

Institute of Certified Management Accountants
注册管理会计师协会

Effective January 1, 2015
自2015年1月1日起生效

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
资产负债表
- b. Income statement
利润表
- c. Statement of changes in equity
所有者权益变动表
- d. Statement of cash flows
现金流量表

2. *Recognition, measurement, valuation, and disclosure*

确认, 计量, 计价和披露

- a. Asset valuation
资产计价
- b. Valuation of liabilities
负债计价
- c. Equity transactions
权益性交易
- d. Revenue recognition
收入确认
- e. Income measurement
收益计量
- f. Major differences between U.S. GAAP and IFRS
美国公认会计原则与国际财务报告准则的主要差异

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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

战略规划

- a. Analysis of external and internal factors affecting strategy
分析影响战略的内部和外部因素
- b. Long-term mission and goals
长期使命与目标
- c. Alignment of tactics with long-term strategic goals
根据长期战略目标调整策略
- d. Strategic planning models and analytical techniques
战略规划模型与分析技术
- e. Characteristics of successful strategic planning process
成功的战略规划制定过程所具备的特性

2. Budgeting concepts

预算概念

- a. Operations and performance goals
经营和业绩目标
- b. Characteristics of a successful budget process
成功的预算编制过程所具备的特性
- c. Resource allocation
资源分配
- d. Other budgeting concepts
其他预算概念

3. Forecasting techniques

预测技术

- a. Regression analysis
回归分析
- b. Learning curve analysis
学习曲线分析
- c. Expected value
期望值

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4. *Budgeting methodologies*

预算方法

- a. Annual business plans (master budgets)
年度企业计划（总预算）
- b. Project budgeting
项目预算
- c. Activity-based budgeting
作业预算编制
- d. Zero-based budgeting
零基预算法
- e. Continuous (rolling) budgets
连续（滚动）预算
- f. Flexible budgeting
弹性预算

5. *Annual profit plan and supporting schedules*

年度利润计划和附表

- a. Operational budgets
营业预算
- b. Financial budgets
财务预算
- c. Capital budgets
资本预算

6. *Top-level planning and analysis*

顶层规划与分析

- a. Pro forma income
预计损益表
- b. Financial statement projections
预计财务报表
- c. Cash flow projections
预计现金流量

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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
实际与计划成果比较
- b. Use of flexible budgets to analyze performance
使用弹性预算分析业绩
- c. Management by exception
例外原则管理
- d. Use of standard cost systems
标准成本系统的使用
- e. Analysis of variation from standard cost expectations
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
责任中心的种类
- b. Transfer pricing models
转移价格定价模式
- c. Reporting of organizational segments
组织各部门的报告书

3. Performance measures
业绩考核

- a. Product profitability analysis
产品获利能力分析
- b. Business unit profitability analysis
经营单位获利能力分析
- c. Customer profitability analysis
客户获利能力分析
- d. Return on investment
投资回报率
- e. Residual income
剩余收益
- f. Investment base issues
投资基准问题
- g. Key performance indicators (KPIs)
关键绩效指标
- h. Balanced scorecard
平衡记分卡

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
成本习性和成本对象
- b. Actual and normal costs
实际成本和正常成本
- c. Standard costs
标准成本
- d. Absorption (full) costing
吸收（全部）成本法
- e. Variable (direct) costing
变动（直接）成本法
- f. Joint and by-product costing
联产品和副产品成本法

2. Costing systems

成本计算制度

- a. Job order costing
分批成本法
- b. Process costing
分步成本法
- c. Activity-based costing
作业成本法
- d. Life-cycle costing
生命周期成本法

3. Overhead costs

间接成本

- a. Fixed and variable overhead expenses
固定和变动间接费用
- b. Plant-wide versus departmental overhead
全厂间接费用和部门（车间）间接费用
- c. Determination of allocation base
分配基础的确定
- d. Allocation of service department costs
服务部门成本的分配

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4. Supply Chain Management

供应链管理

- a. Lean manufacturing
精益生产
- b. Enterprise resource planning (ERP)
企业资源计划
- c. Theory of constraints and throughput costing
约束理论和产量成本法
- d. Capacity management and analysis
产能管理和分析

5. Business process improvement

业务流程改进

- a. Value chain analysis
价值链分析
- b. Value-added concepts
增值概念
- c. Process analysis
流程分析
- d. Activity-based management
作业管理
- e. Continuous improvement concepts
持续改进概念
- f. Best practice analysis
最佳方法分析
- g. Cost of quality analysis
质量成本分析
- h. Efficient accounting processes
高效的会计流程

E. Internal Controls (15% - Levels A, B, and C)

内部控制 (15% - A、B和C级)

1. Governance, risk, and compliance

管理, 风险与法规遵守

- a. Internal control structure and management philosophy
内部的控制结构和管理理念
- b. Internal control policies for safeguarding and assurance
保护和担保的内部控制政策
- c. Internal control risk
内部控制风险
- d. Corporate governance
公司管理

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- e. External audit requirements
外部审计规要

