

“CIMA na Uczelni” Programme Policy

Academic year 2019/2020

About the programme

1. “CIMA na Uczelni” (English: “CIMA at a University”, hereinafter: “CIMA Programme”) is a joint programme of The Chartered Institute of Management Accountants and Universities in Poland.
2. As part of an executed agreement, the above parties have agreed and put in writing CIMA Programme activities that are necessary for its launch and implementation.
3. CIMA Programme enables University’s students to obtain certain exemptions from CIMA exams during the course of their studies.
4. Thanks to CIMA Programme, University’s 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).
5. CIMA Programme 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: Dip MA CIMA)
 - c. Management level: Advanced Diploma in Management Accounting (professional designation: CIMA adv Dip MA)

CIMA Programme students complete the programme based on their University’s curriculum and CIMA syllabus, reviewed and created to meet the needs of CIMA Accredited Employers around the world.

Conditions of participation in CIMA Programme

6. The University sets forth detailed conditions of participation in CIMA Programme in a given academic year in the following documents:
 - a. CONDITIONS of participation of the students of majoring in a/an study programme in the Programme ... &CIMA Certificate in Business Accounting, academic year 20.../20... (see Appendix 1).
 - b. CONDITIONS of participation of the students of majoring in a/an study programme in the Programme ... &CIMA Diploma in Management Accounting, academic year 20.../20... (see Appendix 2).

c. CONDITIONS of participation of the students of majoring in a/an study programme in the Programme ... &CIMA Advanced Diploma in Management Accounting, academic year 20.../20... (see Appendix 3).

d. CONDITIONS of participation of the students of majoring in a/an study programme in the Programme ... &CIMA postgraduate in Certificate in Business Accounting, academic year 20.../20... (see Appendix 4).

CIMA Programme participants

7. CIMA Programme is designed for undergraduate bachelor's level students, master's level and postgraduate students.

8. CIMA Programme is designed for full-time students (stationary studies) or part-time students (extramural studies).

CIMA Programme admission time frames

9. The University notifies CIMA Programme admission time frames in consultation with CIMA.

10. CIMA Programme admission takes place in October, 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).

CIMA Programme registration

11. Students can register for CIMA Programme 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. The amount and payment method of the fee are defined in Appendix 5.

Any first or second cycle students who want to enrol in CIMA Programme 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 University CIMA Programme Coordinator.

Such students should also obtain a course timetable that enables them to complete CIMA Programme at their University. In particular, they should make sure CIMA Programme and their university classes do not overlap in a way that results in their absence from class.

CIMA Programme candidate assessment/eligibility

12. Students applying for the Certificate in Business Accounting level of CIMA Programme are subject to obligatory assessment by the University's CIMA Programme Coordinator.

13. Students applying for the Diploma in Management Accounting level of CIMA Programme must submit a diploma and its supplement, in English, and are subject to obligatory assessment by the University's CIMA Programme Coordinator and a CIMA reviewer in London.

14. Students applying for the Advanced Diploma in Management Accounting level of CIMA Programme must submit a diploma and its supplement, in English, and are subject to obligatory assessment by the University's CIMA Programme Coordinator and a CIMA reviewer in London.

15. Students applying for the postgraduate Certificate in Business Accounting level of CIMA Programme must submit documents for the assessment of the University's CIMA Programme Coordinator.

16. In order to be accepted on CIMA Programme, students should:

a. complete a CIMA Programme registration form available at www.cimauczelnie.pl during the admission process open at their University;

b. receive positive assessment;

c. obtain a confirmation of enrollment in CIMA Programme from CIMA;

d. create a 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/>

Launch of CIMA Programme

17. If less than 10 full-time or part-time students register for the CIMA Programme: Certificate in Business Accounting at a given University, this level of CIMA Programme will not be launched and student who paid the registration can ask CIMA for a refund by emailing Poland@aicpa-cima.com.

18. If less than 10 full-time or part-time students register for the Programme ... & CIMA Diploma in Management Accounting at a given University, this level of CIMA Programme will not be launched and student who paid the registration can ask CIMA for a refund by emailing Poland@aicpa-cima.com.

