

注册管理会计师（CMA） 考试内容大纲



IMA's Certification for
Accountants and
Financial Professionals
in Business

生效日：2024年9月1日

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

Effective September 1, 2024

Content Specification Outlines
Certified Management Accountant (CMA[®]) Examinations

美国注册管理会计师(CMA[®])考试大纲
2024年9月1日生效

The content specification outlines presented below represent the body of knowledge that will be covered on the CMA examinations. The outlines may be changed in the future when new subject matter becomes part of the common body of knowledge.

以下内容大纲代表了 CMA 考试将涵盖的知识体系。当新的内容成为行业共识时，大纲将会随之更新。

Candidates for the CMA designation are required to take and pass Parts 1 and 2.

CMA 认证的考生必须参加并通过第一部分和第二部分的考试。

Candidates are responsible for being informed on the most recent developments in the areas covered in the outlines. This includes understanding of public pronouncements issued by accounting organizations as well as being up-to-date on recent developments reported in current accounting, financial and business periodicals.

考生有责任了解大纲所涵盖领域的最新进展。这包括理解会计组织发布的公开声明，以及了解当前会计，财务和商业期刊中有关报告的最新进展。

The content specification outlines serve several purposes. The outlines are intended to:
考试内容大纲有多项用途。本大纲旨在：

- Establish the foundation from which each examination will be developed.
奠定考试的基础。
- Provide a basis for consistent coverage on each examination.
为每次考试范围的一致性提供基础。
- Communicate to interested parties more detail as to the content of each examination part.
详述考试各部分的内容。
- Assist candidates in their preparation for each examination.
协助考生准备各部分考试。

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- Provide information to those who offer courses designed to aid candidates in preparing for the examinations.
为考试培训机构提供参考信息。

Important additional information about the content specification outlines and the examinations is listed below.

下面列出了有关内容大纲和考试的其他重要信息。

1. The coverage percentage given for each major topic within each examination part represents the relative weight given to that topic in an examination part. The number of questions presented in each major topic area approximates this percentage.

大纲中每个主题所占的百分比代表该主题在考试中的相对权重。每个主题的考题数量占总题量的比例与此权重相近。

2. Each examination will sample from the subject areas contained within each major topic area to meet the relative weight specifications. No relative weights have been assigned to the subject areas within each major topic. No inference should be made from the order in which the subject areas are listed or from the number of subject areas as to the relative weight or importance of any of the subjects.

考题的分布取决于所考察主题的相对权重。每个主题下的考点没有再次分配相对权重，不应根据考点的排列顺序或考点数量来推断其相对权重或重要性。

3. Each major topic within each examination part has been assigned a coverage level designating the depth and breadth of topic coverage, ranging from an introductory knowledge of a subject area (Level A) to a thorough understanding of and ability to apply the essentials of a subject area (Level C). Detailed explanations of the coverage levels and the skills expected of candidates are presented below.

每个主题都有特定的难度水平，表示该主题所出题目的深度和广度，可以考察从初级了解（A级难度）到透彻理解和应用的能力（C级难度）。关于考题的难度水平和对考生能力的具体要求，之后有详细的说明。

4. The topics for Parts 1 and 2 have been selected to minimize the overlapping of subject areas among the examination parts. The topics within an examination part and the subject areas within topics may be combined in individual questions.

考点经过精心选择以尽量减少第一部分考试和第二部分考试内容重叠。考题可涵盖本部分内的主题和主题内的相关考点。

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5. With regard to U.S. Federal income taxation issues, candidates will be expected to understand the impact of income taxes when reporting and analyzing financial results. In addition, the tax code provisions that impact decisions (e.g., depreciation, interest, etc.) will be tested.
关于美国联邦所得税的问题，考生在报告和分析财务结果时应理解所得税的影响。此外，还将测试影响决策（例如折旧，利息等）的有关税法规定。
6. Candidates for the CMA designation are assumed to have knowledge of the following: preparation of financial statements, business economics, time value of money concepts, statistics, and probability.
CMA 认证的考生也应了解财务报表编制，商业经济学，货币的时间价值，统计和概率的有关知识。
7. Parts 1 and 2 are four-hour exams and each contains 100 multiple-choice questions and 2 essay questions. Candidates will have three hours to complete the multiple-choice questions and one hour to complete the essay section. A small number of the multiple-choice questions on each exam are being validated for future use and will not count in the final score.
第一和第二部分考试分别为四小时，每个部分的考试包含一百个单项选择题和两个情境题。考生将有三个小时完成单项选择题，一个小时完成情境题。每项考试中含有少数供将来使用的测试题，这些题将不会计入最终得分。
8. For the essay questions, both written and quantitative responses will be required. Candidates will be expected to present written answers that are responsive to the question asked, presented in a logical manner, and demonstrate an appropriate understanding of the subject matter.
情境题需要语言论述和计算解答。要求考生以合乎逻辑的方式回答问题，并证明对该问题的正确理解。

In order to more clearly define the topical knowledge required by a candidate, varying levels of coverage for the treatment of major topics of the content specification outlines have been identified and defined. The cognitive skills that a successful candidate should possess and that should be tested on the examinations can be defined as follows:

为了更清楚地定义考生所需的考点知识，CMA 考试对内容大纲中主要考点确定了不同层次的能力要求。成功的考生应具备的并将在考试中被测试的认知能力如下所示：

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Knowledge: Ability to remember previously learned material such as specific facts, criteria, techniques, principles, and procedures (i.e., identify, define, list).

