



*IMA's Certification for
Accountants and
Financial Professionals
in Business*



CMA Handbook

Your Guide to Information
and Requirements
for CMA Certification

注册管理会计师认证(CMA): --企业会计和财务人员的黄金认证

《注册管理会计师认证手册》：注册管理会计师认证
要求及信息指南

Welcome to the CMA Program!

欢迎报考注册管理会计师认证考试

The Institute of Management Accountants is dedicated to excellence within the management accounting profession. The Certified Management Accountant (CMA®) designation was developed in 1972 to provide an objective measure of an individual's knowledge and competence in the field of management accounting. Only the CMA program recognizes the unique proficiencies required for success in this challenging profession.

美国管理会计师协会致力于实现管理会计职业的卓越发展。注册管理会计师(CMA®)认证始于1972年，旨在客观地衡量个人在管理会计领域的知识和能力。只有注册管理会计师认证考试才能识别这一颇具挑战性的职业取得成功所需的独特专业能力。

The Institute of Certified Management Accountants (ICMA®) regularly reviews the content of the CMA exam to ensure that current topics are appropriately updated and relevant to business practice. Connectivity of a practical Body of Knowledge to the workplace is important. The CMA exam aligns with the knowledge, skills and abilities that an accountant or finance professional in business uses on the job today – financial planning, analysis, control, and decision support. These skills are critical to the success of finance teams.

管理会计师协会(ICMA®)会定期审查注册管理会计师的考试内容，以确保考试题目已适时更新并且符合商业实践。知识体系与实际应用相连是十分重要的。注册管理会计师考试与当今会计或财务专业人士在工作中所应用的专业知识、技能与能力保持一致——财务计划、分析、控制及决策支持。这些技能对财务团队获取成功至关重要。

The CMA program has been designed to meet the evolving needs of business – today and tomorrow. We look forward to helping you achieve excellence as a professional. Certification will confirm your proficiency in your chosen field and your dedication to personal and professional growth.

注册管理会计师考试体系旨在满足当前及今后商业发展的需求。我们希望帮助您成为一名卓越的专业人员。取得注册管理会计师证书代表您已熟练掌握财会领域的专业技能，并且体现了您对个人及职业发展的执着追求。

If you have any questions, please contact us at:

如有任何疑问，请联系我们：

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E-mail: IMACHina@imanet.org

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Introduction

介绍

The purpose of this handbook is to provide information on the requirements for CMA certification. It also includes an overview of CMA exam content, registration procedures, scheduling exams, and the examination process itself. Candidates should familiarize themselves with the information in this handbook. As the information in this handbook is subject to change, we urge candidates to consult the online version regularly.

本手册旨在为您提供注册管理会计师认证（以下简称：CMA 认证）要求的相关信息，包括注册管理会计师考试内容概要、考试注册流程、考试预约及考试流程。考生应熟读手册中的内容，由于手册的信息时常更新，我们强烈建议考生定期参阅我们官网的电子版手册。

Board of Regents

评议会

The Board of Regents of the ICMA has overall responsibility for evaluating and validating CMA applicants' credentials; developing, administering, and grading the CMA examinations; and administering the continuing education requirements for participants. The Board consists of between 15 and 19 Regents who are appointed to serve three-year terms. Members of the Board are practitioners and educators in the field of management accounting and financial management.

美国管理会计师协会的评议会全面负责评估和验证注册管理会计师申请人的文凭；开发、管理注册管理会计师认证考试试题并评定考试成绩；审核对报考者的继续教育要求。评议会由 15 至 19 名委员组成，委员任期为三年，评议会成员均为管理会计和财务管理领域的执业者和教育工作者。

Candidate Conduct

考生行为准则

All candidates are required to attest to the authenticity of their credentials (i.e., education, certification, and work experience documentation) and the accuracy of all statements made in their application. Falsifying credentials will result in expulsion from the CMA program and IMA.

所有考生在申请过程中必须确保递交的材料信息的真实性（例如，教育，证书，工作经验等材料）以及所有陈述的准确性。任何递交虚假信息 and 材料的考生都将从 CMA 认证和美国管理会计师协会中除名。

All candidates must agree that they will not disclose the contents of the examinations nor remove examination materials from the testing room.

