



*IMA's Certification for  
Accountants and  
Financial Professionals  
in Business*



## **CMA Handbook**

Your Guide to Information  
and Requirements  
for CMA Certification

# 注册管理会计师认证(CMA): --企业会计和财务人员的黄金认证

## 《注册管理会计师认证手册》：注册管理会计师认证 要求及信息指南

### ***Welcome to the CMA Program!***

欢迎报考注册管理会计师认证考试

The Institute of Management Accountants is dedicated to excellence within the management accounting profession. The Certified Management Accountant (CMA®) designation was developed in 1972 to provide an objective measure of an individual's knowledge and competence in the field of management accounting. Only the CMA program recognizes the unique proficiencies required for success in this challenging profession.

美国管理会计师协会致力于实现管理会计职业的卓越发展。注册管理会计师(CMA®)认证始于1972年，旨在客观地衡量个人在管理会计领域的知识和能力。只有注册管理会计师认证考试才能识别这一颇具挑战性的职业取得成功所需的独特专业能力。

The Institute of Certified Management Accountants (ICMA®) regularly reviews the content of the CMA exam to ensure that current topics are appropriately updated and relevant to business practice. Connectivity of a practical Body of Knowledge to the workplace is important. The CMA exam aligns with the knowledge, skills and abilities that an accountant or finance professional in business uses on the job today – financial planning, analysis, control, and decision support. These skills are critical to the success of finance teams.

管理会计师协会(ICMA®)会定期审查注册管理会计师的考试内容，以确保考试题目已适时更新并且符合商业实践。知识体系的实际应用是十分重要的。注册管理会计师考试与当今会计或财务专业人员在工作中所应用的专业知识、技能与能力保持一致——财务计划、分析、控制及决策支持。这些技能对财务团队获取成功至关重要。

The CMA program has been designed to meet the evolving needs of business – today and tomorrow. We look forward to helping you achieve excellence as a professional. Certification will confirm your proficiency in your chosen field and your dedication to personal and professional growth.

注册管理会计师考试体系旨在满足当今及今后商业发展的需求。我们希望帮助您成为一名卓越的专业人员。取得注册管理会计师证书代表您已熟练掌握财会领域的专业技能，并且体现了您对个人及职业发展的执着信念。

**If you have any questions, please contact us at:**

如有任何疑问，请联系我们：

+ 86-4000-ima-cma (4000-462-262)

E-mail: [IMACHina@imanet.org](mailto:IMACHina@imanet.org)

电话：+ 86-4000-ima-cma (4000-462-262)

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## Table of Contents

Introduction	page 5
Board of Regents and Staff	page 5
Eligibility Criteria	page 6
IMA Membership	page 6
CMA Entrance Fee	page 6
Education Qualification	page 7
Experience Qualification	page 9
CMA Examination	page 10
Examination Administration	page 11
Registering for an Exam	page 11
Scheduling an Appointment for an Exam	page 12
Identification Requirements	page 13
Cancelling an Appointment	page 13
Examination Fees	page 13
Refund Policy	page 14
Candidate Confidentiality	page 14
Examinee Conduct	page 14
Rights & Responsibilities of CMA	page 15
Performance Report	page 15
Miscellaneous Information	page 16
Examination Awards	page 16
Candidate Resources	page 17
Continuing Education Requirement	page 17
Content Specification Overview Part 1	page 19
Content Specification Overview Part 2	page 21
Ethics	page 23

## 目 录

介绍	第 5 页
评议会和工作人员	第 5 页
资格标准	第 6 页
美国管理会计师协会会员身份	第 6 页
考试准入费	第 6 页
学历资格	第 7 页
从业经验资格	第 9 页
注册管理会计师考试	第 10 页
考试管理	第 11 页
考试注册	第 11 页
预约安排考试	第 12 页
身份验证	第 13 页
取消预约	第 13 页
考试费用	第 13 页
退款政策	第 14 页
考生机密信息	第 14 页
考生行为	第 14 页
注册管理会计师的权利和职责	第 15 页
成绩报告	第 15 页
其他信息	第 16 页
考试奖项	第 16 页
考生资源	第 17 页
继续教育要求	第 17 页
第一部分考试内容大纲	第 19 页
第二部分考试内容大纲	第 21 页
职业道德守则公告	第 23 页

## **Introduction**

### **介绍**

The purpose of this handbook is to provide information on the requirements for CMA certification, including registration procedures, scheduling exams, and the examination process itself. The handbook also includes an overview of the CMA exam content and IMA's Statement of Ethical Professional Practice. Candidates should familiarize themselves with the information in this handbook. As the information in this handbook is subject to change we urge candidates to consult it regularly.

本手册旨在为您提供注册管理会计师认证要求的相关信息，包括注册程序、考试安排及考试流程。手册还包括注册管理会计师考试大纲及美国管理会计师协会《职业道德守则公告》。考生应熟读手册中的内容，由于手册的信息时常更新，我们强烈建议考生定期参阅。

## **Board of Regents and Staff**

### **评议会和工作人员**

The Board of Regents of the Institute of Certified Management Accountants (ICMA<sup>®</sup>) has overall responsibility for evaluating and validating CMA applicants' credentials; developing, administering, and grading the CMA examinations; and administering the continuing education requirements for participants. The Board consists of between fifteen and nineteen Regents who are appointed to serve three-year terms. Members of the Board are practitioners and educators in the field of management accounting and financial management.