2. Internal auditing
内部审计

- a. Responsibility and authority of the internal audit function
内部审计职能的责任和权力
- b. Types of audits conducted by internal auditors
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
普通会计系统控制
- b. Application and transaction controls
应用控制和交易控制
- c. Network controls
网络控制
- d. Backup controls
安全备份管控
- e. Business continuity planning
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
同比财务报表
- b. Common base year financial statements
共同基年财务报表

2. Financial Ratios
财务比率

- a. Liquidity
流动性（变现能力）
- b. Leverage
杠杆
- c. Activity
活动性
- d. Profitability
获利能力
- e. Market
市场

3. Profitability analysis
获利能力分析

- a. Income measurement analysis
收益计量分析
- b. Revenue analysis
收入分析
- c. Cost of sales analysis
销货成本分析
- d. Expense analysis
费用分析
- e. Variation analysis
差异分析

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4. *Special issues*

特殊问题

- a. Impact of foreign operations
国外业务影响
- b. Effects of changing prices and inflation
物价变动和通货膨胀的影响
- c. Off-balance sheet financing
资产负债表外融资
- d. Impact of changes in accounting treatment
会计处理方法变更的影响
- e. Accounting and economic concepts of value and income
价值与收益的会计和经济概念
- f. Earnings quality
盈余质量

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
计算回报率
- b. Types of risk
风险类型
- c. Relationship between risk and return
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
利率期限结构
- b. Types of financial instruments
金融工具的种类
- c. Cost of capital
资本成本
- d. Valuation of financial instruments
对金融工具的计价

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3. *Raising capital*
筹集资本

- a. Financial markets and regulation
金融市场与法规
- b. Market efficiency
市场效率
- c. Financial institutions
金融机构
- d. Initial and secondary public offerings
首次公开募股与二次发行
- e. Dividend policy and share repurchases
股息政策和股份回购
- f. Lease financing
租赁融资

4. *Working capital management*
营运资金管理

- a. Working capital terminology
营运资金（营运资本）术语
- b. Cash management
现金管理
- c. Marketable securities management
有价证券管理
- d. Accounts receivable management
应收账款管理
- e. Inventory management
存货管理
- f. Types of short-term credit
短期信贷种类
- g. Short-term credit management
短期信贷管理

5. *Corporate restructuring*
公司重组

- a. Mergers and acquisitions
合并与收购
- b. Bankruptcy
破产
- c. Other forms of restructuring
其他重组形式

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6. *International finance*

国际金融

- a. Fixed, flexible and floating exchange rates
固定、弹性和浮动汇率
- b. Managing transaction exposure
交易风险管理
- b. Financing international trade
国际贸易融资
- d. Tax implications of transfer pricing
转移定价的税金影响

C. Decision Analysis (20% - Levels A, B, and C)

决策分析 (20% - A、B 和 C 级)

1. *Cost/volume/profit analysis*

成本/数量/利润分析

- a. Breakeven analysis
保本分析
- b. Profit performance and alternative operating levels
盈利业绩和营业水平的改变
- c. Analysis of multiple products
多产品的分析

2. *Marginal analysis*

边际分析

- a. Sunk costs, opportunity costs and other related concepts
沉没成本、机会成本和其他相关的概念
- b. Marginal costs and marginal revenue
边际成本和边际收入
- c. Special orders and pricing
特别定单和定价
- d. Make versus buy
自制或外购决策
- e. Sell or process further
销售或进一步加工
- f. Add or drop a segment
添设或终止一个部门
- g. Capacity considerations
产能考虑

3. Pricing
定价

- a. Pricing methodologies
定价方法
- b. Target costing
目标成本法
- c. Elasticity of demand
需求弹性
- d. Product life cycle considerations
产品寿命周期的考量
- e. Market structure considerations
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)

1. Enterprise risk
企业风险

- a. Types of risk
风险的类型
- b. Risk identification and assessment
风险的确定和评估
- c. Risk mitigation strategies
风险缓解策略
- d. Managing risk
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
资本预算的步骤
- b. Incremental cash flows
递增现金流
- c. Income tax considerations
所得税因素

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2. *Discounted cash flow analysis*

现金流折现分析

- a. Net present value
净现值
- b. Internal rate of return
内部回报率
- c. Comparison of NPV and IRR
净现值和内部回报率的比较

3. *Payback and discounted payback*

投资回收期与折现投资回收期

- a. Uses of payback method
投资回收期法的应用
- b. Limitations of payback method
投资回收期法的局限性
- c. Discounted payback
折现投资回收期

4. *Risk analysis in capital investment*

资本投资的风险分析

- a. Sensitivity and scenario analysis
敏感性分析和情景分析
- b. Real options
实际选择权

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"
IMA "职业道德守则公告"
- b. Fraud triangle
舞弊三角
- c. Evaluation and resolution of ethical issues
职业道德问题的评估和解决方案

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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"
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
美国《反海外贪腐法》
- c. Corporate responsibility for ethical conduct
公司对道德操守的责任