

咨询热线：400-109-9900

Content Specification Outlines
Certified Management Accountant (CMA) Examinations
注册管理会计师（CMA）考试内容大纲

Part 1 - Financial Reporting, Planning, Performance, and Control 第一部分 - 财务报告、计 划、业绩考核 和控制	A. External Financial Reporting Decisions (15%-Levels A, B, and C) 外部财务报告决策	1. Financial statements 财务报表	a. Balance sheet	a.资产负债表
			b. Income statement	b.利润表
			c. Statement of changes in equity	c.所有者权益变动表
			d. Statement of cash flows	d.现金流量表
		2. Recognition, measurement, valuation, and disclosure 确认，计量，计价和披露	a. Asset valuation	a.资产计价
			b. Valuation of liabilities	b.负债计价
			c. Equity transactions	c.权益性交易
			d. Revenue recognition	d.收入确认
			e. Income measurement	e.收益计量
			f. Major differences between U.S. GAAP and IFRS	f.美国公认会计原则与国际财务报告 准则的主要差异
	B. Planning, Budgeting and Forecasting (30% - Levels A, B, and C) 计划、预算和预测 (30% - A、B 和 C 级)	1. Strategic Planning 战略计划	a. Analysis of external and internal factors affecting strategy	a.分析影响战略的内部和外部因素
			b. Long-term mission and goals	b.长期使命与目标
			c. Alignment of tactics with long-term strategic goals	c.根据长期战略目标调整策略
			d. Strategic planning models and analytical techniques	d.战略计划模型与分析技术
			e. Characteristics of successful strategic planning process	e.成功的战略计划制定过程所具备 的特性
		2. Budgeting concepts 预算概念	a. Operations and performance goals	a.经营和业绩目标
			b. Characteristics of a successful budget process	b.成功的预算编制过程所具备的 特性
			c. Resource allocation	c.资源分配
			d. Other budgeting concepts	d.其他预算概念
		3. Forecasting techniques 预测技术	a. Regression analysis	a.回归分析
			b. Learning curve analysis	b.学习曲线分析
			c. Expected value	c.期望值

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		4. Budgeting methodologies 预算方法	a. Annual business plans (master budgets)	a.年度企业计划（总预算）
			b. Project budgeting	b.项目预算
			c. Activity-based budgeting	c.作业预算编制
			d. Zero-based budgeting	d.零基预算法
			e. Continuous (rolling) budgets	e.连续（滚动）预算
			f. Flexible budgeting	f.弹性预算
		5. Annual profit plan and supporting schedules 年度利润计划和附表	a. Operational budgets	a.营业预算
			b. Financial budgets	b.财务预算
			c. Capital budgets	c.资本预算
		6. Top-level planning and analysis 顶层规划与分析	a. Pro forma income	a.预计损益表
			b. Financial statement projections	b.预计财务报表
			c. Cash flow projections	c.预计现金流量
	C. Performance Management (20% - Levels A, B, and C) .业绩管理 (20% - A、B 和 C 级)	1. Cost and variance measures 成本与差异核算	a. Comparison of actual to planned results	a.实际与计划成果比较
			b. Use of flexible budgets to analyze performance	b.使用弹性预算分析业绩
			c. Management by exception	c.例外原则管理
			d. Use of standard cost systems	d.标准成本系统的使用
			e. Analysis of variation from standard cost expectations	e.对预期的标准成本的差异分析
		2. Responsibility centers and reporting segments 责任中心和报告部门	a. Types of responsibility centers	a.责任中心的种类
			b. Transfer pricing models	b.转移价格定价模式
			c. Reporting of organizational segments	c.组织各部门的报告书
		3. Performance measures 业绩考核	a. Product profitability analysis	a.产品获利能力分析
			b. Business unit profitability analysis	b.经营单位获利能力分析
			c. Customer profitability analysis	c.客户获利能力分析
			d. Return on investment	d.投资回报率
			e. Residual income	e.剩余收益
			f. Investment base issues	f.投资基准问题
			g. Key performance indicators (KPIs)	g.关键绩效指标
			h. Balanced scorecard	h.平衡记分卡

