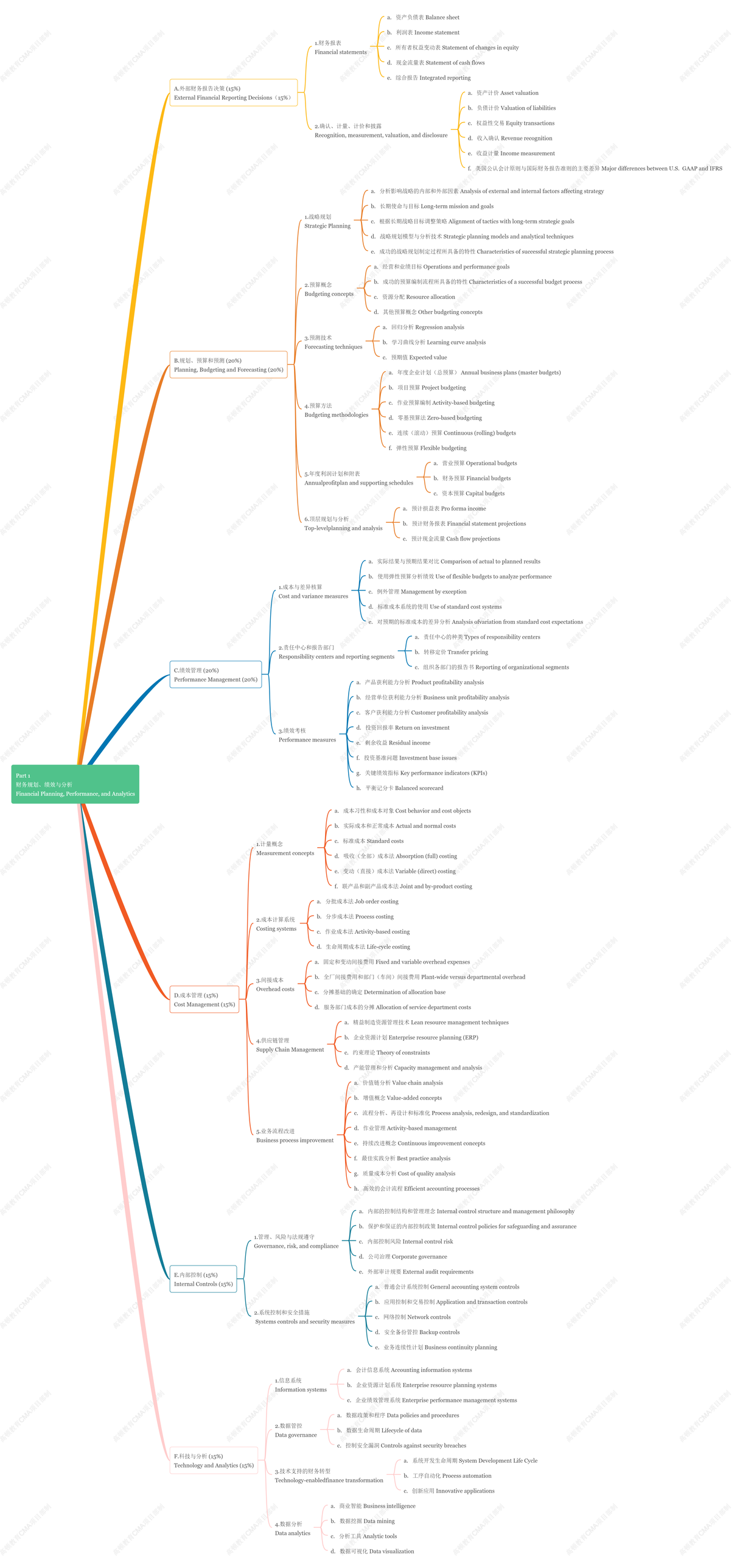
Part 1
财务规划、绩效与分析
Financial Planning, Performance, and Analytics
A.外部财务报告决策 (15%)
External Financial Reporting Decisions（15%）
1.财务报表
Financial statements
a. 资产负债表 Balance sheet
b. 利润表 Income statement
c. 所有者权益变动表 Statement of changes in equity
d. 现金流量表 Statement of cash flows
e. 综合报告 Integrated reporting
2.确认、计量、计价和披露
Recognition, measurement, valuation, and disclosure
a. 资产计价 Asset valuation
b. 负债计价 Valuation of liabilities
c. 权益性交易 Equity transactions
d. 收入确认 Revenue recognition
e. 收益计量 Income measurement
f. 美国公认会计原则与国际财务报告准则的主要差异 Major differences between U.S. GAAP and IFRS
B.规划、预算和预测 (20%)
Planning, Budgeting and Forecasting (20%)
1.战略规划
Strategic Planning
a. 分析影响战略的内部和外部因素 Analysis of external and internal factors affecting strategy
b. 长期使命与目标 Long-term mission and goals
c. 根据长期战略目标调整策略 Alignment of tactics with long-term strategic goals
d. 战略规划模型与分析技术 Strategic planning models and analytical techniques
e. 成功的战略规划制定过程所具备的特性 Characteristics of successful strategic planning process
2.预算概念
Budgeting concepts
a. 经营和业绩目标 Operations and performance goals
b. 成功的预算编制流程所具备的特性 Characteristics of a successful budget process
c. 资源分配 Resource allocation
d. 其他预算概念 Other budgeting concepts
3.预测技术
Forecasting techniques
a. 回归分析 Regression analysis
b. 学习曲线分析 Learning curve analysis
c. 预期值 Expected value
4.预算方法
Budgeting methodologies
a. 年度企业计划（总预算） Annual business plans (master budgets)
b. 项目预算 Project budgeting
c. 作业预算编制 Activity-based budgeting
d. 零基预算法 Zero-based budgeting
e. 连续（滚动）预算 Continuous (rolling) budgets
f. 弹性预算 Flexible budgeting
5.年度利润计划和附表
Annualprofitplan and supporting schedules
a. 营业预算 Operational budgets
b. 财务预算 Financial budgets
c. 资本预算 Capital budgets
6.顶层规划与分析
Top-levelplanning and analysis
a. 预计损益表 Pro forma income
b. 预计财务报表 Financial statement projections
c. 预计现金流量 Cash flow projections
C.绩效管理 (20%)
Performance Management (20%)
1.成本与差异核算
Cost and variance measures
a. 实际结果与预期结果对比 Comparison of actual to planned results
b. 使用弹性预算分析绩效 Use of flexible budgets to analyze performance
c. 例外管理 Management by exception
d. 标准成本系统的使用 Use of standard cost systems
e. 对预期的标准成本的差异分析 Analysis ofvariation from standard cost expectations
2.责任中心和报告部门
Responsibility centers and reporting segments
a. 责任中心的种类 Types of responsibility centers
b. 转移定价 Transfer pricing
c. 组织各部门的报告书 Reporting of organizational segments
3.绩效考核
Performance measures
a. 产品获利能力分析 Product profitability analysis
b. 经营单位获利能力分析 Business unit profitability analysis
c. 客户获利能力分析 Customer profitability analysis