19. If less than 10 full-time or part-time students register for the CIMA Programme: Advanced Diploma in Management Accounting at a given University, this level of CIMA Programme will not be launched and student who paid the registration can ask CIMA for a refund by emailing Poland@aicpa-cima.com.

20. If less than 10 postgraduate students register for the CIMA Programme: postgraduate in Certificate Business Accounting at a given University, this level of CIMA Programme will not

be launched and student who paid the registration can ask CIMA for a refund by emailing Poland@aicpa-cima.com.

21. If a student does not register for CIMA Programme within the established admission time frame, they will not enrol in CIMA Programme but can study for CIMA qualification on an individual basis, outside CIMA Programme and based on standard entry requirements

22. If a given level of CIMA Programme is not launched due to an insufficient number of registered students, students can study for CIMA qualification on an individual basis, outside CIMA Programme and based on standard entry requirements

Obligations of CIMA Programme participants

23. Students participating in CIMA Programme 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.

24. Students participating in CIMA Programme 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, designed to introduce new students to CIMA Programme, familiarise the participants with the rules of CIMA Programme and distribute books purchased by CIMA among the participants (Meeting participants will be asked to sign on an attendance sheet);

c. complete assessment, opinion and evaluation surveys prepared for the purposes of CIMA Programme's implementation;

d. expand their knowledge with the use of online resources, CIMA textbooks, webinars, additional courses, CIMA expert workshops, etc.;

e. notify University CIMA Programme Coordinator in writing of any exceptional situation that prevents the implementation of CIMA Programme;

f. notify the University and CIMA, in writing, of the decision to withdraw from CIMA Programme;

g. pay the fees resulting from their participation in CIMA Programme; h. refrain from disseminating educational materials obtained from CIMA;

i. obtain Dean's approval for a conditional suspension of studying CIMA Programme in the event that, e.g., a student participates in the Erasmus student exchange programme or takes a dean's leave.

CIMA Programme exemptions

25. The procedure for awarding CIMA Programme exemptions is as follows:

Students are awarded by CIMA conditional exemptions during setting a point for entry to the qualification.

Students can lose their exemptions if they drop out of university or will not pass CIMA exams.

CIMA Programme – CIMA exams

26. The order in which exams should be taken at the University as part of CIMA Programme is the following:

a. Students of the Certificate in Business Accounting level of CIMA Programme can take CIMA external exam at any time after admission to CIMA Programme, 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 CIMA Programme must first obtain exemptions from all P1, F1 and E1 modules (pass previously required CIMA Programme exams at the University). This requirement must be met by all CIMA students globally.

c. In order to register for the Operational Level Case Study Exam, students of the Advanced Diploma in Management level of CIMA Programme must first obtain exemptions from all P2, F2 and E2 modules (pass previously required CIMA Programme 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 CIMA Programme can take an external CIMA exam at any time after admission to CIMA Programme 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.

27. Venue of CIMA external exams: Students register for external CIMA exams (outside the University) at a Pearson Vue test centre.

There are over 5500 Pearson Vue centres around the world, including 39 in Poland. Students may take CIMA exams outside Poland.

28. Dates of CIMA Programme exams – exceptional situations:

a. In the event of an exceptional situation that changes a date when an external exam at a Pearson Vue centre is taken, 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 that changes a date when an external exam is taken, a 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 the Operational Level Case Study exam, changes can be made only during the open registration window, i.e. in February, May, August or November. d. For the Management Level

Case Study exam, changes can be made only during the open registration window, i.e. in February, May, August or November.

29. 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 CIMA Programme.

CIMA Programme fees

30. Students participating in CIMA Programme are obliged to pay the following CIMA Programme 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).

31. Timely payment of all fees: registration fee, and CIMA exam fees is the necessary condition of participation in and competition of CIMA Programme.

32. CIMA and the University reserve the right to remove from CIMA Programme any students who fail to take CIMA exam(s) (held at the University and/or externally) and/or fail to pay applicable fees.

33. 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 na Uczelni" programme in academic year 2017/2018 – Appendix 5.

