



# Working Hand in Hand for a Better Future 携手同行，共创未来

Jeff Thomson, CMA, CSCA, CAE  
President and CEO  
IMA® (Institute of Management Accountants)

杰弗里·汤姆森, CMA, CSCA, CAE  
总裁兼首席执行官  
IMA美国管理会计师协会



The Association of  
Accountants and  
Financial Professionals  
in Business

September 2020  
2020年9月

# What we will talk about today

## 今日话题

1. IMA's Origins and Global Reach
2. Overview of IMA's journey of advancing management accounting talent in China
3. Engagement with Chinese government and institutions
4. Research and Publications
5. Academics and Students
6. Professional community
7. Developing, certifying, connecting, and supporting CMAs in business
8. Social Responsibility

1. IMA协会的起源及全球发展
2. IMA协会在中国的发展历程
3. 与中国政府部门及各机构的合作
4. 研究及出版物
5. 学术与学生
6. 专业交流
7. 培养、认证、联络和支持企业中的CMA
8. 企业社会责任



# IMA's Origins and Global Reach

## IMA协会的起源及全球发展

# IMA's origins and global reach

## IMA协会的起源及全球发展

- Founded in 1919, IMA is the worldwide association of accountants and financial professionals in business, providing global resource for developing, certifying, connecting and supporting the world's best accountants and financial professionals.
- IMA is truly global, with students and professionals in 150 countries supported by 10 staff offices around the world, including 4 offices in China employing 40 Chinese nationals.
- The mission of IMA is to provide a forum for research, practice development, education, knowledge sharing, and the advocacy of the highest ethical and best business practices in management accounting and business finance.



- IMA成立于1919年，是全球性的会计师和财务专业人士的专业组织，依托全球资源平台，致力于培养、认证、联系及支持顶尖会计和财务专业人士。
- IMA是一家全球性组织，为150多个国家的学生和在职人士提供专业支持；IMA在全球共设10个办事处，其中在中国设立4个办公室，拥有40名中国员工。
- IMA的使命在于为学术研究、实践发展、教育和知识共享提供平台，并在管理会计和商业财务领域倡导最高道德标准，创造最佳商业实践。



# IMA's origins and global reach

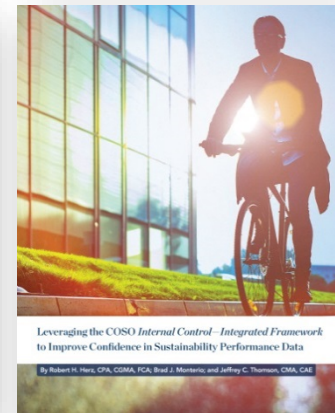
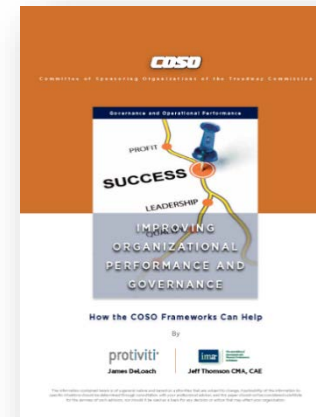
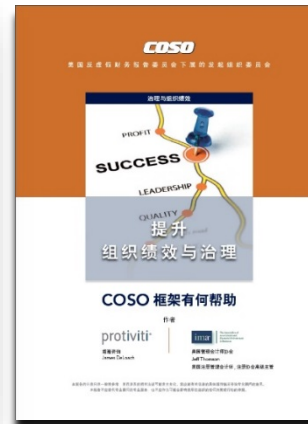
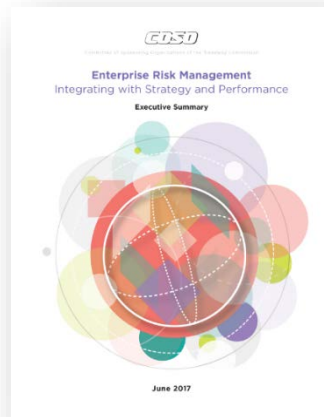
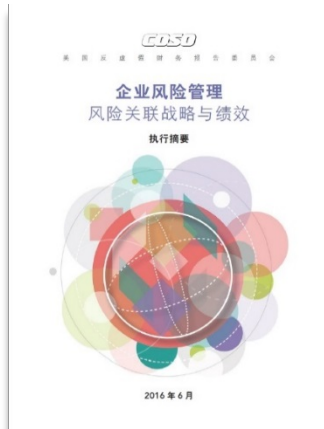
## IMA协会的起源及全球发展

- IMA has relationships with hundreds of universities and corporations in advancing the profession of management accounting, enabled by a research-granting not-for-profit foundation, student leadership and scholarship programs, thought leadership, and professional competency frameworks.
- IMA has a long track record of commitment and education in the areas of corporate governance and ethical professional behavior.
- IMA通过与数百所大学和企业共同协作，设立研究基金会，创建学生领导力和奖学金项目、思想领导力项目，开发专业能力素质框架，借此促进管理会计的发展。
- IMA长期致力于通过教育帮助组织提升公司治理水平并确保财会专业人士秉承职业道德操守。

# IMA as founding member of COSO

## IMA协会作为COSO创始成员

- IMA as a founding member of COSO, is dedicated to provide thought leadership through the development of frameworks and guidance.
- IMA 作为COSO创始成员，致力于通过框架和指引助力思想领导力提升。
- China's Ministry of Finance incorporated COSO ICIF (Internal Control-Integrated Framework) into its standards in 2006.
- 中国财政部于2006年将COSO内部控制-整合框架纳入其标准体系。
- Jeff Thomson, President and CEO of IMA, and also lead Director of COSO Board, serving as IMA's board member in advancing internal controls, risk management, and corporate governance, has been conducting many speeches and workshops about COSO.
- IMA总裁兼CEO Jeff Thomson先生，同时也是COSO董事会董事，持续就内控、危机管理和公司治理多次发表COSO演讲并举办研讨会。



2017 COSO ERM (Enterprise Risk Management)  
企业风险管理

2014 COSO Improving Organizational Performance and Governance  
提升组织绩效与治理

2013 COSO ICIF (internal controls)  
COSO内控

# IMA is a respected member of global consortiums to advance the profession

## IMA协会作为全球其它专业组织的成员，共同推动行业发展

- IMA is an active, voting member of the International Federation of Accountants (IFAC).
- IMA是国际会计师联合会（IFAC）的成员，对重大事项享有投票权。
- IMA is a voting member of the International Integrated Reporting Council (IIRC), whose mission is to advance corporate reporting worldwide including sustainability reporting and accounting.
- IMA是国际综合报告理事会（IIRC）投票成员，其使命是在全球范围内推进包括可持续报告和财务报告在内的企业综合报告。



INTEGRATED REPORTING <IR>

Overview of IMA's journey of  
advancing management accounting  
talent in China

IMA协会在中国的发展历程

# IMA's journey in China

## IMA中国大事记

2006

In May, in answer to an invitation from the Ministry of Commerce, IMA conducted a research on costing practice and published "Managerial Accounting in China".

2007

IMA begins offering the CMA exam in Simplified Chinese, embarking on a journey to create a nearly 100% bilingual user experience for Chinese society covering the exam, learning process, website, service, educational programs, and more.

2008

In November, IMA co-creates the Managerial Accounting Research Institute with Central University of Finance and Economics.

2011

In November, IMA organizes the first China Managerial Accounting International Talent Conference with State Administration of Foreign Experts Affairs and SASAC.

2010

- In March, SASAC recommends the CMA in its system. Financial staffs in central enterprises participate in the training actively.
- In December, IMA, along with Haier and University of International Business and Economics, establish the Managerial Accounting Research Centre.

2009

- In April, IMA kicks off the first Case Competition.
- In November, after signing the agreement with State Administration of Foreign Experts Affairs, IMA brings the CMA to China.

# IMA's journey in China

## IMA中国大事记

2012

- In April, IMA publishes IMA Education Cases.
- In May, IMA proposes May 6 as the Management Accounting Day.
- Published SMA in 2012

2013

- In May, the first IMA Managerial Accounting Academic Forum is held in Beijing.
- In September, the delegation of SASAC (State-owned Assets Supervision and Administration Commission) visits IMA headquarters.
- Launched higher education endorsement program.

2014

- In April, the IMA Management Accounting Academic Steering Committee is established.
- In June, the delegation of Ministry of Finance visits IMA headquarters.
- In December, IMA publishes "2014 Research Report on Managerial Accounting Practice in China" with Easy Finance.

2017

- In February, IMA launches CSCA (Certified in Strategy and Competitive Analysis).
- In March, IMA shares comments on the Ministry of Finance's consultation paper: No.100 Managerial Accounting Application Guide – Strategic Management along with other 22 managerial accounting application guides.
- In July, IMA launches the Chinese version of its flagship magazine Strategic Finance.
- In November, IMA publishes "Management Accounting Glossary".
- In December, the 10th Anniversary of Chinese CMA event is held in Beijing.

2016

- In May, IMA signs the MOU with Shanghai National Accounting Institute.
- In May, IMA launches LMS (Learning Management System).
- In August, IMA publishes "Advancing Innovation".
- In November, IMA publishes "Management Accounting Competency Framework".

2015

- In February, IMA assists in furthering China Enterprise Internal Control Standards Committee and COSO to sign the memorandum of understanding.
- In March, IMA Management Accounting Training for University Key Teachers is held in Beijing.
- In October, the delegation of Ministry of Finance and National Accounting Institute visits IMA headquarters. The Managerial Accounting Construction Summit is held in October.
- In December, IMA launches the Chinese Registration System.



# IMA's journey in China

## IMA中国大事记

### 2018

- In May, seven more universities join the IMA Higher Education Endorsement Program.
- In June, IMA released the exposure version of enhanced Management Accounting Competency Framework.
- In July, the delegation of Shandong SASAC visits IMA headquarters.

### 2019


- In February, Haier's Win-Win Value-added Approach, published as the cover story in the award winning bilingual Strategic Finance magazine
- Established a \$250K research fund for leading Chinese academics to advance practice with compelling, relevant, and thought-provoking research.
- A special guest invitation is made to the 100<sup>th</sup> year anniversary celebration in San Diego this June.
- Alipay payment option for user convenience is under development.
- The enhanced Management Accounting Competency Framework is launched.
- Signing MOU with School of Management, Fudan University, for future collaboration in multiple areas.
- Signing MOU with China Electricity Council.
- Collaborative meetings and pending projects/relationships with CACFO, CICPA and ASC.
- Signing MOU with MOU with Shanghai Advanced Institute of Finance
- Signing MOU with Fosun Group
- Signing MOU with China International Contractor Association CHINCA
- Started joint research with Haier Group and Fudan University
- Started joint research with SNAI
- New version of IMA China website go live.
- Chengdu office established.
- Signing MOU with XNAI
- Establishing IMA China Academic committee
- Launching joint research with Changhong and Industry Management Accounting Research Center



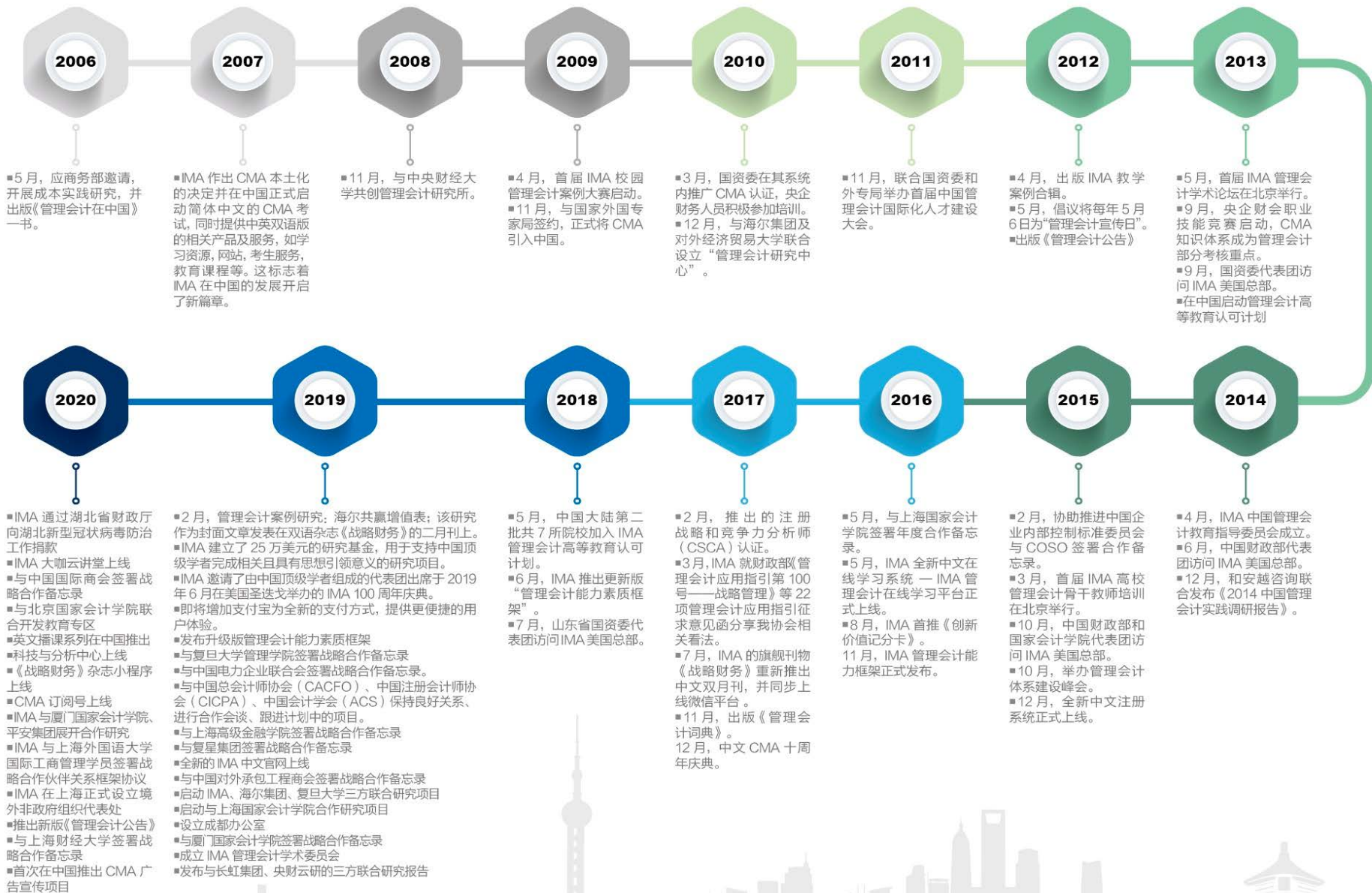
# IMA's journey in China

## IMA中国大事记

2020

- 
- Making donation to Hubei novel coronavirus prevention and control work through the Finance Department of Hubei Province.
  - IMA Digital Forum being launched
  - Signing MOU with China Chamber of International Commerce
  - Establishing an "IMA education online learning webpage" on together with Beijing National Accounting Institute. IMA Podcast series being introduced to China.
  - Technology and Analytics center being launched.
  - WeChat mini program of <Strategic Finance> being launched.
  - CMA new WeChat Subscription account being launched.
  - Signing MOU with Xiamen National Accounting Institute and PingAn group for joint research.
  - Signing MOU with School of International Business Administration, Shanghai international studies university
  - IMA China's NGO registration completion
  - New <Statements on Management Accounting> book series was launched
  - Signing MOU with Shanghai University of Finance and Economics
  - China's 1st CMA campaign launched