美国管理会计师协会的评议会全面负责评估和验证注册管理会计师申请人的文凭；编制、管理注册管理会计师认证考试试题并评定考试成绩；执行对报考者的继续教育要求。评议会由 15 至 19 名委员组成，委员任期为三年，评议会成员均为管理会计和财务管理领域的执业者和教育工作者。

The ICMA was created for the purpose of developing and administering the CMA program. The ICMA staff consists of CMAs and administrative personnel who are responsible for implementing the overall responsibilities of the Board of Regents.

成立美国管理会计师协会考试认证部门的目的是编制和管理注册管理会计师认证考试试题。美国管理会计师协会的工作人员包括注册管理会计师和管理人员，他们负责全面行使评议会的职责。

## **Eligibility Criteria**

### **资格标准**

To be eligible for CMA certification, you must fulfill all of the following requirements:

1. Membership in the Institute of Management Accountants
2. Paying the Entrance Fee
3. Satisfying the Education Qualification
4. Satisfying the Experience Qualification
5. Passing scores for all required examination parts
6. Compliance with the IMA Statement of Ethical Professional Practice

要获得注册管理会计师认证，您必须满足下述所有要求：

1. 成为管理会计师协会的会员
2. 支付考试准入费
3. 符合学历要求
4. 符合从业经验要求
5. 通过所有必考科目
6. 遵守美国管理会计师协会《职业道德守则公告》

## **IMA Membership**

### **美国管理会计师协会会员身份**

You must be a member of IMA to be eligible for the CMA program.

要参加注册管理会计师认证考试，您必须成为美国管理会计师协会会员。

## **CMA Entrance Fee**

### **考试准入费**

The CMA entrance fee for the certification program must be paid before taking the examinations. Candidates must complete the CMA program within three years from entry into the program. Candidates also must register for an exam part within the first 12 months of entering the program. If a candidate does not register for an exam part within the first 12 months of entering the program, they will have to repay the entrance fee. If both exam parts are not successfully completed within three years of entering the certification program, any passed part will expire and the entrance fee will have to be repaid.

考试准入费用必须在参加考试之前支付。考生报考注册管理会计师认证考试后，必须在 3 年内完成考试。考生必须在报考后 12 个月内注册一门考试，否则需要重新支付考试准入费用。如果考生在报考后 3 年内未能通过全部两门考试，则已通过的考试成绩作废，考生需要重新支付考试准入费用。

**The CMA Entrance Fee includes:**

考试准入费涵盖以下方面:

1. Six month's access to the CMA Support Package
2. Performance feedback reports
3. Review of educational and experience credentials
4. Final score report upon completion of the exams
5. Personalized, numbered certificate upon completion of all requirements
6. Employer notification of achievement if desired
7. Maintenance of a listing of all CMAs in good standing on the IMA website for employer verification of status

1. 6 个月内无限次使用注册管理会计师题库。
2. 提供成绩反馈报告
3. 教育资格证书及经验资格审查
4. 考试结束后, 提供最终成绩报告单
5. 达到所有要求后, 提供特制编号证书
6. 如需要, 可向雇主提供获取证书通知
7. IMA 网站上所有良好记录的 CMA 认证获得者 名单的维护

The Entrance fee is \$240 for Professional and Young Professional members and \$120 for Student and Academic members.

针对专业人士会员, 考试准入费用为 240 美元。针对学生和学术领域的会员, 考试准入费用为 120 美元。

When the six-month subscription period has expired on the CMA Support Package, you can receive six months' access to the package again for a fee of \$25. Please send an email to [imachina@imanet.org](mailto:imachina@imanet.org) to receive instructions. Please note, the exam support package is not sufficient to prepare for the CMA Exam and should be supplemented with a formal plan of study.

注册管理会计师题库的使用期限为 6 个月, 到期后, 若再支付 25 美元, 您便可再使用 6 个月。请发送邮件至 [imachina@imanet.org](mailto:imachina@imanet.org) 以获取详细信息。复习题库需配合正式的学习计划才能充分备考 CMA。

## **Education Qualification**

### **学历资格**

3-year full time study Associate Bachelor Degree (not including self-study groups or study in correspondence school) or above (including Bachelor's degree, Master's, Doctorate) in any area, from an accredited college or university. Notarized copy of educational documents or official transcript issued by college or university (with course names and scores) shall be delivered to IMA China office at:

ICMA Department



IMA China Office  
Room 504-505, Tower E1, Oriental Plaza,  
1 East Chang An Avenue,  
Dong Cheng District, Beijing 100738,  
China

考生需持有国家教育部认可的学院或大学的三年制全日制大专（不包括自考和函授群体）或以上学历（包括本科、研究生和博士，本科以学位证书为准），专业不限。考生需将学历证明文件的公证件或学院或大学出具的正式成绩单原件（含课程名称及分数）（如果您的学校在 <http://univ.cc/world.php> 名单中）邮寄至 IMA 中国代表处：

IMA 中国代表处认证部  
中国北京市东城区东长安街一号东方广场东一座办公楼 504-505 室  
邮编：100738

A partial listing of International and US institutions accepted without evaluation is available at: <http://univ.cc/world.php>

我们认可的无需评估的全球和美国高校的名单见 <http://univ.cc/world.php>.

