



**Financial & Managerial
Accounting Associate**

财务和管理会计认证手册

Welcome to the Financial and Managerial Accounting Associate Program!

欢迎报考财务和管理会计认证考试！

IMA® (Institute of Management Accountants) is dedicated to excellence within the accounting and finance profession. The FMAA™ (Financial and Managerial Accounting Associate) designation was developed in 2023 to provide an objective measure of an individual's knowledge and competence in the fundamentals of accounting and finance. Only the FMAA program recognizes the globally consistent and relevant skillset required for early career success in this challenging profession.

IMA® (美国管理会计师协会) 致力于实现会计与财务职业的卓越发展。FMAA™ (财务和管理会计认证) 始于 2023 年, 旨在客观衡量个人在基础会计与财务领域的知识和能力。FMAA 考试能够在这一颇具挑战的职业领域中, 识别出早期职业生涯成功所需要的全球一致性与相关技能。

ICMA® (Institute of Certified Management Accountants) regularly reviews the content of the FMAA exam to ensure that the topics remain current and relevant to today's business practices. The FMAA exam aligns with the knowledge, skills, and abilities that early career business professionals use on the job today—general accounting and financial management, financial statement preparation and analysis, planning and budgeting, cost management and performance metrics, and professional ethics. These skills are critical to the success of organizations.

ICMA® (管理会计师协会) 会定期审查 FMAA 的考试内容, 以确保当前的考试内容得到及时更新并与商业实践相关。FMAA 考试与当今职业生涯初期商务专业人士所应用的专业知识, 技能与能力保持一致——普通会计和财务管理、财务报表的编制和分析、规划和预算、成本管理和绩效指标、以及职业道德。这些技能对组织团体取得成功至关重要。

The FMAA program has been designed to meet the evolving needs of business—today and tomorrow. We look forward to helping you achieve excellence as an early career professional or as an aspiring student in accounting and finance. Certification will confirm your proficiency in the global standard of accounting and finance fundamentals and your dedication to personal and professional growth.

FMAA 考试体系旨在满足当前及今后商业发展的需求。我们希望帮助您在职业生涯初期成为一名卓越的财会专业人员, 或者成为一名在会计与金融领域有抱负的学生。取得 FMAA 认证代表您已熟练掌握全球标准财会基础领域的专业技能, 并且体现了您对个人及职业发展的执着追求。

If you have any questions, please contact us at:

如有任何疑问, 请联系我们:

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Introduction

介绍

The purpose of this handbook is to provide information on the requirements for FMAA certification. It also includes an overview of FMAA exam content, registration procedures, scheduling exams, and the examination process itself. 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 the online version regularly.

本手册旨在为您提供财务和管理会计认证（以下简称：FMAA 认证）要求的相关信息，包括 FMAA 考试内容概要、考试注册流程、考试预约及考试流程。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我们官网的电子版手册。

Board of Regents

评议会

The Board of Regents of ICMA has overall responsibility for developing, administering, and grading the FMAA examinations; and administering the continuing education requirements for participants. The Board consists of between 15 and 19 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开发、管理 FMAA 考试试题及评定考试成绩；审核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。

Candidate Conduct

考生行为准则

All candidates are required to attest to the accuracy of all statements made in their application. Falsifying information will result in expulsion from the FMAA program.

所有考生在申请过程中必须确保所有陈述的准确性。任何递交虚假信息 and 材料的考生都将从 FMAA 认证中除名。

All candidates must agree that they will not disclose the contents of the examinations nor remove examination materials from the testing room.

所有考生不得披露考试内容，不得将考试资料带出考场。

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. In addition, cheating is a violation of the IMA Statement of Ethical Professional Practice.

不允许作弊。所有可疑的作弊行为都将受到调查。被查出作弊的考生，其成绩将作废，并取消其

再次报考的资格。另外，作弊违反了美国管理会计师协会《职业道德守则公告》。

Cheating includes, but is not limited to, the following: copying answers from another candidate during the exam, using unauthorized personal items and study materials during the exam, helping another candidate during the exam, removing exam materials from the testing room, and sharing questions that appeared on the exam.