所有考生不得披露考试内容，不得将考试资料带出考场。

Cheating will not be tolerated, and all instances of suspected cheating will be fully investigated. Examinees who are caught cheating will have their grades invalidated and will be disqualified from future examinations. In addition, cheating is a violation of IMA's Statement of Ethical Professional Practice and will result in expulsion from IMA.

不允许作弊。所有可疑的作弊行为都将受到调查。被查出作弊的考生，其成绩将作废，并取消其再次报考的资格。另外，作弊违反了美国管理会计师协会《职业道德守则公告》，被查出作弊的考生，将终身禁考且不得加入美国管理会计师协会（以下简称：IMA）。

Cheating includes, but is not limited to, the following: copying answers from another candidate during the exam, using unauthorized personal items and study materials during the exam, helping another candidate during the exam, removing exam materials from the testing room, and sharing questions that appeared on the exam.

作弊包括但不限于以下行为：在考试中抄袭其他考生答案，在考试中使用和携带未经授权和允许的个人物品及学习资料，在考试中帮助其他考生作弊，将考试资料带出考场，与他人分享考试试题。

Specific examples of cheating include, but are not limited to, the following:

具体作弊行为包括但不限于：

- **Sharing and discussing questions that appeared on the exam on social media forums including, but not limited to, Facebook, LinkedIn, WhatsApp, WeChat, and Snapchat.**
- 在社交平台上，包括但不限于 Facebook, LinkedIn, WhatsApp, WeChat, 和 Snapchat 等平台，分享和讨论考试试题。
- **Bringing into the test room unauthorized personal items such as outerwear, hats, food, drinks, purses, briefcases, notebooks, pagers, watches, cell phones, recording devices, and photographic equipment.**
- 将未经授权和允许的个人物品带入考场，例如外套，帽子，食品，饮料，钱包，公文包，笔记本，寻呼机，手表，手机，录音机，及摄影摄像设备等。
- **Bringing into the test room unauthorized study material, such as written notes, published materials, and other testing aids in any format.**
- 将未经授权和允许的学习资料带入考场，例如手写笔记，出版材料，

和其他形式的有助于考试的材料。

- Taking photographs of the exam questions during the exam.
- 在考试中对考题进行拍照。
- Memorizing exam questions and sharing those questions with any party, including review course providers or other candidates.
- 记忆考题并与各方分享考题，包括和培训机构或其他考生透露考题。

The ICMA Board of Regents will make a final determination as to expulsion from the certification program.

美国管理会计师协会的评议会对是否将作弊考生从 CMA 认证项目中开除有最终决定权。

For those already certified by ICMA, the subsequent discovery of cheating will be considered a violation of the IMA Statement of Ethical Professional Practice and will result in revocation of the CMA certificate and expulsion from IMA.

对于已经通过认证的持证人员，如果在未来发现其曾有作弊行为，也将被视为违反了美国管理会计师协会《职业道德守则公告》，并撤销其 CMA 证书，从美国管理会计师协会除名。

Eligibility Criteria

资格标准

To be eligible for CMA certification, you must fulfill all of the following requirements:

- Active membership in IMA
- Active CMA entrance fee
- Satisfying the education qualification
- Satisfying the experience qualification
- Complete all required examination parts
- Comply with the [IMA Statement of Ethical Professional Practice](#)

要获得注册管理会计师认证，您必须满足下述所有要求：

- 保证考生年费有效
- 有效的考试准入费
- 符合学历要求
- 符合从业经验要求
- 通过所有必考科目
- 遵守美国管理会计师协会 [《职业道德守则公告》](#)

CMA Entrance Fee

考试准入费

The CMA entrance fee for the certification program must be paid before taking the examinations. Candidates must complete the CMA program within three years from the date of entry into the program. If both exam parts are not successfully completed within three years of entering the certification program, any passed part will expire and the entrance fee will have to be repaid.

考试准入费用必须在参加考试之前支付。考生在加入注册管理会计师认证后，必须在 3 年内完成考试。如果考生在加入认证 3 年内未能通过全部两门考试，则已通过的考试成绩作废，考生需要重新支付考试准入费用。

The CMA Entrance Fee includes:

考试准入费涵盖以下方面：

- Access to the CMA support package beginning on the date of entry into the CMA program*
- Performance feedback reports
- Review of educational and experience credentials
- Personalized, numbered certificate upon completion of all requirements
- Employer notification of CMA designation by request
- Listing of all CMAs in good standing on the IMA website for employer verification of status
- Final score report upon completion of exams

- 加入注册管理会计师认证之日起获取注册管理会计师的网上学习资料
- 成绩反馈报告
- 教育背景及工作经验的审核
- 达到所有要求后，提供特制编号的证书
- 如需要，可向雇主提供获取 CMA 证书的证明
- IMA 网站上所有有效持证人员名单的维护以供雇主查询
- 考试结束后，提供最终成绩报告单

*Please note: The exam support package should be supplemented with a formal plan of study.