If you cannot locate your college or university on the accredited listing, please contact Tiky at [tfeng@imanet.org](mailto:tfeng@imanet.org).

如果你在无需评估的列表中找到你的学校，请联系 Tiky，邮箱为 [tfeng@imanet.org](mailto:tfeng@imanet.org).

Degree's that are not accredited must be evaluated by an independent agency. A listing of these agencies' can be found at [www.aice-eval.org](http://www.aice-eval.org) or <http://www.naces.org/members.htm>.

非上述公认机构颁发的学历必须由以下网站中所列明的独立机构进行评估：  
[www.aice-eval.org](http://www.aice-eval.org) 或 <http://www.naces.org/members.htm>.

For college or university in China, the transcript shall be sent to Tiky at [tfeng@imanet.org](mailto:tfeng@imanet.org) if the college or university is on the list <http://univ.cc/world.php>; Degrees not from accredited institutions must be evaluated by an independent agency listed at [www.aice-eval.org](http://www.aice-eval.org) or [www.naces.org/members.htm](http://www.naces.org/members.htm), and the results shall be sent to Tiky for review.

针对中国高校，如果就读的学校在名单 <http://univ.cc/world.php> 里，则考生需将成绩单原件发给 Tiky 女士，邮箱为 [tfeng@imanet.org](mailto:tfeng@imanet.org)；如果所就读的学校不在该名单中，则必须由以下网站中所列明的独立机构对您的学位证书或成绩单进行评估：  
<http://www.aice-eval.org> 或 [www.naces.org/members.htm](http://www.naces.org/members.htm)，评估机构需要把评估结果邮递给 Tiky 女士。

ACCA fully qualified members automatically meet the CMA Bachelor's degree educational requirement. An official letter from ACCA confirming you are a qualified member should be mailed by the ACCA directly to the address below.

ACCA 的全面合格会员自动符合 CMA 的学士学位教育要求。ACCA 的官方正式信函需确认你的合格会员资格并寄到以下地址。

ICMA Department  
IMA China Office  
Room 504-505, Tower E1, Oriental Plaza,  
1 East Chang An Avenue,  
Dong Cheng District, Beijing 100738,  
China

IMA 中国代表处认证部  
中国北京市东城区东长安街一号东方广场东一座办公楼 504-505 室  
邮编：100738

### **Experience Qualification**

#### **从业经验资格**

Candidates for the CMA Certification must complete two continuous years of professional experience in management accounting and/or financial management. This requirement may be completed prior to or within seven years of passing the examination. Academics can meet this requirement if at least 60% of their course load is in accounting and corporate financial management courses above the introductory level. Professional experience is expected to be gained in full-time employment. However, continuous part-time positions of 20 hours per week meeting the definition of qualified experience will count toward this requirement at a rate of one year of experience for every two years of part-time employment.

欲取得注册管理会计师认证的考生必须在管理会计和/或财务管理领域具有连续两年的专业工作经验。您可在通过考试之前或通过考试后的 7 年内达到该要求。如果是教师，且教授的课程至少 60% 为入门级以上的会计和企业财务管理类课程，则视为符合该项要求。原则上，专业经历需为全职从业经历。但是，如果连续在兼职岗位上每周完成 20 小时的相关领域的工作量，则每两年的兼职工作经验可算作一年全职工作经验。

Qualifying experience consists of positions requiring judgments regularly made employing the principles of management accounting and financial management. Such employment includes:

- Preparation of financial statements
- Financial planning & analysis
- Monthly, quarterly, and year end close
- Auditing (external or internal)

- Budget preparation & reporting
- Manage general ledger and balance sheets
- Forecasting
- Company investment decision making
- Costing analysis
- Risk evaluation

符合要求的从业经验包括那些要求运用管理会计和财务管理的原理的职务，包括：

- 财务报表编制
- 财务计划和分析
- 月，季度和年结算
- 审计（外部或内部）
- 预算准备和报告编制
- 总帐和资产负债表管理
- 预测
- 公司投资决策
- 成本分析
- 风险评估

### **CMA Examination** **注册管理会计师考试**

Candidates for CMA certification must complete all required examination parts:

注册管理会计师认证考试的考生必须通过两门考试：

**Part 1: Financial Reporting, Planning, Performance, and Control** (4 hours – 100 multiple-choice questions and two 30-minute essay questions)

第一门：财务报告、计划、业绩考核和控制（4小时—100道选择题及2道30分钟问答题）

**Part 2: Financial Decision Making** (4 hours – 100 multiple-choice questions and two 30 minute essay questions)

第二门：财务决策（4小时—100道选择题及2道30分钟问答题）

On each part of the exam, there will be 100 multiple choice questions and two 30-minute essay questions. You will have 4 hours to complete the exam.

每门考试中，有100道选择题及2道30分钟问答题，您有4个小时的答题时间。

You will not receive immediate pass/fail results because the essay questions will be graded by subject matter experts. The scores for the multiple choice section will be added to the scores of the essay section for a total weighted score of pass/fail reflected in a scaled score for the entire part. Candidates are not required to “pass” both sections; the total score determines pass/fail status. Exam results will be posted to your profile approximately six to eight weeks from the date you tested.

您不能立即获知考试结果，因为问答题部分的成绩将由相关领域的专家评定。选择题部分的分数与问答题部分的分数将综合成一个总的加权分数来评判考试通过与否。考生无需“通过”每个部分的考试，只要综合的分数过线，即为通过考试。成绩将在考试结束后约6-8周上传到考生的网上会员界面。

## **Examination Administration**

### **考试管理**

The Chinese Language CMA examination is given in a paper-based testing format.