# IMA中国大事记



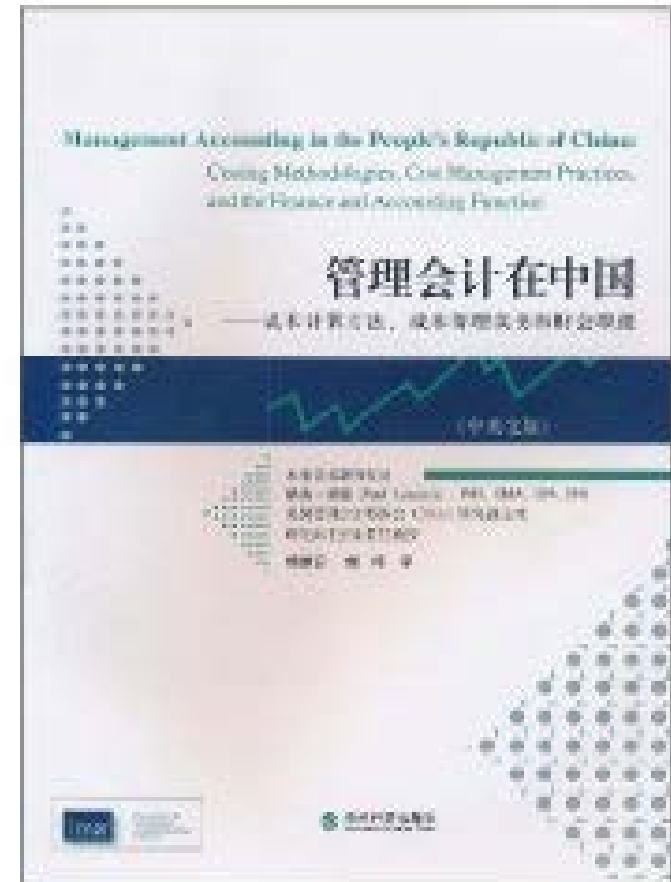
Engagement with Chinese  
government and institutions  
与中国政府部门及各机构的合作

# Back in 2006...

## 回溯到2006年

In May 2006, at the invitation of the Ministry of Commerce, IMA conducted costing practice research and published the book of *Management Accounting in China*.

2006年5月，IMA应商务部邀请，开展成本实践研究，并出版《管理会计在中国》一书



# Government delegations to IMA headquarters 政府代表团访问IMA总部

- In 2014 and 2015, the Ministry of Finance of China organized a delegation visit IMA headquarters.
- 2014年和2015年，中国财政部组织代表团访问IMA总部，双方就管理会计的专业课题进行了全面沟通和广泛讨论。
- In 2018, the delegation of Shandong SASAC visited IMA headquarters and participated the COSO workshop.
- 2018年，山东省国资委代表团访问IMA总部，并参加了由IMA主办的COSO研讨会，双方就管理会计专业话题深入交流意见分享经验。





# Comments on China MOF Management Accounting Application draft Guidelines

## 就《管理会计应用指引》发表相关看法



The Association of  
Accountants and  
Financial Professionals  
in Business

关于就《管理会计应用指引第 100 号——战略管理》等 22 项管理会计应用指引征求意见函的回复

尊敬的中华人民共和国财政部部长：

美国管理会计师协会（IMA®）此番来信旨在针对关于就《管理会计应用指引第 100 号——战略管理》等 22 项管理会计应用指引征求意见函分享我协会相关看法。IMA 是全球领先的国际管理会计师组织，拥有超过 85000 名 CMA 考生及持证者，遍布工商界、学术界、政府部门以及各类非营利机构内部，这些财务专业人士凭借其先进的财务理念、出色的战略思维、卓越的管理能力和严格的道德准则，不断推进企业和机构整体绩效的提升。自进入中国以来，IMA 发展迅速，已经成为凝聚财务高管和企业决策制定者的高端平台。

我们大力支持财政部通过制定《管理会计应用指引》促进管理会计实践的做法。经过仔细研究，我们基于全球最佳实践给出相关建议，并希望能够通过这种友好的方式围绕管理会计的推广工作进行交流。

复函中给出了我们对关于就《管理会计应用指引第 100 号——战略管理》等 22 项管理会计应用指引征求意见函中所提十二个问题的回复。更多详细建议请参见所附资料。

我们非常感谢有此机会在本函中给出我们的建议，并期待有适当机会能与您就相关话题展开更深入的交流。

此致

敬礼

瑞夫·劳森（Raef Lawson）

IMA 研究和政策部副总裁

10 Paragon Drive  
Suite 1  
Montvale, NJ 07645  
www.imanet.org

- IMA provides comments on the Ministry of Finance's management accounting application draft guidelines. The guideline is about the *No. 100 Managerial Accounting Application Guide – Strategic Management* along with other 22 managerial accounting application guides.
- IMA就财政部《管理会计应用指引第100号——战略管理》等22项管理会计应用指引征求意见函分享相关看法。
- IMA global research team completed the comments to 2019 MOF Guideline on Cost Accounting.
- 针对2019年财政部成本实践指南，IMA全球研究团队进行研读并撰写了相关看法。



# Active engagement with provincial government 与省级政府部门保持积极沟通



## Visit to Shenzhen Municipal Government 拜访深圳市人民政府

- Jeffrey Thomson, President and CEO of IMA meet with Mr. Wang Gang, Deputy Secretary General on June 3, 2019.
- 2019年6月3日，IMA总裁及首席执行官Jeffrey Thomson 先生拜访深圳市人民政府王刚副秘书长。
- Winning the strategic support from government and securing IMA's long-term development in this region.
- 赢得当地政府的战略支持，确保IMA在该地区的长期发展。
- Following up with Shenzhen Human Resources and Social Security Bureau to discuss include CMA into local talent incentive policies.
- 跟进深圳市人力资源和社会保障局，讨论将CMA纳入当地人才激励政策。



# Active engagement with provincial government 与省级政府部门保持积极沟通



## Visit to Shanghai Municipal Government 拜访上海市政府

- Jeffrey Thomson, President and CEO of IMA meet with Mr. Wu Qing, standing committee member and deputy mayor of Shanghai municipal committee and other government officials, Oct 2019.
- 2019年10月，IMA总裁兼首席执行官 Jeffrey Thomson先生拜会了上海市委常委、副市长吴清先生等政府官员。
- Vice Mayor Wu acknowledged IMA's achievements in promoting the development of management accounting and welcomed IMA's contribution to the development of financial and accounting professionals in Shanghai.
- 吴清副市长肯定了IMA在推动管理会计发展做出的成绩，并欢迎IMA未来在上海与相关部门共同为金融及会计领域专业人才培养做出贡献。







# Cooperation with Shanghai National Accounting Institute (SNAI) 与上海国家会计学院合作

- IMA and SNAI signed MOU in 2016, which covers various areas of cooperation including joint research, collaboration on workshop, Scholarship to Asia Finance and Development Institute international students' program, as well as translation and publication of *Statement of Management Accounting*.
- 2016年, IMA与上海国家会计学院 签署了合作备忘录, 内容涵盖了联合研究、专业研讨会合作、亚洲金融与发展学院国际学生奖学金项目、新版《管理会计公告》的联合翻译与发布等多个领域。
- Since 2016, the two parties have had collaborating on enhancing the profession.
- 自2016年起, 双方开始了广泛深入的合作。
- In 2019, the new version of *Statement of Management Accounting*, co-translated by the SNAI, was officially released at the 7th SNAI management accounting forum.
- 2019年, 由上海国家会计学院共同参与翻译的新版《管理会计公告》在第七届上海国家会计学院管理会计论坛中正式发布。



签署合作备忘录, 2016  
MOU signing between  
IMA and SNAI, 2016



2019年5月IMA拜访上海国家会计学院并举办专业讲座  
Visiting SNAI and conducting professional  
lecture in SNAI, May, 2019



2019年11月, 共同发布新版《管理会计公告》  
Launching of new version *Statement of  
Management Accounting*, 2019

# Cooperation with Xiamen National Accounting Institute (XNAI) 与厦门国家会计学院合作

- IMA and XNAI signed MOU in 2019, which covers various areas of cooperation including joint research, collaboration on workshop, etc.
- 2019年，IMA与上海国家会计学院 签署了合作备忘录，内涵盖了联合研究、专业研讨会合作等多个领域。
- 2019年，双方启动第一次联合举办专业论坛，得到了业界广泛好评。
- In 2019, IMA and XNAI started to co-organized the 1<sup>st</sup> professional workshop, which win good feedback from audience and industry.



2019年11月签署合作备忘录  
MOU signing between IMA and XNAI,  
Nov, 2019



2019年IMA与厦门国家会计学院联合举办  
专业讲座  
Conference co-organized by IMA and  
XNAI,  
Nov, 2019

# Cooperation with Beijing National Accounting Institute (BNAI) 与北京国家会计学院合作

- IMA and BNAI have been maintaining close communication for many years and actively exploring collaboration opportunities from various aspects. The two parties jointly launched a new continuing education project, establishing an "IMA education online learning webpage" on BNAI's website.
- IMA与北国会多年来始终保持密切沟通，并积极从多方面寻求合作契机。日前，双方联合推出持续教育新项目，在北国会官网开设“IMA教育在线学习专区”，共同推出精品管理会计课程，迈出战略合作新一步。
- This project mainly involves the cooperation in the online course of management accounting. The two parties will make full use of the resource advantages, and jointly develop and release high quality management accounting courses.
- 此次项目主要涉及管理会计在线课程方面的合作，双方将充分利用在会计理论和实务方面的资源优势，共同开发并在专区发布数十门精品管理会计课程。
- On May 29, 2020, IMA and BNAI jointly organized on digital forum, in which senior leaders from government and corporates were invited to share best practices and experience on finance and management accounting.
- 2020年5月29日，IMA与北国会联合推出管理会计中国行-抗议特辑在线论坛。邀请政府及企业界专家领导分享相关领域的洞见和先进经验。



2020年5月IMA与北国会联合举办专业讲座  
Digital forum co-organized by IMA and BNAI, May, 2020



# Engagement with associations / institutes 与专业学会、协会保持紧密沟通

Visiting China Institute of Certified Public Accountants (CICPA),  
2019

拜访中国注册会计师协会 (2019)



- Jeffrey Thomson, President and CEO of IMA meet with Mingji ZHAO, the Chairman of CICPA;
- IMA总裁兼首席执行官Jeffrey Thomson先生拜会中国注册会计师协会会长赵鸣骥先生;
- Comprehensive communication on corporates' practice, on management accounting, and future collaboration on international exchange.
- 双方就管理会计在全球及中国企业的应用情况、未来增进国际间交流合作、促进会计师专业能力提升等话题达成了友好共识。
- Following up: on behalf of Jeff, sending a letter of congratulation to their new general secretary- Mr. Shu Huihao in June. Mr. Shu expressed his willing to deep mutual collaboration in his reply letter.
- 会后跟进: 向新任秘书长舒惠好先生致函, 舒惠好秘书长在回函中表示愿与IMA在未来深入合作。
- Keeping on communicating with Mr. Tang Jianhua, Director of Standards at CICPA and pushing them to restart the research project which was set by their last leadership team.
- 继续与中注协标准部主任唐建华先生沟通, 推动重启前任领导团队制定的研究项目。

[http://www.cicpa.org.cn/BNIE/201905/t20190510\\_51919.html](http://www.cicpa.org.cn/BNIE/201905/t20190510_51919.html)

# Engagement with associations / institutes 与专业学会、协会保持紧密沟通

Visiting China Association of Chief Financial Officers (CACFO),  
2019

拜访中国总会计师协会 (2019)

- Jeffrey Thomson, President and CEO of IMA meet with Hongwei LIU, the Chairwoman of CACFO
- IMA总裁兼首席执行官Jeffrey Thomson先生拜会中国总会计师协会刘红薇会长;
- Reaching agreement on future collaboration in areas of research, conference, high-end training, to jointly contribute to the development of management accounting profession.
- 双方就学术研究、论坛活动和高端培训等方面的进一步合作充分交换了意见, 并在共同推动管理会计发展方面达成了共识。
- Follow up: discussing with CACFO on the possibility to be the supporting organization of the first English edition of China <China Management Accounting Review> which is the most influential magazine on management accounting in China and owned by CACFO.
- 会后跟进: 与中国总会计师协会探讨《中国管理会计》英文版的支持机构的可能性。



[http://www.cacfo.com/index.php/index/News/news\\_show/id/24370](http://www.cacfo.com/index.php/index/News/news_show/id/24370)



