



IMA's Certification for  
Accountants and  
Financial Professionals  
in Business

**Updated CMA® (Certified Management Accountant) Program**  
*(information updated October 24, 2023)*

**Effective date: September 1, 2024**

**Overview**

- **Why did ICMA decide to update the curriculum of the CMA examination?**

Like other leading certification programs, ICMA® (Institute of Certified Management Accountants) regularly reviews the content of the CMA® exam to ensure that current topics are appropriately updated and relevant to business practices. The updated exam more closely aligns with the knowledge, skills, and abilities that an accountant or financial professional in business uses on the job today.

The goal of the CMA program is to ensure that the CMA remains the most relevant designation in the world for accountants and financial professionals working in business.

- **How is the content of the updated CMA exam changing?**
  - Topics added to Part 1 include consolidated statements, contribution margin, other costing systems, testing methods for internal controls, control deficiency remediation, and data management.
  - Topics added to Part 2 include financial trend analysis, debt financing, discount rates, sensitivity analysis, types of business fraud, and data ethics.
  - Please refer to the updated Content Specification Outlines and Learning Outcome Statements available [here](#).
- **Where can I find more detailed information on the content of the revised exam?**

The revised Content Specification Outlines for the CMA and relevant Learning Outcome Statements are available for review [here](#).

- **What is the last testing window when I can take the current exam content?**

For the English language exam, May/June 2024.  
For the Chinese language exam, July 27, 2024.

▪ **When will the updated exam be offered?**

September 1, 2024 for the English language exam.  
November 9, 2024 for the Chinese language exam.

▪ **When can I purchase an exam registration for the updated CMA examinations?**

For the English language exam, exam registrations for the updated CMA exam are now available.  
For the Chinese language exam, they can be purchased any time after November 12, 2023.

▪ **Will the exams be offered during specific testing windows?**

Yes, for the English language exam, both Parts 1 and 2 will be given during the following three testing window periods:

- January and February
- May and June
- September and October

For the Chinese language exam, both Parts 1 and 2 will be offered in April, July, and November.

▪ **How long will I have to complete the updated CMA program?**

Candidates must complete the CMA program within three years from the date you purchase the CMA entrance fee. If you do not successfully complete both parts within three years of entering the certification program, the passed part will expire.

- **Are there study materials available for the updated CMA exams?**

Yes. Review Course Providers, who have traditionally provided study materials for our certification programs, will develop new materials to reflect the updated exam content. Please contact Review Course Providers directly if you have any other questions.

- **Is the exam Support Package available for the updated CMA exams?**

The CMA Exam Support Package is being revised to reflect the updated content. A communication will be sent once the revised CMA Exam Support Package is available.

### **Current Candidates**

- **Do I get credit for parts previously passed?**

Yes, as long as your entrance fee is still valid.

If there are any other questions, please contact IMA Customer Service at 1-800-638-4427 or by email at [ima@imanet.org](mailto:ima@imanet.org).