

第 4



The Association of Accountants and Financial Professionals in Business

美国管理会计师协会



管理会计实践

| CMA | IMA |
|-----|--------|
| 1 | 10,000 |
| 1 | 5,000 |
| 1 | 3,000 |
| 1 | 2,000 |
| 3 | |

IMA

| | | | | |
|-----|------------------------|-------|------|-----|
| 200 | Management Accountants | IMA® | 1919 | 120 |
| | | | IMA | |
| | | 8,000 | | |

IMA® Certified Management Accountant CMA®

CMA

| 4 | 30 | 4 | 100 | 2 | 30 |
|---|-----|---|-----|---|-----|
| | 30% | | | | 25% |
| | 25% | | | | 25% |
| | 25% | | | | 25% |
| | 15% | | | | 20% |
| | 5% | | | | 5% |

IMA

2013 10 10 2 20 25 IMA

| IMA | | IMA | IMA |
|-----|------|-----|-----|
| IMA | | 0 | 15 |
| IMA | | 39 | 220 |
| CMA | | 75 | 240 |
| CMA | PART | 190 | 380 |
| CMA | PART | 190 | 380 |

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2012 1-2

CMA