



美国管理会计师协会(IMA) 注册管理会计师(CMA)认证考试教材之二

管理会计与报告

(第二版)

美国管理会计师协会(IMA)/主编 彭韶兵 宋 浩/译

CMA LEARNING SYSTEM™

Management Accounting and Reporting

PART2

VERSION 2.0



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(英汉双语)

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亲爱的读者朋友:

非常高兴你决定参加注册管理会计师(CMA)资格考试并选用这套全新的中文版本教材,我相信这对你来讲是一个明智的决策。这套培训教材的编写以美国管理会计师协会所确认的管理会计知识体系和学习要点为基础,教材在编写中充分利用了一些最为有效的学习技巧,我们相信这套教材能够帮助你顺利通过CMA考试。

我很高兴美国管理会计师协会能提供 CMA 考试及这套教材的中文版权。CMA 资格认证只授予全球各行业、各语种中最为优秀的会计人员,它是一个全球性的资格认证。希望读者朋友们能成功通过 CMA 考试并一生好运。

保罗・A・沙曼 (Paul A. Sharman), ACMA IMA 总裁兼首席执行官 2007 年 7 月 12 日

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The Institute of Management Accountants' CMA Learning System

Book 2: Management Accounting and Reporting

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About the CMA Learning System

This product is based on the CMA body of knowledge developed by the Institute of Certified Management Accountants (ICMA). Although the text is based on the body of knowledge tested by the CMA exam and the published Learning Outcome Statements covering the four part exams, CMA Learning System program developers do not have access to the current bank exam questions. It is critical that candidates: understand all Learning Outcome Statements published by the ICMA, learn all concepts and calculations related to those statements, and, finally, that they have a solid grasp of how to write the multiple-choice and essay exams in the CMA program.

This material is designed for learning purposes and is distributed with the understanding that the publisher and authors are not offering legal or professional services.

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The CMA™ Designation

The Certified Management Accountant (CMA) designation provides corporate management and finance professionals with an objective measure of knowledge and competence in the field of management accounting. The CMA designation is recognized globally as an invaluable credential for professional accountancy advancement inside organizations and for broadening professional skills and perspectives.

The four-part CMA exam is designed to develop and measure critical-thinking and decision-making skills and to meet the following objectives:

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

Persons earning the CMA designation benefit by being able to:

- Communicate their broad business competency and strategic financial mastery.
- Obtain contemporary professional knowledge and develop skills and abilities that are valued by successful businesses.
- Convey their commitment to an exemplary standard of excellence that is grounded on a strong ethical foundation and lifelong learning.
- Enhance their career development, salary qualifications and professional promotion opportunities.

The CMA designation is granted exclusively by the Institute of Certified Management Accountants.

Overall Expectations of Candidates

The CMA exam content covers both a depth of technical accountancy and a breadth of organizational topics that are critical for management accountants to be able to assume the 'business partner' role now expected of savvy professionals.

Completing the CMA designation requires a high level of commitment. Dedicating what often amounts to two years of your life to study and complete the four-part exams is a serious investment, one that will provide a solid foundation for your career and that will enhance your career in ways that will pay dividends for a lifetime.

Your success in completing the four-part exams will rest heavily on your ability to create a solid study plan and to execute that plan. The IMA offers many resources, tools and programs to support you during this process. We encourage you to pay the CMA Entrance Fee as soon as you begin the program in order to provide you maximum access to these resources and tools. You are also encouraged to draw on these benefits with rigor and discipline in a way that supports your unique study needs.

For more information about the CMA designation, the CMA exams, or the exam preparation resources offered through IMA visit www.imanet.org.



Introduction

Welcome to Part 2 of the Institute of Management Accountants' CMA Learning System: Management Accounting and Reporting.

Part 2 covers budget preparation methods, cost management tools, information management styles, performance measurement methods, and external financial reporting rules. Each section includes a discussion of relevant terminology, differing methods used, and relevant rules and regulations that a management accountant must know.

The Part 2 CMA Exam

Candidates for the CMA designation are required to take separate exams for Parts 1, 2, 3, and 4. Parts 1, 2, and 3 can be taken in any order; however, Part 4 can be taken only after successful completion of Parts 1, 2, and 3.