请注意：网上学习资料仅作为您学习计划的补充。

Education Qualification

学历资格

To become a certified CMA, candidates must satisfy one of the following education requirements and submit verification of education to ICMA within seven years of completing the CMA examination .

要成为一名注册管理会计师，考生必须满足以下任意一项关于教育背景的要求，并且在完成 CMA 考试 7 年内提交相关的证明。

- 3-year full time study Associate Bachelor Degree (not including self-study groups or study in correspondence school) or above (including Bachelor's degree, Master's, Doctorate) in any area, from an accredited college or university OR
- Professional Certifications
 - Certified Public Accountant (CPA), The Chinese Institute of Certified Public Accountants
 - Qualified Accountant (QA) or Senior Qualified Accountant (SQA), The National Accountant Assessment & Certification Center (Semi-Senior and Senior levels only)
- 考生需持有国家教育部认可的学院或大学的三年制全日制大专（不包括自考、函授、脱产和业余等群体）或以上学历（包括本科、研究生和博士，本科以学位证书为准），专业不限。或者
- 持有以下任意一个有效的会计师认证：
 - 中国注册会计师协会认证的注册会计师
 - 国家会计资格评价中心认证的全国通用中级或高级会计师职称

Verification of the degree or professional certification: The copy of notarized educational documents or official transcript issued by college or university (with course names and scores) shall be delivered to the address below. If you submit a professional certification, the complete copy of professional certification or an official letter from approved certifying organization confirming you are a qualified member should be mailed to the address below.

ICMA Department
IMA WFOE
Member # _____
Room 504-505, Tower E1, Oriental Plaza,
1 East Chang An Avenue,
Dong Cheng District, Beijing 100738,
China

考生需将学历和成绩公证复印件或学院或大学出具的正式成绩单复印件（含课程名称及分数）邮寄至 IMA 北京希姆埃管理咨询有限公司。如果考生提交的是会计资质认证，则需将会计资质证书的全部复印件或相关的资质认证机构出具的正式证明（证明您的会计师资质有效）邮寄到 IMA 北京希姆埃管理咨询有限公司。IMA 北京希姆埃管理咨询有限公司的地址如下：

认证部
IMA 用户编号# _____
IMA 北京希姆埃管理咨询有限公司

中国北京市东城区东长安街一号东方广场东一座办公楼 504-505 室 邮编: 100738

- A partial listing of accredited international and U.S. institutions is available at: <http://univ.cc/world.php>.
- 部分认可的全球和美国高校的名单见 <http://univ.cc/world.php>.
- Degrees that are not accredited must be evaluated by an independent agency. A listing of these agencies can be found at www.aice-eval.org or www.naces.org/members.php.
- 如果您的学校不在该名单中, 则必须由独立机构对您的学位进行评估。评估机构可在列表中找到: www.aice-eval.org 或者 www.naces.org/members.php.
- If you cannot locate your college or university on the accredited listing, please contact us at tfeng@imanet.org.
- 如果您在<http://univ.cc/world.php>列表中找不到您的学校, 请联系 tfeng@imanet.org.

For college or university in China, the copy of transcript shall be sent to IMA WFOE, Attention to ICMA Department if the college or university is on the list <http://univ.cc/world.php>; Degrees not from accredited institutions must be either evaluated by an independent agency listed at www.aice-eval.org or www.naces.org/members.htm, or notarized by an independent Chinese notary agency, such as <http://www.chsi.com.cn/> or <http://www.cdgdc.edu.cn/>, and the results shall be sent to IMA WFOE, Attention to ICMA Department for review.