d. 投资回报率 Return on investment
e. 剩余收益 Residual income
f. 投资基准问题 Investment base issues
g. 关键绩效指标 Key performance indicators (KPIs)
h. 平衡记分卡 Balanced scorecard
D.成本管理 (15%)
Cost Management (15%)
1.计量概念
Measurement concepts
a. 成本习性和成本对象 Cost behavior and cost objects
b. 实际成本和正常成本 Actual and normal costs
c. 标准成本 Standard costs
d. 吸收（全部）成本法 Absorption (full) costing
e. 变动（直接）成本法 Variable (direct) costing
f. 联产品和副产品成本法 Joint and by-product costing
2.成本计算系统
Costing systems
a. 分批成本法 Job order costing
b. 分步成本法 Process costing
c. 作业成本法 Activity-based costing
d. 生命周期成本法 Life-cycle costing
3.间接成本
Overhead costs
a. 固定和变动间接费用 Fixed and variable overhead expenses
b. 全厂间接费用和部门（车间）间接费用 Plant-wide versus departmental overhead
c. 分摊基础的确定 Determination of allocation base
d. 服务部门成本的分摊 Allocation of service department costs
4.供应链管理
Supply Chain Management
a. 精益制造资源管理技术 Lean resource management techniques
b. 企业资源计划 Enterprise resource planning (ERP)
c. 约束理论 Theory of constraints
d. 产能管理和分析 Capacity management and analysis
5.业务流程改进
Business process improvement
a. 价值链分析 Value chain analysis
b. 增值概念 Value-added concepts
c. 流程分析、再设计和标准化 Process analysis, redesign, and standardization
d. 作业管理 Activity-based management
e. 持续改进概念 Continuous improvement concepts
f. 最佳实践分析 Best practice analysis
g. 质量成本分析 Cost of quality analysis
h. 高效的会计流程 Efficient accounting processes
E.内部控制 (15%)
Internal Controls (15%)
1.管理、风险与法规遵守
Governance, risk, and compliance
a. 内部的控制结构和管理理念 Internal control structure and management philosophy
b. 保护和保证的内部控制政策 Internal control policies for safeguarding and assurance
c. 内部控制风险 Internal control risk
d. 公司治理 Corporate governance
e. 外部审计规要 External audit requirements
2.系统控制和安全措施
Systems controls and security measures
a. 普通会计系统控制 General accounting system controls
b. 应用控制和交易控制 Application and transaction controls
c. 网络控制 Network controls
d. 安全备份管控 Backup controls
e. 业务连续性计划 Business continuity planning
F.科技与分析 (15%)
Technology and Analytics (15%)
1.信息系统
Information systems
a. 会计信息系统 Accounting information systems
b. 企业资源计划系统 Enterprise resource planning systems
c. 企业绩效管理系统 Enterprise performance management systems
2.数据管控
Data governance
a. 数据政策和程序 Data policies and procedures
b. 数据生命周期 Lifecycle of data
c. 控制安全漏洞 Controls against security breaches
3.技术支持的财务转型
Technology-enabledfinance transformation
a. 系统开发生命周期 System Development Life Cycle
b. 工序自动化 Process automation
c. 创新应用 Innovative applications
4.数据分析
Data analytics
a. 商业智能 Business intelligence
b. 数据挖掘 Data mining
c. 分析工具 Analytic tools
d. 数据可视化 Data visualization