



Policy of “Program CIMA na Uczelni” Academic year 2017/2018

About the CIMA Programme

1. “Program CIMA na Uczelni” (English: “*CIMA Programme 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.
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 international 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 **Cracow University of Economics** majoring in „**Finance and Accounting**” and „**Accounting and Controlling**” a/an **full-time and part-time** study programme in the Programme **CUE&CIMA** Certificate in Business Accounting, academic year **2017/2018** (see Appendix 1).



- b. **CONDITIONS** of participation of the students of **Cracow University of Economics** majoring in „**Finance and Accounting**” and „**Accounting and Controlling**” a/an **full-time and part-time** study programme in the Programme **CUE&CIMA** Certificate in Business Accounting, academic year 2017/2018 (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 postgraduate students „**Managerial Accounting CUE-CIMA**” academic year **2017/2018** (see Appendix 4).

CIMA Programme participants

7. CIMA Programme is designed for 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.
12. 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.
 - a. 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.

13. 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.
14. 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.

CIMA Programme candidate assessment/eligibility

15. Student applying for the Certificate in Business Accounting level of CIMA Programme is subject to obligatory assessment by the University's CIMA Programme Coordinator.
16. Student applying for the Diploma in Management Accounting level of CIMA Programme must submit a first-degree diploma and diploma supplement, in English, and is subject to obligatory assessment by the University's CIMA Programme Coordinator and a CIMA reviewer.
17. Student applying for the Advanced Diploma in Management Accounting level of CIMA Programme must submit a first-degree diploma and diploma supplement, in English, and is subject to obligatory assessment by the University's CIMA Programme Coordinator and a CIMA reviewer.
18. Postgraduate Student applying for CIMA Programme must submit documents for the assessment of the University's CIMA Programme Coordinator.
19. In order to be accepted on CIMA Programme, student 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. obtain a unique CIMA ID;
 - e. create a MyCIMA account on www.cimaglobal.com;
 - f. pay the registration fee (in GBP), in the amount given at <http://www.cimaglobal.com/Studying/plan/student-fees/>.

Obligations of CIMA Programme participant

20. Student participating in CIMA Programme has the same rights and obligations as other CIMA students around the world.



21. Student participating in CIMA Programme is 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 (presence confirmed by the participant's signature), designed to introduce new students to CIMA Programme, familiarise the participants with the rules of CIMA Programme;
- 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

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

- a. At the end of each semester, teachers award students a grade for the completion of a course that forms the basis of a CIMA exam exception;
- b. Then, the University verifies whether a student's courses attended as part of CIMA Programme comply with CIMA requirements;
- c. University CIMA Programme Coordinator sends a formal letter from the University, which contains a list of students eligible for CIMA exemptions (as opposed to exemptions granted individually) – see Appendix 11;
- d. CIMA reviews the information given in the University's letter, in particular students' CIMA IDs, qualification levels and exemptions available at a given University;
- e. CIMA Programme students receive an email with all the details needed to make the payment of exemptions fees;
- f. Information about awarded exemptions and fees also appears on students' MyCIMA accounts;
- g. As soon as exemptions appear on their MyCIMA accounts, students may pay the fees and register for an external examination at one of Pearson Vue test centres across Poland.

CIMA Programme – CIMA exams



- 23.** 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 Case Study, students of the Diploma in Management Accounting 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 Management Case Study, students of the Advanced Diploma in Management Accounting 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. Postgraduate Students 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.
- 24.** Venue of CIMA external exams:
- a. Students register for external CIMA exams (outside the University) at a Pearson Vue test centre.
 - b. There are over 5500 Pearson Vue centres around the world, including 39 in Poland. Students may take CIMA exams outside Poland.
- 25.** 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 both the Operational Case Study and the Management Case Study exam changes can be made only during the open registration window, i.e. in February, May, August or November.