The Part 2 CMA exam consists of 140 multiple-choice questions that test all levels of cognitive skills. Candidates have four hours to complete the computer-based exam. This Part 2 book is based upon the Content Specification Outline and the Learning Outcome Statements provided by ICMA for Part 2. That outline is reflected in the table of contents of this book. The ICMA Content Specification Outline and LOS can be obtained from the IMA Web site at www.imanet.org.

It is important when preparing for the Part 2 exam that candidates learn all of the concepts presented and also understand all of the various ways calculations can be performed. It is also important that you learn (or relearn) how to write a comprehensive multiple-choice exam. You are strongly encouraged to create a study plan that details how you will accomplish your Part 2 exam preparation and when you will write the Part 2 exam.

Online Resources

Valuable resources are available to assist candidates to pass the CMA examinations. For information regarding all the resources available please go to www.imanet.org/china/examtools.

Creating a Part 2 Study Plan

The Part 2 certification exam uses a multiple-choice format to test your understanding of Part 2 concepts, terms and calculations. Creating a study plan is a critical ingredient to planning a path to success. Managing your plan is critical to achieving success. The following tips and tactics are included to help you prepare and manage your Part 2 study plan.

- 1. Because the Part 2 exam can be written anytime throughout the year, YOU need to bring structure to your exam preparation. This means setting target dates and making them a priority.
 - Decide on the date you commit to contacting the ICMA to register for the Part 2 exam. After you register, mark the date you plan to take the exam in pen.
 - Based on the dates you commit to register and sit for the exam, decide when you will start and finish studying Part 2. We recommend that you make every effort to write the exam as close as possible to the completion of your studies. A reasonable benchmark for the number of study hours required to prepare for Part 2 is 150. The actual hours you need to invest to prepare will depend on your current level of understanding of the Part 2 content and your familiarity and confidence to write exams of this nature.
- Review each section and topic in Part 2 and rate your familiarity/confidence with each section.
- Create a written plan or chart to track your progress and guide your completion of each component of the self-study books, section by section.
 We strongly recommend that you create a plan that sees you through to completion of Part 2 within six (6) months or less.
 - 3. Use your plan on a regular basis to assess your progress. In addition, be sure to practice the section-specific questions and exercises included in the print material.



Budget Preparation

Section overview

How do some companies become great successes while others flounder? Successful companies have a strategy that is based on accurate information from both external and internal sources; they match their internal strengths to the best external opportunities available. But a good strategy is not enough. Companies need to convert an overall strategy into action, which is where a budget comes in. A budget is a detailed plan for executing both long-term and short-term goals. A successful budget not only provides cost controls but also makes sure that day-to-day operations take the company where it wants to be in the future. This section covers basic budgeting concepts and various budget systems and explores the master budget in detail.

Learning Outcome Statements

The Certified Management Accountant (CMA) test is based upon a series of Learning Outcome Statements (LOS) developed by the Institute of Certified Management Accountants (ICMA). The LOS describe all the knowledge and skills that make up the CMA body of knowledge, broken down by part, section and topic. The CMA Learning System (CMALS) supports the LOS by addressing all the subjects they cover. Candidates should use the LOS to ensure that they can address the concepts in different ways or through a variety of question scenarios. Candidates should also be prepared to perform calculations referred to in the LOS in total or by providing missing components of a calculation. The LOS should not be used as proxies for exact exam questions; they should be used as a guide for studying and learning the content of the CMA Learning System and ensuring that you can accomplish the objectives set out by the LOS.

The LOS included in the CMALS books are the comprehensive set, current as of the date of publication. Candidates can access the IMA Web site at www.imanet.org and click on the Certification section to locate and download a Portable Document Format (PDF) file of the current LOS.