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	D. Cost Management (20% - Levels A, B, and C) 成本管理 (20% - A、B 和 C 级)	1. Measurement concepts 计量概念	a. Cost behavior and cost objects	a.成本习性和成本对象
			b. Actual and normal costs	b.实际成本和正常成本
			c. Standard costs	c.标准成本
			d. Absorption (full) costing	d.吸收（全部）成本法
			e. Variable (direct) costing	e.变动（直接）成本法
			f. Joint and by-product costing	f.联产品和副产品成本法
		2. Costing systems 成本计算制度	a. Job order costing	a.分批成本法
			b. Process costing	b.分步成本法
			c. Activity-based costing	c.作业成本法
			d. Life-cycle costing	d.生命周期成本法
		3. Overhead costs 间接成本	a. Fixed and variable overhead expenses	a.固定和变动间接费用
			b. Plant-wide versus departmental overhead	b.全厂间接费用和部门（车间）间接费用
			c. Determination of allocation base	c.分配基础的确定
			d. Allocation of service department costs	d.服务部门成本的分配
		4. Supply Chain Management 供应链管理	a. Lean manufacturing	a.精益生产
			b. Enterprise resource planning (ERP)	b.企业资源计划
			c. Theory of constraints and throughput costing	c.约束理论和产量成本法
			d. Capacity management and analysis	d.产能管理和分析
		5. Business process improvement 业务流程改进	a. Value chain analysis	a.价值链分析
			b. Value-added concepts	b.增值概念
			c. Process analysis	c.流程分析
			d. Activity-based management	d.作业管理
			e. Continuous improvement concepts	e.持续改进概念
			f. Best practice analysis	f.最佳方法分析
			g. Cost of quality analysis	g.质量成本分析
			h. Efficient accounting processes	h.高效的会计流程
	E. Internal Controls (15% - Levels A, B, and C) 管理，风险与法规遵守	1. Governance, risk, and compliance 管理，风险与法规遵守	a. Internal control structure and management philosophy	a.内部的控制结构和管理理念
			b. Internal control policies for safeguarding and assurance	b.保护和担保的内部控制政策

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	内部控制 (15% - A、B 和 C 级)		c. Internal control risk	c.内部控制风险
			d. Corporate governance	d.公司管理
			e. External audit requirements	e.外部审计规要
		2. Internal auditing 内部审计	a. Responsibility and authority of the internal audit function	a.内部审计职能的责任和权力
			b. Types of audits conducted by internal auditors	b.内部审计师进行审计的类型
		3. Systems controls and security measures 系统控制和安全措施	a. General accounting system controls	a.普通会计系统控制
			b. Application and transaction controls	b.应用控制和交易控制
			c. Network controls	c.网络控制
			d. Backup controls	d.安全备份管控
	e. Business continuity planning	e.业务连续性计划		
Part 2- Financial Decision Making 第二部分—财 务决策	A. Financial Statement Analysis (25% - Levels A, B, and C) 财务报表分析 (25% - A、 B 和 C 级)	1. Basic Financial Statement Analysis 基本财务报表分析	a. Common size financial statements	a.同比财务报表
			b. Common base year financial statements	b.共同基年财务报表
		2. Financial Ratios 财务比率	a. Liquidity	a.流动性（变现能力）
			b. Leverage	b.杠杆
			c. Activity	c.活动性
			d. Profitability	d.获利能力
			e. Market	e.市场
		3. Profitability analysis 获利能力分析	a. Income measurement analysis	a.收益计量分析
			b. Revenue analysis	b.收入分析
			c. Cost of sales analysis	c.销货成本分析
			d. Expense analysis	d.费用分析
			e. Variation analysis	e.差异分析
		4. Special issues 特殊问题	a. Impact of foreign operations	a.国外业务影响
			b. Effects of changing prices and inflation	b.物价变动和通货膨胀的影响
			c. Off-balance sheet financing	c.资产负债表外融资
			d. Impact of changes in accounting treatment	d.会计处理方法变更的影响
			e. Accounting and economic concepts of value and income	e.价值与收益的会计和经济概念
			f. Earnings quality	f.盈余质量