中文注册管理会计师考试（两门）以书面形式进行。

**The exams are administered by Prometric at a number of convenient locations throughout China.**

考试由普尔文（Prometric）公司负责实施，中国地区的考点均设在交通便捷的地区。

**In 2014, Part 1 and Part 2 will be given on Saturday, April 12; Saturday, August 2; and Saturday, November 15.**

2014年的第一门和第二门考试日期安排如下：

4月12日

8月2日

11月15日

**If a candidate registers to test and fails to take the exam on the schedule date, the candidate must register again and pay the full registration fee.**

如果考生在某个考试窗口注册考试但没有参加，则需重新注册且支付考试费用。

## **Registering for an Exam**

### **考试注册**

1. If a candidate registers for the CMA English language exam, the candidate should register for the exam through the IMA Global website at [www.imanet.org](http://www.imanet.org).

1. 注册CMA英文考试的考生，需通过美国管理会计师协会全球网站[www.imanet.org](http://www.imanet.org)进行考试注册。

2. If a candidate registers for the CMA Chinese language exam, the candidate can register for the exam through the IMA Global website at [www.imanet.org](http://www.imanet.org) or through the SAFEA Chinese website at [www.cma-china.com.cn](http://www.cma-china.com.cn).
2. 注册CMA中文考试的考生，可通过美国管理会计师协会全球网站[www.imanet.org](http://www.imanet.org) 或国家外国专家局培训中心中文CMA网站[www.cma-china.com.cn](http://www.cma-china.com.cn)进行考试注册。

**Note:** You must be a member of IMA and have paid the CMA entrance fee to register for a CMA exam part.

**注:** 您必须是美国管理会计师协会会员并需在支付考试准入费用后才能注册考试。

1. The IMA Global website only accepts payment by credit card in U.S. dollars and it will only provide an invoice. Both the CMA English language exam and CMA Chinese language exam can be registered for on the IMA Global website; candidates registering for the CMA English language exam must register on the IMA Global website.

1. 美国管理会计师协会全球网站[www.imanet.org](http://www.imanet.org) 可注册CMA中英文考试，但只接受信用卡支付美金的方式，并只提供收据。参加CMA英文考试的考生，必须在IMA英文网站上报名注册。

2. The SAFEA Chinese website accepts payment in Chinese Yuan and it provides the China official tax invoice. Only the CMA Chinese language exam can be registered for on this website.

2. 国家外国专家局培训中心中文CMA网站只能注册CMA中文考试，可接受人民币付款，并提供国家正式税务发票。

You should file the registration form approximately three months before you wish to take an exam as this will allow sufficient time for you to receive your authorization letter and schedule an appointment at a Prometric Testing Center.

如欲参加考试，您需约提前3个月填写考试注册表，以留出充足时间接收授权信，并和普尔文考试中心预约考。

### **Scheduling an Appointment for an Exam** **预约安排考试**

Once you have received authorization from ICMA, it is your responsibility to schedule your appointment. Log onto [www.prometric.com/ICMA](http://www.prometric.com/ICMA) to locate a testing site, schedule, confirm, or cancel your appointment 24 hours, 7 days a week. You must schedule your appointment at least 45 days prior to the testing date.

一旦您收到注册管理会计师协会的授权信，您需自行预约考试。登陆[www.prometric.com/ICMA](http://www.prometric.com/ICMA)，可全天24小时（含周末）注册考试地点，安排、确认、更改或者取消考试预约。您必须在考试前45天完成考试预约。

## **Identification Requirements**

### **身份验证**

For admission to the exam, you must present proof of your identify. Only the following are acceptable forms of valid identification: Chinese National ID, or passport, or military ID.

为了验证您的考生身份，考生必须提供身份证明。我们只接受以下证件：身份证、护照或军官证。

You will NOT be permitted into the examination without proper identification. If you are not granted access to the exam, you will be required to register again for the exam and pay the full fee. Without the above listed identification you will not be able to test.

如果考生不能提供相应证明，将被拒绝参加考试。如果被拒绝进入考场，考生需要重新注册考试并支付考试费用。如果您无法提供上述证件，考生将无法参加考试。

## **Cancelling an Appointment**

### **取消预约**

If you find that you are unable to keep a scheduled appointment, you must cancel no later than 45 days prior to the exam date. To cancel an appointment online, please have your confirmation number ready and visit [www.prometric.com/ICMA](http://www.prometric.com/ICMA). If you do not comply with the cancellation policy, you will be considered a “no show” and you will need to re-register with ICMA and repay the examination fee.

如果不能按预约参加考试，您必须在考试日期前至少**45**天取消预约。要取消预约，您需要准备好确认编号并登陆[www.prometric.com/ICMA](http://www.prometric.com/ICMA)。如果在预约的考试日期未能参加考试，您需要重新在管理会计师协会注册并重新支付考试费用。

## **Examination Fees**

### **考试费用**

The exam registration fee will be **\$395** per part.

每门考试的考试费用为**395**美元。

## **Refund Policy**

### **退款政策**

The entrance fee is not refundable. Exam Fees are refundable within 30 days from the date of registration only if no test appointment has been set. Candidates who have a scheduled test appointment are not entitled to a refund. A \$25 processing fee will be subtracted from the refund.

