

# 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)*

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

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)*

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

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

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- h. Balanced scorecard  
平衡记分卡

**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



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**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. Price elasticity of demand  
需求的价格弹性
- d. Product life-cycle considerations  
产品生命周期的考量
- 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

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**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