



## THE INSTITUTE OF MANAGEMENT ACCOUNTANTS

The Institute of Management Accountants (IMA) is a professional organization that focuses on the field of management accounting. It is a global organization with members and chapters worldwide. The IMA provides resources, education, and networking opportunities for professionals in the field of management accounting and financial management.

One of the notable certifications offered by the IMA is the Certified Management Accountant (CMA) designation. The CMA is a professional certification that indicates expertise in management accounting and financial management. To obtain the CMA designation, individuals typically need to meet certain educational and experience requirements, as well as pass a two-part examination covering various aspects of management accounting.



# Syllabus

## PART I :

### FINANCIAL REPORTING, PLANNING, PERFORMANCE, AND CONTROL

- › External Financial Reporting Decisions (15%)
- › Planning, Budgeting, and Forecasting (30%)
- › Performance Management (20%)
- › Cost Management (20%)
- › Internal Controls (15%)

## PART II :

### FINANCIAL DECISION MAKING

- › Financial Statement Analysis (25%)
- › Corporate Finance (20%)
- › Decision Analysis (20%)
- › Risk Management (10%)
- › Investment Decisions (15%)
- › Professional Ethics (10%)