- 26.** 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

- 27.** Student participating in CIMA Programme is obliged to pay the following CIMA Programme fees, as amended from time to time:
- a. a one-off, non-refundable registration fee;
 - b. exemption fees and external exam fees;
 - c. the annual subscription fee (in cases listed below).
- 28.** Timely payment of all fees: registration fee, exemption fees and CIMA exam fees is the necessary condition of participation in and completion of CIMA Programme.
- 29.** CIMA and the University have 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.
- 30.** 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

- 31.** Students of the Certificate in Business Accounting level of CIMA Programme (bachelor study) 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.
- 32.** Only Students of the Diploma in Management Accounting level of CIMA are exempt from the subscription fee for the year in which they started to study with CIMA.
- 33.** Those Students of the Diploma in Management Accounting level of CIMA Programme who have obtained before the Cert BA title are exempt from the registration fee provided that they continue studying with CIMA at the operational level.
- 34.** 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

- 35.** The annual subscription fee is an obligatory fee in the CIMA qualification.
- 36.** 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

- 37.** 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.
- 38.** During the Induction Meeting, which is attended by representatives of CIMA and University Authorities, University CIMA Programme Coordinator and CIMA Ambassador, students 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

- 39.** University CIMA Programme Coordinator, officially appointed by University Authorities, is responsible for the substantive aspects of CIMA Programme.
- 40.** 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.
- 41.** 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.
- 42.** Students of CIMA Programme may directly contact the CIMA Ambassador at the University, whose range of responsibilities include:
 - a. informing about CIMA Programme;
 - b. working together with representatives of students' research organizations, the University CIMA Programme Coordinator and other University's Departments/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 an university project, see Appendix 7.

- 43.** 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

- 44.** The benefits for students enrolled in CIMA Programme in a given academic year are described in a document entitled:

“BENEFITS for students of „**Finance and Accounting**” and „**Accounting and Controlling**” a/an **full-time and part-time** study programme. participating in CIMA Programme implemented in the academic year **2017/2018**” – see Appendix 9 for details.

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

- a. an invitation to the CIMA Top Talents Club;
- b. free hard copy textbooks with a code to online study resources (only for Public Universities students) - available to students who will sign up for an external exam in Pearson Vue test centres;
- c. free access to the CIMA Connect;
- d. free access to “Exam Success meetings”, training courses/workshops preparing to the Operational Case Study (OCS) external examination;
- e. free access to events/workshops conducted by CIMA experts in different Polish cities;
- f. 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;
- g. assurance that the knowledge obtained by CIMA Programme students, as certified by the internationally recognised CIMA qualification, remains relevant at all levels of business organisations across the world;
- h. CIMA Programme students obtain access to CIMA online resources, which include:
 - an individual MyCIMA account, thanks to which students receive support while studying,
 - 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,



- i. CIMA Programme students are invited to the Gala Awards Night & Christmas Party; Summer Special; business meeting e.g. MoneyTalks meetings with CEOs and CFOs of global companies;
 - j. 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;
 - k. CIMA Programme students are directly supported by their University's CIMA Programme Coordinator and CIMA Ambassador;
 - l. etc.
- 46.** 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 **„Finance and Accounting”** and **„Accounting and Controlling”** a/an **full-time and part-time** study programme. participating in CIMA Programme implemented in the academic year **2017/2018**” – see Appendix 9 for details.
- 47.** Such additional benefits for CIMA Programme students may be the following:
- a. CIMA Programme students can have priority (as compared with other University 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

48. 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 and CIMA exemptions fees;
- 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

49. 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".

50. 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

51. 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;
- 52.** Student who failed to complete CIMA Programme can pass the external CIMA exam as an individual CIMA student not as a student of CIMA Programme.
- 53.** Student who failed to complete CIMA Programme retains his/her exams exemptions and exemptions fee.

“Programme CIMA” – next qualification levels

- 54.** Graduates of CIMA Programme can proceed with next stages of the CIMA professional qualification as CIMA individual students.

Gateway Route?

- 55.** 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 i.e. enter professional qualification at the management level.

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