了解: 记忆以前学过的材料，例如具体的事实，标准，技术，原则和过程（即识别，定义，列举）。

Comprehension: Ability to grasp and interpret the meaning of material (i.e., classify, explain, distinguish between).

理解: 掌握和解释材料含义的能力（即分类，解释，区分）。

Application: Ability to use learned material in new and concrete situations (i.e., demonstrate, predict, solve, modify, relate).

应用: 能够在新的和具体的情况下使用习得的材料（即证实，预测，解决，修改，关联）。

Analysis: Ability to break down material into its component parts so that its organizational structure can be understood; ability to recognize causal relationships, discriminate between behaviors, and identify elements that are relevant to the validation of a judgment (i.e., differentiate, estimate, order).

分析: 能解构材料，理解其组织结构；能识别因果关系；区分行为，并识别与判断验证相关的元素（即区分，估计，排序）。

Synthesis: Ability to put parts together to form a new whole or proposed set of operations; ability to relate ideas and formulate hypotheses (i.e. combine, formulate, revise).

综合: 能够将各部分放在一起形成一个新的整体或提议一种新的运作；能够将想法联系起来并形成假设（即结合，制定，修改）。

Evaluation: Ability to judge the value of material for a given purpose on the basis of consistency, logical accuracy, and comparison to standards; ability to appraise judgments involved in the selection of a course of action (i.e., criticize, justify, conclude).

评价: 能依据一致性，逻辑准确性，和与标准的比较来判断给定项目的价值；能够对所作出的判断进行评估（即批评，辩解，结论）。

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The three levels of coverage can be defined as follows:

考题难度分为三个级别，分别定义如下：

Level A: Requiring the skill levels of knowledge and comprehension.

A 级: 要求了解和理解的能力。

Level B: Requiring the skill levels of knowledge, comprehension, application, and analysis.

B 级: 要求了解，理解，应用和分析的能力。

Level C: Requiring all six skill levels, knowledge, comprehension, application, analysis, synthesis, and evaluation.

C 级: 要求所有六种能力，了解，理解，应用，分析，综合和评价的能力。

The levels of coverage as they apply to each of the major topics of the Content Specification Outlines are shown on the following pages with each topic listing. The levels represent the manner in which topic areas are to be treated and represent ceilings, i.e., a topic area designated as Level C may contain requirements at the “A,” “B,” or “C” level, but a topic designated as Level B will not contain requirements at the “C” level.

下页中列举了大纲中的各主题的难度级别。所示级别为该主题考题能出现的最高难度，即指定为 C 级的主题可能出现 “A”，“B” 或 “C” 难度级别的题目，但指定为 B 级的主题不会出现 “C” 级的题目。

CMA Content Specification Overview
CMA 考试内容概观

Part 1 ***Financial Planning, Performance, and Analytics***

第一部分 **财务规划、绩效与分析**

(4 hours – 100 questions and 2 essay questions)

(4 小时 – 100 个选择题和 2 个情境题)

External Financial Reporting Decisions	15%	Level C
Planning, Budgeting, and Forecasting	20%	Level C
Performance Management	20%	Level C
Cost Management	15%	Level C
Internal Controls	15%	Level C
Technology and Analytics	15%	Level C

外部财务报告决策	15%	C 级
规划、预算和预测	20%	C 级
绩效管理	20%	C 级
成本管理	15%	C 级
内部控制	15%	C 级
科技与分析	15%	C 级

Part 2 ***Strategic Financial Management***

第二部分 **战略财务管理**

(4 hours – 100 questions and 2 essay questions)

(4 小时 – 100 个选择题和 2 个情境题)

Financial Statement Analysis	20%	Level C
Corporate Finance	20%	Level C
Business Decision Analysis	25%	Level C
Enterprise Risk Management	10%	Level C
Capital Investment Decisions	10%	Level C
Professional Ethics	15%	Level C

财务报表分析	20%	C 级
公司财务	20%	C 级
商业决策分析	25%	C 级
企业风险管理	10%	C 级
资本投资决策	10%	C 级
职业道德	15%	C 级

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 Planning, Performance, and Analytics
第一部分 - 财务规划、绩效与分析

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
- e. Consolidated statements
合并报表
- f. Integrated reporting
综合报告

2. Recognition, measurement, and valuation
确认, 计量, 和计价

- 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 (20% - Levels A, B, and C)
规划、预算和预测 (20% - 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
成功的预算编制流程所具备的特性
- 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
预期值

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
实际结果与预期结果对比
- b. Use of flexible budgets to analyze performance
使用弹性预算分析绩效
- c. Management by exception
例外管理
- 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
转移定价
- c. Contribution margin
边际贡献
- d. 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 (ROI)
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

