



## PREPARATORY COURSE TO BE **CERTIFIED MANAGEMENT ACCOUNTANT - CMA®**

*An accredited program from the Institute of Certified Management Accountant – ICMA  
The original books & CDs of Gleim Publications*

### The CMA® Preparatory Course

The purpose of the preparatory course is to assist you to take and pass the Certified Management Accountant examination. The CMA® is generally designed to recognize the unique qualifications and expertise of those professionals engaged in management accounting and financial management. These certifications provide distinction in today's economic climate and afford the opportunity to certify your expertise in business areas that are critical to the decision-making process.



### The Importance of the CMA®

- No other management credential lends itself more directly to today's business environment.
- You will confirm substantial knowledge of accounting, finance, marketing, business organization, operations, management and important related fields and demonstrate the ability to integrate this information into the business decision process.
- You will demonstrate your commitment to personal professional development & learning.

### Competitive Advantage

Businesses around the world rely on CMAs® for marketing, operations, R&D, accounting, finance and information management and most importantly, for the strategic planning and business solutions provided by these qualified professionals. Companies such as 3M, Boeing, DaimlerChrysler, DuPont, Hewlett-Packard, Microsoft, General Motors, Oracle, Dell, J. P. Morgan, Kraft, IBM, Johnson & Johnson, Milliken and Procter & Gamble recognize that employing CMAs® help to improve company performance in an aggressive global business arena.

### Professional Recognition

The CMA® designation represents a broad business competency and mastery of the management-level skills required to add value, drive business performance, and build quality financial practices within organizations.

The CMA® credential indicates a commitment to excellence based on a strong, ethical foundation and dedication to lifelong learning.

### Personal Satisfaction

Prove your ability to become a strategic business partner, while you also enhance your self-confidence, your sense of accomplishment, and your resume

#### Course Fees

SYP 90.000/person

#### Fees include:

- Registration fees
- All materials & CDs
- Training fees

### The Syrian Consulting Bureau for Development & Investment (SCB)

SCB is a consultancy and training firm established in Damascus in 1991 by Dr. Nabil Sukkar, former Senior Economist at the World Bank in Washington D.C.

Its services include economic and policy research, corporate finance and financial advisory, project feasibility studies, market and marketing research, and recruitment and training.

SCB is committed to enhancing business performance through upgrading management practices, human resource development, and capacity building.

We specialize in all aspects of management development and corporate training. We work as partners with our client to develop result cost effective solutions to help companies achieve and maintain competitive advantage in the Syrian market. Official website: [www.scbdi.com](http://www.scbdi.com)

## How our Materials Help You?

Our materials give you of all the areas that are covered by the CMA® exam. The goal is to assist you with the specific skills and knowledge you need to achieve your CMA® certification

- Originals books and CD's
- Helpful hints
- Tips
- Examples
- Exercises
- Reference to additional study materials

## The CMA® Preparatory Course Outlines

The percentages below show the relative weight range given to each topic in each part. The level designations indicate the depth and breadth of topic coverage in each part.

### PART 1 - BUSINESS ANALYSIS

#### **Business Economics (25%)**

Factors affecting the individual firm including demand, supply, and elasticity; consumption of goods; production factors and their cost; market structures and pricing; issues in macroeconomics such as inflation, employment, and economic growth; GDP; the nature of business cycles; fiscal and monetary policies.

#### **Global Business (20%)**

Comparative advantages of trade; free trade and protectionism; barriers to international trade; nature and theory of foreign exchange; international capital investments; financing international trade; legal and ethical issues.

#### **Internal Controls (15%)**

Internal control environment, procedures, and standards; responsibility and authority for internal auditing; types of audits; assessing the adequacy of the accounting information system

#### **Quantitative Methods (15%)**

Quantitative methods and techniques including regression analysis, learning curves, linear programming, sensitivity analysis, network analysis, probability concepts, expected values, decision trees, simulation, and other appropriate aids to decision making.

#### **Financial Statement Analysis (25%)**

Development of accounting standards; financial statement assurance; interpretation and analysis of financial statements including ratio analysis and comparative analysis; limitations of ratio analysis; market value vs. book value; international issues

### PART 2 - MANAGEMENT ACCOUNTING AND REPORTING

#### **Budget Preparation (15%)**

Planning process, purposes of planning and budgeting; budgeting concepts; annual profit plans and supporting schedules; types of budgets, including activity-based budgeting, kaizen budgeting, project budgeting, and flexible budgeting.

