

CMA Exam Material (Content Overview)

Part 1: Financial Planning, Performance, and Analytics

This part focuses on financial planning, analysis, and performance management within organizations.

Topics Covered:

- External Financial Reporting
- Financial statements (Balance Sheet, Income Statement, Cash Flow)
- Revenue recognition and asset valuation
- Differences between accounting standards
- Planning, Budgeting, and Forecasting
- Strategic planning and business goals
- Budgeting techniques and methodologies
- Forecasting methods and financial projections
- Performance Management
- Cost and variance analysis
- Performance measurement systems
- Responsibility centers
- Cost Management
- Costing systems and allocation
- Operational efficiency
- Business process improvement
- Internal Controls
- Risk management and governance
- Internal auditing
- System controls and compliance
- Technology and Analytics
- Information systems
- Data analytics and business intelligence
- Digital transformation in finance
- Gleim Exam Prep +1

Part 2: Strategic Financial Management

This part focuses on advanced financial management and strategic decision-making.

Topics Covered:

- Financial Statement Analysis
- Financial ratios
- Profitability and performance analysis
- Corporate Finance

- Risk and return
- Capital structure
- Cost of capital
- Decision Analysis
- Cost-volume-profit analysis
- Pricing strategies
- Decision-making techniques
- Risk Management
- Enterprise risk management
- Financial risk assessment
- Investment Decisions
- Capital budgeting
- Investment evaluation techniques
- Professional Ethics
- Ethical standards in accounting
- Professional responsibility