作弊包括但不限于以下行为：在考试中抄袭其他考生答案，在考试中使用和携带未经授权和允许的个人物品及学习资料，在考试中帮助其他考生作弊，将考试资料带出考场，与他人分享考试试题。

Specific examples of cheating include, but are not limited to, the following:

具体作弊行为包括但不限于：

- Sharing and discussing questions that appeared on the exam on social media forums including, but not limited to, Facebook, LinkedIn, WhatsApp, WeChat, and Snapchat.
- Bringing into the test room unauthorized personal items, such as outerwear, hats, food, drinks, purses, briefcases, notebooks, pagers, watches, cell phones, recording devices, and photographic equipment.
- Bringing into the test room unauthorized study material, such as written notes, published materials, and other testing aids in any format.
- Taking photographs of the exam questions during the exam.
- Memorizing exam questions and sharing those questions with any party, including review course providers or other candidates.
- 在社交平台上分享和讨论考试试题，形式包括但不仅限于 Facebook, LinkedIn, WhatsApp, WeChat, 和Snapchat等平台。
- 将未经授权和允许的个人物品带入考场，例如外套、帽子、食品、饮料、钱包、公文包、笔记本、寻呼机、手表、手机、录音机、及摄影摄像设备等。
- 将未经授权和允许的学习资料带入考场，例如手写笔记、出版材料、和其他形式的有助于考试的材料。
- 在考试中对考题进行拍照。
- 记忆考题并与各方分享考题，包括向培训机构或其他考生透露考题。

The ICMA Board of Regents will make a final determination as to expulsion from the certification program.

美国管理会计师协会的评议会对是否将作弊考生从 FMAA 认证项目中开除有最终决定权。

For those already certified by ICMA, 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 FMAA certificate and expulsion from IMA.

对于已经通过认证的持证人员，如果在未来发现其曾有作弊行为，也将被视为违反了美国管理会计师协会《职业道德守则公告》，并撤销其 FMAA 证书，从美国管理会计师协会除名。

Eligibility Criteria

资格标准

To be eligible for FMAA certification, you must pass the examination and comply with the [IMA Statement of Ethical Professional Practice](#).

要获得财务和管理会计认证，您必须通过考试并遵守美国管理会计师协会 [《职业道德守则公告》](#)。

FMAA Examination

财务和管理会计认证考试

Candidates for FMAA certification must pass the examination, which tests the following content areas: General Accounting and Financial Management, Financial Statement Preparation and Analysis, Planning and Budgeting, Cost Management and Performance Metrics, and Professional Ethics.

获取 FMAA 认证，考生必须通过下述内容方面的考试：普通会计和财务管理，财务报表的编制和分析，规划和预算，成本管理和绩效指标，以及职业道德。

The exam will consist of 80 multiple-choice questions. You will have two hours to complete the exam. Once you complete and exit the exam, you cannot go back.

考试有 80 道选择题。您有 2 个小时的答题时间。一旦您完成并退出考试，则无法返回。

You will not receive immediate pass/fail results. Exam results will be emailed and posted to your online profile approximately six to eight weeks from the end of the month in which you tested.

考试结束后您不能立即获知考试成绩。成绩将在考试结束后约 6-8 周以邮件形式发给考生和上传到考生在官网的个人账号中。

Examination Administration

考试管理

The Chinese FMAA examination is administered in a computer-based format and is offered at Prometric Testing Centers in China. An up-to-date listing of Prometric Testing Centers in China delivering this examination can be found at Prometric's website www.prometric.com/ICMA.

FMAA 中文考试采取机考形式，由普尔文考试中心 (Prometric) 负责执行。请登录普尔文考试中心官方网站获取最新的考试城市信息：www.prometric.com/ICMA。

In 2025, the Chinese FMAA exam will be offered on May 31st and Nov 23rd.