#### **Cost Management (25%)**

Cost concepts, flows and terminology; alternative cost objectives; cost measurement concepts; cost accumulation systems including job order costing, process costing, and activity-based costing; overhead cost allocation

### **Milestones Management Training & Consultancy**

Milestones is an international company based in Beirut, Lebanon with a distinguished reputation in professional management development programs geared to individuals, companies, and government agencies.

Milestones services are provided in the Middle East and internationally, offered both through public enrollment seminars and through private or corporate classes.

Specialists at Milestones, along with worldwide affiliations and partners, provide a full range of programs and seminars that improve performance and long-term results of thousands of individuals and organizations immediately.

Milestones continuously seek to acquire the best up-to-date knowledge and know-how that enable its clients to maintain their top performance and bottom-line results Official website: [www.milestones-mena.com](http://www.milestones-mena.com)



### Information Management (15%)

Nature of management and accounting information systems; systems development and design; techniques and terminology applicable to the development of computer-based accounting information systems; networks and client/server systems; electronic commerce; ERP system

### Performance Measurement (20%)

Factors to be analyzed for control and performance evaluation including revenues, costs, profits, and investment in assets; variance analysis based on flexible budgets and standard costs; responsibility accounting for revenue, cost, contribution and profit centers; balanced scorecard; quality considerations.

### External Financial Reporting (25%)

Principal financial statements and their purposes; limitations of financial statement information; asset and liability recognition and measurement; equity recognition and measurement; revenue, expenses, extraordinary items, and earnings per share; the SEC and its reporting requirements; the annual report

## PART 3 - STRATEGIC MANAGEMENT

### Strategic Planning (15%)

Strategic and tactical planning; manufacturing paradigms such as JIT, MRP, and theory of constraints; value chain analysis; benchmarking; ABM and continuous improvement

### Strategic Marketing (15%)

Strategic role of marketing; market segmentation; managing products and services; pricing strategies; promotional mix and distribution strategy

### Corporate Finance (25%)

Types of risk; measures of risk; portfolio management; options and futures; capital instruments for long-term financing; dividend policy; factors influencing the optimum capital structure; cost of capital; and managing and financing working capital.

### Decision Analysis (25%)

Logical steps to reach a decision; relevant data concepts; cost-volume-profit analysis; marginal analysis; cost-based pricing; income tax implications for operational decision analysis.

### Investment Decision Analysis (20%)

Cash flow estimates; time value of money; discounted cash flow concepts; net present value; internal rate of return; non-discounting analysis techniques; income tax implications for investment decision analysis; ranking investment projects; risk analysis; real options.

## PART 4 - BUSINESS APPLICATIONS

All topics from parts 1, 2, and 3, plus organization management, organization communication, behavioral issues, and ethical considerations

## Course Features

The CMA® preparatory course is designed to provide you with the multiple ways to learn and reinforce the exam material:

- Objective explanations
- Study strategies
- Exam alerts
- Chapter summaries
- Key terms
- Notes
- Exercises
- Exam questions
- Practice exam
- Measure Up
- Glossary

## Gleim Publications

**Irvin N. Gleim, Ph.D., CIA, CMA, CFM, CPA, CFII**, is Professor Emeritus, at the Fisher School of Accounting, University of Florida. He has been active in both pilot and accountant training for over 30 years.

Dr. Gleim and his wife wrote the first Gleim CPA Review book in 1974. In 1980, when John Wiley took over the publishing of the Gleim CPA Examination Review, CPA candidates had grown to over 90% of the CPA review-book market. Dr. Gleim remained as coauthor (Gleim/Delaney) until 1990. In 1994, Dr. Gleim re-entered the CPA review market with innovative new books, Test Prep Software, audios, and online courses. Since 1980, he has self-published the most widely used CIA Review and CMA Review and five accounting books.

Gleim Publications develops and distributes a variety of books and reference materials and services to help people learn and understand Accounting information and attain higher levels of knowledge (analysis, synthesis, and evaluation) while learn concepts and problem solving techniques.

