

# **CMA CERTIFIED MANAGEMENT ACCOUNTANT Training Program**

## **Who can do?**

To be eligible for CMA certification, you must comply with the following requirements;

- Be a member of IMA
- Pay the Entrance Fee
- Satisfy the Education Qualification
- Satisfy the Experience Qualification
- Register for the exam and pass all the examination parts

**100,000+ Students  
have been Trained**

**since  
1997**

**Program is  
offered by**

**3D EDUCATORS  
INT**  
22 Years of  
Excellence in  
Training &  
Development

**Invest in  
People the  
only Asset  
that Appreciates**



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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

### **Certified Management Accountant (CMA)**

The CMA is a prestigious global certificate awarded by IMA to professionals who demonstrated mastery in financial planning, analysis, control, decision support and strong professional ethics. The certification dates back in 1972, when IMA (formerly known as National Association of Cost Accountants (NACA)), began to provide professional recognition to management accountants that would be comparable to the designation of a Certified Public Accountant (CPA). Having CMA certified professionals is a great help in the business industry as they can improve the efficiency of operation and management and the financial situation of a company.

### **Institute of Management Accountants (IMA)**

The IMA is the premier body that awards the certification in management accountancy. This professional body is located in New Jersey and boasts of about 60,000 members all across the world. Its main agenda is to further advance the role of the management accountants in the business world. The body provides the candidate with the necessary qualification, and thus arms the candidate with the sufficient knowledge as well as skills that can be used in the real life business scenario.



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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

### **CMA Objectives:**

- To establish management accounting as a recognized profession by identifying the role of the management accountant and financial manager, the underlying body of knowledge, and course of study by which such know-ledge is acquired.
- To encourage higher educational standards in the management accounting field.
- To establish an objective measure of an individual's knowledge and competence in the field of management accounting.
- To encourage continued professional development by management accountants.



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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

### **Testing Windows:**

- January & February
- May & June
- September & October



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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

### **Program Details**

#### **INAUGURATION**

The Training Program will be inaugurated by a senior member of 3DEducators

#### **Program Structure**

Duration of each class           **3 – Hour**  
Duration of each module       **6-Months**

#### **Other Learning Activities**

Classroom Assignments           **04**  
Presentations by Trainees       **01**

#### **ABOUT THE PROGRAM INSTRUCTOR**

The “CMA - Certified Management Accountant” Program has the international designed certification by ACFE and will be conducted by senior, certified and experienced trainer and consultants.

They trainers having the foreign qualification and degree & certification of Ph.D. MBA, MSc, ACCA, CA, CIA, CFE, CMA etc.

As Consultant & Senior Trainers the team of trainers from Management and Finance side we 3D Educators – Trainers & Consultants would not compromise on the faculty and provide you the best trainers in the sessions.

#### **In Affiliation with**





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## **Examination Parts**

The CMA exam is specifically designed to measure the advanced skills required to be an effective member of finance and accounting teams within organizations and to create value in today's complex and challenging business environment.

# **CMA COURSE CONTENT**

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

### **A. External Financial Reporting Decisions (15% - Levels A, B, and C)**

#### **1. Financial statements**

- a. Balance sheet
- b. Income statement
- c. Statement of changes in equity
- d. Statement of cash flows
- e. Integrated reporting

#### **2. Recognition, measurement, valuation, and disclosure**

- a. Asset valuation
- b. Valuation of liabilities
- c. Equity transactions
- d. Revenue recognition
- e. Income measurement
- f. Major differences between U.S. GAAP and IFRS



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## **B. Planning, Budgeting, and Forecasting (20% - Levels A, B, and C)**

### **1. Strategic planning**

- a. Analysis of external and internal factors affecting strategy
- b. Long-term mission and goals
- c. Alignment of tactics with long-term strategic goals
- d. Strategic planning models and analytical techniques
- e. Characteristics of a successful strategic planning process

### **2. Budgeting concepts**

- a. Operations and performance goals
- b. Characteristics of a successful budget process
- c. Resource allocation
- d. Other budgeting concepts

### **3. Forecasting techniques**

- a. Regression analysis
- b. Learning curve analysis
- c. Expected value

### **4. Budgeting methodologies**

- a. Annual business plans (master budgets)
- b. Project budgeting
- c. Activity-based budgeting
- d. Zero-based budgeting
- e. Continuous (rolling) budgets
- f. Flexible budgeting



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## **5. Annual profit plan and supporting schedules**

- a. Operational budgets
- b. Financial budgets
- c. Capital budgets

## **6. Top-level planning and analysis**

- a. Pro forma income
- b. Financial statement projections
- c. Cash flow projections

## **C. Performance Management (20% - Levels A, B, and C)**

### **1. Cost and variance measures**

- a. Comparison of actual to planned results
- b. Use of flexible budgets to analyze performance
- c. Management by exception
- d. Use of standard cost systems
- e. Analysis of variation from standard cost expectations

### **2. Responsibility centers and reporting segments**

- a. Types of responsibility centers
- b. Transfer pricing
- c. Reporting of organizational segments