FMAA 中文考试将在 2025 年 5 月 31 日和 2025 年 11 月 23 日举办。

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 to schedule your exam and confirm your appointment 24 hours, seven days a week. You will be given a confirmation number by email at the time you schedule an appointment; you should make note of this number.

一旦您收到注册管理会计师协会的考试授权信，您需要自行预约考试。登录www.prometric.com/ICMA 可全天 24 小时（含周末）预约考位和确认约考状态。待考位预约成功后，确认号码会以邮件形式发送至您的邮箱，请自行记录该号码。

ICMA is not responsible if you delay scheduling and there are no appointments available within your authorization period.

ICMA 不对由于您延误预约所导致的任何损失负责。

If you do not schedule an appointment or you do not appear for a scheduled appointment in the selected testing window, you will forfeit your exam fee.

如果您没有预约考试，或者未参加已经预约的考试，您的考试费将作废。

Cancellation of a Scheduled Appointment

取消预约考试

Candidates may not cancel or reschedule their appointment after the scheduling deadline. Scheduling ends on 45 days before the exam date. If you do not appear or are not able to take the test, you will forfeit your exam fees with ICMA, and you will need to purchase a new registration. This fee cannot be waived.

考生不能在考位预约截止日期后取消或更改预约。考位预约截止日期为考试日前 45 天。如果考生无法到场或无法参加考试，考试费将作废，考生需要重新支付考试费用。

To cancel your appointment online, please have your confirmation number ready and visit www.prometric.com/ICMA. Or you can call 400-613-7050 (Monday to Friday 09:00-17:00). Cancelling your appointment with Prometric does not generate a refund or an automatic approved test window change. The appointment is not allowed to cancel after scheduling deadline, you will be considered a “no show” if you did not take the scheduled exam at your scheduled location and you will need to reregister with ICMA and repay the examination fee.

如果要取消考位预约，考生需要准备好预约确认号码并登陆至 www.prometric.com/ICMA 自行操作，或请致电普尔文考试中心寻求帮助：400-613-7050 (工作时间：周一至周五 09:00-17:00)。取消您与普尔文的预约不会自动产生退款或自动批准您考试窗口的变更。超过考位预约截止日期则无法取消考位，如果考生在预约的考试日期未能参加考试，将被视为弃考，考生需要重新注册和支付考试费用。

Refund Policy

退款政策

The examination fee is refundable within 30 days from the date you purchased the exam and must be before the scheduling deadline if no appointment has been set with Prometric. A processing fee will be subtracted from the refund.

如果在注册考试成功后 30 天内并且必须在约考截止日期前，考生在还没有和普尔文预约考位的情况下提交退款申请，可退还考试注册费用，但需扣除手续费。

The Day of the Exam

考试当日

At a Prometric Test Center

在普尔文考场

- Arrive at the Prometric Testing Center at least 30 minutes before the time of your appointment. If you are more than 15 minutes late for your scheduled appointment, you will lose your scheduled sitting and be required to reregister at full cost.
- You will be required to sign the Prometric Log Book.
- Bring valid forms of identification.
- Bring an approved calculator.
- Prometric will provide paper and a pencil.

- 您需要在开考前至少提前 30 分钟到达普尔文考场中心；如果迟到超过 15 分钟，您将失去考试资格，并需要重新注册考试并支付全额考试费。
- 您需要在普尔文考试中心签到表上签到。
- 提供考场规定的有效身份证明。
- 携带经批准的计算器。
- 普尔文考试中心会提供纸和铅笔。

You may be scanned prior to each entry into the test room to ensure you do not have any prohibited electronic devices. If you decline to be scanned, the test center administrator will be required to submit a report to Prometric and ICMA.

每次进入考场前，您都可能会被要求接受扫描检查、以确保您没有携带禁止类的电子设备。如果您拒绝接受检查，考场管理员会出具报告、上交给普尔文考试中心以及 ICMA。

Identification Requirements

身份证明

For admission to a Prometric Testing Center, you must present proof of your identity. The name on your ID must match exactly with the name on your authorization letter. The following are the only acceptable forms of valid identification: Valid Chinese National ID, or valid, signed passport, or valid military ID.