Its mission is to maximize knowledge transfer while minimizing individual time, frustration, and cost.

Gleim Publications assists thousands of individuals each year by providing prompt and courteous that satisfy everyone who uses its books. Official website: [www.gleim.com](http://www.gleim.com)



As you prepare for the CMA® exam, our preparatory course will serve four purposes:

- First, it adds incrementally useful information to your existing knowledge base.
- Second, it facilitates the process of drawing meaningful connections between the test content and your own professional experiences.
- Third, it enables you to restructure your existing knowledge and experience into a format that's consistent with the CMA® exam.
- Fourth, and probably most importantly, it reminds you to think strategically in terms of systems and interdependencies.

### **Educational Requirements:**

Hold any bachelors degree OR achieve a score in the 50th percentile or higher on either GMAT® or GRE®

### **Admission Requirements**

- Be a member of the Institute of Management Accountants
- Register for the CMA®
- Pass all four parts of the CMA®

### **Examination Details**

CMA® Candidates must complete four examination parts: Parts 1, 2, 3, and 4.

### **Retaining Exam Credits**

All CMA® candidates have four years to complete all four parts of either the CMA® exam track. The time period will begin with the date of the first passed exam.

### **Exam Schedule**

All CMA® exams are offered certifying centers. When you register for exams with the IMA, you will be assigned a 90-day period in which to schedule your examination with the test administration vendor. Examination retakes will be permitted but cannot exceed three times over a 12-month period.

### **CPI and CIA books also available at SCB**

Gleim Review Systems will help you to prepare for and PASS the CPA, and CIA, exams. Gleim also offers a wide variety of material designed to help you learn, understand, and master accounting concepts and applications.

**CPA REVIEW  
BOOKS AT  
COST \$400**

**CIA REVIEW  
BOOKS  
COST \$400**

### **The Institute of Certified Management Accountants**

The CMA is established with a vision to attain the status of a premier body of professionals practicing the science of management accounting.

The Institute of Certified Management Accountants was incorporated in 1996 under the patronage of Mr William Dix (former Chairman of Ford and Qantas) and Professor John Miller (former Director of Consumer Affairs, Chairman of Pannell, Kerr, Foster and holder of numerous senior academic positions).

The Institute is also an examining body, and members are required to pass examinations and other assessments and have relevant work experience prior to describing themselves as 'Certified Management Accountants'.

Its objectives are to promote and develop the science of Management Accountancy and encourage research into the application of management accounting theory in practice. Official website: [www.imanet.org](http://www.imanet.org)



## This is to confirm my applying to the CMA® Preparatory Course

Date: January 10 – March 31, 2010

24 lectures – 3 hrs per lecture, Sunday & Tuesday, Time: 6:00pm – 9:00pm

Part I       Part II       Part III       Part IV

### Delegates Information

Mr.       Ms.       Mrs.       Dr.       Other -----

First name .....

Last name .....

Date of birth ..... Personal mobile .....

Email address .....

Mailing address .....

### Education Background

University ..... Year of graduation (expected).....

Major ..... Years of practical experience.....

### Company Information

Full name of organization .....

Job title ..... Area of responsibility .....

Phone ..... Fax .....

I hereby accept the terms and conditions and will pay all my dues that are non-refundable in case I do not continue/complete the course I have registered for. We, at SCB do not guarantee the applicant to pass the above registered course(s) certification but provide all the necessary training and materials to assist the attendant with his/her studies.

**Signature, Director**

**Date:**

**Signature, Applicant**

### Payments

Amount of cash or cheque enclosed (circle as appropriate)      SP \_\_\_\_\_

Cheques should be made to the order of:

**The Syrian Consulting Bureau for Development and Investment (or)**

المكتب الاستشاري السوري للتنمية والاستثمار

Please return cheque and form to:

The Syrian Consulting Bureau for Development and Investment

Zuheir Ben Abi Sulma St. X Lissaneddin Ibin Al-Khateeb St.

Rawda District, Bldg. 1, 2nd floor, Damascus, Syria

Phone: 3340710, Fax: 3340711

**A confirmation letter and invoice will be sent upon receipt of your registration**

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**This is a public course. Groups that are interested to hold an in-house course may please contact us for further information**