# Engagement with associations / institutes 与专业学会、协会保持紧密沟通

## Visiting Accounting Society of China (ASC), 2019 拜访中国会计学会 (2019)

- Jeffrey Thomson, President and CEO of IMA meet with Min YANG, the Secretary General of ASC
- IMA总裁兼首席执行官Jeffrey Thomson先生拜会了中国会计学会副会长杨敏女士。
- Follow up: IMA sponsored ASC 2019 annual conference on July 13-14. There were more than 500 attendee and IMA had a booth at the venue.
- 会后跟进：IMA赞助参与了中国会计学会于2019年7月13-14日举行的年会，约500位与会者参与该活动。



### 杨敏副会长会见美国管理会计师协会总裁

发表时间: 2019-9-22 浏览次数: 362 【打印此页】 【关闭窗口】



[http://www.asc.net.cn/News/NewsContent.aspx?NewsID=6559cef5-c791-4692-91e5-8cdad8866924&PageCode=MENU\\_AO](http://www.asc.net.cn/News/NewsContent.aspx?NewsID=6559cef5-c791-4692-91e5-8cdad8866924&PageCode=MENU_AO)

# Engagement with associations / institutes 与专业学会、协会保持紧密沟通

## Visiting and signing MOU with China Electricity Council (CEC), 2019

### 拜访中国电力企业联合会并签署战略合作备忘录 (2019)

- Jeffrey Thomson, President and CEO of IMA meet with Weichun SHEN, the Deputy Secretary General of CEC;
- IMA总裁兼首席执行官Jeffrey Thomson先生拜会中国电力企业联合会副秘书长沈维春;
- Sign MOU with CEC, on setting up information exchange platform including professional qualification, training, conference, and mutual visits.
- 双方签署战略合作备忘录, 在国际专业资质合作、培训、专业活动与相关研究等方面将开展深入合作。



## Signing MOU with China Chamber of International Commerce (2020)

### 与中国国际商会签署战略合作备忘录 (2020)

- Through this collaboration, IMA and CCIOC will both play positive roles in enhancing the management level of enterprises, strengthening the cultivation management talents, and promoting the exchange of Chinese and international best practices and experiences.
- 双方通过此举对提升企业管理水平, 加强国际化、复合型优秀管理人才的培养, 促进中外经贸合作领域国际标准、管理经验交流发挥积极的推动作用。

## Visiting and signing MOU with China International Contractor Association (CHINCA), 2019

### 拜访中国对外承包工程商会并签署战略合作备忘录 (2019)

- Doreen Remmen, Senior Vice President of Operations and Chief Financial Officer of IMA meet with Xiuming XIN, the Vice Chairman of CHINCA;
- IMA运营高级副总裁兼首席财务官Doreen Remmen女士拜会中国对外承包工程商会副会长辛修明先生;
- Sign MOU with CHINCA, on establishing a resources sharing platform, including training, conference, research and mutual visits.
- 签署战略合作备忘录, 内容包括开展培训、共同举办研讨会、研究、高层互访等项目。



# Engagement with associations / institutes 与专业学会、协会保持紧密沟通



**Visiting and signing MOU Shanghai Pudong Association of Enterprises with Foreign Investment, June of 2019**

**IMA与上海浦东外商投资企业协会达成战略合作伙伴关系 (2019年6月)**

- Richard LI, Vice President of IMA meet with Yaquan FAN, the Vice Chairman of Shanghai Pudong Association of Enterprises with Foreign Investment;
- IMA美国管理会计师协会副总裁兼中国区首席代表李刚先生拜会上海浦东外商投资企业协会常务副会长范亚泉先生;
- Sign MOU, on establishing a resources sharing platform, including training, conference, and mutual visits.
- 签署战略合作备忘录, 内容包括开展培训、共同举办研讨会、高层互访等项目。



# Research and Publications

## 研究及出版物



# Thought provoking research 研究报告

## The Data Analytics Implementation Journey in Business and Finance

### 商业及财务领域数据分析实施进程

- The first of three reports on the topic of the impact of advanced analytics on organizations.  
关于高级分析对组织影响主题的三个报告中的第一个；
- Based on a survey of 170 IMA members from around the world.  
根据对来自世界各地的170名IMA成员的调查形成；
- Examines the extent to which leading-edge analytics have been implemented by organizations, the business case for analytics initiatives, and other issues surrounding implementation.  
研究了各组织实施前沿分析的实施程度、分析主动性的业务案例以及围绕实施的其他问题。



商业和财务领域的数据分析实施过程  
The Data Analytics Implementation Journey  
in Business and Finance



2019

# Thought provoking research 研究报告

## Strategic Alignment for Driving Superior Business Results 通过战略调整，实现卓越业绩

IMA has been partnering with the American Society for Quality's Quality Management Division (ASQ/QMD) Technical Committee on Finance and Governance to recognize the common objectives of financial and quality management systems in organizations.

该报告是IMA一直与美国质量协会质量管理部门（ASQ / QMD）下属的财务和治理技术委员会携手合作，以确定组织财务和质量管理体系的共同主题报告中的一个。

This report describes and demonstrates a tool for achieving that focus, Hoshin Kanri, which starts with the strategic objectives for the organization and provides a disciplined process to: flow those objectives to each functional area; identify improvement initiatives and projects that support achievement of the objectives; develop operational performance indicators (OPI) supporting the organization's key performance indicators (KPI); and assign resources to each initiative.

这份报告阐述并展示了一项工具——方针管理（Hoshin Kanri），其可以实现上述的资源集中投入。方针管理始于组织的战略目标，它提供了一个严密有序的流程以便：将这些目标有序地安排给每个职能部门；确定改进举措和项目以支持目标的实现；制定经营绩效指标（OPI）以支持组织的关键绩效指标（KPI）；以及为每项举措分配资源。



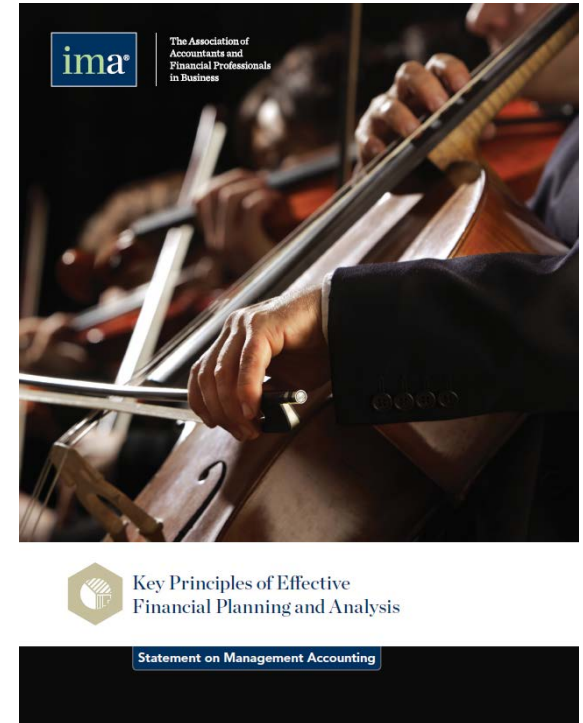
2019

# Thought provoking research 研究报告

## Statements on Management Accounting – Key Principles of Effective Financial Planning and Analysis

### 管理会计公告 —— 高效的财务规划与分析的关键原则

- This SMA provides the principles of effective FP&A organized into 12 principles and how to prioritize them, and details what the best-run organizations do differently with FP&A.
- It also discusses the role of technology, the competencies needed, how to get started, and how to “sell” the need for FP&A improvement to top management.
- 本公告归纳了高效的FP&A必须坚守的12项关键原则，解析了如何判定其优先级，并总结了经营状况最好的组织在FP&A上的独门诀窍。
- 本公告还详细分析了技术的作用、所需的能力、从何入手，以及如何向最高管理层推荐改进FP&A的诉求。



2019



# Thought provoking research 研究报告



2019



## Report: Achieving a Competitive Advantage in the Digital Age – The Value of Training and Certification

### 研究报告：在数字时代获得竞争优势——培训和认证的价值

- This report deeply analyzes that organizations must adapt to that constant change in order to survive and prosper in the digital age.
- One key to successfully adapting is having the right people with the necessary skills in place. organizations that emphasize and incentivize training and external certification of their F&A professionals perform functions more efficiently.
- 报告从组织管理的角度，深度剖析了如何利用数字化实现管理升级和职能转型。
- 其中指出，技术正在迅速改变数字时代的商业运作方式，企业必须适应这种变化才能生存和繁荣，而成功适应的一个关键因素是拥有合适的人才和必要的技能。报告强调，一个组织越重视认证，就越有可能拥有高效的财务和会计职能。

# Thought provoking research 研究报告

## Report: Increasing Your Value in the Digital Age – The Impact of Professional Certification 研究报告：在数字时代增加个人价值——专业认证的影响

- Finance and accounting (finance) professionals in turn must ensure they have the necessary skills to succeed and be “future-ready.”
- Pursuing professional certification is a sure way to show your potential to an employer.
- 从财会专业人士的不同角度，深度剖析了如何利用数字化实现管理升级和职能转型。
- 报告指出，从员工的角度来看，专业认证可以有效帮助个人职业成长与晋升。



2019

# Thought provoking research 研究报告

## Report: Integrated Reporting 研究报告：综合报告

为试图更准确地披露可持续性发展战略和绩效的企业及财务和管理专业人士提供实施指引。

Provides guidance for companies and financial professionals who are seeking to provide more accurate disclosure of sustainability strategies and performance.

- 就价值创造的各个方面信息进行相关沟通
- 反映财务及非财务信息对价值创造的影响
- 针对可持续发展战略作出更好决策
- 建立利益攸关方信心
- Communicate all aspects of value creation
- Reflect the impact of financial and non-financial information on value creation
- Make better decisions about sustainable development strategies
- Build stakeholder confidence



2019



Launching of  
<Integrated  
Reporting> at  
workshop co-  
organized with PwC

# Thought provoking research 研究报告

## Report: The Impact of Big Data On Finance - Now and In The Future

### 研究报告：大数据对财务的影响 -- 现状及未来展望

- This report examines how organizations are increasingly harnessing big data and how this change presents an opportunity for finance and accounting professionals to build on their proficiencies around data governance and analysis.
- It also identifies several key considerations that will allow companies to successfully implement big data initiatives.
- 本报告探讨了以“数据驱动价值”日益成为企业竞争战略的核心，以及组织如何越来越多地利用大数据，挖掘利用大数据的潜能。
- 报告进一步指出，尽管多数企业已经着手实施大数据，但仅有少数企业部署完成，而正确实施大数据，需要重点关注的关键领域。



2020

# Thought provoking research 研究报告

## Report: CFO as Value Creator – Finance Function Leadership In The Integrated Enterprise

### 研究报告：CFO：价值创造者——财务部门在整合企业中的领导作用

- In the form of interviews, the study analyses the responsibilities and work of the financial department in the organization's sustainable development business and integration of enterprise activities.
- 该研究以访谈的形式，了解了财务部门在组织的可持续发展业务和整合企业活动中所承担的职责与开展的工作。



2020



# Thought provoking research 研究报告

## Report: Finance Function Partnering For The Integration of Sustainability in Business

### 研究报告：财务部门在企业可持续发展整合中的合作伙伴角色

- This study aims to demonstrate the important role that CFOs and finance professionals can play in corporate sustainability and the practical frameworks and approaches that can be used to actively work with other business units to achieve corporate SUSTAINABILITY goals.
- 该研究旨在展现CFO及财务专业人士在企业可持续发展中可发挥的重要作用，以及在此过程中如何积极与其他业务部门合作、共同实现企业可持续发展目标，可采用的切实可行的框架及方法。



2020

# Thought provoking research 研究报告

## Report: Transforming the Finance Function with RPA

### 管理会计公告：RPA助力财务职能转型

- The report aims to provide accounting professionals with more comprehensive information about RPA so that they can play a greater role in the RPA projects they organize or collaborate with.
- 该公告旨在向财会专业人士更全面提供有关RPA（机器人流程自动化）的信息，使他们能在其组织或合作的RPA项目中扮演发挥更大作用。



2020



# Thought provoking research 研究报告

## IMA and EasyFinance co-branded biennial IMA 与安越咨询合作研究

**CRCE** was jointly founded by EasyFinance Management Consulting Co., Ltd and IMA on December 17, 2013, with a goal of helping Chinese enterprise transform their financial management and create more value by using management accounting tools.

安越咨询与IMA于2013年12月17日合作成立了**中国管理会计最佳实践研究中心**，帮助中国企业财务管理转型并通过管理会计工具创造更多价值。



2014



2015



2016



2018



2019 China costing (the preliminary analysis is done)  
2019中国成本研究 (已完成初步分析)

# The Global Economic Conditions Survey (GECS) 全球经济形势调查

- The Global Economic Conditions Survey is carried out jointly by IMA and ACCA. This is the largest regular economic survey of accountants in the world.
- Its main indices are good predictors of GDP growth in the OECD countries and daily trend deviations correlate well with the VIX or 'fear' index, which measures expected stock price volatility.
- 全球经济形势调查报告是由IMA与ACCA联合开展的全球最大的会计师常规经济调查。
- 该报告的主要指数能够准确预测特定国家的GDP增长，同时它的每日趋势偏差值与衡量预期股价波动性的VIX或“恐惧”指数有着紧密相关性。



# China Annual Salary Survey

## 中国年度薪资调查

- IMA's Global Salary Survey examines earnings specific to management accountants and those with the CMA® (Certified Management Accountant) credential.
- It is organized into U.S. and regional surveys and analyzes self-reported data from members around the world.
- IMA全球薪资调查是专门针对管理会计师及持有CMA（美国注册管理会计师）认证人群进行的收入调查，其数据来源为美国及世界各地调查结果，以及对遍及全球的IMA成员自述报告数据进行分析形成。



# IMA's Enhanced Management Accounting Competency Framework

## IMA 《管理会计能力素质框架》 更新版





# Competencies by domain

## 能力类别总括

### DOMAIN 类别

#### STRATEGY, PLANNING & PERFORMANCE



The competencies required to envision the future, lead the strategic planning process, guide decisions, manage risk, and monitor performance.

