given academic year. Such benefits are described in a document entitled “BENEFITS for students of ... in ... participating in the CIMA Program implemented as part of ... studies (major: ...) in ...” – see Appendix 9 for details.
- 16.4. Such additional benefits for the CIMA Program students may be as follows:
- a. CIMA Program students can obtain ECTS credits for those of university courses that provide a basis for CIMA exam exemptions;
 - b. CIMA Program students with a sufficient grade-point average can have priority over other University’s students in selecting a major during the last year of their studies.
 - c. With consent of CIMA, given in writing, the CIMA Program students may apply to the Dean/CIMA Program University Coordinator for an authorization to actively participate in dedicated events/ workshops/ lectures;
 - d. With consent of CIMA, given in writing, the CIMA Program students may apply to the Dean/CIMA Program University Coordinator for an authorization to create students’ research clubs in the area of management accounting and actively take part in relevant scientific conferences;
 - e. With consent of CIMA, given in writing, the CIMA Program students may apply to the Dean/CIMA Program University Coordinator for an authorization to organise meetings with employers’ representatives, and in particular with management accounting experts and business practitioners from Poland and abroad;
 - f. With consent of CIMA, given in writing, the CIMA Program students may apply to the Dean/CIMA Program University Coordinator for an authorization to organise group or study visits to largest companies in Poland and abroad;
 - g. With consent of CIMA, given in writing, the CIMA Program students may apply to the Dean/CIMA Program University Coordinator for an authorization to organise group or study visits to best business universities in Poland and abroad.

17. Conditions of the CIMA Program completion

- 17.1. In order to complete the CIMA Program, students are obliged to:
- a. Complete an educational Program (University syllabus) offered by the University, in Polish or in English in the course of their studies;
 - b. Pass a standardized CIMA external exam in English before the date of defence of their diploma’s thesis at the University;
 - c. Pay the relevant fees for the external exam;

- d. Present a document issued by the CIMA Program University Coordinator which confirms that the external exam was passed, during the last semester of the studies at the latest;
- e. Pay any fees related to their participation in the CIMA Program.

18. Withdrawal from the CIMA Program

18.1. In order to withdraw from the CIMA Program, a student should:

- a. File a written and substantiated notice of withdrawal (in Polish) verified by the CIMA Program University Coordinator and obtain written consent that describes further course of study at the University – Appendix 10;
- b. Pass the above notice, annotated by the CIMA Program University Coordinator, to the Dean;
- c. Send the notice of withdrawal to CIMA representative at poland@aicpa-cima.com with a signed application attached and schedule a phone call (from Monday to Friday, 9am-5pm);
- d. Wait for a written confirmation of the CIMA representative who will confirm that the student's withdrawal was approved, student's access to MyCIMA account and other CIMA resources – deactivated and the student's CIMA qualification status – changed to "resigned".

18.2. 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).

19. Consequences of failing to complete the CIMA Program

19.1. Student who failed to complete the CIMA Program:

- a. cannot apply to enroll for another level of the CIMA Program;
- b. does not receive any document confirming his/her participation in the CIMA Program;

19.2. Students who failed to complete the CIMA Program can (conditionally) enter the external CIMA exam before the end of the calendar year in which they complete their studies, but as individual CIMA students and not students of the CIMA Program.

19.3. Students who failed to complete the CIMA Program conditionally retain their exams exemptions until the end of the calendar year in which they defend their diploma thesis.

19.4. Students who failed to complete the CIMA Program and conditionally retained their exemptions and fees but did not pass the external exam before the end of a calendar year will have their student status changed to "lapsed", which means that they will lose access to CIMA resources.

20. Next qualification levels

20.1. Graduates of the CIMA Program can proceed with next stages of the global CIMA qualification as CIMA individual students.