

## “The International Arab Certified Management Accountant (IACMA)” Certificate

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### Part One: Financial and Cost Accounting

Consist of:

<u>Field</u>	<u>Weightage</u>	<u>Chapters</u>
<u>Financial Accounting</u>	<u>30%</u>	Chapter One: Financial Accounting and Financial Reports Preparation Basics
		Chapter Two: Inventory Settlement-related Accounting Transactions
		Chapter Three: Accounting Transactions related to Stock and Non-current Assets
<u>International Standards of Financial Reports</u>	<u>15%</u>	Chapter Four: International Standards of Financial Reports Preparation on Revenue Realization
		Chapter Five: International Standards of Financial Reports Preparation on Consolidation of Financial Statements
<u>Cost Accounting</u>	<u>30%</u>	Chapter Six: Costs Concept and Cost Terminology
		Chapter Seven: Pricing, Total and Variable Cost Charging Approach
		Chapter Eight: Job Orders costing system, Process Costing System, and Activity-based Costing System
<u>Internal Control</u>	<u>15%</u>	Chapter Nine: Internal Control
<u>Code of Ethics</u>	<u>10%</u>	Chapter Ten: Code of Ethics

### Part Two: Management Accounting and Financial Management

Consist of:

<u>Field</u>	<u>Weightage</u>	<u>Chapters</u>
<u>Analysis of Financial Statements</u>	<u>15%</u>	Chapter One: Analysis of Financial Statements
<u>Financial Management and Investment Decisions</u>	<u>30%</u>	Chapter Two: Nature and Objectives of Financial Management
		Chapter Three: Funding Sources and Capital Structure
		Chapter Four: Working Capital Management
		Chapter Five: Investment Decisions and Capital Budget
<u>Decisions Analysis and Risk Management</u>	<u>15%</u>	Chapter Six: Risk Management
<u>Budgets</u>	<u>10%</u>	Chapter Seven: Preparation of Budgets
<u>Taking Decisions</u>	<u>10%</u>	Chapter Eight: Short-term Management Decisions
<u>Financial Control</u>	<u>10%</u>	Chapter Nine: Financial Control
<u>Corporate Governance</u>	<u>10%</u>	Chapter Ten: Corporate Governance