Learning Outcome Statements

Part 2: Management Accounting and Reporting — Section A. Budget Preparation

Part 2 — Section A1. Budgeting Concepts

- LOS 2.A.1.a—Demonstrate an understanding of the role that budgeting plays in the overall planning and performance evaluation process of an organization.
- LOS 2.A.1.b—Demonstrate an understanding of the interrelationships between economic conditions, industry situation, and a firm's plans and budgets.
- LOS 2.A.1.c—Identify the role that budgeting plays in formulating short-term objectives and planning and controlling operations to meet those objectives.
- LOS 2.A.1.d—Identify the characteristics that define successful budgeting processes.
- LOS 2.A.1.e—Demonstrate an understanding of the role that budgets play in measuring performance against established goals.
- LOS 2.A.1.f—Explain how the budgeting process facilitates communication among organizational units and enhances the coordination of organizational activities.
- LOS 2.A.1.g—Describe the concept of a controllable cost as it relates to both budgeting and performance evaluation.
- LOS 2.A.1.h—Prepare an operational budget.
- LOS 2.A.1.i—Prepare a capital expenditure budget.
- LOS 2.A.1.j—Demonstrate an understanding of the concept of management by objective (MBO) and how it relates to performance evaluation.
- LOS 2.A.1.k—Identify the benefits and limitations of management by objective (MBO).
- LOS 2.A.1.l—Demonstrate an understanding of how the planning process coordinates the efficient allocation of organizational resources.
- LOS 2.A.1.m—Identify the appropriate time frame for various types of budgets.
- LOS 2.A.1.n—Identify who should participate in the budgeting process for optimal success.
- LOS 2.A.1.o—Describe the role of top management in successful budgeting.
- LOS 2.A.1.p—Identify the role of top management or the budget committee in providing appropriate guidelines for the budget and identify items that should be included in these guidelines.
- LOS 2.A.1.q—Demonstrate an understanding of the use of cost standards in budgeting.
- LOS 2.A.1.r—Differentiate between ideal (theoretical) standards and currently attainable (practical) standards.
- LOS 2.A.1.s—Differentiate between authoritative standards and participative standards.
- LOS 2.A.1.t—Identify the steps to be taken in developing standards for both direct material and direct labor.

- LOS 2.A.1.u—Define the role of benchmarking in standard setting.
- LOS 2.A.1.v—Demonstrate an understanding of the techniques that are used to develop standards such as activity analysis and the use of historical data.
- LOS 2.A.1.w—Discuss the importance of a policy that allows budget revisions that accommodate the impact of significant changes in budget assumptions.
- LOS 2.A.1.x—Demonstrate an understanding of the role of budgets in monitoring and controlling expenditures to meet strategic objectives.

Part 2 — Section A2. Budget Systems

- LOS 2.A.2.a—For each of the budget systems identified (annual/master budgets, project budgeting, activity-based budgeting, zero-based budgeting, continuous budgeting, kaizen budgeting, and flexible budgeting), define its purpose, appropriate use, and time frame.
- LOS 2.A.2.b—For each of the budget systems identified (annual/master budgets, project budgeting, activity-based budgeting, zero-based budgeting, continuous budgeting, kaizen budgeting, and flexible budgeting), identify the budget components and explain the interrelationships among the components.
- LOS 2.A.2.c—For each of the budget systems identified (annual/master budgets, project budgeting, activity-based budgeting, zero-based budgeting, continuous budgeting, kaizen budgeting, and flexible budgeting), demonstrate an understanding of how the budget is developed.
- LOS 2.A.2.d—For each of the budget systems identified (annual/master budgets, project budgeting, activity-based budgeting, zero-based budgeting, continuous budgeting, kaizen budgeting, and flexible budgeting), compare and contrast the benefits and limitations of the budget system.
- LOS 2.A.2.e—For each of the budget systems identified (annual/master budgets, project budgeting, activity-based budgeting, zero-based budgeting, continuous budgeting, kaizen budgeting, and flexible budgeting), calculate budget components on the basis of information presented.
- LOS 2.A.2.f—For each of the budget systems identified (annual/master budgets, project budgeting, activity-based budgeting, zero-based budgeting, continuous budgeting, kaizen budgeting, and flexible budgeting), evaluate a business situation and recommend the appropriate budget solution.

Part 2 — Section A3. Annual Profit Plan and Supporting Schedules

- LOS 2.A.3.a—Demonstrate an understanding of the role the sales budget plays in the development of an annual profit plan.
- LOS 2.A.3.b—Identify the factors that should be considered when preparing a sales forecast and evaluate the feasibility of the sales forecast based on business and economic information provided.
- LOS 2.A.3.c—Identify the components of a sales budget and prepare a sales budget based on relevant information provided.
- LOS 2.A.3.d—Demonstrate an understanding of the relationship between the sales budget and the production budget.
- LOS 2.A.3.e—Identify the role that inventory levels play in the preparation of a production budget and define other factors that should be considered when preparing a production budget.
- LOS 2.A.3.f—Prepare a production budget based on relevant information provided and evaluate the feasibility of achieving sales goals on the basis of production plans.