考试准入费不可退。如果在注册考试成功后 30 天内，且考生没有预约考位的情况下，可退还考试费用，但需扣除 25 美元手续费。如果考生已经预约考位，考试费用不可退。

## **Candidate Confidentiality**

### **考生机密信息**

The ICMA makes every effort to maintain candidate confidentiality. Individual score information is not released to third parties without written authorization from the candidate. Candidate participation in the program is also kept confidential except where it is considered to be beneficial to the candidate, e.g., mailing lists of CMA review course providers. A complete listing of all CMAs in good standing is available on the web site for employer verification of status.

管理会计师协会采取诸多措施保护考生的机密信息。未经考生的书面授权，不会向第三方泄露个人分数信息。除非考虑到对考生有利，例如，注册管理会计师考试科目课程培训中心的邮箱地址清单，我们将对考生报考信息保密。我们，还会在网上公布信用良好的所有注册管理会计师的完整名单，供雇主核实。

## **Examinee Conduct**

### **考生行为**

All candidates are required to sign a statement agreeing not to disclose the contents of the examinations nor remove examination materials from the testing room. All candidates are also required to attest to the authenticity of their credentials and the accuracy of all statements made in their application. Cheating will not be tolerated, and all instances of suspected cheating will be fully investigated. Examinees who are caught cheating will have their grades invalidated and will be disqualified from future examinations. Cheating includes, but is not limited to, the following; copying answers from another candidate during the exam, using unauthorized materials during the exam, helping another candidate during the exam, removing exam materials from the testing room, divulging exam questions, and/or falsifying credentials. For those already certified by the ICMA, failure to comply with the non-disclosure policy or the subsequent discovery of cheating will be considered a violation of the IMA Statement of Ethical Professional Practice and will result in revocation of the certificate.

我们要求所有考生签订一份声明，同意不泄露考试内容，不将考试资料带离考场。还要求所有考生证明其文凭的真实性以及申请书中所有材料的准确性。严禁作弊，我们将全面调查任何涉嫌作弊的行为。如果发现存在作弊行为，考生的分数将作废，并且失去将来参加考试的资格。作弊行为包括但不限于下述行为：在考试期间抄袭其他考生的答案，在考试期间使用未经授权的资料，在考试期间帮助其它考生，将考试资料带离考场，泄露考试题目和/或伪造文凭。对于已获得管理会计师协会认证的人员，如果未能遵守保密政策或随后发现其存在作弊行为，则视为违反美国管理会计师协会《职业道德守则公告》，我们将撤销其证书。

## **Rights & Responsibilities of CMA** **注册管理会计师的权利和职责**

**The maintenance of your certification is contingent upon fulfillment of the following obligations:**

要保持认证的有效性，您必须履行下列义务：

**Continuing Education requirement as described below.**

参考下面提到的继续教育要求。

## **Standards of Ethical Conduct - CMAs must comply with *IMA's Statement of Ethical Professional Practice***

**职业道德行为标准**--注册管理会计师须遵守美国管理会计师协会制定的《职业道德守则公告》。

**Annual Fee - CMAs are required to maintain membership in the IMA and pay the annual CMA Maintenance Fee.**

**年费**--注册管理会计师需缴纳年费以保持其美国管理会计师协会的会员资格。

**Local Law Compliance - CMAs are required to comply with all applicable local laws concerning the offering of accounting services to the general public.**

**遵守当地法律**--注册管理会计师需遵守所有适用的有关向公众提供财会服务的地方法律。

## **Performance Report** **成绩报告**

Performance Reports are sent via email from Prometric to candidates who fail an exam part. Performance reports are emailed approximately 14 days after exam results are posted to the candidate's profile. Performance reports show the



candidate's performance as satisfactory, marginal or unsatisfactory for each of the key topic areas from the multiple choice section of the exam as well as the overall performance on the essay section of the exam.

普尔文将考试的成绩报告通过电子邮件寄出，且仅寄给未通过考试的考生。考试成绩上传到考生的网上个人界面后约14天，成绩报告单便会寄出。成绩报告反映了考生在每个关键考点上的得分，包括选择题部分的成绩和问答题部分的整体得分，最终成绩有合格，基本合格，不合格三个等级。

## **Miscellaneous Information**

### **其他信息**

Candidates can use the Texas Instrument's BA II Plus, Hewlett-Packard 10BII, or the calculator provided by Prometric when taking the exams. Candidates will not be allowed to use calculators that do not comply with these restrictions.

考生可以使用德州仪器公司生产的 **BA II Plus** 型计算器，惠普公司生产的 **10BII** 型计算器，或者由普尔文机构提供的计算器。考生不得使用不符合以上规定的计算器。

## **Examination Awards**

### **考试奖项**

Candidates for the CMA are eligible for examination awards based on the total score of parts 1 and 2. To qualify for an award, you must (1) pass each of the two parts on the first attempt, and (2) complete both parts on the same test date. The awards available are described below.