预见未来，领导策略计划进程，引导决策，管理风险及监控业绩

#### REPORTING & CONTROL



The competencies required to measure and report an organization's performance in compliance with relevant standards and regulations.

按照相关标准及制度，衡量并报告组织业绩

#### TECHNOLOGY & ANALYTICS



The competencies required to manage technology and analyze data to enhance organizational success.

管理技术和分析数据，以促进组织成功

### COMPETENCIES 能力

- Strategic and Tactical Planning
- Decision Analysis
- Strategic Cost Management
- Capital Investment Decisions
- Enterprise Risk Management
- Budgeting and Forecasting
- Corporate Finance
- Performance Management

- 战略和战术规划
- 决策分析
- 战略成本管理
- 资本投资决策
- 企业风险管理
- 预算和预测
- 公司财务
- 业绩管理

- Internal Control
- Financial Recordkeeping
- Cost Accounting
- Financial Statement Preparation
- Financial Statement Analysis
- Tax Compliance and Planning
- Integrated Reporting

- 内控
- 财务记录
- 成本会计
- 财务报表编制
- 财务报表分析
- 税务法规和计划
- 整合报告

- Information Systems
- Data Governance
- Data Analytics
- Data Visualization

- 信息系统
- 数据管理
- 数据分析
- 数据可视化



# Competencies by domain

## 能力类别总括

### DOMAIN 类别

#### BUSINESS ACUMEN & OPERATIONS



The competencies required to contribute as a cross-functional business partner to transform company-wide operations.

作为跨部门商业合作伙伴，对公司运营实行变革

#### LEADERSHIP



The competencies required to collaborate with others and inspire teams to achieve organizational goals.

与其他部门合作，鼓励团队实现组织目标

#### PROFESSIONAL ETHICS & VALUES



The competences required to demonstrate the professional values, ethical behavior, and legal compliance essential to a sustainable business model.

展现可持续性商业模式中所必须的职业价值观，道德行为以及遵纪守法

### COMPETENCIES 能力

- Industry-Specific Knowledge
- Operational Knowledge
- Quality Management and Continuous Improvement
- Project Management

- 行业专业知识
- 运营知识
- 质量管理和持续发展
- 项目管理

- Communication Skills
- Motivating and Inspiring Others
- Collaboration, Teamwork, and Relationship Management
- Change Management
- Conflict Management
- Negotiation
- Talent Management

- 沟通能力
- 鼓励和启发他人
- 合作，团队协作和人际关系管理
- 改革管理
- 冲突管理
- 协商
- 人才管理

- Professional Ethical Behavior
- Recognizing and Resolving Unethical Behavior
- Legal and Regulatory Requirements

- 专业且道德的行为
- 识别并处理不道德的行为
- 法律及规则的要求

# IMA International Research Foundation (IRF)

## 国际研究基金

- The IMA Research Foundation (IRF) is a nonprofit, educational organization formed in 1994 as an entity affiliated with IMA.
- The IRF's mission is to assist with the funding, development, and dissemination of timely research that assists accountants and financial professionals in their roles.
- IMA 研究基金会 (IRF) 成立于1994年，是IMA旗下的非盈利性教育相关组织。基金会的使命是资助、开发并及时传播最新研究及其成果，助力会计师和财务专业人士的专业发展。

### IMA Research Foundation

GUIDELINES FOR SUBMITTING RESEARCH PROPOSALS



The Association of  
Accountants and  
Financial Professionals  
in Business



# IMA research fund in China

## IMA中国管理会计研究基金

### 研究基金项目

IECJ春季短案例写作比赛

IECJ夏季长案例写作比赛

管理会计论文奖

博士生研究资助金项目

孵化类基金项目

新锐/杰出学者奖

开放性研究课题项目

年度重点研究课题项目

战略合作协议下的研究项目

- IMA has established the management accounting research fund in China with the aim of continuously promoting the development of management accounting, enhancing academic communication and exchanges between China and US, and further promoting the development of management accounting talents.
- IMA在中国设立管理会计研究基金，旨在持续推动管理会计发展，加强中美双方之间的学术领域沟通与交流，进一步促进管理会计人才培养与发展。
- The initial research fund of is \$250,000, which is used to encourage academic experts in the field of management accounting in China to carry out more research projects of high standard and foresight.
- 首次启动的研究基金规模为25万美金，用于鼓励中国管理会计领域的学术专家们开展更多具有高水准和前瞻性的学术研究项目。

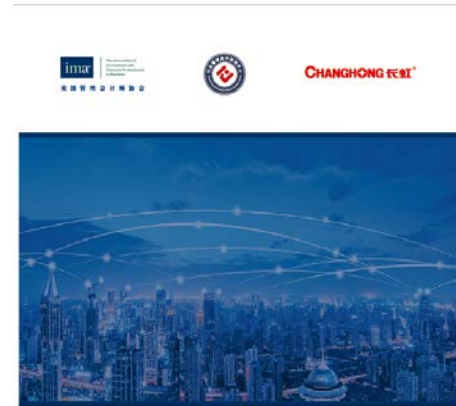
# Joint research project by IMA, Changhong, and Industry Management Accounting Research Center

## IMA、长虹集团、央财云研三方联合研究

IMA/Changhong/ Industry Management Accounting Research Center joint research project on Intelligent Financial Sharing

### IMA、长虹集团、央财云研三方关于“智能化财务共享”的联合研究项目

- Signing was successfully completed in September 2019.
- IMA与长虹集团、央财云研共同开展管理会计领域研究及相关的思想引领项目，即《中国管理会计实践：长虹财务共享服务中心实施案例》
- This project is based on Changhong Group's best practice on its intelligent financial center, and provides a reference case for China's management accounting. 本项目基于长虹集团内部财务共享的智能化最佳实践，为中国管理会计最佳实践提供价值参考。
- This project is launched at China Accounting News annual conference in Dec, 2019.
- 该报告于2019年12月在中国财会高峰论坛暨“数豆中国”年度盛典中正式发布。



【中国管理会计实践】  
长虹开启财务共享“智能化”之路



# Joint research projects by IMA, XNAI, and PingAn Group

## IMA与厦门国家会计学院、平安集团的三方联合研究项目

**IMA signed MOU with PingAn group and Xiamen National Accounting Institute (XNAI) to jointly set up practical research topics in the field of finance to conduct in-depth research on the application of management accounting**

**IMA与中国平安保险（集团）股份有限公司、厦门国家会计学院签署联盟伙伴合作协议，联合设立财务领域相关实践研究课题，共同就管理会计应用进行深入研究**

- The establishment of the joint research project is also the latest development after the establishment of the partnership between IMA and PingAn Group;
- 共同研究项目的设立也是IMA与平安集团合作伙伴关系建立后的最新进展。
- On March 15, 2020, IMA and PingAn Group signed MOU, and PingAn Group became a Platinum Enterprise Partner of IMA. The two sides started to conduct extensive cooperation in management accounting training, recommendation of excellent professional personnel, and joint research project of management accounting, international exchange and cooperation, etc.
- 2020年3月15日，IMA与平安集团签署了合作备忘录，平安集团成为IMA白金级企业合作伙伴。双方将在管理会计人才培养、专业技能培训、优秀专业人才推荐、管理会计“产学研”研究项目、国际交流与合作等多个方面进行广泛合作。



# Joint research projects by IMA and SNAI

## IMA与上海国家会计学院联合研究项目

Joint research project with Intelligent Finance research Center, Shanghai National Accounting Institute (SNAI)

IMA与上海国家会计学院 (SNAI) 智能财务研究中心正式签署战略合作

- Agreement was signed/stamped dated on August 3rd, 2019;
- 2019年8月3日双方正式签署合作协议;
- In December 2019, IMA submitted the preliminary results of the study.
- 2019年12月, IMA提交该课题下初步研究成果。
- Survey on <Innovation and Application of Financial Sharing Mode Driven by Intelligent Technology> has been conducted, followed by both sides' joint research on it.
- 合作课题《智能技术驱动下的财务共享模式创新与应用实践研究》的调研问卷已通过IMA平台发布并回收, 目前双方共同推进相关研究。

ima®

SNAI-IMA joint research project plan proposal on CFO Competence Framework and Leadership Research (Phase III)

IMA与SNAI共同开展《CFO能力框架和领导力研究(第三期)》联合研究

- A new project fully earmarked by Ministry of Finance;
- 该项目为SNAI智库项目2019年财政部中标课题;
- IMA has provided feedback on the research outline, and SNAI is working on drafting of the research.
- IMA已对研究大纲提出反馈建议, SNAI正基于大纲进行初稿撰写。



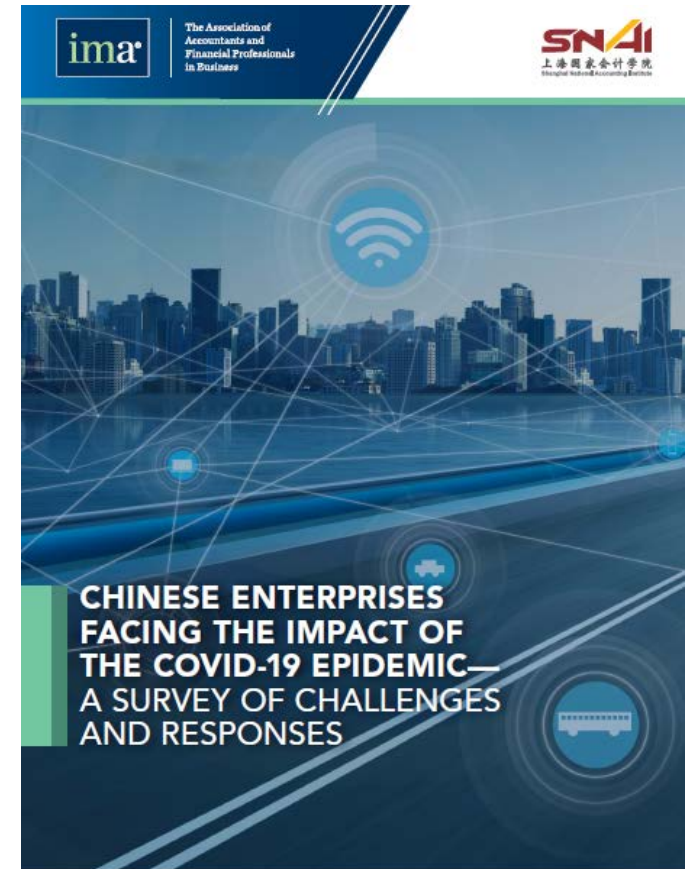
# Thought provoking research 研究报告

## Chinese Enterprises Facing The Impact of The Covid-19 Epidemic - A Survey of Challenges and Responses

### 中国企业面对疫情的影响 —— 挑战与应对问卷报告

IMA® (Institute of Management Accountants) and the Shanghai National Accounting Institute (SNAI) partnered to conduct a survey of finance professionals in China in February 2020 about the challenges of facing the COVID-19 public health crisis.

Amid the COVID-19 crisis, the top three challenges facing these enterprises were poor cash flow, labor shortages, and reduced effective demand. Small and micronized enterprises lacked effective crisis response capacity and risk management mechanisms, which led to poor operational results. Despite this, more than 50% of respondents said they were “cautiously optimistic” about the complete resumption of business operations by the end of the first half of 2020.



# IMA & SWUFE China management accounting research center joint research project

## IMA与西南财经大学中国管理会计研究中心联合研究项目

- In 2006, at the invitation of the Ministry of Commerce, IMA carried out cost practice research and published the book of <Management Accounting in China>; following which, 2019, IMA embarked on a study on the topic of Management Accounting in China: Costing Practice.
- 继2006 IMA应商务部邀请，开展了成本实务研究并出版了《管理会计在中国》一书后，2019年，IMA开展了2008管理会计在中国主题的后续研究：成本实践现状。
- The agreement is signed in July, 2020
- 合作协议于2020年7月签署。



# Thought provoking research 研究报告

## Innovation of Financial Shared Service under AI Technology – Survey finding Report 智能技术驱动下的财务共享模式创新与研究调查问卷分 析报告

This report comprehensively analyzes the current corporate financial shared service center creation and maturity status, and reveals that technology, organization structure and environment conditions will have impact on the creation of the financial shared service centers. This report not only enable readers to have a more comprehensive understanding of the financial shared service, but also made aware that attention needs to be paid to the issues during creation of the financial shared service centers and factors that may have great impact on the financial shared service.

本报告较为全面地分析了目前企业财务共享中心的建设状况以及成熟度状况，并指出了技术、组织以及环境情况会对财务共享中心的建设产生影响。本报告不仅可以使得读者可以较为全面地了解财务共享中心建设的现状，同时也可以了解到财务共享中心建设中需要关注的事项以及那些对财务共享中心建设有着较大影响的因素。





# Thought provoking research 研究报告

## Multiple Financing of Commercial Estate Industry in China 中国商业不动产多渠道融资方式浅析

This report takes the financing model of commercial real estate as the research object. Studying foreign advanced financing channels and combining with China's current commercial real estate financing capital status, aiming to find a multi-channel financing means that suitable for Chinese commercial real estate in order to solve financing difficulties post the pandemic.

本文选取商业不动产的融资模式作为研究对象，借鉴国外先进的融资渠道，并结合我国目前的商业地产融资现状，旨在寻找出适合我国商业地产的多渠道融资方式，解决其“融资难”的问题。





# Thought provoking research 研究报告

## IMA and Haier co-branded “Haier’s Win-Win Value-added Approach”

### IMA 与海尔联合研究：共赢增值表

The purpose of the WWVA (Win-Win Value Added statement) is for ecosystem value measurement and value drive, to continuously measure the value added by the company, users, and service providers throughout the user engagement process.

WWVA (Win-Win增值声明) 的目的是进行生态系统价值测量和价值驱动, 在整个用户参与过程中持续测量公司、用户和服务提供商的增值。

“Haier’s Win-Win Value-added Approach is published as the cover story in the award winning bilingual Strategic Finance magazine 2020 February issue.

