



Updated Certified Management Accountant (CMA®) Program
(information updated October 24, 2023)

Effective date: September 1, 2024

注册管理会计师(CMA®)考试大纲更新
(下述内容更新于 2023 年 10 月 24 日)

2024 年 9 月 1 日起生效

Overview

概述

- Why did ICMA decide to update the curriculum of the CMA examination?
- 注册管理会计师协会为什么要更新 CMA 考试大纲?

Like other leading certification programs, 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. The updated exam more closely aligns with the knowledge, skills, and abilities that an accountant or financial professional in business uses on the job today. The goal of the CMA program is to ensure that the CMA remains the most relevant designation in the world for accountants and financial professionals working in business.

同其他领先的专业认证项目一样，注册管理会计师协会(ICMA®)会定期对 CMA® 考试的内容进行审核，以确保当前的考试内容得到及时更新并与商业实践相关。更新后的考试内容更加贴近当今会计或财务专业人士在工作中运用的知识、技能和能力。CMA 认证项目的目标是确保 CMA 认证始终是全球从事商业工作的会计和财务专业人士的最佳选择。

- How is the content of the updated CMA exam changing?
- 更新后的 CMA 考试内容有哪些变化?
 - Topics added to Part 1 include consolidated statements, contribution margin, other costing systems, testing methods for internal controls, control deficiency remediation, and data management.

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- 第一部分新增知识点包括：合并报表，边际贡献，其他成本系统，内部控制测试方法，控制缺陷补救和数据管理。
 - Topics added to Part 2 include financial trend analysis, debt financing, discount rates, sensitivity analysis, types of business fraud, and data ethics.
 - 第二部分新增知识点包括：财务趋势分析，债务融资，贴现率，敏感性分析，商业欺诈的类型和数据伦理。
 - Please refer to the updated Content Specification Outlines and Learning Outcome Statements available at https://www.imachina.org.cn/kszlzx2024.html?_isa=1
 - 更新后的考试大纲和学习成果公告，详见此链接：
https://www.imachina.org.cn/kszlzx2024.html?_isa=1
- What is the last testing window when I can take the current exam content?
 - 现行 CMA 考试大纲的最后一次考试是在什么时候？

For the English language exam, May/June 2024.
CMA 英文考试：2024 年 5-6 月。

For the Chinese language exam, July 27, 2024.
CMA 中文考试：2024 年 7 月 27 日。

- When will the updated exam be offered?
- 新版考试大纲从什么时候开始启用？

September 1, 2024 for the English language exam.
CMA 英文考试：2024 年 9 月 1 日起。

November 9, 2024 for the Chinese language exam.
CMA 中文考试：2024 年 11 月 9 日。

- When can I purchase an exam registration for the updated CMA examinations?
- 从什么时候可以注册新纲 CMA 考试？

For the English language exam, any time after October 15, 2023.
CMA 英文考试：2023 年 10 月 15 日之后。

For the Chinese language exam, any time after November 12, 2023.
CMA 中文考试：2023 年 11 月 12 日之后。

- Will the exams be offered during specific testing windows?

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- 两门考试是否在指定的考试窗口举办？

Yes, for the English language exam, both Parts 1 and 2 will be given during the following three testing window periods:

- January and February
- May and June
- September and October

CMA 英文考试(第一部分和第二部分)每年设置三个考试窗口：

- 1月/2月
- 5月/6月
- 9月/10月

For the Chinese language exam, both Parts 1 and 2 will be offered in April, July, and November.

CMA 中文考试(第一部分和第二部分)时间分别为每年的4月、7月和11月。

- How long will I have to complete the updated CMA program?
- 我需要在多长时间内完成新纲 CMA 考试？

Candidates must complete the CMA program within three years from the date you purchase the CMA entrance fee. If you do not successfully complete both parts within three years of entering the certification program, the passed part will expire.

CMA 考生必须在三年内通过所有 CMA 考试，起始时间自购买考试准入费之日起计算。如果未能在三年内通过双科考试，已经通过的考试将失效，须重新考取。

- Are there study materials available for the updated CMA exams?
- 如何获取 CMA 考试新纲的学习资料？

Yes. Review Course Providers, who have traditionally provided study materials for our certification programs, will develop new materials to reflect the updated exam content. Please contact Review Course Providers directly if you have any other questions.

CMA 考试的授权培训机构会提供新的学习资料并编入修改后的考试内容。如有需要，可直接联系培训机构。

- Is the exam Support Package available for the updated CMA exams?
- 如何获取新纲 CMA 考试支持包？

The CMA Exam Support Package is being revised to reflect the updated content. A communication will be sent once the revised CMA Exam Support Package is available.

CMA 考试支持包还在修订中，待完成后会统一发布公告。

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Current Candidates

针对当前考生

- Do I get credit for parts previously passed?
- 已通过的考试科目成绩还有效吗？

Yes, as long as your entrance fee is still valid.

只要是在三年考试准入费有效期内，成绩均为有效。

If there are any other questions, please contact IMA Customer Service at 4000-462-262 or by email at imachina@imanet.org.

如有其他任何问题，可拨打 IMA 客服电话具体咨询：4000-462-262；或发邮件至：imachina@imanet.org。