Exemptions from CIMA Programme fees

34. Students of the Certificate in Business Accounting level of CIMA Programme are exempt from the annual subscription fee throughout the duration of CIMA Programme, namely until the completion of first-cycle, full - or part-time studies.

35. Those students of the Diploma in Management Accounting level of CIMA Programme who have obtained the Cert BA title are exempt from the registration fee provided that they continue studying with CIMA at the operational level.

36. Those students of the Advanced Diploma in Management Accounting level of CIMA Programme who have obtained the Dip MA title are exempt from the registration fee provided that they continue studying with CIMA at the management level.

CIMA Programme annual subscription fee

37. The annual subscription fee is an obligatory fee in the CIMA qualification.

a. Students of the Diploma in Management Accounting level of CIMA Programme 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 in CIMA Programme.

b. Students of the Diploma in Management Accounting level of CIMA Programme who have obtained the Cert BA title pay the annual subscription fee during two years of their second-cycle studies (full or part-time).

38. Any student who fails to pay the annual subscription fee will be deleted from the roster of CIMA students. Moreover, such a student 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.

Obligatory CIMA Programme event

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

40. During the Induction Meeting, which is attended by representatives of CIMA and University Authorities, University CIMA Programme Coordinator and CIMA Ambassador, students receive welcome packs with external exam textbooks purchased by CIMA and are informed about the conditions of studying and completion of CIMA Programme at the University in a given academic year, exemptions procedure, external exams, annual subscription fee, CIMA exemptions, CIMA online resources, dedicated CIMA community events. Moreover, the University CIMA Programme Coordinator describes the internal university regulations, applicable to the students of CIMA Programme, which are enforced by the University.

University CIMA Programme Coordinator and CIMA Ambassador

41. University CIMA Programme Coordinator, officially appointed by University Authorities, is responsible for the substantive aspects of CIMA Programme.

42. On or before 30 September, the University CIMA Programme Coordinator presents University Authorities and CIMA with a document describing CIMA Programme in a given academic year – Appendix 6.

43. Students of CIMA Programme may contact the University CIMA Programme Coordinator electronically, by phone or personally during the Coordinator's duty hours at the University.

44. Students of CIMA Programme may directly contact the CIMA Ambassador at the University, whose range of responsibilities include:

- a. informing his/her colleagues about CIMA Programme;
 - b. working together with representatives of students' research clubs, the University CIMA Programme Coordinator and other University's organisational units for the purposes of organising and implementing different activities of CIMA Programme. For a sample form of a students organisation's application for CIMA's support of a project, see Appendix 7.
45. On or before 30 June, CIMA Ambassador presents the University CIMA Programme Coordinator and CIMA with a report describing the performance of CIMA Programme informational activities and student projects in a given academic year. Appendix 8 contains a sample of such a report.

Benefits for CIMA Programme participants and graduates

46. The benefits for students enrolled in CIMA Programme in a given academic year are described in a document entitled

“BENEFITS for students of ... participating in CIMA Programme implemented as part of ... studies (major: ...) in the academic year 20..../20...” – see Appendix 9 for details.

47. A sample package of benefits for all CIMA Programme students, as guaranteed by CIMA, includes:

- a. an invitation to the CGMA TOP TALENTS CLUB;
- b. free online or hard copy textbooks with a code to online study resources (available to students who confirm registration for an external exam at the Pearson Vue Center);
- c. free access to “Exam Success meetings”, training courses/workshops preparing to the Operational Case Study (OCS) external examination;
- d. free access to events/workshops conducted by CIMA experts in different Polish cities;
- e. an invitation to a global network of business leaders by way of providing CIMA Programme students with access to valuable sources of knowledge and a platform for sharing best businesses practices;
- f. assurance that the knowledge obtained by CIMA Programme students, as certified by the globally recognised CIMA qualification, remains relevant at all levels of business organisations across the world, constituting a global passport to a successful career;
- g. CIMA Programme students obtain access to CIMA online resources, which include: - an individual MyCIMA account, thanks to which students receive support while studying or taking training courses, - effective and flexible study methods such as mind planning (preparatory materials for certificates, professional education materials, case studies, etc.), - CIMA My Jobs, a portal with job offers for CIMA students and members,
- h. CIMA Programme students are invited to the annual AWARDS GALA;
- i. CIMA Programme students are invited to the annual SUMMER Special meeting;
- j. CIMA Programme students are invited to Money Talks meetings with CEOs and CFOs of global companies;
- k. Results of external exams taken by CIMA Programme students are taken into consideration in awarding CIMA community best exam prizes at various levels of the CIMA qualification;