海尔Win-Win增值声明作为封面故事在2019年2月《战略财务》杂志发表。



2019

# Thought provoking research 研究报告

## IMA, Fudan University and Haier co-branded “WWVA Statement – Financial tools for the IoT Age”

### IMA 与复旦大学和海尔联合研究：共赢增值表 – 物联网时代的财务工具

The purpose of the WWVA (Win-Win Value Added statement) is for ecosystem value measurement and value drive, to continuously measure the value added by the company, users, and service providers throughout the user engagement process.

WWVA共赢增值表的目的是进行生态系统价值测量和价值驱动，在整个用户参与过程中持续测量公司、用户和服务提供商的增值。

“WWVA Statement – Financial tools for the IoT Age” is published as the C-suite report in Sep 2020.

高管洞察报告《共赢增值表 - 物联网时代的财务工具》在2020年9月发表。



# Electric Vehicle Market and Subsidies Paper (focus on BYD electric vehicle) / 比亚迪电动汽车案例

- Electric Vehicle Market and Subsidies (with a focus on BYD) paper by IMA research team (Robert Liou and Kip Krumweide), was published in <Strategic Finance> in 2019 September issue.
- 由IMA研究团队撰写的案例---《破解比亚迪式电动汽车发展困局》在9月刊《战略财务》中发布

*Notes: BYD is a leading Chinese manufacturer of battery-electric Vehicles, buses, medium- and heavy-duty trucks and forklifts, as well as rail transit and energy storage.*

*注：比亚迪是中国领先的电动汽车、公共汽车、中、重型卡车和叉车，以及轨道交通和能源存储制造商。*

实务案例 | CASES

## 破解比亚迪式电动汽车发展困局

Robert Liou, CPA, MBA and Kip Krumweide, CPA, CMA, CSCA, PhD

过去10年间，全球电动汽车市场，尤其是中国电动汽车市场以及特斯拉在美国市场的表现极为抢眼。这与多方因素有关：首先，人们对燃油汽车所带来的污染的担忧与日俱增；其次，原油供应变得越来越不稳定，原油的勘探开发也随波逐流，成本高昂。全球多个国家政府和企业合作努力，希望能找到更便宜、更清洁的能源来维持经济和社会发展。其中之一，就是推动使用可再生能源发电。尤其是促进交通运输业采用的清洁能源，美国能源部报告，运输业和航运业占全球能源消耗的50%。

社会对电动汽车的期望以极大期待，大众汽车等主流汽车制造商也宣布，到2025年，他们将停止生产内燃机汽车。

如图1所示，自2014年以来，全球插电式电动汽车的销量大幅增长，彭博社等主要媒体发布的预测显示，2018年电动汽车销量200万余辆；到2025年，全球电动汽车销量将超过1000万辆；而到2040年，这一数字将达到5000万辆。且不论这些预测是否成真，一个事实是，2016年，中国超过美国，成为全球最大的电动汽车市场；2018年，中国电动汽车销量达120万辆，因此许多观点认为中国将在未来几十年内独霸电动汽车市场。

图1：全球插电式电动汽车销量情况



数据来源：https://trucksnews.com

在电动汽车带来的冲击下，全球汽车行业都处于深度调整和重组状态，而在电动汽车发展大国中国，汽车相关企业、政府、投资者以及消费者都要面对由此引发的一系列新问题。本文将展示管理会计方法如何帮助这些群体应对不确定性，并找到具体问题的解决之道。

### 问题1：电动汽车何以在中国创下销售奇迹？

这或许与中国的劳动力、原材料成本相对较低，相关标准还未严格执行等因素相关，但最大的原因，可能是政府为电动汽车发展而制定的补贴和激励措施。这些激励措施（下文将展开讨论）推动

20 / 战略财务 2019 / 08

# Research paper <PetroChina: When Environment Sustainability Meets Financial Viability> / 中国石油：环境可持续性VS.财务可行性

- Research paper of <PetroChina: When Environment Sustainability Meets Financial Viability> by IMA research team and professor from Beijing National Accounting Institute. (Robert Liou and Dr. Zhou Yun), was published in <Strategic Finance> in 2020 January issue.
- 由IMA研究团队和北京国家会计学院教授联合撰写的案例---《中国石油：环境可持续性vs.财务可行性》在2020年1月刊《战略财务》中发布
- This article focuses on PetroChina, exploring its contribution to environmental sustainability, studying its economic performance in recent years, and assessing its future development.
- 本文聚焦中国最大的能源公司和主要化石燃料生产商——中国石油天然气股份有限公司（以下简称“中国石油”），探讨其在环境可持续性方面做出的贡献，研究公司近年来的经济效益，评估其未来发展。





# More local cases developed from China case writing competition / 更多由中国案例写作大赛开发的中国本土案例



**SF**  
STRATEGIC FINANCE  
ima


让CMA与时俱进  
区块链：颠覆性机会  
KPI驱动型管理的...

实践案例 | CASES

## 有效激活自主型前端组织 MAXIMIZING THE BENEFITS OF SELF-MANAGING FRONT-END HUSIN-SS-HUNION

黄文彬

实践案例 | CASES



**Service**

## HC游泳馆何以扭亏为盈？ HOW CAN IC SWIMMING POOL REPORT A TURNAROUND?

2019年，中国游泳馆行业正经历一场深刻的变革。在消费升级和互联网+的双重驱动下，传统的游泳馆经营模式已难以为继。HC游泳馆作为一家典型的传统游泳馆，在2018年陷入了严重的亏损困境。然而，通过一系列的创新举措，HC游泳馆在2019年实现了扭亏为盈。本文将深入探讨HC游泳馆实现扭亏为盈的关键因素，包括运营模式创新、服务升级、营销推广以及成本控制等方面。



**SF**  
STRATEGIC FINANCE  
ima

实践案例 | CASES

## G公司的内控变革 G COMPANY'S INTERNAL CONTROL REFORM



**G公司的内控变革**

实践案例 | CASES

## 运用业务周转解决业务前瞻和业务瓶颈问题 USE BUSINESS CIRCULATION TO SOLVE BUSINESS FORECASTING AND BUSINESS BOTTLENECK PROBLEMS

曹凡鸣

中国制造业业务主要有三种：贸易型、加工型和组装型。贸易型业务的特点是业务量大、周转快、资金占用少。加工型业务的特点是业务量大、周转快、资金占用多。组装型业务的特点是业务量大、周转慢、资金占用多。本文将探讨如何通过业务周转来解决业务前瞻和业务瓶颈问题。

实践案例 | CASES



**X农商行精细化管理实践**

## X农商行精细化管理实践 PRECISION MANAGEMENT IMPLEMENTED BY A RURAL COMMERCIAL BANK

2019年，中国农村商业银行业正经历一场深刻的变革。在消费升级和互联网+的双重驱动下，传统的农村商业银行业经营模式已难以为继。X农商行作为一家典型的农村商业银行，在2018年陷入了严重的亏损困境。然而，通过一系列的创新举措，X农商行在2019年实现了扭亏为盈。本文将深入探讨X农商行实现精细化管理的关键因素，包括运营模式创新、服务升级、营销推广以及成本控制等方面。



**SF**  
STRATEGIC FINANCE  
ima

实践案例 | CASES

## 特斯拉的运营迷局 TESLA'S OPERATIONAL MYSTERY



**特斯拉的运营迷局**

实践案例 | CASES

## 中国石化：环境可持续性VS.财务可行性 PETROCHINA: WHEN ENVIRONMENTAL SUSTAINABILITY MEETS FINANCIAL VIABILITY

PetroChina: When Environmental Sustainability Meets Financial Viability  
Robert Liu, CPA, MBA, 曹文彬

中国石化作为一家全球领先的能源企业，面临着环境可持续性和财务可行性的双重挑战。本文将探讨中国石化如何通过创新举措，实现环境可持续性和财务可行性的平衡。

实践案例 | CASES

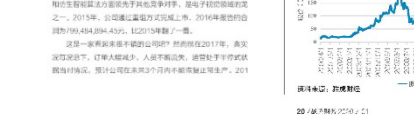
## 真实公司不真实 REAL COMPANY IS NOT REAL



**真实公司不真实**

实践案例 | CASES

## 中国石化：环境可持续性VS.财务可行性 PETROCHINA: WHEN ENVIRONMENTAL SUSTAINABILITY MEETS FINANCIAL VIABILITY



实践案例 | CASES

## S节能公司风险管理探究 THE STUDY OF THE RISK MANAGEMENT OF S ENERGY SERVICE COMPANY

张明

风险管理是企业生存和发展的关键。S节能公司作为一家典型的节能服务公司，面临着复杂的风险环境。本文将探讨S节能公司如何通过创新举措，实现风险的有效管理。

实践案例 | CASES

## 单车公司本量利分析 VOLUME-PROFIT (CVP) ANALYSIS OF A BICYCLE COMPANY IN CHINA

张明

单车公司作为一家典型的自行车制造企业，面临着激烈的市场竞争。本文将探讨单车公司如何通过本量利分析，实现经营效益的最大化。

实践案例 | CASES

## 单车公司本量利分析 VOLUME-PROFIT (CVP) ANALYSIS OF A BICYCLE COMPANY IN CHINA

张明

单车公司作为一家典型的自行车制造企业，面临着激烈的市场竞争。本文将探讨单车公司如何通过本量利分析，实现经营效益的最大化。

实践案例 | CASES

## 单车公司本量利分析 VOLUME-PROFIT (CVP) ANALYSIS OF A BICYCLE COMPANY IN CHINA

张明

单车公司作为一家典型的自行车制造企业，面临着激烈的市场竞争。本文将探讨单车公司如何通过本量利分析，实现经营效益的最大化。

实践案例 | CASES

## 单车公司本量利分析 VOLUME-PROFIT (CVP) ANALYSIS OF A BICYCLE COMPANY IN CHINA

张明

单车公司作为一家典型的自行车制造企业，面临着激烈的市场竞争。本文将探讨单车公司如何通过本量利分析，实现经营效益的最大化。

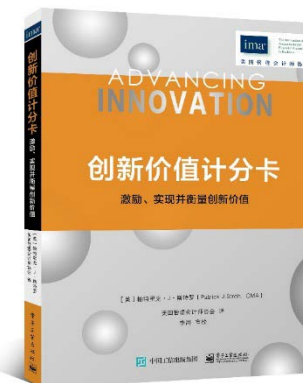
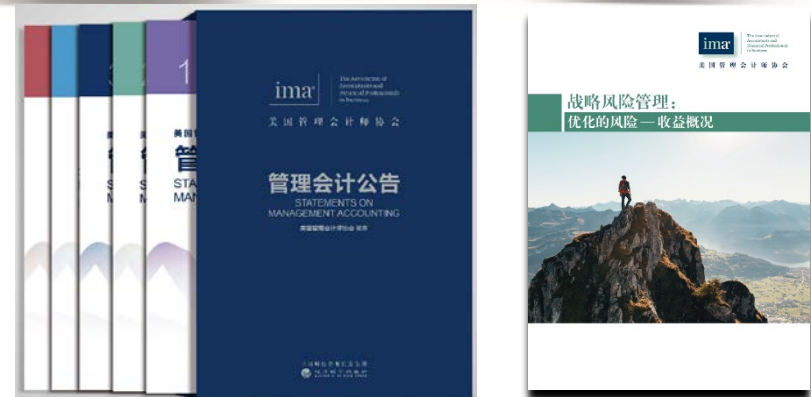
实践案例 | CASES

单车公司作为一家典型的自行车制造企业，面临着激烈的市场竞争。本文将探讨单车公司如何通过本量利分析，实现经营效益的最大化。



# Publications 出版物

- In China, IMA published **11 books** and continuously launches **bi-monthly Strategic Finance magazine**. These publications play a key role in building IMA's thought leadership in China.
- 截至目前, IMA在中国共出版了**11本图书**, 并持续发行**双月刊《战略财务》**杂志。这些出版物对于IMA在中国塑造思想领导力发挥着重要作用。
- In June 2020, IMA launched a new series of **<Statements on Management Accounting>**. The series includes **23 SMAs issued from 2009 to 2019**, and a team of experts from the Shanghai National Accounting Institute was invited to comment on each SMA based on the current situation of management accounting in China.
- 2020年6月, IMA推出了新版的《**管理会计公告**》系列丛书。该系列包括**2009-2019年IMA发布的23篇公告**, 同时特邀上海国家会计学院专家团队结合我国管理会计现状为每篇公告撰写评论。



# Publications 出版物

- IMA launched <Strategic Finance> WeChat mini program in April 2020.
- This program facilitate online reading with rich content, various format including audio and video, as well as supporting more engagement function.
- More local contents will be developed and presented on this platform to showcase IMA's rich resources and thought leadership.
- IMA于2020年4月推出《战略财务》杂志微信小程序。
- 该小程序支持线上阅读，涵盖包括文字、声音、视频等多种形式的丰富内容，并支持更多互动功能。
- 未来将在该平台开发更多内容，展现IMA丰富的资源及思想领导力。



唐唐

2020年04月15日正在战略财务上阅读这篇文章

## 敏捷应对网络攻击

是时候了解网络攻击的风险、数据泄露情况和发展趋势，并采取措施来抵御日益增长的网络安全攻击了。



长按小程序码  
进入战略财务阅读全文



# Roundtables in China 专业研讨会



Innovation Value card workshop. 2016, Beijing.  
2016年中国管理会计50人论坛 季度圆桌会, 北京



COSO ERM workshop, 2017, Beijing.  
2017年COSO企业风险管理研讨会, 北京



ERM workshop, 2017, Guangzhou.  
2017年企业风险管理研讨会, 广州



COSO ERM workshop, 2018, Shenzhen.  
2018年COSO企业风险管理研讨会, 深圳



Impact of new technology on the Role of the Management Accountant, 2018, Shenzhen.  
2018年新科技对管理会计职能的影响研讨会, 深圳