考生需携带有效身份证件原件进入普尔文考试中心参加考试。身份证件上的姓名拼写必须与考试授权信上的考生姓名一致。可接受的证件有：有效身份证、有效且带签名的护照、或有效军官证。

Note: 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.

注意：如果您不能提供相应证件，将被拒绝参加考试。如果被拒绝进入考场，您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，将无法参加考试。

Calculator Policy **计算器政策**

Small battery- or solar-powered electronic calculators restricted to a maximum of six functions—addition, subtraction, multiplication, division, square root, and percentage—are allowed. The calculator must not be programmable and must not use any type of tape. Candidates can also use Texas Instruments' BA II Plus, HP 10bII+, HP 12c, or HP 12c Platinum calculators when taking the exam. The Hewlett-Packard 10BII is valid, but no longer available for purchase. Candidates will not be allowed to use calculators that do not comply with these restrictions, and only one calculator will be permitted per candidate. Please note it is up to Prometric to make the final determination to accept a calculator.

允许携带仅限于六项功能的带电池的或者太阳能电子计算器：加、减、乘、除、平方根和百分比。计算器不能带有编程功能，不能带有储存功能。考生也可以使用德州仪器公司生产的 BA II Plus 型计算器，惠普 10BII+型计算器，惠普 12c 型计算器，或者惠普 12c Platinum 型计算器。惠普 10BII 型计算器依然可以使用，但已无法在市场上购买。考生不得使用不符合以上规定的其它计算器，而且每名考生只能被允许携带一个计算器。请注意，普尔文考试中心将最终决定所携带的计算器能否被接受。

If for any reason the candidate's calculator is not allowed at the testing center, the test site personnel can provide a calculator to the candidate, or the candidate can use the calculator application within the exam software.

如果因任何原因考生所携带的计算器不允许被带入考场，考点工作人员会为考生提供一个计算器，或者考生可以使用考试软件自带的计算器应用程序。

Performance Report **成绩报告**

Performance reports are sent via email from Prometric to candidates who fail the exam. 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 exam.

在考试成绩正式发布并上传至考生个人账号约 14 天后，普尔文考试中心会将成绩分析报告通过邮件方式发给考生。成绩报告反映了考生关键考点的得分情况，有合格，基本合格，不合格三个等级。

Candidate Confidentiality

考生信息保密

ICMA makes every effort to maintain candidate confidentiality. Individual score information is not released to third parties without written authorization from the candidate. Prior to certification, the names of all program candidates are kept strictly confidential. A complete listing of all FMAAs in good standing is available on the IMA website for employer verification of status.

ICMA 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。认证前，所有考试项目中考生的名字会严格保密。我们还会在网上公布信用良好的所有 FMAA 的完整名单，供雇主核实。

Continuing Education Requirements

持续教育要求

You will be required to complete 15 hours of continuing professional education annually, one hour of which must be in the area of ethics. Credit will be given for subjects covered on the FMAA exam, relevant to your career development and job responsibilities. ICMA grants credit for programs sponsored by educational 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 online courses.

您需要每年完成 15 个小时的持续教育，其中必须包括 1 小时的职业道德教育。FMAA 考试所涉及的主题将会被认可，与您职业发展和工作职责相关的主题将会被授予相应的学分。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。

Rights and Responsibilities of an FMAA

FMAA 的权利和职责

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

要保持 FMAA 认证的有效性，您必须履行以下义务：

Complete 15 hours of Continuing Professional Education, including one hour of ethics.

完成 15 小时的持续教育，其中包括 1 小时的职业道德培训。

Comply with the [IMA Statement of Ethical Professional Practice](#).

遵守美国管理会计师协会 [《职业道德守则公告》](#)。

Pay the annual recertification fee.

支付认证维护费。