I. CIMA Programme students are directly supported by their University's CIMA Programme Coordinator and CIMA Ambassador etc.

48. Each University independently decides what additional benefits are granted to CIMA Programme students in a given academic year. Such benefits are described in a document entitled "BENEFITS for students of ... in ... participating in CIMA Programme implemented as part of ... studies (major: ...) in ..." – see Appendix 9 for details.

49. Such additional benefits for CIMA Programme students may be the following:

- a. CIMA Programme students can have priority (as compared with other CIMA students) in participating in all activities, events, university projects organised at the University;
- b. CIMA Programme students can obtain ECTS credits for those of university courses that provide a basis for CIMA exam exemptions;
- c. CIMA Programme 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.

Further options:

- d. With consent of CIMA, given in writing, CIMA Programme students may apply to the Dean/University CIMA Programme Coordinator for an authorization to actively participate in dedicated events/ workshops/ lectures;
- e. With consent of CIMA, given in writing, CIMA Programme students may apply to the Dean/University CIMA Programme Coordinator for an authorization to create students' research clubs in the area of management accounting and actively take part in relevant scientific conferences;
- f. With consent of CIMA, given in writing, CIMA Programme students may apply to the Dean/University CIMA Programme Coordinator for an authorization to organise meetings with employers' representatives, and in particular with management accounting experts and business practitioners from Poland and abroad;
- g. With consent of CIMA, given in writing, CIMA Programme students may apply to the Dean/University CIMA Programme Coordinator for an authorization to organise group or study visits to largest companies in Poland and abroad;
- h. With consent of CIMA, given in writing, CIMA Programme students may apply to the Dean/University CIMA Programme Coordinator for an authorization to organise group or study visits to best business universities in Poland and abroad; i. etc.

Conditions of CIMA Programme completion

50. In order to complete CIMA Programme, students are obliged to:

- a. Complete an educational programme (University syllabus) offered by the University, in Polish or English during 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 University's CIMA Programme Coordinator's which confirms that the external exam was passed, at the latest, during the last semester of the study;
- e. Pay any fees resulting from their participation in CIMA Programme.

Withdrawal from CIMA Programme

51. In order to withdraw from CIMA Programme, a student should:

- a. File a written and reasoned notice of withdrawal (in Polish) with the University's CIMA Programme Coordinator and obtain written consent that describes further course of study at the University – Appendix 10;
- b. Pass the above notice, annotated by the University CIMA Programme Coordinator, to the Dean;
- c. Give notice of withdrawal to CIMA representative in Poland via email (sent at university.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".

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

Consequences of a failure to complete CIMA Programme

53. Students who failed to complete CIMA Programme:

- a. cannot apply to enrol in another level of CIMA Programme;
- b. does not receive any document confirming his/her participation in CIMA Programme;

54. Students who failed to complete CIMA Programme 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 CIMA Programme.

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

56. Students who failed to complete CIMA Programme 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.

“CIMA na Uczelni” – next qualification levels

57. Graduates of CIMA Programme can proceed with next stages of the global CIMA qualification as CIMA individual students.

Gateway Route?

58. Students who obtained the degree of “Magister finansów i rachunkowości” (Master’s level degree in finance and accounting) but for some reason was unable to participate in CIMA Programme, may individually follow the Gateway route of CIMA qualification.

To find out more about this route, visit the website <http://www.cimaglobal.com/Starting-CIMA/Starting-CIMA/Entry-Routes/studentsor-professional-members/management-accountant-gateway/>.