

Content Specification Outlines

财务和管理会计认证 (FMAA)
考试内容大纲



**Financial & Managerial
Accounting Associate**

Effective: March 1, 2024
生效日: 2024年3月1日

Effective March 1, 2024

**Content Specification Outlines
Financial and Managerial Accounting Associate (FMAA) Certification**

**财务和管理会计认证 (FMAA) 考试大纲
2024 年 3 月 1 日生效**

The content specification outlines presented below represent the body of knowledge that will be covered on the FMAA examination. The outlines may be changed in the future when new subject matter becomes part of the common body of knowledge.

以下内容大纲代表了 FMAA 考试将涵盖的知识体系。当新的内容成为行业共识时，大纲将会随之更新。

Candidates are responsible for being informed on the most recent developments in the areas covered in the outlines. This includes understanding of public pronouncements issued by accounting organizations as well as being up-to-date on recent developments reported in current accounting, financial and business periodicals.

考生有责任了解大纲所涵盖领域的最新进展。这包括理解会计组织发布的公开声明，以及了解当前会计，财务和商业期刊中有关报告的最新进展。

The content specification outlines serve several purposes. The outlines are intended to:

考试大纲有多项用途。本大纲旨在：

- Establish the foundation from which each examination will be developed.
奠定考试的基础。
- Provide a basis for consistent coverage on each examination.
为每次考试范围的一致性提供基础。
- Communicate to interested parties more detail as to the content of each examination part.
详述考试各部分的内容。
- Assist candidates in their preparation for each examination.
协助考生准备各部分考试。
- Provide information to those who offer courses designed to aid candidates in preparing for the examinations.
为考试培训机构提供参考信息。

Important additional information about the content specification outlines and the examinations is listed below.

下面列出了有关内容大纲和考试的其他重要信息。

1. The coverage percentage given for each major topic represents the relative weight given to that topic in the examination. The number of questions presented in each major topic area approximates this percentage.

大纲中每个主题所占的百分比代表该主题在考试中的相对权重。每个主题的考题数量占总题量的比例与此权重相近。

2. Each examination will sample from the subject areas contained within each major topic area to meet the relative weight specifications. No relative weights have been assigned to the subject areas within each major topic. No inference should be made from the order in which the subject areas are listed or from the number of subject areas as to the relative weight or importance of any of the subjects.

考题的分布取决于所考察主题的相对权重。每个主题下的考点没有再次分配相对权重，不应根据考点的排列顺序或考点数量来推断其相对权重或重要性。

3. Each major topic within each examination part has been assigned a coverage level designating the depth and breadth of topic coverage, ranging from an introductory knowledge of a subject area (Level A) to a thorough understanding of and application of a subject area (Level B). Detailed explanations of the coverage levels and the skills expected of candidates are presented below.

每个主题都有特定的难度水平，表示该主题所出题目的深度和广度，可以考察从初级了解（A级难度）到透彻理解和应用的能力（B级难度）。关于考题的难度水平和对考生能力的具体要求，之后有详细的说明。

4. The FMAA exam is a two-hour exam and contains 80 multiple-choice questions. A small number of the multiple-choice questions on each exam are being validated for future use and will not count in the final score.

FMAA 考试时间为两小时，包含八十个单项选择题。考试中含有少数供将来使用的试题，这些题将不会计入最终得分。

In order to more clearly define the topical knowledge required by a candidate, varying levels of coverage for the treatment of major topics of the content specification outlines have been identified and defined. The cognitive skills that a successful candidate should possess and that should be tested on the examinations can be defined as follows:

为了更清楚地定义考生所需的考点知识，FMAA 考试对内容大纲中主要考点确定了不同层次的能力要求。成功的考生应具备的并将在考试中被测试的认知能力如下所示：

Knowledge: Ability to remember previously learned material such as specific facts, criteria, techniques, principles, and procedures (i.e., identify, define, list).

了解: 记忆以前学过的材料，例如具体的事实，标准，技术，原则和过程（即识别，定义，列举）。

Comprehension: Ability to grasp and interpret the meaning of material (i.e., classify, explain, distinguish between).

理解: 掌握和解释材料含义的能力（即分类，解释，区分）。

Application: Ability to use learned material in new and concrete situations (i.e., demonstrate, predict, solve, modify, relate).

应用: 能够在新的和具体的情况下使用习得的材料（即证实，预测，解决，修改，关联）。

Analysis: Ability to break down material into its component parts so that its organizational structure can be understood; ability to recognize causal relationships, discriminate between behaviors, and identify elements that are relevant to the validation of a judgment (i.e., differentiate, estimate, order).

分析: 能解构材料，理解其组织结构；能识别因果关系；区分行为，并识别与判断验证相关的元素（即区分，估计，排序）。

The two levels of coverage can be defined as follows:

考题难度分为两个级别，分别定义如下：

Level A: Requiring the skill levels of knowledge and comprehension.

A 级: 要求了解和理解的能力。

Level B: Requiring the skill levels of knowledge, comprehension, application, and analysis.

B 级: 要求了解，理解，应用和分析的能力。

The levels of coverage as they apply to each of the major topics of the Content Specification Outlines are shown on the following pages with each topic listing.