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	B. Corporate Finance (20% - Levels A, B, and C) 公司财务 (20% - A、B 和 C 级)	1. Risk and return 风险和报酬	a. Calculating return	a. 计算回报率
			b. Types of risk	b. 风险类型
			c. Relationship between risk and return	c. 风险与回报之间的关系
		2. Long-term financial management 长期财务管理	a. Term structure of interest rates	a. 利率期限结构
			b. Types of financial instruments	b. 金融工具的种类
			c. Cost of capital	c. 资本成本
			d. Valuation of financial instruments	d. 对金融工具的计价
		3. Raising capital 筹集资本	a. Financial markets and regulation	a. 金融市场与法规
			b. Market efficiency	a. 市场效率
			c. Financial institutions	c. 金融机构
			d. Initial and secondary public offerings	d. 首次公开募股与二次发行
			e. Dividend policy and share repurchases	e. 股息政策和股份回购
			f. Lease financing	f. 租赁融资
		4. Working capital management 营运资本管理	a. Working capital terminology	a. 营运资金（营运资本）术语
			b. Cash management	b. 现金管理
			c. Marketable securities management	c. 有价证券管理
			d. Accounts receivable management	d. 应收账款管理
			e. Inventory management	e. 存货管理
			f. Types of short-term credit	f. 短期信贷种类
			g. Short-term credit management	g. 短期信贷管理
		5. Corporate restructuring .公司重组	a. Mergers and acquisitions	a. 合并与收购
			b. Bankruptcy	b. 破产
			c. Other forms of restructuring	c. 其他重组形式
		6. International finance 国际金融	a. Fixed, flexible and floating exchange rates	a. 固定、弹性和浮动汇率
			b. Managing transaction exposure	b. 交易风险管理
			c. Financing international trade	c. 国际贸易融资
			d. Tax implications of transfer pricing	d. 转移定价的税金影响
	C. Decision Analysis (20% - Levels A, B, and C) 成本/数量/利润分析	1. Cost/volume/profit analysis	a. Breakeven analysis	a. 保本分析
			b. Profit performance and alternative operating levels	b. 盈利业绩和营业水平的改变

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决策分析 (20% - A、B 和 C 级)	2. Marginal analysis 边际分析	c. Analysis of multiple products	c.多产品的分析
		a. Sunk costs, opportunity costs and other related concepts	a.沉没成本、机会成本和其他相关的概念
		b. Marginal costs and marginal revenue	b.边际成本和边际收入
		c. Special orders and pricing	c.特别定单和定价
		d. Make versus buy	d.自制或外购决策
		e. Sell or process further	e.销售或进一步加工
		f. Add or drop a segment	f.添设或终止一个部门
		g. Capacity considerations	g.产能考虑
	3. Pricing 定价	a. Pricing methodologies	a.定价方法
		b. Target costing	b.目标成本法
		c. Elasticity of demand	c.需求弹性
		d. Product life cycle considerations	d.产品寿命周期的考量
		e. Market structure considerations	e.市场结构因素的考量
	D. Risk Management (10% - Levels A, B, and C) 风险管理 (10% - A、B 和 C 级)	a. Types of risk	a.风险的类型
		b. Risk identification and assessment	b.风险的确定和评估
		c. Risk mitigation strategies	c.风险缓解策略
		d. Managing risk	d.风险管理
	E. Investment Decisions (15% - Levels A, B, and C) 投资决策 (15% - A、B 和 C 级)	1. Capital budgeting process 资本预算过程	a. Stages of capital budgeting
			b. Incremental cash flows
			c. Income tax considerations
		2. Discounted cash flow analysis 现金流折现分析	a. Net present value
			b. Internal rate of return
			c. Comparison of NPV and IRR
		3. Payback and discounted payback 投资回收期与折现投资回收期	a. Uses of payback method
			b. Limitations of payback method
			c. Discounted payback
		4. Risk analysis in capital investment 资本投资的风险分析	a. Sensitivity and scenario analysis
			b. Real options

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	F. Professional Ethics (10% - Levels A, B, and C) 职业道德 (10% - A、B 和 C 级)	1. Ethical considerations for management accounting and financial management professionals 管理会计和财务管理专业人士的职业道德注意事项	a. IMA's "Statement of Ethical Professional Practice"	a. IMA“职业道德守则公告”
			b. Fraud triangle	b. 舞弊三角
			c. Evaluation and resolution of ethical issues	c. 职业道德问题的评估和解决方案
		2. Ethical considerations for the organization 组织对道德的考虑	a. IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice"	a. IMA 管理会计公告“价值观和道德规范：从确立到实践”
			b. U.S. Foreign Corrupt Practices Act	b. 美国《反海外贪腐法》
			c. Corporate responsibility for ethical conduct	c. 公司对道德操守的责任



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