D. Cost Management (15% - Levels A, B, and C)
成本管理 (15% - A、B和C级)

1. Measurement concepts

计量概念

- a. Types of cost and cost behavior
成本类型和成本习性
- 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

成本计算系统

- a. Job order costing
分批成本法
- b. Activity-based costing
作业成本法
- c. Life-cycle costing
生命周期成本法
- d. Other costing systems
其他成本系统

3. Overhead costs

间接成本

- a. Fixed and variable overhead expenses
固定和变动间接费用
- b. Corporate vs. departmental overhead
公司和部门间接费用
- c. Determination of allocation base
分摊基础的确定
- d. Allocation of service department costs
服务部门成本的分摊

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4. Supply chain management
供应链管理

- a. Lean resource management techniques
精益制造资源管理技术
- b. Enterprise resource planning (ERP)
企业资源计划
- c. 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, redesign, and standardization
流程分析, 再设计, 和标准化
- d. Continuous improvement concepts
持续改进概念
- e. Benchmarking and best practice analysis
标杆分析和最佳实践分析
- g. Cost of quality analysis
质量成本分析

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
保护和保证的内部控制政策
- c. Internal control risk
内部控制风险
- d. Testing methods for internal controls
内部控制测试方法
- e. Control deficiency remediation
控制缺陷补救
- f. Corporate governance
公司治理
- g. External audit requirements
外部审计规要

2. *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. Technology controls
技术控制
- d. Backup controls
安全备份管控
- e. Business continuity planning
业务连续性计划

F. Technology and Analytics (15% - Levels A, B, and C)
科技与分析 (15% - A、B和C级)

1. *Information systems*
信息系统

- a. Accounting information systems
会计信息系统
- b. Enterprise resource planning systems
企业资源计划系统
- c. Enterprise performance management systems
企业绩效管理系统

2. *Data governance*
数据管控

- a. Data policies and procedures
数据政策和程序
- b. Lifecycle of data
数据生命周期
- c. Data management
数据管理
- d. Controls against security breaches
控制安全漏洞

3. *Technology-enabled finance transformation*
技术支持的财务转型

- a. System development life cycle
系统开发生命周期
- b. Process automation
工序自动化
- c. Innovative applications
创新应用

4. *Data analytics*

数据分析

- a. Business intelligence
商业智能
- b. Data mining
数据挖掘
- c. Types of data analytics
数据分析类型
- d. Data visualization
数据可视化

Part 2- Strategic Financial Management
第二部分 - 战略财务管理

A. Financial Statement Analysis (20% - Levels A, B, and C)
财务报表分析 (20% - A、B和C级)

1. Comparative financial statement analysis
比较财务报表分析

- 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
- c. Financial trend analysis
财务趋势分析

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

4. *Special issues*
特殊问题

- a. Impact of foreign exchange rate changes on financial statements
汇率变动对财务报表的影响
- b. Effects of changing prices and inflation
物价变动和通货膨胀的影响
- c. Impact of changes in accounting treatment
会计处理方法变更的影响
- d. Accounting and economic concepts of value and income
价值与收益的会计概念和经济概念
- e. 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. *Financial risk and return*
财务风险和回报

- a. Calculating return
计算回报率
- b. Types of financial risk
财务风险类型
- 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
金融工具的价值评估

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3. *Raising capital*
筹集资本

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

4. *Working capital management*
营运资本管理

- a. Net working capital
净营运资金
- 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. 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
- c. Financing international trade
国际贸易融资

C. Business Decision Analysis (25% - Levels A, B, and C)
商业决策分析 (25% - A、B 和 C 级)

1. *Cost/volume/profit analysis*
本/量/利分析

- 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
多种产品分析

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. Enterprise Risk Management (10% - Levels A, B, and C)
企业风险管理 (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. Capital Investment Decisions (10% - Levels A, B, and C)
资本投资决策 (10% - A、B 和 C 级)

1. Capital budgeting process
资本预算流程

- 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
- d. Evaluating uncertainty
评估不确定性
- e. Discount rates
贴现率

2. *Capital investment analysis methods*
资本投资分析方法

- a. Net present value (NPV)
净现值
- b. Internal rate of return (IRR)
内部回报率
- c. Payback
投资回收期
- d. Comparison of investment analysis methods
投资分析方法的比较
- e. Sensitivity analysis
敏感性分析

F. Professional Ethics (15% - Levels A, B, and C)
职业道德 (15% - A、B 和 C 级)

1. *Business ethics*
商业道德

- a. Ethical decision making
道德决策
- b. Types of business fraud
商业欺诈的类型

2. *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. The IMA 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

3. *Ethical considerations for the organization*
组织的道德考量

- a. Organizational factors and ethical culture
组织因素和道德文化
- b. Ethical leadership
道德领导力
- c. Legal compliance
遵守法律

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- d. Responsibility for ethical conduct
道德操守的责任
- e. Sustainability and social responsibility
可持续发展和社会责任
- f. Data ethics
数据伦理