下页中列举了大纲中的各主题的难度级别。

FMAA Content Specification Overview
FMAA 考试内容概观

(2 hours – 80 multiple choice questions)

(2 小时 – 80 个选择题)

General Accounting and Financial Management	25%	Levels A and B
Financial Statement Preparation and Analysis	25%	Levels A and B
Planning and Budgeting	20%	Levels A and B
Cost Management and Performance Metrics	20%	Levels A and B
Professional Ethics	10%	Levels A and B

普通会计和财务管理	25%	A 级和 B 级
财务报表的编制和分析	25%	A 级和 B 级
规划和预算	20%	A 级和 B 级
成本管理和绩效指标	20%	A 级和 B 级
职业道德	10%	A 级和 B 级

Financial and Managerial Accounting Associate (FMAA) Certification

财务和管理会计认证 (FMAA)

Content Specification Outline

考试内容大纲

Effective March 1, 2024

2024年3月1日生效

A. General Accounting and Financial Management (25% - Levels A and B) **普通会计和财务管理 (25% - A 和 B 级)**

1. Accounting terminology and definitions **会计术语和定义**

- a. Role of accounting in business
会计在商业中的作用
- b. Comparison of management accounting to financial accounting
管理会计与财务会计的比较
- c. Types of businesses
商业企业的类型
- d. The accounting equation
会计等式
- e. Common accounting terminology
常用会计术语
- f. Accounting principles
会计原则

2. Recording business transactions **记录商业交易**

- a. Double-entry bookkeeping
复式记账
- b. Analyzing a business transaction
分析商业交易
- c. The accounting cycle
会计循环
- d. Recording journal entries
记录日记账
- e. General ledger
总分类账
- f. Trial balance
试算平衡表

3. *Types and elements of financial statements*
财务报表的类型和要素

- a. Definition of asset, liability, revenue, expense, and equity
资产、负债、收入、费用和权益的定义
- b. Balance sheet
资产负债表
- c. Income statement
利润表
- d. Statement of changes in equity
所有者权益变动表
- e. Statement of cash flows
现金流量表

4. *Internal controls*
内部控制

- a. Internal control risk
内部控制风险
- b. Organizational structure and management philosophy
组织架构和管理理念
- c. Policies for safeguarding and assurance
资产的保护和保证政策

5. *Managing a company's daily finances*
管理公司的日常财务

- a. Working capital
营运资本
- b. Cash management
现金管理
- c. Accounts receivable management
应收账款管理
- d. Inventory management
存货管理
- e. Accounts payable management
应付账款管理

B. Financial Statement Preparation and Analysis (25% - Levels A and B)
财务报表的编制和分析 (25% - A 和 B 级)

1. *Recognition and valuation in financial statements*
财务报表中的确认和计价

- a. Asset valuation
资产计价
- b. Valuation of liabilities
负债计价
- c. Revenue recognition
收入确认
- d. Equity transactions
权益性交易
- e. Income measurement
收益计量

2. Basic financial statement analysis
基本财务报表分析

- a. Common-size financial statements
同比财务报表
- b. Common base year financial statements
共同基年财务报表

3. Financial statement ratio analysis
财务报表比率分析

- a. Liquidity
流动性
- b. Leverage
杠杆
- c. Activity
活动性
- d. Profitability
获利能力

C. Planning and Budgeting (20% - Levels A and B)
规划和预算 (20% - A 和 B 级)

1. Budgeting concepts
预算概念

- a. Performance goals
业绩目标
- b. Characteristics of a successful budgeting process
成功的预算编制流程所具备的特性

2. Budgeting methodologies
预算方法

- a. Master budget
总预算
- b. Flexible budgeting
弹性预算
- c. Rolling budget
滚动预算
- d. Zero-based budget
零基预算

3. Annual operating plan and supporting schedules
年度运营计划和附表

- a. Operational budgets
营业预算
- b. Financial budgets
财务预算
- c. Capital expenditures budgets
资本支出预算

D. Cost Management and Performance Metrics (20% - Levels A and B)
成本管理和绩效指标 (20% - A 和 B 级)

1. Cost measurement concepts
成本计量概念

- a. Cost behavior and cost objects
成本习性和成本对象
- b. Fixed costs vs. variable costs
固定成本和变动成本
- c. Actual and normal costs
实际成本和正常成本
- d. Standard costs
标准成本
- e. Product/service costing systems
产品/服务成本核算系统

2. Variable and fixed overhead expenses
变动和固定间接费用

- a. Classifying fixed, variable, and mixed overhead expenses
固定、变动和混合间接费用的分类
- b. Corporate-wide vs. departmental overhead expenses
公司和部门间接费用

- c. Allocation of overhead costs to products
产品间接成本的分配

3. Cost and variance measures
成本与差异核算

- a. Comparison of actual results to planned results
实际结果与预期结果对比
- b. Use of flexible budgets to analyze performance
使用弹性预算分析绩效
- c. Price and efficiency variances for direct material and direct labor
直接材料和直接人工的价格和效率差异
- d. Overhead variance
间接费用差异

4. Performance measurement
绩效考核

- a. Product profitability analysis
产品获利能力分析
- b. Business unit profitability analysis
经营单位获利能力分析
- c. Customer profitability analysis
客户获利能力分析
- d. Return on investment
投资回报率

5. Cost information for decision making
用于决策的成本信息

- a. Breakeven analysis
保本分析
- b. Sunk costs and opportunity costs
沉没成本和机会成本
- c. Marginal costs and marginal revenue
边际成本和边际收入

E. Professional Ethics (10% - Levels A and B)
职业道德 (10% - A 和 B 级)

1. Business ethics
商业道德

- a. Ethical decision making
道德决策
- b. Types of business fraud
商业欺诈的类型

2. *Ethical considerations for accountants in business*
会计从业人员的道德注意事项

- a. IMA Statement of Ethical Professional Practice
IMA 职业道德守则公告
- b. The fraud triangle
舞弊三角
- c. Evaluation and resolution of ethical issues
职业道德问题的评估和解决方案