基于第一门和第二门的总分，美国注册管理会计师考生将有资格获得考试奖项。要获得奖项，您必须：**1**，首次参加考试并一次性通过两门考试，**2**。在同一考试日完成两门考试。考试奖项如下：

**1. The ICMA Board of Regents sponsors the Gold, Silver, and Bronze Medals. They are awarded to the candidates achieving the top scores on the CMA examination.**

**1. 由管理会计师协会评议会颁发的金牌、银牌和铜牌。这些奖牌将授予在注册管理会计师考试中分数最高的考生。**

**2. The ICMA Board of Regents presents Certificates of Distinguished Performance to other candidates attaining superior scores.**

**2. 管理会计师协会评议会授予其他获得美国注册管理会计师考试高分的考生“优秀证书”。**

3. The Priscilla S. Payne Student Performance Award is presented to the college student earning the highest score on the CMA examinations.
3. 普里西拉·佩恩学生表现奖项将授予参加美国注册管理会计师考试的得分最高的大学生。

## **Candidate Resources**

### **考生资源**

*The CMA Resource Guide*, explains the test-taking process and the types of questions on the exam. It also includes an annotated content specification with references to relevant textbooks, as well as sample questions. This resource is not considered sufficient for complete exam preparation. For a suggested reading list and a listing of self-study material published by independent vendors visit our website.

《美国注册管理会计师资源指南》说明应试程序以及考试题型，还包括附带教材参考文献及样题的考试大纲。对于备考考生来说，该资源指南所包含的内容是不足以应考的。考生可访问我们的网站，获取由独立供应商出版的推荐阅读书目及自学资料清单。

*LinkUp IMA* is IMA's online social network exclusively for IMA members. Within the community you will be able to join groups based on topic areas, industries, Chapters & Councils, CMA Study Groups, or start your own group based on your area of interest. Each group's section offers its members the opportunity to post announcements and local events, participate in a forum and access a shared workspace for members to use as they wish. All members can share ideas in the LinkUp Forums section, visit IMA's Job Connections page, or view IMA's national and international Events calendar. Plus, IMA's searchable Library includes a variety of IMA resources and those added by members.

*LinkUp IMA* 是仅为美国管理会计师协会会员推出的一个在线社交网络。在此社区，会员能够参与按照不同主题、行业、分会及委员会、美国注册管理会计师讲习班组成的交流小组，或根据会员的兴趣所在创建自己的交流小组。每一个交流小组能够根据会员要求提供发表公告及本地活动、参加论坛以及开展经验分享式讲座的机会。所有会员能够在 LinkUp 论坛中分享经验、浏览美国管理会计师协会 Job Connections 页面或查看协会国内、国际活动日程表。另外，美国管理会计师协会的可查询式图书馆包含多种协会和会员提供的信息资源。

## **Continuing Education Requirement**

### **继续教育要求**

Once you have completed the CMA exam but have not yet been awarded the certificate, you are required to meet the continuing education requirements and maintain membership in the

IMA. Certificates will be awarded when the experience requirement is satisfied. At that time continuing education and IMA membership must be current.

在通过 CMA 考试但还未授予证书时，你需要满足继续教育的要求并保持 IMA 会员的有效性。当工作经验要求满足后，你将收到认证。届时，你的继续教育和会员资格必须是达标和有效的。

You will be required to complete 30 hours of continuing education annually, 2 hours of which must be in the area of Ethics. Credit will be given for subjects relevant to a management accountant's or financial manager's career development and related to employer needs. The ICMA grants credit for programs sponsored by education organizations, employers, business organizations, and professional and trade associations. Programs may be in the form of college courses, seminars, workshops, technical meetings, self-study packages, or on-line courses. Further details can be found at [CPE&Rules Requirements](#).

在通过美国注册管理会计师所有考试科目之后，您需要每年完成为期 30 个小时的继续教育，其中必须包括 2 小时的职业道德教育。继续教育报告是同美国管理会计师协会会员资格的年度评估结合在一起的。我们将为管理会计师或者财务经理的职业发展有关的主题或者同雇主需要有关的主题授予学分。管理会计师协会将向教育组织、雇主、企业组织和专家或者行业协会赞助的项目授予学分。项目可以通过大学课程、研讨会、学习小组、技术会议、自学考试大纲或者在线课程等形式展开。欲了解详情，请访问 [CPE&Rules Requirements](#)。

# CMA CURRICULUM AND FORMAT CONTENT SPECIFICATION OVERVIEW

(Effective January 1, 2015)

## 美国注册管理会计师考试科目及结构 内容大纲

(于 2015 年 1 月 1 日起生效)

The percentages below show the relative weight range given to each topic in each part. The level designations indicate the depth and breadth of topic coverage in each part. A detailed content specification outline can be downloaded from our website in the certification section.

下述比重说明了在每部分考试中每个主题的相对权重。标识的级别显示了每部分所涵盖主题的深度和广度。可从我们网站的认证版面下载详细的考试大纲。

### **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%) (Level C)

Preparation of financial statements: balance sheet, income statement, statement of changes in equity, statement of cash flows; valuation of assets and liabilities; operating and capital leases; impact of equity transactions; revenue recognition; income measurement; major differences between U.S. GAAP and IFRS.

#### **A. 外部财务报告决策**

(15%) (C级)

编制财务报表：资产负债表，利润表，所有者权益变动表，现金流量表；资产与负债的计价；经营性租赁和融资租赁；权益性交易的影响；收入确认；收益计量；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%) (Level C)

Planning process; budgeting concepts; annual profit plans and supporting schedules; types of budgets, including activity-based budgeting, project budgeting, flexible budgeting; top-level planning and analysis; and forecasting, including quantitative methods such as regression and learning curves analysis.

