

24 May 2017

Professor Mykhailo Luchko
Chairman of Accounting Department
Ternopil National Economic University
Lvivska str, 11
Ternopil
Ukraine

Dear Professor Luchko,

Advance Route 1 with CIMA
Master in Accounting & Taxation | Bachelor in Accounting & Taxation

Further to our recent correspondence CIMA has recognized Ternopil National Economic University as a highly respected University in the Ukraine and as such we are delighted to detail the exemptions available to your programme based on our improved accreditation framework for accounting programmes.

For details of the exemptions from CIMA and the study pathway available to your students, please refer to Appendix 1 of this letter. This will also be updated on our exemptions website within the next 10 days:

<http://www.cimaglobal.com/Study-with-us/Exemptions/Exemption-search/>

Your graduates will be able to enter the CIMA Professional Qualification at the operational case study exam on completion of their degree. This means they will have 9 exams to pass to fulfil the exams component of the CIMA qualification.

The operational integrated case study simulates the role of a Finance officer working at the operational level and will require short responses supported by the analysis of both financial and non-financial information. Students will be expected to be able to analyse the structure of the organisation, to resolve costing and/or budgeting issues and to demonstrate the impact these may have on the preparation of financial statements and tax implications.

We will monitor student performance in CIMA examinations and any other appropriate quality indicators during this period to assure ourselves of the appropriateness of the exemptions awarded and this information will be taken into account when we discuss the re-accreditation of this programme in 2-3 years' time. The pass rate of your graduates will be benchmarked against the global average. Should the pass rate fall consistently below this average, we may conduct a review of the programme to consider what, if any, steps can be taken to improve the pass rates.

We'd like to draw your attention to CIMA's suite of research publications which you and your faculty members can download for free and use as case studies in your classes. These publications and other study resources for students are available on our website:

- [Academic research reports](#)

- [Global Management Accounting Principles](#)
- [Study resources](#)

We would like to express our thanks to you and your colleagues for your co-operation and we hope that you are able to share the good news with your alumni and students who will be eligible to start sitting the operational case study.

We look forward to working together and strengthening the relationship with your University.

Yours sincerely

Huma Yousaf

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The CIMA Qualification Framework



Ternopil National Economic University

Master in Accounting & Taxation, as well as Bachelor in Accounting & Taxation graduates have to complete these exams

2018-2022 completion

