



 **CERTIFIED**

 **MANAGEMENT**

 **ACCOUNTANT**

Course Description:

The management accounting field focuses on two areas: managerial accounting and financial management of the business enterprise. Managerial accounting is concerned with the techniques, controls, systems and reports used internally by the managers of an organization. Utilizing current accounting and financial data, they can plan and budget the future, measure the performance and control the internal resources of the firm. The management aspects include helping the firm make the best financial decisions going forward, directing the resources and the best financing structure to optimize the value of the firm. The Certified Management Accountant (CMA) is an internationally recognized accreditation for Management Accountants. The Management Accounting Concentration is a new and unique program designed to provide a sound preparation for a rewarding career in Management Accounting. As an integral part of the Management Accounting Concentration within the highly rated MBA program at JU, the program of study facilitates preparation for the CMA exam.



The Training Course will highlight:

This course is designed to give an overview of the main concepts covered under the CMA2 exam. Relatively difficult topics are explained in simple terms and summarized in a way that makes the information easy to retain.

Course Objective:

By the end of this course, delegates will be able to:

- Analyze financial statements using different performance metrics and financial ratios
- Apply advanced profitability analysis including DuPont analysis
- Define financial risk and return and calculate cost of capital
- Explain current assets management and the different alternatives in raising capital
- Demonstrate cost volume profit analysis, breakeven and marginal analysis, and pricing strategies
- Calculate and apply the different techniques in evaluating capital and investing decisions, e.g. net present value, internal rate of return, payback period, etc.

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Course outline

Financial Reporting, Planning, Performance and Control

- External Financial Reporting Decisions
- Planning, Budgeting and Forecasting
- Performance Management
- Cost Management
- Internal Controls

Financial Statement Analysis

- Basic financial statement analysis
- Financial ratios
- Profitability analysis
- Income measurement analysis
- Revenue analysis
- Cost of sales, and expense analysis
- Variation analysis

Course outline

- **Corporate Finance**
 - Risk and return
 - Long term financial management
 - Raising capital
 - Working capital management
 - Corporate restructuring
 - International finance
- **Financial Decision Making**
 - Financial Statement Analysis
 - Corporate Finance
 - Decision Analysis
 - Risk Management
 - Investment decisions
 - Professional Ethics
- **Decision Analysis**
 - Cost volume profit analysis
 - Marginal analysis
 - Pricing

Course outline

Risk Management

- Enterprise risk
- Types of risk
- Risk identification and assessment
- Risk mitigation strategies and managing risk

Investment Decisions

- Capital budgeting process
- Discounted cash flow analysis
- Risk analysis in capital investment

Professional Ethics

- Ethical considerations for management accounting and financial management professionals
- Ethical considerations for the organization