

<<美国注册管理会计师>>

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前言

美国注册管理会计师的英文全称是Certified Management Accountant，简称CMA。CMA是美国注册管理会计师协会（Institute of Management Accountants，IMA）创立的一个财务管理综合能力考核专业资格证书，内容涉及经济、金融、管理、会计等多方面内容，考试主要以基础知识、实用知识为主，知识覆盖面很广；具有很强的实用性、可操作性。

IMA由具有103年历史的美国国家会计师协会（NAA）创立，它是美国最大的会计师协会。IMA目前共有会员超过11 000人，主要分布在美国和加拿大等经济发达国家。目前CMA证书持有者主要是世界各大公司及金融机构的财务主管、财务长、CFO、CEO、成本核算师、理财师、企业管理人员。

CMA与美国会计师协会（American Institute of Certified Public Accountant，AICPA）是美国两个最主要、最权威的会计师资格，也是全球最权威的会计资格。

国际上的会计准则和管理标准，IMA是国际上管理会计学科最具权威的机构。

高才（中国）培训致力研发国内首套美国CMA考试辅导教材，本书在内容上除了包括所有美国CMA考试大纲规定考试范围，更添加了许多中文背景注释、高才培训的提示和专业词汇表，弥补了中国学员阅读纯英文CMA培训教材所遇到的语言和文化差异障碍；同时本系列丛书融合美国多所知名院校MBA课程内容设置，知识体系设置合理，内容翔实，理论联系实际，突出案例教学，深入浅出，易懂易学。

2009年IMA考试管理中心对CMA的整体考试内容做出了重大的调整，增添了很多新的考试内容，并提高了考试难度，高才培训第一时间推出了采用IMA 2009年最新考试大纲所编写的CMA复习材料，共两个部分，即Financial Planning，Performance and Control和Financial Decision Making。

关于考试内容结构具体变化，学员可及时联系高才（中国）培训。

衷心祝愿本套培训教材能帮助有志于成为美国注册管理会计师的朋友们一举成功！

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内容概要

近年来,越来越多的中国财经、金融、管理专业人士开始关注和参加美国注册管理会计师考试。高才(中国)培训致力研发国内首套美国CMA考试双语教材,本书在内容上除了包括所有美国CMA考试大纲规定考试范围,更添加了许多中文背景注释、高才培训的提示和专业术语表,弥补了中国学员阅读纯英文CMA培训教材所遇到的语言和文化差异障碍。

本系列丛书融合美国多所知名院校MBA课程内容设置,知识体系设置合理,内容翔实,理论联系实际,突出案例教学,深入浅出,易懂易学,并对所有概念的相关的考试掌握要求逐一做了图案标识并提示了记忆技巧。

适合所有美国CMA考生阅读。

作者简介: 陈越,高才(中国)培训总裁兼首席培训师。

陈越先生目前是IMA协会唯一业裔董事,曾担任美国多家公司高级财务分析师,取得多项财会类CPA, CMA, CFM, CIA, AIA, LIFA权威证书,同时有着丰富的授课经验。

美国管理会计师协会董事会(Institute of Management Accountants) 董事 国际金融协会(Institute of Research Association) 董事 美国注册会计师协会会员(American Institute of Certified Accountants) 美国内部审计师协会会员(Institute of Internal Auditors) 英国国际会计师协会会员(Association of International Accountants) 2006年1月担任“哈佛上海论坛”财务部分 主讲 登入2003年世界名人录——“Who's Who”(财经类)并取得证书 登入2002年斯特莫北美名人录——“Who's Who”(财经类)并取得证书

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企划过程中最重要的部分之一就是必须确立企业对未来的设想。

Since planning is looking into the future , the company must make some assumptions about the outlook for the environment in which its business operates. These assumptions are called premises. When identifying premises, it is essential that management focus only on those that will actually impact the potential success of their business. By focusing on premises that are not a critical part of the organization ' s success , management is wasting valuable company time and resources.

不同的部门必须决定其自身的前提，因为他们各自面对独特的任务。例如财务部门可能会对利息敏感，但对于生产部门来说，利息问题不会直接影响其完成部门目标。

Fulfilling objectives (完成目标) 在企业制定出其目标和规划时，搭建能够帮助实现企业目标、政策、流程、规则的内部结构变得至关重要。

政策、流程和规则是前馈控制 (feed forward controls) 的典例。

A feed forward control 是在主题发生之前 就已经有准备的控制。

By giving people guidance about what problems may occur , it can often prevent these problems. And if a problem does occur , people already know how to respond to the situation. Policies , procedures and rules are feed forward controls because they establish the way something is supposed to be done the first time. By having these detailed instructions , there is less chance that something will go wrong. Policies

A policy is a general statement that guides the thinking , and therefore the actions , of employees and is involved in the decision-making process. One of the purposes of a policy is to provide the boundaries within which a person is supposed to and is able to make a decision. The policy is the preferred way of achieving the objectives of the company and should be used as a guide for that decision-maker. Because these are the guides to behavior within the company , a policy should :

(1) Involve principles that are known by members of the organization.
(2) Be consistent with other policies within the organization (和企业其他的政策保持一致) . (3) Be clear , comprehensive and understandable.

and (4) Be published and communicated to all individuals affected by the policy. 如果企业政策不被理解、不能充分交流、不具有一定的灵活度、不能及时被更新以及不被企业所有员工所接受，那么很有可能会在取得解决方案之前造成很多困难。

企业政策的例子可能如下所述：“家庭成员不可以在同一部门上班”或者“所有准妈妈可以在孩子出生前领取三个月免工薪水”。

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媒体关注与评论

如果学习是一条船，顺利通过考试是我想要登上的彼岸，那么高才（中国）培训就是最强壮的划桨手，帮助我克服重重险难，送我登上了成功的彼岸。

——高才CMA上海面授班第十二二期学员 王丽丽 成为一个注册管理会计师是我的梦想，高才（中国）培训为了插上了飞翔的翅膀。

高水准的服务，专业的讲师团队，更多贴心的增值服务，让我仅花费了7个月的时间就圆满了我的梦想。

——高才CMA上海面授班第九期学员 毛丹芸 我的感受是：高才（中国）培训的教学服务非常完善和全面，为工作繁忙的我量身定制了我的专属CMA学习计划，使我超出预期完成了我的CMA学业。

——高才CMA第十期学员 董蓉蓉 我没有财务背景，但对这个行业的兴趣驱使我选择了CMA。

高才（中国）培训优秀的老师们，孜孜不倦地对我这个零基础学员给予悉心教导，让我进入财务领域不再是遥不可及的梦想。

——高才CMA上海第十一期学员 黎淑琼

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编辑推荐

《高才财经系列丛书：美国注册管理会计师（CMA）认证考试教材》完全遵循IMA最新考试大纲国内首套中英双语教材。

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