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Oaks Liwa Heights Cluster-W
Office #3505 Jumeirah Lake Towers-JLT



info@fitedu.com



+971 52 112 0073
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The Right Guidance Today, A Successful Tomorrow!

CMA - USA PART 01 SYLLABUS

(Financial Planning, Performance, and Analytics)

As per Institute of Management Accounts (IMA) - www.imanet.org

	EXTERNAL FINANCIAL REPORTING DECISIONS - Financial statements: Balance sheet, income statement, cash flow - Revenue recognition & expense measurement - Asset & liability valuation - Equity transactions - Differences between GAAP & IFRS	15%
	PLANNING, BUDGETING, AND FORECASTING - Budgeting concepts (static, flexible, zero-based) - Forecasting techniques - Financial planning models - Annual profit plan - Variance analysis	20%
	PERFORMANCE MANAGEMENT - Cost & variance measures - Responsibility centers - Key performance indicators (KPIs) - Balanced scorecard - Profitability analysis	20%
	COST MANAGEMENT - Costing systems: Job order costing, Process costing, Activity-based costing (ABC) - Overhead allocation - Supply chain management - Business process improvement	15%
	INTERNAL CONTROLS - Governance frameworks - Risk assessment - Internal control systems - Compliance & audit - Fraud prevention	15%
	TECHNOLOGY AND ANALYTICS - Information systems - Data governance - Data analytics basics - Financial modeling tools - Technology in finance transformation	15%
Total		100%

WEIGHTAGE



EXAM PATTERN

- 100 Multiple Choice Questions
- 2 CBQ's
- Duration: 4 Hours



KEY FOCUS AREAS

- Budgeting
- Performance Management
- Internal Controls

Conceptual + Analytical understanding is critical



6 DOMAINS. 1 GOAL

- Become a certified management accountant (CMA)

CMA - USA PART 02 SYLLABUS

(Strategic Financial Management)

As per Institute of Management Accounts (IMA) - www.imanet.org

	FINANCIAL STATEMENT ANALYSIS › Financial statement interpretation › Ratio analysis (liquidity, profitability, leverage) › Profitability analysis › Trend & comparative analysis › Impact of accounting changes	20%
	CORPORATE FINANCE › Working capital management › Capital structure › Cost of capital › Financial markets & instruments › Risk & return	20%
	DECISION ANALYSIS › Cost-volume-profit (CVP) analysis › Marginal analysis › Pricing decisions › Make vs buy decisions › Risk & uncertainty analysis	25%
	RISK MANAGEMENT › Enterprise risk management (ERM) › Financial risk (credit, market, operational) › Hedging techniques › Internal risk controls	10%
	INVESTMENT DECISIONS › Capital budgeting › Net Present Value (NPV) › Internal Rate of Return (IRR) › Payback period › Project risk analysis	10%
	PROFESSIONAL ETHICS › Ethical standards (IMA Statement) › Corporate governance › Ethical decision-making › Professional responsibilities	15%
Total		100%

WEIGHTAGE



EXAM PATTERN

- › 100 Multiple Choice Questions
- › 2 CBQ's
- › Duration: 4 Hours



KEY FOCUS AREAS

- › Decision Analysis (Highest Weight)
- › Corporate Finance
- › Financial Statement Analysis

Requires strategic thinking + analytical decision making



MASTER STRATEGY DRIVE PERFORMANCE CREATE VALUE

- › Become a certified management accountant (CMA)