#### **B. 计划，预算和预测**

(30%) (C级)

计划流程；预算概念；年度利润计划及附表；预算类型，包括作业基础预算，项目预算，弹性预算；顶层规划及分析；财务预测，包括定量法如回归分析法及学习曲线分析。

### **C. Performance Management**

(20%) (Level C)

Factors to be analyzed for control and performance evaluation including revenues, costs, profits, and investment in assets; variance analysis based on flexible budgets and standard costs; responsibility accounting for revenue, cost, contribution and profit centers; key performance indicators; and balanced scorecard.

### **C. 业绩管理**

(20%) (C级)

内部控制及业绩考评的财务指标，包括收入，成本，利润及资产投资；基于弹性预算和标准成本的各种差别分析；收益，成本，贡献和利润中心的会计责任；关键绩效指标；以及平衡记分卡。

### **D. Cost Management**

(20%) (Level C)

Cost concepts, flows and terminology; alternative cost objectives; cost measurement concepts; cost accumulation systems including job order costing, process costing, and activity-based costing; overhead cost allocation; supply chain management and business process performance topics such as lean manufacturing, ERP, theory of constraints, value chain analysis, ABM, continuous improvement; and efficient accounting processes.

### **D. 成本管理**

(20%) (C级)

成本概念，流程和术语；替换成本目标；成本衡量概念；成本积累系统包括分批成本法、分步成本法和作业成本法；间接成本分摊；供应链管理和业务流程改进主题如精益生产，企业资源计划（ERP），约束理论，价值链分析，作业管理（ABM），持续改进以及高效的会计流程。

### **E. Internal Controls**

(15%) (Level C)

Corporate governance; internal control risk; internal control environment, procedures, and standards; responsibility and authority for internal auditing; types of audits; assessing the adequacy of the accounting information system controls; and business continuity planning.

### **E. 内部控制**

(15%) (C级)

公司管理；内部控制风险；内部控制环境，程序及标准；内部审计的责任与权力；审计类型；会计信息系统控制充分性评估；以及业务连续性计划。

**Part 2**  
**Financial Decision Making**

**Part 2**  
财务决策

**A. Financial Statement Analysis**

(25%) (Level C)

Calculation and interpretation of financial ratios; evaluate performance utilizing multiple ratios; market value vs. book value; profitability analysis; analytical issues including impact of foreign operations, effects of changing prices and inflation, off-balance sheet financing; and earnings quality.

**A. 财务报表分析**

(25%) (C级)

计算并解释财务比率；利用多项比率评估绩效；市场价值与账面价值对比；获利能力分析；分析性问题包括国外业务影响；物价变动和通货膨胀的影响；资产负债表外融资；以及盈余质量。

**B. Corporate Finance**

(20%) (Level C)

Types of risk; including credit, foreign exchange, interest rate, market, and political risk; capital instruments for long-term financing; initial and secondary public offerings ; dividend policy; cost of capital; raising capital; working capital management; mergers and acquisitions; and international finance.

**B. 公司财务**

(20%) (C级)

风险类型；包括信贷风险、外汇风险、利率风险、市场风险和政治风险；长期融资资本工具；首次公开募股与二次发行；股息政策；资本成本；筹集资本；营运资本管理；并购以及国际融资。

**C. Decision Analysis**

(20%) (Level C)

Relevant data concepts; cost-volume-profit analysis; marginal analysis; make vs. buy decisions; income tax implications for operational decision analysis ; pricing methodologies including market comparables, cost-based and value-based approaches.

**C. 决策分析**

(20%) (C级)

有关数据概念；成本/数量/利润分析；边际分析；自制或外购决策；所得税对经营决策分析的影响；定价方法，包括市场可比数据，以成本为基础和以价值为基础的定价法。

## **D. Risk Management**

(10%) (Level C)

Types of risk including business, hazard, financial, operational, strategic, legal, compliance and political risk; risk mitigation; risk management; risk analysis; and ERM.

## **D. 风险管理**

(10%) (C级)

风险的类型，包括企业风险，危害风险，财务风险，营运风险，战略风险，法律风险，合规风险以及政治风险；风险缓解；风险管理；风险分析；以及企业风险管理（ERM）。

## **E. Investment Decision**

(15%) (Level C)

Cash flow estimates; discounted cash flow concepts; net present value; internal rate of return; discounted payback; payback; income tax implications for investment decisions; risk analysis; and real options.

## **E. 投资决策**

(15%) (C级)

现金流估计；现金流贴现概念；净现值；内部回报率；折现投资回收期；回收期；投资决策中所得税影响；风险分析；以及实物期权。

## **F. Professional Ethics**

(10%) (Level C)

Ethical considerations for management accounting professionals and for the organization.

## **F. 职业道德**

(10%) (C级)

管理会计专业人士以及组织的道德注意事项。

## **IMA STATEMENT OF ETHICAL PROFESSIONAL PRACTICE**

### **美国管理会计师协会《职业道德守则公告》**

Members of IMA shall behave ethically. A commitment to ethical professional practice includes overarching principles that express our values, and standards that guide our conduct.

IMA会员的行为应该符合职业道德。遵循职业道德规范实践的行为包括遵循规定我们价值的所有原则以及引导我们行为的标准。

### **PRINCIPLES**

IMA's overarching ethical principles include: Honesty, Fairness, Objectivity, and Responsibility. Members shall act in accordance with these principles and shall encourage others within their organizations to adhere to them.