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## 3. Performance measures

- a. Product profitability analysis
- b. Business unit profitability analysis
- c. Customer profitability analysis
- d. Return on investment
- e. Residual income
- f. Investment base issues
- g. Key performance indicators (KPIs)
- h. Balanced scorecard

## D. Cost Management (15% - Levels A, B, and C)

### 1. Measurement concepts

- a. Cost behavior and cost objects
- b. Actual and normal costs
- c. Standard costs
- d. Absorption (full) costing
- e. Variable (direct) costing
- f. Joint and by-product costing

### 2. Costing systems

- a. Job order costing
- b. Process costing
- c. Activity-based costing
- d. Life-cycle costing

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## **3. Overhead costs**

- a. Fixed and variable overhead expenses
- b. Plant-wide vs. departmental overhead
- c. Determination of allocation base
- d. Allocation of service department costs

## **4. Supply chain management**

- a. Lean resource management techniques
- b. Enterprise resource planning (ERP)
- c. Theory of Constraints
- d. Capacity management and analysis

## **5. Business process improvement**

- a. Value chain analysis
- b. Value-added concepts
- c. Process analysis, redesign, and standardization
- d. Activity-based management
- e. Continuous improvement concepts
- f. Best practice analysis
- g. Cost of quality analysis
- h. Efficient accounting processes



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### **E. Internal Controls (15% - Levels A, B, and C)**

#### **1. Governance, risk, and compliance**

- a. Internal control structure and management philosophy
- b. Internal control policies for safeguarding and assurance
- c. Internal control risk
- d. Corporate governance
- e. External audit requirements

#### **2. System controls and security measures**

- a. General accounting system controls
- b. Application and transaction controls
- c. Network controls
- d. Backup controls
- e. Business continuity planning

### **F. Technology and Analytics (15% - Levels A, B, and C)**

#### **1. Information systems**

- a. Accounting information systems
- b. Enterprise resource planning systems
- c. Enterprise performance management systems



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## **2. Data governance**

- a. Data policies and procedures
- b. Life cycle of data
- c. Controls against security breaches

## **3. Technology-enabled finance transformation**

- a. System development life cycle
- b. Process automation
- c. Innovative applications

## **4. Data analytics**

- a. Business intelligence
- b. Data mining
- c. Analytic tools
- d. Data visualization



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## **Part 2 - Strategic Financial Management**

### **A. Financial Statement Analysis (20% - Levels A, B, and C)**

#### **1. Basic financial statement analysis**

- a. Common size financial statements
- b. Common base year financial statements

#### **2. Financial ratios**

- a. Liquidity
- b. Leverage
- c. Activity
- d. Profitability
- e. Market

#### **3. Profitability analysis**

- a. Income measurement analysis
- b. Revenue analysis
- c. Cost of sales analysis
- d. Expense analysis
- e. Variation analysis



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### **4. Special issues**

- a. Impact of foreign operations
- b. Effects of changing prices and inflation
- c. Impact of changes in accounting treatment
- d. Accounting and economic concepts of value and income
- e. Earnings quality

### **B. Corporate Finance (20% - Levels A, B, and C)**

#### **1. Risk and return**

- a. Calculating return
- b. Types of risk
- c. Relationship between risk and return

#### **2. Long-term financial management**

- a. Term structure of interest rates
- b. Types of financial instruments
- c. Cost of capital
- d. Valuation of financial instruments

#### **3. Raising capital**

- a. Financial markets and regulation
- b. Market efficiency
- c. Financial institutions
- d. Initial and secondary public offerings
- e. Dividend policy and share repurchases
- f. Lease financing



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## **4. Working capital management**

- a. Working capital terminology
- b. Cash management
- c. Marketable securities management
- d. Accounts receivable management
- e. Inventory management
- f. Types of short-term credit
- g. Short-term credit management

## **5. Corporate restructuring**

- a. Mergers and acquisitions
- b. Other forms of restructuring

## **6. International finance**

- a. Fixed, flexible, and floating exchange rates
- b. Managing transaction exposure
- c. Financing international trade

## **C. Decision Analysis (25% - Levels A, B, and C)**

### **1. Cost/volume/profit analysis**

- a. Breakeven analysis
- b. Profit performance and alternative operating levels
- c. Analysis of multiple products



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### **2. Marginal analysis**

- a. Sunk costs, opportunity costs, and other related concepts
- b. Marginal costs and marginal revenue
- c. Special orders and pricing
- d. Make vs. buy
- e. Sell or process further
- f. Add or drop a segment
- g. Capacity considerations

### **3. Pricing**

- a. Pricing methodologies
- b. Target costing
- c. Elasticity of demand
- d. Product life-cycle considerations
- e. Market structure considerations

## **D. Risk Management (10% - Levels A, B, and C)**

### **1. Enterprise risk**

- a. Types of risk
- b. Risk identification and assessment
- c. Risk mitigation strategies
- d. Managing risk



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## **E. Investment Decisions (10% - Levels A, B, and C)**

### **1. Capital budgeting process**

- a. Stages of capital budgeting
- b. Incremental cash flows
- c. Income tax considerations
- d. Evaluating uncertainty