针对中国高校, 如果就读的学校在名单 <http://univ.cc/world.php> 里, 则考生需将成绩单复印件快递至 IMA 北京希姆埃管理咨询有限公司转认证部收; 如果所就读的学校不在该名单中, 则必须由以下网站中所列明的独立机构对学位证书或成绩单进行评估: <http://www.aice-eval.org> 或 www.naces.org/members.htm, 或者由中国独立公证机构, 例如学信网或学位网, 对学位或成绩单进行公证。评估机构需要把评估结果快递至 IMA 北京希姆埃管理咨询有限公司转认证部审核。

ACCA fully qualified members automatically meet the CMA Bachelor's degree educational requirement. A copy of ACCA certification should be mailed to IMA WFOE shown as below.

ACCA 的全面合格成员自动符合 CMA 的学士学位教育要求。考生需提供 ACCA 证书复印件并快递至 IMA 北京希姆埃管理咨询有限公司。

Professional Certifications

专业认证

- A listing of approved certifications can be found [here](#).
- 查询已经批准的认证名单, 请点击[这里](#)。
- Verification: An official letter from an approved certifying organization confirming you are a qualified member should be mailed directly from the certifying organization to the address below.

- 认证：由相关的资质认证机构出具官方信函确认您具备有效资质。

Please include your IMA member number.

请同时附上您的IMA用户编号。

Note: Documents are shredded six months after your CMA profile has been updated.

注意：在您的 CMA 档案更新后 6 个月，所提交资料将被销毁。

Experience Qualification

从业经验资格

Candidates for the CMA Certification must complete two continuous years of professional experience in management accounting and/or financial management. This requirement may be completed prior to or within seven years of passing the examination. Teaching qualifies as related professional experience when it is full-time and at least 60% of the course load taught is accounting or finance above the principles level over a two-year period. Professional experience is expected to be gained in full-time employment. However, continuous part-time positions of 20 hours per week meeting the definition of qualified experience will count toward this requirement at a rate of one year of experience for every two years of part-time employment.

欲取得注册管理会计师认证的考生必须在管理会计和/或财务管理领域具有连续两年的专业工作经验。您可在通过考试之前或通过考试后的 7 年内达到该要求。如果是教师，全职教授两年且教授的课程至少 60%为入门级以上的会计和企业财务管理类课程，则视为符合该项要求。但是，如果连续在兼职岗位上每周完成 20 小时的相关领域的工作量，则每两年的兼职工作经验可算作一年全职工作经验。

Qualifying experience consists of positions requiring judgments regularly made employing the principles of management accounting and financial management. Such employment includes:

- Preparation of financial statements
- Financial planning & analysis
- Monthly, quarterly, and year end close
- Auditing (external or internal)
- Budget preparation & reporting
- Manage general ledger and balance sheets
- Forecasting
- Company investment decision making
- Costing analysis
- Risk evaluation
- Management information systems analysis
- Management accounting and auditing in government, finance, or industry
- Auditing in public accounting

符合要求的从业经验包括那些要求运用管理会计和财务管理原理的职务，包括：

- 财务报表编制
- 财务计划和分析
- 月度，季度和年度结算
- 审计（外部或内部）
- 预算准备和报告编制
- 总帐和资产负债表管理
- 预测
- 公司投资决策
- 成本分析
- 风险评估
- 管理信息系统分析
- 在政府、金融或其他行业的管理会计及审计
- 在会计师事务所审计

Employment requiring the occasional application of management accounting principles such as in computer operations, sales and marketing, manufacturing, engineering, personnel, and general management will not satisfy this requirement. Internships and trainee, clerical, or nontechnical positions do not provide appropriate experience to fulfill this requirement.

对于偶尔应用管理会计原则的职业，例如计算机应用，销售与市场，制造，工程，人事，以及综合管理，这样的从业经验不符合这一要求。实习与培训，文书，或者非技术性岗位不能为满足这一要求提供合适的经验。

CMA Examination

注册管理会计师考试

Candidates for CMA certification must complete all required examination parts:

注册管理会计师认证考试的考生必须通过两部分考试：

Part 1: Financial Planning, Performance, and Analytics (4 hours – 100 multiple-choice questions and two 30-minute essay questions)

第一部分：财务规划、绩效与分析（4小时—100道选择题及2道各30分钟情境题）

Part 2: Strategic Financial Management (4 hours – 100 multiple-choice questions and two 30-minute essay questions)

第二部分：战略财务管理（4小时—100道选择题及2道各30分钟情境题）

Each exam part will consist of 100 multiple-choice questions and two 30-minute

essay questions. You will have 4 hours to complete the exam. The essay section consists of approximately 10-12 written response or calculation questions based on two scenarios, describing a typical business situation.