# Academics and Students

## 学术和学生

# IMA's Higher Education Endorsement Program

## IMA高等教育认可计划

- The only certification in managerial accounting education in the world.
- IMA管理会计课程认证计划是国际上唯一一个管理会计教育领域的质量认证。
- Until 2018, IMA endorsed **13 universities** include Peking University, Fudan University, Central University of Finance and Economics, Xi'an Jiaotong University, Xiamen University, and so on.
- 截至2018年，已有包括北京大学、中央财经大学、复旦大学、西安交通大学、厦门大学、等**13所院校**正式加入到国际管理会计教育联盟院校的团队中。





# MOU with School of Management, Fudan University 与复旦大学管理学院签署战略合作备忘录

- Sign MOU with School of Management, Fudan University;
- 与复旦大学管理学院签署战略合作备忘录;
- Based on this MOU, IMA and School of Management of Fudan university will develop collaboration in the areas of research, forum, continuous education, case competition, CMA scholarship, etc.
- 双方将以此为基础，在研究、论坛、持续教育、案例大赛、CMA奖学金等方面展开合作。
- A co-organize a forum on Management accounting and integration of finance and business was conducted in May 2019.
- 双方于2019年五月联合举办了“管理会计业财融合发展高峰论坛暨战略合作签约仪式”。
- Building IMA Book Corner at the library of the school, and delivering CMA scholarship to the university
- 在复旦管理学院打造IMA图书角，并为复旦大学学生提供CMA奖学金。



# MOU with Shanghai Advanced Institute of Finance (SAIF) 与上海高级金融学院签署战略合作备忘录



Visiting and signing MOU with Shanghai Advanced Institute of Finance (SAIF) in June 2019

与上海交通大学上海高级金融学院签署战略合作备忘录，2019年6月

Meeting with Mr. ZHANG Chun, Dean of SAIF, and signing MOU with Shanghai Advanced Institute of Finance (SAIF)  
拜会上海高级金融学院执行院长张春教授



- Building up a platform for information and knowledge exchange, in terms of training, seminar, continuous education, and mutual visits.
- 搭建起包括培训、研讨会、专业持续教育、高层互访等交流共同平台
- Conducting seminar around management accounting practices in May 2019.
- 于2019年5月共同举办相关的管理会计研讨会
- Building IMA Book Corner at the library of the school
- 在学院内打造IMA图书角

# MOU with School of International Business Administration, Shanghai international studies university

## 与上海外国语大学国际工商管理学院共同签署了战略合作伙伴关系框架协议



**Signing MOU with School of International Business Administration, Shanghai international studies university, April 2020**

**IMA与上海外国语大学国际工商管理学院共同签署了战略合作伙伴关系框架协议，2020年4月**

- The two sides will promote CMA management accounting talent, build the "IMA wisdom city research institute", conduct joint research on management accounting big data, financial innovation, digital transformation, and financial technology and analysis related topics.
- 双方将就推动CMA管理会计人才培养计划、共同打造基于上海市政府城市治理智库功能为目标的“IMA智慧城市研究所”，在管理会计大数据研究、财务与创新关系、数字化转型及“财务技术与分析等相关课题开展研究及成果发布等合作。





# MOU with Shanghai University of Finance and Economics

## IMA与上海财经大学会计学院结成战略合作伙伴



**Signing MOU Shanghai University of Finance and Economics, June 2020**

**IMA与上海财经大学会计学院结成战略合作伙伴, 2020年6月**

- The two sides will make full use of resources advantages to carry out in-depth cooperation from multiple perspectives in management accounting training, internship counterpart base, forum cooperation, CMA management accounting courses, knowledge dissemination, CPE, and industry-university-research joint research projects.
- 双方将充分利用资源优势, 在管理会计人才培养、实习对口基地、论坛合作、CMA管理会计课程、知识传播、后续教育及产学研共同研究基金项目等方面开展多角度深入合作。



# Meeting with top universities 与中国知名高校保持积极互动



**Visiting Jinan University in Nov 2019**  
**2019年11月拜会暨南大学**

IMA board of director Ms. Liv Watson and IMA China Chief Representative Mr. Li Gang met with Mr. Li Wenjing, Dean of management school, Jinan University, and had active discussion on management accounting education and talent development. IMA董事会成员Liv Watson女士以及IMA中国区首席代表拜会暨南大学管理学院院长黎文靖教授，双方就管理会计教育及人才培养展开友好交流。



**Visiting Shanghai International Studies University in Oct 2019**  
**2019年10月拜会上海外国语大学**

Jeffrey Thomson, President and CEO of IMA met with Mr Wu Yunqiao Associate Dean, School of International Business Administration, Shanghai International Studies University, and had comprehensive discussion on management accounting international talent development.

IMA总裁兼首席执行官Jeffrey Thomson先生拜会上海外国语大学国际工商管理学院吴昀桥副院长，双方就管理会计国际人才培养进行了深入探讨。



# Establishing of IMA China Academic Committee

## IMA学术委员会正式成立



The 1st meeting of IMA China Academic committee in December 2019, Shanghai.

IMA学术委员会第一次会议于2019年12月13日在上海举行，标志着IMA学术委员会正式成立。

IMA China Academic committee involves 17 renowned professors from different universities.

中国区学术委员会有来自中国区17所高校的17位教授。



# 6th Academic Conference in Shanghai

## 第六届IMA管理会计教育创新与发展学术高峰论坛



6th Academic Conference in Shanghai was held in Shanghai on Sep 19, 2020.

第六届IMA管理会计教育创新与发展学术高峰论坛于2020年9月19日在上海成功举办.

There were 20+ speakers from China top universities sharing their insights and experiences.

来自20余所中国知名院校专家教授齐聚一堂，共同分享管理会计相关经验和洞见。



第六届IMA管理会计教育学术高峰论坛  
7740人已观看

图片

全部 热门



聊天互动 资料下载



There were 100+ offline attendees and 1,200+ online audiences participated.

现场100余名学术领域专家参会，线上同步直播吸引了1200名观众在线收看。





# China academics delegation to U.S. 中国学术代表团访美

China academics delegation visits U.S. in 2015. Activities conducted:  
中国学术代表团在2015年访问了美国，并在此之间进行了各种活动：

- IMA Global Annual Conference & Expo  
IMA全球年会
- Management accounting education and research international forum  
管理会计教育与研究论坛
- Cross-universities visits and workshop.  
多个大学的访问和研讨。



Visit University of Utah, California State Polytechnic University of Pomona, and Brigham Young University.

参访犹他大学、美国加州波莫那州立理工大学、杨百翰大学。



Management accounting education and research international forum  
管理会计教育与研究国际论坛

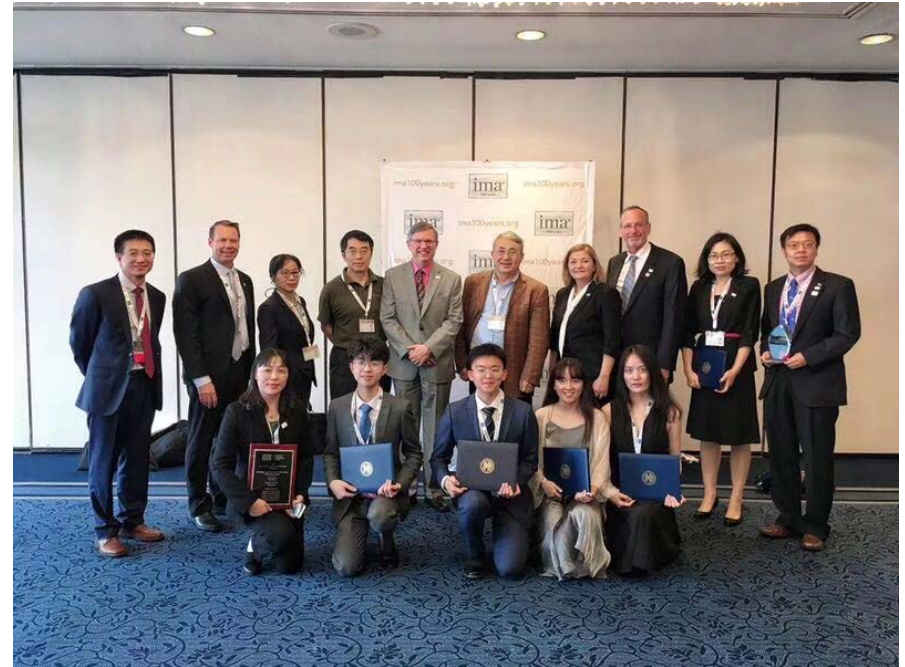


Award to Chinese scholars for outstanding contribution to management accounting advocacy.

授予中国学者管理会计倡导杰出贡献奖

# China academics delegation to U.S. 中国学术代表团访美

- We organized a contingent of leading Chinese academics to be part of IMA 100<sup>th</sup> year anniversary celebration in San Diego this June 2019;
- 我们邀请了由中国顶级学者组成的代表团参与2019年6月于美国圣迭戈举办的IMA 100周年庆典；
- The champion team of case competition presented at the ACE100 stage and communicated with students from other regions.
- 中国管理会计校园案例大赛冠军队伍在百年庆典的舞台上展示中国高校学生风采，并与其它区域的获胜队伍热烈交流。



# Scholarships 奖学金

## CMA Scholarship CMA 奖学金

IMA sets up the CMA Scholarship, which allows the honored students to pursue the CMA exam at no cost.  
IMA 设立了CMA 奖学金项目，认可并授予最优秀的学生以荣誉、免去其CMA 考试的相应费用。

IMA has launched the CMA Scholarship in many well-known Chinese universities. There are over **1,000 students** received the CMA scholarship. 目前，IMA 已和国内众多知名高校开展了CMA 奖学金项目合作，数年来共有 **1000 多名优秀学生**获得了CMA 奖学金。

## IMA为上海国家会计学院亚太财经与发展学院（AFDI）国际留学生项目提供专项奖学金 Scholarship to SNAI's program of Asia Finance and Development Institute international students

IMA has been providing scholarship to Asia Finance and Development Institute international students program of **RMB20,000 per year, for a five-year period.**

IMA为上海国家会计学院亚洲金融与发展学院国际学生项目提供**每年2万元人民币的奖学金，为期5年。**





# Student Case Competition

## IMA校园管理会计案例大赛

The Student Case Competition is sponsored annually by IMA.  
IMA 校园管理会计案例大赛是由美国管理会计师协会(IMA) 主办的全球性校园公益活动。

The Student Case Competition **launched in China in 2009**.  
IMA 校园管理会计案例大赛于**2009年首次**向中国高校开放，每年举办。

Until May, 2019, the competition has been successfully held for **nine years**.  
截止到2019年5月，在中国已成功举办了**九届**。

It attracts more than **24,000 students** from over **600 universities**.  
吸引了来自**600**余所高校的**24,000**多名学生的参与。

The 10th Case Competition will be held jointly with Fudan University and is scheduled to start in May, 2020.  
第十届案例大赛将和复旦大学联合举办，计划于2020年5月启动



Winner team got internship opportunity in corporates.  
获胜队伍获得在企业实习的机会



Winner team to ACE15, Los Angeles, 2015.  
获胜队前往洛杉矶参加IMA2015全球年会



Winner team to ACE16, Las Vegas, 2016  
获胜队前往拉斯维加斯参加IMA2016全球年会



Final competition, 2019  
2019案例大赛全国总决赛

# Launching of IMA-Fudan University 10th Campus Management Accounting Case Competition

## IMA-复旦大学 第十届校园管理会计案例大赛启动

- IMA-Fudan University 10th Campus Management Accounting Case Competition was launched officially in September, 2020.
- IMA-复旦大学 第十届校园管理会计案例大赛于2020年9月正式启动。
- The competition is co-organized by IMA and Fudan University, which is one of the top universities in China.
- 本届大赛是由IMA和复旦大学共同举办。



# Professional Community

## 专业交流

# Management Accounting Day

## 管理会计宣传日

- IMA initiated setting May 6<sup>th</sup> as “**Management Accounting Day**” in 2012. It aims to publicize and promote the concept of management accounting.
- Up to now, a series of publicity activities have been carried out for **eight consecutive years**, and good social effects have been achieved.
- 美国管理会计师协会(IMA)在**2012**年倡议提出每年5月6日为“**管理会计宣传日**”，旨在宣传和推广管理会计理念。
- 截至目前已**连续8年**开展系列的管理会计普及宣传活动，并取得了良好的社会效应。



Management accounting practice exchange summit, Chengdu, 2018 2018年五月管理会计实践分享峰会，成都



Shenzhen Summit on Innovative Financial Management & Management Accounting Practice Forum, co-organized with Shenzhen CPA Institute, Shenzhen Accounting Association, 2019

2019年五月IMA联合深圳市注册会计师协会共同举办“深圳市创新财务管理峰会暨管理会计实践论坛”



Innovative Financial Management Conference, co-organized with Guangdong Association of Management Accountant (GAMA), 2019

2019年五月IMA联合广东省管理会计师协会共同举办创新财务管理实践论坛





# MOU and engagement with corporates

## 与知名企业签订合作备忘录并开展专业交流活动



Meeting and signing MOU with Fosun, establishing a resources and information sharing platform, on talent development, case study, seminar, and continuous education. (2019 August)

双方签署战略合作备忘录，搭建起信息共享及交流的平台，在人才培养、案例研究、研讨会、持续教育等方面进行深入合作。  
(2019年8月)



Join Seminar within Fosun on management accounting practice sharing. Speaker is a CMA invited by IMA. Financial professional of Fosun participated actively. (2019 August)

IMA联合复星集团企业大学复星大学举办午餐分享会，邀请资深CMA做主题分享，复星集团财务管理人员积极参与（2019年8月）

# MOU and engagement with corporates 与知名企业签订合作备忘录并开展专业交流活动



Meeting and signing **MOU with Shanghai Towner**, on talent development, case study, seminar, and continuous education. (2020 June)

IMA与**上海中心大厦**签署签署了**白金级企业战略合作伙伴关系备忘录**。(2020年6月)

- Meeting and signing **MOU with Seebon Group**, on talent development, case study, seminar, and continuous education. (2020 July)
- IMA与**仕邦集团**达成**战略合作伙伴关系** (2020年7月)
- 仕邦集团是国内最具影响力的人力资源服务商之一，是华南人力资源服务行业龙头企业
- Shibang Group is one of the most influential human resource service providers in China and a leading enterprise in the human resource service industry in South China

