

**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、规划、绩效与控制**

**A. External Financial Reporting Decisions (15%-Levels A, B, and C)**  
**外部财务报告决策 (15% - A、B和C级)**

**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

**B. Planning, Budgeting and Forecasting (30% - Levels A, B, and C)**  
**规划、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

**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

**C. Performance Management (20% - Levels A, B, and C)**  
**绩效管理 (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**  
**绩效考核**

- 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

**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