AICPA & CIMA

Together as the Association of International Certified Professional Accountants

Schedule 1

Conditions of participation in the CGMA University Program at the Bratislava University of Economics and Business, academic year 2026/2027

1. Joint program implemented by the AICPA & CIMA and Bratislava University of Economics and Business, hereinafter: "CGMA University Program").
2. The CGMA Program is intended for students majoring at the Faculty of Economic Informatics.
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 Bratislava University of Economics and Business requires completion of the following set of subjects:
   5.1. Certificate level: Certificate in Business Accounting (CGMA Cert BA)

Principles of Economics, Selected Chapters from Mathematics for Economists, Accounting, Corporate Finance, Statistical Methods II, Informatic Skills B, Accounting of Budgetary Organizations, Subsidized Organizations and Municipalities, Financial Accounting II	BA1 Fundamentals of Business Economics
Selected Chapters from Mathematics for Economists, Business Economics, Corporate Finance, Management Accounting, Analysis of the Financial Statements, CIMA's CGMA exam (Objective Test)	BA2 Fundamentals of Management Accounting
Accounting, Financial Accounting I, Financial Accounting II, Analysis of the Financial Statements	BA3 Fundamentals of Financial Accounting
Basics of Law, Forensic Accounting: Use of CAATT, Ethics of an Accounting Professional. Payroll Processing.	BA4 Fundamentals of Ethics, Corporate Governance and Business Law

AWARD: CGMA Certificate in Business Accounting (Cert BA)

5.2. Operational level: Diploma in Management Accounting (CIMA Dip MA)

Financial Management, Trends and New Initiatives in Accounting, IFRS: Individual (Separate) Financial Statements I, IFRS: Individual (Separate) Financial Statements II, IFRS: Consolidated Financial Statements I	E1 Managing Finance in a Digital World
Performance Management	P1 Management Accounting
Financial Management, Auditing I, Enterprise Risk Management, IFRS: Individual (Separate) Financial Statements I, IFRS: Individual (Separate) Financial Statements II, IFRS: Consolidated Financial Statements I, Accounting and Auditing of Financial Institutions, Accounting and Taxes of Legal Entities II, Value Added Tax	F1 Financial Reporting
Operational Case Study Exam	
AWARD: CIMA Diploma in Management Accounting (CIMA Dip MA)	

* Or another comparable subject

6. In order to complete the CGMA University Program and obtain a CGMA certificate/diploma, 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;

   6.3. Complete an educational program, mapped by the University against the CGMA syllabus, pursuant to point 5.

   6.4. Pass a standardized external CIMA's CGMA exam before the end of the calendar year in which they graduate.

   6.5. 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.