每部分考试有 100 道选择题及 2 道各 30 分钟情境题。您有 4 个小时的答题时间。2 道情境题分别描述了商业案例，由大约 10-12 道简答题或计算题组成。

You will not receive immediate pass/fail results because the essay questions will be graded by subject matter experts. The scores for the multiple-choice section will be added to the scores of the essay section for a total weighted score of pass/fail reflected in a scaled score for the entire part. Candidates are not required to “pass” both sections; the total score determines pass/fail status. Exam results will be posted to your profile approximately six to eight weeks from the date you tested.

考试结束后您不能立即获知考试成绩，因为情境题部分将由相关领域的专家评定。选择题部分的分数与情境题部分的分数将综合成一个总的加权分数来评判考试通过与否。考生只要综合分数过线，即为通过考试。成绩将在考试结束后约 6-8 周上传到考生在官网的个人账号中。

Changes in GAAP/IFRS Policy

美国公认会计原则/国际财务报告准则政策的变更

Changes in GAAP and/or IFRS are reflected on the CMA exam one year after the effective date.

美国公认会计原则(GAAP)以及/或者国际财务报告准则(IFRS)政策的变更将在其生效日一年后在 CMA 考试中体现。

Examination Administration

考试管理

The Chinese Language CMA examination is given in a paper-based testing format.

中文注册管理会计师考试以书面纸笔形式进行。

The exams are administered by Prometric at a number of convenient locations throughout China.

考试由普尔文 (Prometric) 公司负责执行，中国地区的考点均设在交通便捷的地区。

In 2020, Part 1 and Part 2 will be given on Saturday, April 11; Saturday, July 25; and Saturday, November 7.

2020 年的第一部分和第二部分考试日期安排如下：

4月11日

7月25日

11月7日

Registering for an Exam:

考试注册:

- If a candidate registers for the CMA English language exam, the candidate should register for the exam through the IMA Global website at www.imanet.org.
- 注册 CMA 英文考试的考生，需通过美国管理会计师协会全球网站 www.imanet.org 进行考试注册。
- If a candidate registers for the CMA Chinese language exam, the candidate can register for the exam through the IMA Global website at www.imanet.org or through the IMA China website at www.imachina.org.cn.
- 注册中文 CMA 考试的考生，可通过美国管理会计师协会全球网 www.imanet.org 或其中文网站 www.imachina.org.cn 进行考试注册。

Note: You must be a member of IMA and have paid the CMA entrance fee to register for a CMA exam part.

注意：您必须支付 CMA 考生年费并在支付考试准入费用后才能注册考试。

1. The IMA Global website only accepts payment by credit card in U.S. dollars and it will only provide an invoice. Both the CMA English language exam and CMA Chinese language exam can be registered for on the IMA Global website; candidates registering for the CMA English language exam must register on the IMA Global website.

1. 美国管理会计师协会全球网站 www.imanet.org 可注册 CMA 中英文考试，但只接受信用卡支付美金的方式，并只提供收据。参加 CMA 英文考试的考生，必须在 IMA 英文网站上报名注册。

2. We suggest candidates contact IMA China to request for invoice issued by IMA headquarters.

2. 如果考生有需要，请联系 IMA 北京希姆埃管理咨询有限公司索取由 IMA 美国总部出具的收据凭证。

Scheduling an Appointment for an Exam

预约安排考试

Once you have received authorization from ICMA, it is your responsibility to schedule your appointment at a Prometric Testing Center. Log onto www.prometric.com/ICMA to locate a testing site, schedule, confirm, reschedule, or cancel your appointment 24 hours, seven days a week. Instructions are provided by ICMA at the time your authorization letter is emailed that provides further options for scheduling. You will be given a confirmation number at the time you schedule an appointment; you should make note of this number. You must schedule your appointment at least 40 days prior to the testing date. Rescheduling is not allowed after this 40 days deadline.

一旦您收到注册管理会计师协会的授权信，您需要自行与普尔文预约考试。登陆 www.prometric.com/ICMA，可全天 24 小时（含周末）查询考试地点、预约、确认、更改或者取消考试预约。在您收到授权信时，ICMA 同时会提供给您预约考试的指导信息。在您预约考试时，您会收到一个确认号码；您应该记录此号码。您必须在考试日期前至少 40 天完成考试预约。这 40 天 期限过后，不能再预约，修改及延期已预约的考试。

ICMA is not responsible if you delay scheduling and there are no appointments available within your authorization period.