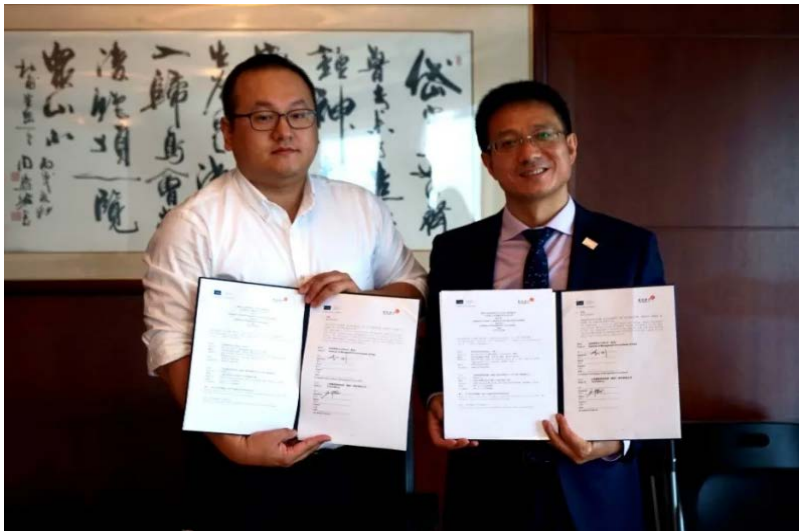
# MOU and engagement with corporates

## 与知名企业签订合作备忘录并开展专业交流活动



Meeting and signing **MOU with SanPower Group**, on talent development, seminar, and continuous education. (2020 Sep)

IMA与上海三胞集团签署签署了**白金级企业战略合作伙伴关系备忘录**。（2020年9月）



Meeting and signing **MOU with Shanghai Yuyuan Group**, on talent development, seminar, and continuous education. (2020, Sep)

IMA与豫园股份签署**白金级企业战略合作伙伴关系备忘录**。（2020年9月）



# Corporate communications 企业交流

IMA has been cooperating with partners to conduct management accounting training / visits within corporates, aiming to enhance exchange and communications with management accounting practitioners and support corporates to develop the core competency of financial professionals.

IMA联手合作伙伴共同开展在企业内部的管理会计培训/访问，旨在加强管理会计从业人员之间的的经验交流，助力企业提升其财务人员的核心竞争力。



Management accounting training within China North Industries Group Corporation Limited, 2017  
中国兵器工业集团2017管理会计专题培训班



Management accounting training within China National Petroleum, 2018.  
中国石油天然气集团有限公司举办管理会计内部培训，2018



Corporate visit to Xiaopeng Automobile, 2019  
企业拜访走进小鹏汽车，2019



Corporate visit to Fosun Group, 2019  
企业拜访走进复星集团，2019



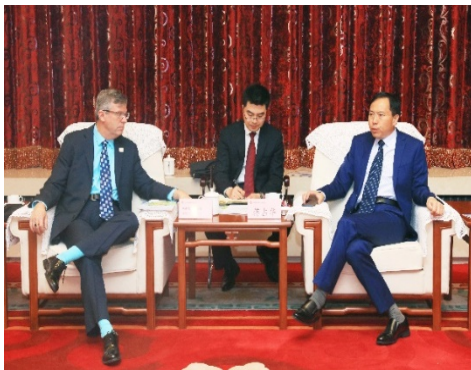


# Corporate communications

## 企业交流

### Visiting China National Salt Industry Corporation (China Salt)

- Meeting with Zhanhua JIANG, CFO of China Salt



### Visiting Industrial and Commercial Bank of China (ICBC)

- Meeting with Mr. Wenwu ZHANG, General Manager, Financial Accounting Dept of ICBC



### Visiting China Electronics Technology Group Corporation (CETC)

- Meeting with Shouwu LI, Deputy General Manager and CFO of CETC



### Visiting China International Marine Containers (CIMC)

- Meeting with Mr. Ji Haifeng, Executive Vice President & CFO



### Visiting PingAn Group

- Meeting with Mr. Li Rui, Director of Finance Department.

# Management accounting forums 管理会计专业论坛

IMA is committed to empowering financial professionals to strengthen competencies and accelerate careers and supporting corporates for value creation. In order to achieve the goals, IMA has been conducting various management accounting forums to facilitate best practice sharing and communications among financial professionals.

IMA致力于为财务从业人员增强核心竞争力助推其职业发展提供支持，并助力企业价值创造。为了实现这一目标，IMA持续举办管理会计实践论坛，以促进财务人员的最佳实践经验分享和交流。



Management accounting practice forum series across China, 2016  
2016管理会计中国行



Joint forum with AmCham--2017 Finance Management Forum  
2017 IMA与华南美商会联合举办财务管理论坛



Joint forum with Kingdee on Management Accounting Practice forum  
IMA与金蝶联合举办管理会计实践论坛  
2018年，深圳



Management accounting best practice conference in Beijing, 2019  
管理会计实践论坛  
2019年，北京





# Management accounting forums

## 管理会计专业论坛



IMA第六届管理会计高峰论坛 2019年  
10月25日, 北京  
IMA 6<sup>th</sup> Management Accounting  
Summit, Beijing, Oct 25, 2019



Joint salon with Shenzhen CPA,  
Shenzhen, Nov 14, 2019  
IMA&深圳注册会计师协会联合沙龙,  
2019年11月14日, 深圳



Management Accounting Practice Forum,  
Chengdu, Oct 27, 2019  
管理会计实践论坛, 2019年10月27日, 成都



# IMA management accounting digital forums

## IMA管理会计大咖云讲堂



### IMA Management Accounting Digital Forum

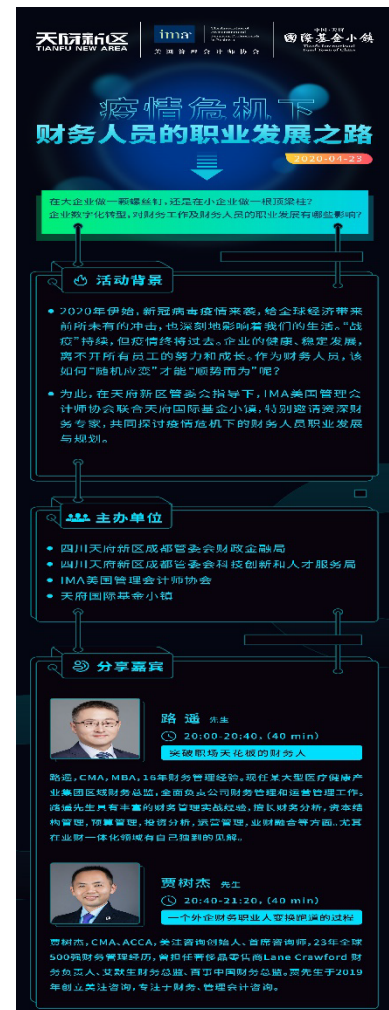
#### IMA管理会计大咖云讲堂

- IMA launched the "" series in February 2020, focusing on trendy topics, insight, and local best practice sharing.
- Inviting 2-3 industry experts to deliver presentation in each episode, with 1-2 episodes each month.
- Up till September, 9 episodes have been developed and received 21,700+ view times in total.
- IMA于2020年2月推出“管理会计云讲堂”系列活动，聚焦管理会计热点话题，分享前沿实践。
- 每期邀请2-3位业内专家参与分享，每个月推出1-2次云讲堂节目。
- 截止到2020年9月，共推出9期节目，共计浏览量达到 21,700+人次。

### Digital forum on Career development path for financial personnel

#### 线上论坛：财务人员的职业发展之路

- In April 2020, IMA jointly launched an online forum with the Financial Bureau of Sichuan Tianfu new district Chengdu management committee to focus on the career development of financial personnel, sharing cases and exchanging experience.
- 2020年4月，IMA联合四川天府新区成都管委会财政金融局共同推出线上论坛，聚焦企业财务人员职业发展，分享案例，交流经验。





# Digital forums on management accounting and sustainable development / 管理会计与可持续发展在线论坛

## Digital forum on Management Accounting and Sustainable Development

### 线上论坛：管理会计与可持续发展在线论坛

- Cooperated with multiple partners, IMA launched two online forums on management Accounting and sustainable Development in May and August 2020 respectively.
- Several experts in management accounting and sustainable development were invited to share their experiences and insights
- These digital forums received 18,400+ view times in total.
- IMA联合合作伙伴，分别于2020年5月和8月，推出了两期管理会计与可持续发展在线论坛
- 论坛邀请到多位管理会计及可持续发展领域的专家分享相关的经验和洞见
- 共计浏览量达到 18,400+人次。



# James Bulloch Award

## James Bulloch 年度大奖

- China South Industries Group Corporation received James Bulloch Award at the 95th IMA Global Annual Conference.
  - PingAn Group received James Bulloch Award in 2017.
  - In recent years, James Bulloch Award has been granted to many well-known companies and governmental agencies, including Caterpillar, Johnson & Johnson, Microsoft, State Administration of Foreign Experts Affairs, etc.
- 
- 中国南方工业集团在第95届IMA全球年会上领取了2014年度James Bulloch大奖。
  - 中国平安集团荣获2017年度James Bulloch大奖。
  - 近年来获得此奖项的机构还包括卡特彼勒、强生、微软、中国国家外国专家局等知名企业和政府机构。



China South Industries Group Corporation received James Bulloch award in 2014  
中国南方工业集团荣获2014年度James Bulloch大奖



PingAn Group received James Bulloch award in 2017  
中国平安集团荣获2017年度James Bulloch大奖

Developing, certifying, connecting,  
and supporting CMAs

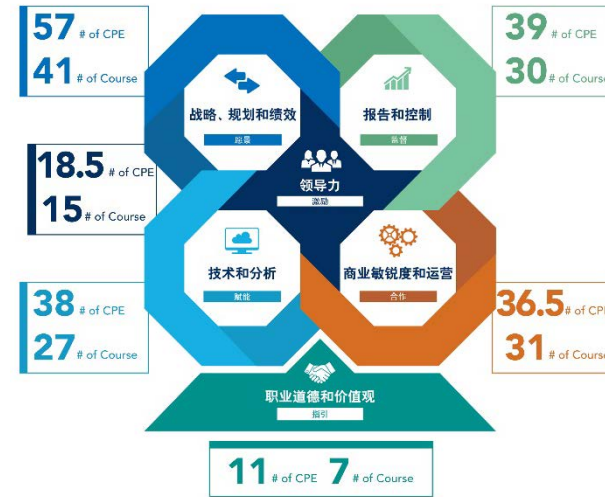
培养、认证、联络和支持CMA

# Bilingual Continuing Professional Education (CPE) 中英双语持续专业教育

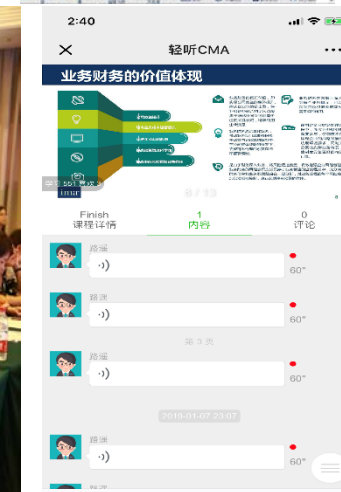
IMA headquarters and the IMA China team have been working on various bilingual CPE courses development and promoting.

IMA总部及IMA中国团队致力于打造丰富的持续教育课程：

- Chinese Learning Management System (LMS) provides a complete end-to-end Chinese language experience. Courses on LMS covers 6 domains in IMA's <Management Accounting Competency Framework> with various high-quality content. Up until 2020 Sep, there are **150+ Chinese CPE courses with 200+ CPE credits** available on LMS.
- IMA管理会计在线学习平台课程全面覆盖IMA《管理会计能力素质框架》中的六个能力类别，持续打造内容丰富的精品课程。截止到目前该平台上包括**150余门持续教育课程**，提供**200余个持续教育学分（CPE）**。
- Through both self developing courses by IMA, and actively cooperating with Chinese CPE providers, IMA continues to provide various high-quality online and offline CPE courses.
- IMA通过自主开发及与多家持续教育合作伙伴联合开发，为管理会计学习者提供多种高质量的在线及线下课程。



IMA's approved CPE provider (Excellent Finance) is offering offline CPE courses.  
IMA认可的CPE合作伙伴-优财提供线下CPE课程



WeChat based micro courses.  
微课



# Bilingual Continuing Professional Education (CPE)

## 中英双语持续专业教育

IMA podcasts was launched in 2020, covering hot topics in the accounting and financial filed, inviting industry experts to share their latest insights on accounting and finance, helping management accounting learners to access global information, learn knowledge and improve their professional competency in a flexible and convenient way.

IMA播客于2020年3月正式上线，涵盖会计和金融圈的热点资讯，邀请行业专家分享关于会计和财务的最新观点和见解，助力管理会计学习者以灵活便捷的方式获取资讯、学习知识、提高职业技能。



### IMA管理会计英文播客系列

欢迎来到“IMA管理会计英文播客系列”节目，该节目从行业精英和学界专家视角，深度解析财务和会计发展的前沿话题，全面探讨管理会计发展趋势。

### 聚焦科技赋能 助力分析提升

欢迎访问IMA科技和分析教育资源中心！我们聚焦会计和财务领域关键性技术，关注数据分析决策最新趋势，从持续教育课程到研究成果，IMA为您提供最具相关性的资源组合，满足您的专业提升需求。

Launched in 2020, IMA Technology and Analysis Center focuses on key technologies in the areas of accounting and finance, covering broad range of resources in continuing education, research, and publication.

