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Campus Connection

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CMA Course in Switzerland Produces Top Performers

Oscar A.G. Treyer has an impressive track record when it comes to his students' performance on the CMA® (Certified Management Accountant) exam. Treyer serves as the IMA® (Institute of Management Accountants) Campus Advocate at the University of St. Gallen in Switzerland, and many of those who have taken his CMA preparation course have been recognized for their outstanding performance on the exam.

The University of St. Gallen has earned a distinguished reputation in Europe and around the world. According to the Financial Times, the school ranks seventh among business schools in Europe and is one of the leading business schools in the world. Recently the Financial Times ranked the school's Master's program in Management (SIM) No.1 worldwide and its Master's program in Finance (MBF) No. 10 worldwide.

Treyer first began thinking about a CMA exam preparation course about 12 years ago. Back then, Treyer proposed that a private course provider in Zurich offer the prep course but, according to Treyer, "only a few people were interested. It was clear that in Switzerland the CMA didn't yet have the kind of brand recognition that's necessary."

Over the years, however, awareness about the CMA designation grew, and so, about five years ago, Treyer suggested an alternative idea. The idea was that students in the University's Master of Arts in Accounting and Finance (MAccFin) program take the CMA exam preparation course in the last year of their studies. As a senior lecturer in accounting at St. Gallen, Treyer would teach the course.

Despite greater enthusiasm and better name recognition for the CMA exam, Treyer faced other challenges. He said, "Students in Europe are not accustomed to paying, except for moderate tuition costs, extra fees for a course. So I knew it would be difficult to convince students to pay for the cost of the CMA Learning System and all the other fees associated with the exam, which are considerable. However, IMA was willing to enable students to receive the student discount rate for the CMA Learning System and the other fees. That made the course more attractive."

Another challenge was the way credit was given. The school has a strict policy that forbids counting external exam results toward a student's Master's program. "They only give credits for their Master's programs (ECTS points) when the exam is written and performed at St. Gallen itself. So, it was clear that the CMA prep course must end with an internal exam at the university," he explained.

With those constraints in mind, Treyer established his course. It's offered during the spring term and runs for 12 weeks. Each week, there's a two-hour lecture and a two-hour bi-weekly workshop. Its stated goal, according to Treyer, is a concise rehearsal of more or less 75% of the content of other courses in the MAccFin program. The course ends with an internal exam at the University of St. Gallen (Part 1 and Part 2) so that students are eligible for credits (ECTS points) for their Master's program.

After completing the course, students are in an excellent position to pass the official IMA exam (Parts 1 and 2) and get an internationally recognized certification, in addition to their Master's program certification from the University of St. Gallen.

Another positive benefit of the class is that it has served as a *de facto* "feeder system" for IMA's Switzerland Chapter. Many of the well-educated young members who have taken the course are helping to further build the CMA's brand recognition in Switzerland.

The success of Treyer's efforts is evident by the numbers: Total enrollees for the class have ranged

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from 28 to 48 over the past five years. The class has also “delivered” 10 great top performers on the CMA exam, including:

- Samuel A. Traub - Gold Medal (highest exam score) - May/June 2010
- Andreas Rickli - Bronze Medal (third-highest exam score) - May/June 2010
- Philipp Schumacher - Bronze Medal (third-highest exam score) - January/February 2011
- Marie-France Baume - Bronze Medal (third-highest exam score) - May/June 2012
- Damian Ruppen - Certificate of Distinguished Performance - May/June 2010
- Patrik J. Spirig - Certificate of Distinguished Performance - September/October 2010
- Roman Steiner - Certificate of Distinguished Performance - May/June 2011
- Melanie Bard - Certificate of Distinguished Performance - September/October 2012
- Alexandra Wiesinger – Priscilla S. Payne Student Performance Award/Certificate of Distinguished Performance – January/February 2013
- Philipp Andris – Priscilla S. Payne Student Performance Award/Certificate of Distinguished Performance – September/October 2013

“As a result of our success, other universities (e.g., Rotterdam) are copying our concept. We think it’s an excellent model that offers both academic and professional advantages for students,” Treyer concluded.

For more information on the University of St. Gallen, please visit www.unisg.ch/en.aspx.

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