ICMA 不对由于您延误预约所导致的任何损失负责。

If you do not schedule an appointment or you do not appear for a scheduled appointment in the selected testing window, you will forfeit your exam fee.

如果您没有预约考试，或者未参加已经预约的考试，您的考试费将作废。

Rescheduling or Cancellation of a Scheduled Appointment

重新预约或取消预约考试

cancelling your appointment with Prometric does not generate a refund or an automatic approved test window change.

取消您与普尔文的预约不会自动产生退款或自动批准您考试窗口的变更。

If you find that you are unable to keep a scheduled appointment, you must cancel no later than 40 days prior to the exam date.

如果您不能按预约参加考试，您必须在考试日期前至少 40 天取消预约。

You must sit for the exam that you registered for.

您只能参加您所注册的考试。

To cancel or reschedule your appointment online, please have your confirmation number ready and visit www.prometric.com/ICMA. Or you can call 800-479-6370 if you are located in the U.S. or the Regional Registration Contact Center if you are located outside the U.S. Both options are available 24 hours, seven days a week. If you do not comply with the cancellation policy, you will be considered a “no show” and you will need to re-register with ICMA and repay the examination fee.

要取消或重新预约，您需准备好预约确认号码并登陆 www.prometric.com/ICMA。若您在美国，也可以致电 800-479-6370。若您不在美国，也可以联系地区注册联系中心。两者都是全天 24 小时（含周末）服务。若您未遵守取消考试的政策，在预约的考试日期未能参加考试，那么您需要重新与 ICMA 注册并重新支付考试费用。

Refund Policy

退款政策

The entrance fee is not refundable.

考试准入费不可退还。

The examination fee is refundable within 30 days from the date you purchased the exam if no appointment has been set with Prometric. A processing fee will be subtracted from the refund.

如果在注册考试成功后 30 天内，且考生没有和普尔文预约考位的情况下，可退还考试费用，但需扣除手续费。

The Day of the Exam

考试当日

- Arrive at the Prometric Testing Center 45 minutes before the time of your appointment. If you are more than 30 minutes late for your scheduled appointment, you will lose your scheduled sitting and be required to re-register at full cost.
- 在您预约的时间前45分钟到达普尔文考场。如果您比预约时间晚30分钟，您将失去考试资格，并需要支付全额重新注册。

- You will be required to sign the Prometric Log Book.
- 您将被要求在普尔文的签到表上签到。

- Bring valid forms of identification.
- 提供有效的身份证明。

- Bring an approved calculator.
- 携带经批准的计算器。

You may be scanned prior to each entry into the test room to ensure you do not have any prohibited electronic devices. If you decline to be scanned, the test center administrator will be required to submit a report to Prometric and ICMA.

每次进入考场，您都可能会被搜查以确保您没有携带禁止类的电子设备。如果您拒绝被搜查，考场管理员必须将此行为报告给普尔文以及ICMA。

Identification Requirements

身份证明

For admission to a Prometric Testing Center, you must present proof of your identify. The name on your ID must match exactly with the name on your authorization letter. The following are the only acceptable forms of valid identification: Valid Chinese National ID, or valid, signed passport, or valid military ID.

为进入普尔文考场，考生必须提供身份证明。您身份证明上的姓名必须与考试授权信上的姓名一致。我们只接受以下有效证件：有效的身份证、有效的已签名的护照或有效的军官证。

Note: You will NOT be permitted into the examination without proper identification. If you are not granted access to the exam, you will be required to register again for the exam and pay the full fee. Without the above listed identification, you will not be able to test.

注意：如果您不能提供相应证件，将被拒绝参加考试。如果被拒绝进入考场，您需要重新注册考试并支付考试费用。如果您无法提供上述证件，将无法参加考

试。

Calculator Policy

计算器政策

Small battery- or solar-powered electronic calculators restricted to a maximum of six functions—addition, subtraction, multiplication, division, square root, and percentage—are allowed. The calculator must not be programmable and must not use any type of tape. Candidates can also use Texas Instrument’s BA II Plus, HP 10bII+, HP 12c, or HP 12c Platinum calculators when taking the exams. The Hewlett-Packard 10BII is valid, but no longer available for purchase. Candidates will not be allowed to use calculators that do not comply with these restrictions.