IMA科技与分析中心于2020年3月上线，其聚焦会计和财务领域关键性技术，关注数据分析决策最新趋势，涵盖包括持续教育课程、研究成果、出版物等一些列相关资源。

# IMA management accounting master courses

## IMA管理会计知名学者公益课堂

- In October, IMA will launch a series of CPE courses entitled "**IMA Management Accounting master courses**". The course is delivered by 17 members of the IMA Management Accounting Academic Committee, providing rich knowledge sharing from the perspectives of CFO responsibility and strategy, cost management, industry and finance convergence, capital transformation and listed corporate governance.
- IMA即将于十月推出《**IMA管理会计知名学者公益课堂**》系列课程。课程由IMA管理会计学术顾问委员会17位顾问委员讲授，从CFO的职责及战略、成本管理、业财融合、移动互联网视角、资本转型与上市公司治理等多角度提供丰富的知识分享。



# Newly localized ethics courses are launched on LMS

## 最新职业道德课程登陆IMA管理会计在线学习平台



- In order to meet the needs of CMAs in China, two new ethics courses are introduced -- **<Misplaced Trust | Devastating Fraud>** and **<The Slippery Slope of Greed>**. They are localized in Chinese according to the learning habits of Chinese audiences. The courses are available on LMS.



- 为满足中国CMA持证者需求，IMA中国最新引进两门职业道德主题课程——《错位信任及严重舞弊》与《贪婪的滑坡》，并根据中国持证者学习习惯进行中文版本土化，在IMA管理会计在线学习平台上线，供持证者免费学习。

# CMA Elite Clubs

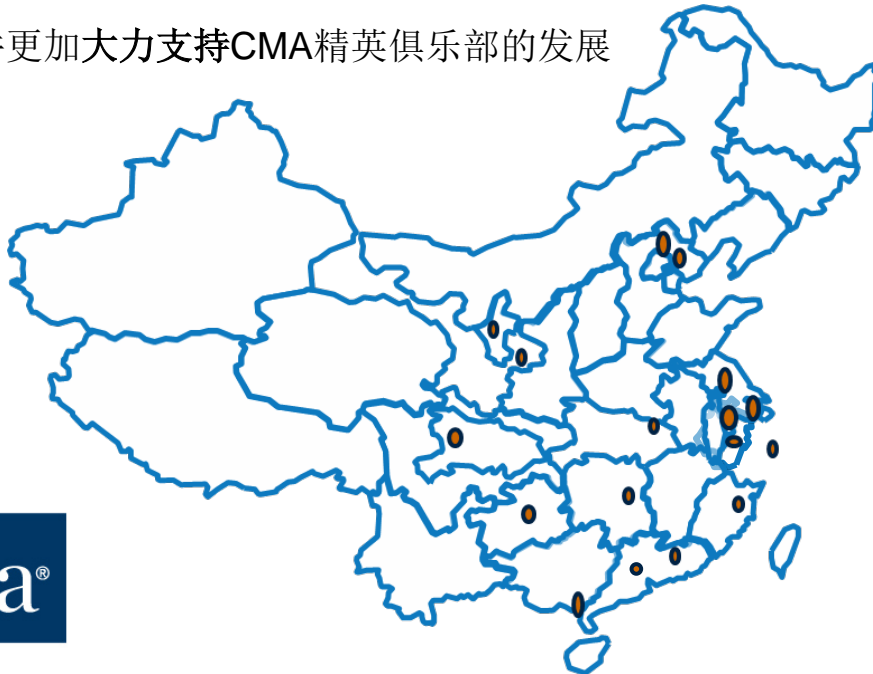
## CMA精英俱乐部

- There are **17** CMA Elite Clubs across China as of April 2020.
- We do **APPRECIATE** each and every CMA Elite Club leader and volunteers' great contribution and commitment.
- IMA has been and will continue to be making every effort to **better service and support** CMA Elite Clubs.

截止到2020年4月，全中国共有**17**个**CMA精英俱乐部**。

由衷感谢每一位CMA精英俱乐部的领导及志愿者的支持和投入

IMA将继续并更加大力支持CMA精英俱乐部的发展



Chengdu CMA Elite Club event, July 2018  
2018年7月成都CMA精英俱乐部活动



Shaanxi CMA Elite Club event, May 2018  
2018年5月陕西CMA精英俱乐部活动



IMA Hongkong chapter establishing ceremony, 2019  
2019 IMA香港分会成立活动



# CMA Elite Clubs

## CMA精英俱乐部

**IMA Switzerland Chapter and Nanjing CMA Elite co-organized a webinar entitled “Global Insights: Navigating Change”**  
**IMA瑞士分会和南京CMA精英俱乐部共同举办线上讲座：寰宇视野：拥抱变革**

- On Sep 15, 2020, Switzerland Chapter and Nanjing Elite co-organized a webinar entitled “Global Insights: Navigating Change”, which was the 1st cross regions chapter/elite club webinar.
- Academic and practices fields leaders shared experiences and insights.
- It received 268 attendees.
- 2020年9月5日，瑞士分会和南京精英俱乐部共同举办题为“寰宇视野、拥抱变革”的在线讲座，这是第一次跨区域举办的在线讲座。
- 来自学术和实务届嘉宾分享相关领域的经验和洞见。
- 在线共吸引268位观众实时收看。



**Marco Ottili**  
**Director**

IMA Switzerland Chapter  
财务总监；IMA瑞士分会董事



**Thorsten Feix**  
**Professor**

Augsberg University of Applied Sciences  
德国最大的应用科技大学教授，专注企业收购兼并和公司融资，并在哈佛大学负责全球收购课程；德国联邦收购兼并协会董事会成员



**Jude Zhu**  
**Chair**

CMA Nanjing Elite Club  
全球董事；CMA南京精英俱乐部发起人



**Marshall Ma**  
**Co-founder and CEO**  
EasyFinance

马爽 – 安越咨询创始合伙人及总经理；中国知名管理会计专家；安越中欧奖学金发起人

# CMA elite club delegation to ACE100

## CMA精英俱乐部代表团赴美参与IMA百年庆典

- Organized CMA elite club leaders to be part of IMA 100th year anniversary celebration in San Diego this June 2019;
- 组织了CMA精英俱乐部领导代表团，参与2019年6月于美国圣迭戈举办的IMA 100周年庆典；
- CMA club leaders had intensive communications with CMAs from other regions.
- CMA精英俱乐部领导与其它区域的CMA们进行了广泛的交流。



# CMAs gathered at IMA new offices

## 区域CMA代表在IMA区域新办公室中交流互动

- On October 26, 2019, CMA from Chengdu gathered to witness the establishment of IMA Chengdu office and did comprehensive communication.
- 2019年10月26日，成都地区CMA代表共同见证IMA成都办公室成立，并进行了热烈的交流沟通。
- On October 28, 2019, CMA from east China area visited IMA Shanghai new office and congratulated Shanghai office relocation, during which CMAs had active interaction.
- 2019年10月28日，上海地区CMA代表共贺IMA上海办公室乔迁，并展开了积极友好的互动交流。





# New version of IMA China website and new CMA WeChat subscription account go live

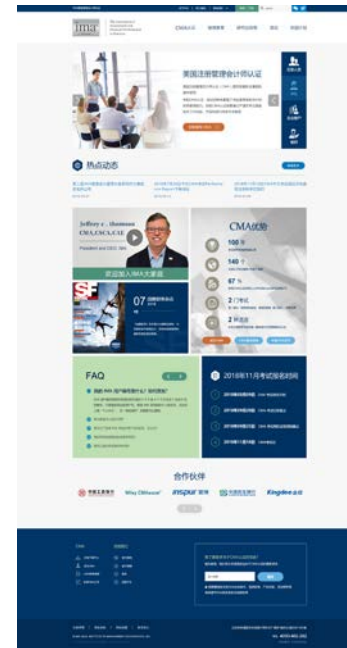
## 全新的IMA中文官网及CMA订阅号上线

### New China website was launched in July, 2019

- Enriched content
- Organized structure
- User-friendly interface
- Efficient user experience

### IMA全新的中文官网于2019年7月正式上线

- 更丰富的内容
- 更合理的布局
- 更友好的界面
- 更便捷的体验



New version of IMA  
China website  
IMA中文官网

New CMA  
WeChat  
subscription  
account  
CMA订阅号



### New CMA WeChat subscription account go live in March, 2020

- Frequent engagement
- Trendy global insights and trends
- Local best practices

### 全新的CMA订阅号于2020年3月正式上线

- 更频繁的读者互动
- 融合全球视野与热点资讯
- 本土优秀案例分享





# CMA Chinese commercial and Campaign is launched

## 全新中文CMA广告及宣传项目启动



### CMA Chinese commercial and Campaign is launched on Sep 14, 2020

- 4 commercials and related extensions have been promoted in multiple platforms;
- Received positive feedback from and audiences;
- After two weeks since it's launched, commercials received 3.1 million view times.

### CMA中文广告及宣传项目于2020年9月19日启动

- 4支品牌广告及周边物料在多个平台同步上线;
- 收到了合作伙伴及观众的好评;
- 上线两周后的广告浏览量达到310万。

# May and Sep promotion, 2020

## 2020年5月及9月优惠项目



### 2020 May promotion from May 6 – June 12.

- 3,926 new members were recruited
- Promotion marketing page hit --- 1,800,000+ Visits
- Considerable fan base expansion of social media – 6,000+ new followers for WeChat and Weibo

### 2020年5月优惠 (5月6日-6月12日)

- 新增CMA考生3926人
- 优惠着陆页: 180万点击
- 社交媒体新增6000+粉丝

### 2020 Sep promotion from Sep 14 – Oct 24.

- Leverage CMA campaign intensively.
- Registration is under normal process with close tracking.

### 2020年9月优惠 (9月14日-10月24日)

- 有效利用CMA广告和宣传物料
- 注册进展正常、密切监控各渠道表现

# New programs in technology and analytics 技术和分析领域的新项目

As one of IMA's 4 global strategies, new technology and analytics is a key area where we are investing and exploring.

## ➤ Updated CMA exam:

Updated exam effective January 1, 2020, with a section of "Technology and Analytics" featured.

## ➤ Research:

"Management Accounting Competencies: Fit for Purpose in a Digital Age?" (2018)

"Implementation of Advanced Analytics Improves Corporate Performance" (2019).

"The Data Analytics implementation Journey in Business and Finance" (2019)

"The Impact of Big Data on Finance Now and in the Future" (2020)

## ➤ Publications

Key related articles published in Strategic Finance

## ➤ Education programs

Webinars addressing this area to enable cutting-edge CPE.

IMA Data Analytics & Visualization Fundamentals Certificate™.

新技术和分析是我们投入和探索的重点领域，这反映在以下几个方面。

## ➤ 更新CMA考试大纲：2020年新考纲增加“技术及分析”部分

## ➤ 研究报告

✓ 《管理会计能力素质：是否适应数字化时代？》 (2018)

✓ 《先进分析能力提升企业业绩》 (2019)

✓ 《商业和财务领域的数据分析实施过程》 (2019)

✓ 《大数据对财务的影响 -- 现状及未来展望》 (2020)

## ➤ 出版物：重要相关文章发表在《战略财务》

## ➤ 教育课程：

✓ IMA发布了很多和该领域相关的前沿在线研讨会作为持续教育课程

✓ 数据分析与可视化技术课程



管理会计能力素质：  
是否适应数字化时代？



商业和财务领域的数据分析实施过程  
The Data Analytics Implementation Journey  
in Business and Finance



# Social Responsibility

## 社会责任



# IMA's social responsibility / IMA的社会责任

In 2019 fall, IMA China held a series of "social service days" as part of the "IMA Make a Difference Day" activities. IMA offices in Beijing, Shanghai and Shenzhen organized various forms of meaningful activities with partners.

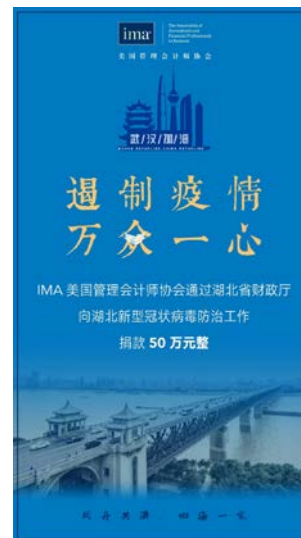
2019年秋季，IMA中国区进行了“社会服务日”系列活动，位于北京、上海和深圳的IMA办公室分别通过不同的形式，与合作伙伴们一起，组织进行了多种有意义的活动。



# Other key actions under COVID-19

## Donation IMA捐款

- IMA donated RMB 500,000 to Hubei novel coronavirus prevention and control work through the Finance Department of Hubei Province.
- IMA通过湖北省财政厅向湖北新型冠状病毒防治工作捐款人民币50万元整。
- Hubei Provincial Department of Finance issued Thank you letter to IMA.
- 湖北省财政厅向IMA发出感谢信。



## 90天IMA资源畅享计划

新型冠状病毒目前正在全球肆虐，IMA始终密切关注疫情的变化，努力为抗击疫情贡献力量所能及的力量，并一如既往地地为CMA考生和持证者以及广大财务管理领域的同仁们提供支持。

与此同时，我们也希望为更多财务专业人士提供有益的帮助，协助他们即使在这样的特殊时期也始终保持进益。因此，IMA特别推出“90天资源畅享计划”。自参加该项目之日起90天内，您可以无限次免费畅享IMA相关学习资源。我们希望能以这些优质学习资源为基点，助力有志于财务领域更广阔发展前景的专业人士、学术专家和学者，为他们的个人职业生涯提供更多可能性。

立即注册

## Free Access to IMA Resources 90天IMA资源畅享计划

- As we work through the COVID-19 pandemic together, IMA wants to help those in the accounting and finance profession keep moving forward as best they can during this disruption, and launched the 90 days Free Access program.
- IMA推出90天资源畅享计划，内容涉及持续教育、思想引领及行业交流等多个方面，旨在为广大财务管理领域的同仁提供支持，为协助财会专业人士在特殊时期保持进益。

IMA is committed to more listening and greater investment to leverage your hard-earned CMA to greater success!

IMA致力于让来之不易的CMA认证带你走向更大的成功。





The Association of  
Accountants and  
Financial Professionals  
in Business



10 Paragon Drive, Suite 1

Montvale, New Jersey

07645-1760

U.S.A.

**Phone**

U.S.A. (800) 638-4427

Global +1 (201) 573-9000