#### **原则**

IMA职业道德原则包括诚实、公平、客观和负责。会员行为应该符合这些原则，鼓励组织内部的其它员工遵守这些原则。

### **STANDARDS**

A member's failure to comply with the following standards may result in disciplinary action.

#### **标准**

如不遵守下述标准，美国管理会计师协会会员将会受到纪律处分。

### **I. COMPETENCE**

Each member has a responsibility to:

1. Maintain an appropriate level of professional expertise by continually developing knowledge and skills.
2. Perform professional duties in accordance with relevant laws, regulations, and technical standards.
3. Provide decision support information and recommendations that are accurate, clear, concise, and timely.
4. Recognize and communicate professional limitations or other constraints that would preclude responsible judgment or successful performance of an activity.

#### **I. 能力**

每位会员都有责任：

1. 通过持续学习知识和技术，保持合适的职业竞争力。
2. 按照有关的法律、规定和技术标准，执行职业任务。
3. 提供准确、清楚、简洁和及时的决策支持信息和建议。
4. 识别和沟通妨碍负责判断或者成功开展活动的职业限制或者其它约束。



## **II. CONFIDENTIALITY**

Each member has a responsibility to:

1. Keep information confidential except when disclosure is authorized or legally required.
2. Inform all relevant parties regarding appropriate use of confidential information. Monitor subordinates' activities to ensure compliance.
3. Refrain from using confidential information for unethical or illegal advantage.

## **II. 机密性**

每位会员都有责任:

1. 除了授权或法律要求之外，禁止披露工作中的机密信息。
2. 告知有关方面或人员正确使用工作过程中获得的机密信息，监管下属行为，确保信息的机密性。
3. 禁止违反职业道德或者法律使用机密信息。

## **III. INTEGRITY**

Each member has a responsibility to:

1. Mitigate actual conflicts of interest. Regularly communicate with business associates to avoid apparent conflicts of interest. Advise all parties of any potential conflicts.
2. Refrain from engaging in any conduct that would prejudice carrying out duties ethically.
3. Abstain from engaging in or supporting any activity that might discredit the profession.

## **III. 正直性**

每位会员都有责任:

1. 避免潜在或者实际上的利益冲突，告知所有合适的当事人避免发生潜在的利益冲突。
2. 禁止从事任何可能损害他们按照职业道德执行任务的能力。
3. 禁止从事或者支持损害职业的活动。

## **IV. CREDIBILITY**

Each member has a responsibility to:

1. Communicate information fairly and objectively.
2. Disclose all relevant information that could reasonably be expected to influence an intended user's understanding of the reports, analyses, or recommendations.
3. Disclose delays or deficiencies in information, timeliness, processing, or internal controls in conformance with organization policy and/or applicable law.

## **IV 可信性**

每位会员都有责任:

1. 公平客观地传递信息。
2. 充分披露会影响意向使用者理解报告，分析和建议的所有相关信息。

3. 按照组织政策和（或者）适用法律，披露信息、及时性、流程或者内部控制上的延迟或者缺陷。

## **RESOLUTION OF ETHICAL CONFLICT**

### **职业道德冲突解决方案**

In applying the Standards of Ethical Professional Practice, you may encounter problems identifying unethical behavior or resolving an ethical conflict. When faced with ethical issues, you should follow your organization's established policies on the resolution of such conflict. If these policies do not resolve the ethical conflict, you should consider the following courses of action:

在应用《职业道德行为规范》的过程中，您在识别不道德行为或者解决职业道德冲突等方面可能会面临一些问题。在面临职业道德问题时，您应运用组织所制定的冲突解决政策。如果这些政策无法解决冲突，您应该考虑采取下述措施：

1. Discuss the issue with your immediate supervisor except when it appears that the supervisor is involved. In that case, present the issue to the next level. If you cannot achieve a satisfactory resolution, submit the issue to the next management level. If your immediate superior is the chief executive officer or equivalent, the acceptable reviewing authority may be a group such as the audit committee, executive committee, board of directors, board of trustees, or owners. Contact with levels above the immediate superior should be initiated only with your superior's knowledge, assuming he or she is not involved. Communication of such problems to authorities or individuals not employed or engaged by the organization is not considered appropriate, unless you believe there is a clear violation of the law.
1. 应先同直接上司讨论问题，除非直接上司也牵扯到其中。在这种情况下，应该直接将问题递交给更高一级上司。如果在递交问题的时候，没有达成满意的决议，要将问题递交给再高一级的上司。如果直接上司是首席执行官或者职务相当人员，可认可的评估权威可以是审计委员会、执行委员会、董事会、托管人委员会或者所有人等组织。假设直接上司没有牵扯到事件中，只有在上司知道的范围之内，同其更高一级的上司联系。除非法律另有规定，我们认为将这些问题递交给非雇用的权威或者个人是不合适的。
2. Clarify relevant ethical issues by initiating a confidential discussion with an IMA Ethics Counselor or other impartial advisor to obtain a better understanding of possible courses of action.
2. 秘密地同 IMA 职业道德顾问或者其他公平的顾问等讨论有关的职业道德问题，更好地理解可能的行为过程。

**3. Consult your own attorney as to legal obligations and rights concerning the ethical conflict.**

3. 同本人的律师讨论职业道德有关的法律职责和权利。