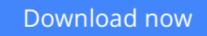


# CMA Part 1 - Financial Planning, Performance and Control Exam Secrets Study Guide: CMA Test Review for the Certified Management

# **Accountant Exam**

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## CMA Part 1 - Financial Planning, Performance and Control Exam Secrets Study Guide: CMA Test Review for the Certified Management Accountant Exam

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#### Get the test prep help you need to become a Certified Management Accountant (CMA).

The CMA Part 1 - Financial Planning, Performance and Control exam is extremely challenging and thorough test preparation is essential for success. *CMA Exam Secrets Study Guide* is the ideal prep solution for anyone who wants to pass the CMA exam.

Not only does it provide a comprehensive guide to the CMA exam as a whole, it also provides practice test questions as well as detailed explanations of each answer.

#### CMA Part 1- Financial Planning, Performance and Control Exam Secrets Study Guide includes:

- An in-depth guide to the Certified Management Accountant Part 1-Financial Planning, Performance and Control Exam
- A detailed review of planning, budgeting and forecasting
- A complete look at performance management
- A thorough breakdown of cost management
- A full overview of internal controls
- An extensive study of professional ethics
- Comprehensive practice questions with detailed answer explanations

It's filled with the critical information you'll need in order to do well on the test the concepts, procedures, principles, and vocabulary that the Institute of Management Accountants (IMA) expects you to have mastered before sitting for the exam.

#### The Planning, Budgeting and Forecasting section includes:

- Purpose of budgets
- Authoritative budgeting
- Participative budgeting
- Unattainable budget standards
- Pro forma income statement
- Pro forma statement of financial position
- Pro forma cash flow statement

#### The Performance Management section includes:

- Performance measurement
- Variance analysis
- Responsibility accounting

- Contribution margin
- Transfer pricing
- ROI
- Balanced scorecard approach

#### The Cost Management section includes:

- Activity-based costing
- Cost allocation methods
- Just-in-time manufacturing systems
- Outsourcing
- Value chain analysis
- Benchmarking
- TQM

#### The Internal Controls section includes:

- Internal control risk
- Segregation of duties
- Sarbanes-Oxley Act of 2002
- Internal audit
- Independent auditors
- PCAOB
- Disaster recovery plan

#### The Professional Ethics section includes:

- Institute of Management Accountants Statement of Ethical Professional Practice
- Competency standards of the Institute of Management Accountants
- Confidentiality standards of the Institute of Management Accountants
- Integrity standards of the Institute of Management Accountants
- Credibility standards of the Institute of Management Accountants

These sections are full of specific and detailed information that will be key to passing the CMA exam. Concepts and principles aren't simply named or described in passing, but are explained in detail. The guide is laid out in a logical and organized fashion so that one section naturally flows from the one preceding it. Because it's written with an eye for both technical accuracy and accessibility, you will not have to worry about getting lost in dense academic language.

Any test prep guide is only as good as its practice questions and answers, and that's another area where our guide stands out. Our test designers have provided scores of test questions that will prepare you for what to expect on the actual CMA exam. Each answer is explained in depth, in order to make the principles and reasoning behind it crystal clear.

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