允许携带仅限于六项功能的带电池的或者太阳能电子计算器：加、减、乘、除、平方根和百分比。计算器不能带有编程功能，不能带有储存功能。考生也可以使用德州仪器公司生产的 BA II Plus 型计算器，惠普 10BII+型计算器，惠普 12c 型计算器，或者惠普 12c Platinum 型计算器。惠普 10BII 型计算器依然可以使用，但已无法在市场上购买。考生不得使用不符合以上规定的其它计算器。

Examination Awards

考试奖项

Candidates for the CMA are eligible for examination awards based on the total score of parts 1 and 2. To qualify for an award, you must pass each of the two parts on the first attempt and complete both parts on the same test date.

基于第一部分和第二部分的总分，美国注册管理会计师考生将有资格获得考试奖项。要获得奖项，您必须首次参加考试并一次性通过两门考试，且在同一考试日完成两门考试。

Performance Report

成绩报告

Performance reports are available approximately 14 days after exam results are posted to the candidate’s profile. Performance reports show the candidate’s performance as satisfactory, marginal or unsatisfactory for each of the key topic areas from the multiple-choice section of the exam as well as the overall performance on the essay section of the exam.

考试成绩上传到考生在官网的个人账号后约 14 天，普尔文的成绩报告单便可下载。成绩报告反映了考生在每个关键考点上的得分，包括选择题部分的成绩和情境题部分的整体得分，最终成绩有合格，基本合格，不合格三个等级。

Candidate Confidentiality

考生机密信息

ICMA makes every effort to maintain candidate confidentiality. Individual score information is not released to third parties without written authorization from the candidate. Candidate participation in the program is also kept confidential. A complete listing of all CMAs in good standing is available on the web site for employer verification of status.

管理会计师协会采取诸多措施保护考生的机密信息。未经考生的书面授权，不会向第三方泄露个人分数信息。我们将对考生报考信息保密。我们还会在网上公布信用良好的所有注册管理会计师的完整名单，供雇主核实。

Continuing Education Requirement

持续教育要求

Once you have completed the CMA exam but have not yet been awarded the certificate, you are required to meet the continuing education requirements and maintain membership in IMA. Certificates will be awarded when the experience requirement is satisfied. At that time continuing education and IMA membership must be current.

在通过 CMA 考试但还未授予证书时，您需要满足持续教育的要求并保持 CMA 考生年费的有效性。当工作经验审核通过后，您将收到认证。届时，您的持续教育和年费状态必须是达标和有效的。

You will be required to complete 30 hours of continuing education annually, two hours of which must be in the area of Ethics. Credit will be given for subjects relevant to a management accountant's career development and related to employer needs. The ICMA grants credit for programs sponsored by education organizations, employers, business organizations, and professional and trade associations. Programs may be in the form of college courses, seminars, workshops, technical meetings, self-study packages, or on-line courses. Further details can be found at [CPE Rules & Requirements](#).

在通过美国注册管理会计师所有考试科目之后，您需要每年完成为期 30 个小时的持续教育，其中必须包括 2 小时的职业道德教育。持续教育报告是同 CMA 考生年费有效性的年度评估结合在一起的。我们将为与管理会计师职业发展有关的主题或者同雇主需要有关的主题授予学分。管理会计师协会将向教育组织、雇主、企业组织和专家或者行业协会赞助的项目授予学分。项目可以通过大学课程、研讨会、学习小组、技术会议、自学考试大纲或者在线课程等形式展开。欲了解详情，请访问 [CPE Rules & Requirements](#)。

Rights & Responsibilities of a CMA

注册管理会计师的权利和职责

The maintenance of your certification is contingent upon fulfillment of the following obligations:

要保持 CMA 认证的有效性，您必须履行以下义务：

Complete 30 hours of Continuing Professional Education, including two hours of ethics.

完成 30 小时的持续教育，其中包括 2 小时的职业道德培训。

Comply with [IMA Statement of Ethical Professional Practice](#).

遵守美国管理会计师协会 [《职业道德守则公告》](#)。

Pay the CMA Annual Fee, which covers active membership in IMA and the annual CMA Maintenance Fee.

缴纳 CMA 年费，该年费涵盖了有效的 CMA 持证者年费和 CMA 年度维护费。

CMAs are required to comply with all applicable local laws concerning the offering of accounting services to the general public.

CMA 必须遵守所有有关提供会计服务的当地法律。