### **2. Capital investment analysis methods**

- a. Net present value
- b. Internal rate of return
- c. Payback
- d. Comparison of investment analysis methods

## **F. Professional Ethics (15% - Levels A, B, and C)**

### **1. Business ethics**

- a. Moral philosophies and values
- b. Ethical decision making

### **2. Ethical considerations for management accounting and financial management professionals**

- a. IMA's Statement of Ethical Professional Practice
- b. Fraud triangle
- c. Evaluation and resolution of ethical issues



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### **3. Ethical considerations for the organization**

- a. Organizational factors and ethical culture
- b. IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice"
- c. Ethical leadership
- d. Legal compliance
- e. Responsibility for ethical conduct
- f. Sustainability and social responsibility



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# **Terms & Conditions**

### **WITHDRAWAL FROM THE DIPLOMA**

Students are not allowed to withdraw from the Diploma. If a student cannot continue the Diploma his/her fee will be forfeited.

### **CONDUCT AND DISCIPLINE**

A disciplinary action, leading to rustication, will be taken against students whose conduct is found objectionable at any time during the course of study. Reference will be made to 3D Educators code of conduct.

### **EVALUATION AND GRADING**

The performance of students is evaluated through continuous observation of a student's performance in the Diploma – class participation, submission of assignments, quizzes and exercises.



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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

The student will be examined through three hourly exams conducted at the midterm and a final exam at the end of the program. Total marks for passing the Diploma will be 60 out of a total of 100.

Students who do not meet the attendance or any other eligibility criteria will not be allowed to appear in the final examination.

The following grading plan will be applicable for the Diploma:

<b>A</b>	<b>87 - 100</b>
<b>B+</b>	<b>81 -86</b>
<b>B</b>	<b>72 - 80</b>
<b>C+</b>	<b>66 - 71</b>
<b>C</b>	<b>60 - 65</b>
<b>F</b>	<b>below 60</b>



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Students who are unable to appear for the final exam are required to submit a written application stating the reason for not appearing for the exam. 3D Educators reserves the right to approve or deny such applications. If approved, the student will be allowed to sit for the exam within one month. Failure to do so, the student will be resubmit the examination fee and sit the future schedule exam. Without passing of the exams no certification will be awarded.



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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

### **ONLINE LIVE CLASSES FACILITY AVAILABLE**

- Instructor Led Training
- Real Time Presentations
- Interactive Classes
- Complete Notes and Other Stuff shall be provided through our Secure Student Login Member's Area
- For Online Live Classes, you may please download the Admission Form through our website <http://www.3deducators.com>. Fill it properly and attached the required document along with Picture and send back to [info@3deducators.com](mailto:info@3deducators.com) with scanned fee submitted voucher in the bank.
- For Pakistan you may submit the fee at any MCB Branch with the title of "3D EDUCATORS-TRAINERS & CONSULTANTS".
- If you are outside Pakistan then you may transfer via Bank to Bank or any western union, Fast Track, Money Gram or else International Transfer Body.
- After Admission, if you don't have GMAIL Account then you are requested to kindly make one GMAIL Account and shared it [info@3deducators.com](mailto:info@3deducators.com). Then further correspondence shall be made by our institute official.
- Extra Bandwidth Charges shall be incurred.

### **DISTANCE NOT MATTER**

You can join in the live classes Sessions of 3D EDUCATORS – TRAINERS & CONSULTANTS from anywhere of the world.

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## PRECAUTIONARY MEASURES

- During Classes, you are requested to make sure that you are in isolated room, where no noise should be there except your voice.
- Kindly Switch Off your Cell Phone during the class, because it will disturb the quorum of class.
- If you have taken the admission in the course online lonely, then ethically it is recommended and suggested that you alone in the class.
- Recording of Lectures are not allowed at your end.

This world is emerging and growing in the 21st Century very rapidly because of latest and remarkable technologies and its advancement. Due to advancement of technology, we 3D EDUCATORS offer Live Interactive class sessions

3D EDUCATORS believe on Information Technology and its systems. Now you can also avail this facility at your home.

## CONTACT US

021-34141329, 0333-2402474  
021-34857148

[info@3deducators.com](mailto:info@3deducators.com)  
<http://www.3deducators.com>

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## **CERTIFIED MANAGEMENT ACCOUNTANT – CMA TRAINING PROGRAM**

### **SAMPLE CERTIFICATE**



# **CERTIFICATE**

***Invest In People the Only Asset that Appreciates...***

*The Certificate Witnesseth that  
Dr. Muhammad Allama Iqbal  
Has Successfully Completed the 32-Hours Training of the  
CMA - Certified Management Accountant*

**Conducted By**

**3D EDUCATORS - TRAINERS & CONSULTANTS**

**From 22 Nov 2009 To 22 Jan 2010**

**CERTIFICATE ID: 3DCIA1010/5/2003093**



Principal of Institute

**Global Partner - International Management Research & Technology Consortium - IMRTC USA  
Global Partner - PECB CANADA, Partner Institute of SDC - Government of Pakistan**