



About the IMA

IMA® (Institute of Management Accountants) is the worldwide association of accountants and financial professionals in business. Founded in 1919, they are considered one of the largest and most respected associations focused exclusively on advancing the management accounting profession. They are committed to empowering 85,000+ members to strengthen on-the-job skills, better manage companies, and accelerate careers.

The only organization to offer the CMA® (Certified Management Accountant), Management Accountants belong at IMA.

Global Reach: 140 countries, and more than 300 professional and student chapters.

About the CMA Designation

The Certified Management Accountant (CMA) program tests and validates expertise in areas essential to analyzing, managing, and evaluating business solutions that contribute to the success of an organization.

Those who have earned the CMA credential have demonstrated both technical competencies and an understanding of the linkage between strategy and financial performance, grounded in a firm commitment to upholding strict professional ethical standards.

For more than 40 years, the CMA (Certified Management Accountant) certification has been the global benchmark for management accountants and financial professionals. Why? Because CMAs can explain the "why" behind numbers, not just the "what" And that can give greater credibility, higher earning potential, and ultimately a seat at the leadership table.

More importantly, the certification is a pathway to a more successful business career: one that opens doors, builds confidence, closes skills gaps, and lets you tap into a network of more than 85,000 professionals around the globe and around 50,000 CMAs awarded to date. As CMAs will tell you, it's an investment that pays a lifetime of dividends and lets you rise above the competition.



Here are some of the many titles that CMAs hold:

- Staff Accountant
- Cost Accountant
- Internal Auditor
- Budget Analyst
- Financial Analyst
- Senior Accountant
- Finance Manager
- Controller
- Vice President, Finance
- Treasurer
- Chief Financial Officer
- Chief Executive Officer

About the CMA Exams

The CMA Exams consist of Two Parts covering 11 Competencies as demonstrated below:

Part One: Financial Reporting, Planning, Performance, and Control

| Weight | Competency |
|--------|--|
| 15% | External Financial Reporting Decisions |
| 30% | Planning, Budgeting, and Forecasting |
| 20% | Performance Management |
| 20% | Cost Management |
| 15% | Internal Controls |

Part Two: Financial Decision Making

| Weight | Competency |
|--------|------------------------------|
| 25% | Financial Statement Analysis |
| 20% | Corporate Finance |
| 20% | Decision Analysis |
| 10% | Risk Management |
| 15% | Investment Decisions |
| 10% | Professional Ethics |



About Gleim – Course Material

Gleim CMA Review is an IMA Official Partner that develops study and reference materials to help learn and understand Accounting.

Gleim set the standard with the first CMA course over 35 years ago. It is the most widely used CMA review and has the largest Test Bank of Exam Questions. Gleim have helped more CMA candidates than any other course on the market.

We at QFD have a unique learning methodology that aligns with Gleim’s methodologies in which we help candidates attain higher levels of knowledge (analysis, synthesis, and evaluation) while learning concepts and problem-solving techniques. Our mission is to maximize knowledge transfer while minimizing time, frustration, and cost!

GLEIM CMA Part (1) Contents

- Study Unit 1 : External Financial Statements and Revenue Recognition
- Study Unit 2 : Measurement, Valuation, and Disclosure: Investments and Short-Term Items
- Study Unit 3 : Measurement, Valuation, and Disclosure: Long-Term Items
- Study Unit 4 : Cost Management Concepts
- Study Unit 5 : Cost Accumulation Systems
- Study Unit 6 : Cost Allocation Techniques
- Study Unit 7 : Operational Efficiency and Business Process Performance
- Study Unit 8 : Analysis and Forecasting Techniques
- Study Unit 9 : Budgeting -- Concepts, Methodologies, and Preparation
- Study Unit 10 : Cost and Variance Measures
- Study Unit 11 : Responsibility Accounting and Performance Measures
- Study Unit 12 : Internal Controls -- Corporate Governance
- Study Unit 13 : Internal Controls -- Controls and Security Measures



GLEIM CMA Part (2) Contents

- Study Unit 1: ETHICS, FRAUD, AND RISK MANAGEMENT
- Study Unit 2: FINANCIAL MARKETS AND TYPES OF SECURITIES
- Study Unit 3: VALUATION METHODS AND COST OF CAPITAL
- Study Unit 4: MANAGING CURRENT ASSETS
- Study Unit 5: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE
- Study Unit 6: RATIO ANALYSIS
- Study Unit 7: FINANCING AND ACTIVITY MEASURES
- Study Unit 8: INVESTMENT DECISIONS
- Study Unit 9: CVP ANALYSIS
- Study Unit 10: MARGINAL ANALYSIS AND PRICING