

Today (1)			
CMA Part 1 Section A External Financial Reporting Decisions			
Financial statements	Tools and techniques	Tasks and activities	Time taken 120 minutes
Introduction	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	18 min
The purpose of financial statements			15 min
preparation standards			8 min
The required financial statements for U.S. business corporations are			12 min
users of financial statements			5 min
Income statement			5 min
gains and losses			5 min
revenue and expenses			5 min
example			10 min
Statement of comprehensive income			8 min
example 2			8 min
statement of financial position			7 min
example 3			14 min
Method of presenting the topic : synchronous			

Today (2)			
CMA Part 1 Section A External Financial Reporting Decisions			
Financial statements 2	Tools and techniques	Tasks and activities	Time taken 120 minutes
Statement of Cashflow	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	10 min
Operating activities			17 min
investing activities			13 min
Financing activities			12 min
noncash investing and financing			14 min
IFRS Notes for cash flows			18 min
preparing OCF			18 min
Overview of the two methods			18 min
Method of presenting the topic : synchronous			

Today (3)			
CMA Part 1 Section A External Financial Reporting Decisions			
Asset valuation 1	Tasks and activities	Tools and techniques	Time taken 120 minutes
overview (Asset valuation)	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	10 min
valuation of Receivables (credit loss on Receivables)			10 min
example			5 min
Balance sheet presentation			6 min
Allowance Method (Required under GAAP)			10 min
Reconciliation (summary)			10 min
Break			15 min
Two Methods to Estimate			10 min
-% of Sales Method			6 min
example			5 min
- % of Receivables Method			18 min
example			5 min
Factoring Receivables- Using Receivables as an Immediate Source of Cash			10 min

Method of presenting the topic : synchronous

Today (4)			
CMA Part 1 Section A External Financial Reporting Decisions			
Asset valuation 2	Tasks and activities	Tools and techniques	Time taken 120 minutes
Valuation of Inventory (introduction)	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	3 min
Financial Statement Presentation			3 min
Inventory Accounting Systems			12 min
Inventory Period-End Physical Count			4 min
Physical count consideration			12 min
Inventory Cost Flow Methods (assumptions)			4 min
1- Specific Identification Method			5 min
Break			10 min
2- Average Method			10 min
example			10 min
example 2			5 min
3- First-in, First-out (FIFO)			10 min
example			10 min
4- Last-in, First-out (LIFO)			10 min
5- Retail Inventory Method			5 min
comparison			2 min
Loss on Write-Down of Inventory			5 min
Method of presenting the topic : synchronous			

Today (5)			
CMA Part 1 Section A External Financial Reporting Decisions			
Asset valuation 3	Tasks and activities	Tools and techniques	Time taken 120 minutes
Types of Investments	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	8 min
Investments in Equity Securities: 1- Equity Securities with No influence (less than 20% ownership)			10 min
Investments in Equity Securities: 2- Equity Method Significant Influence (20-50% ownership)			10 min
Application of the Equity Method			7 min
B- Investments in Debt Securities			10 min
1- Held-to-Maturity Securities			10 min
2- Trading Securities			4 min
3- Available-for-Sale Securities			4 min
Break			10 min
Property, plant, and equipment			4 min
Measurement Subsequent to Initial Recognition			6 min
Depreciation			10 min
Depreciation Methods			6 min
example			10 min
Accelerated Depreciation Methods			6 min
example			10 min
Intangible asset			5 min
Impairment of Long-Lived Assets			5 min

Method of presenting the topic : synchronous

Today (6)			
CMA Part 1 Section A External Financial Reporting Decisions			
Valuation of liabilities 1	Tasks and activities	Tools and techniques	Time taken 120 minutes
Introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	5 min
Warranties			12 min
Assurance-Type warranties			17 min
Service-Type Warranties			10 min
Example			5 min
Break			15 min
Leases			18 min
Example			7 min
Finance Lease			13 min
Accounting for Finance for lessee			13 min
Operating Lease for lessee			5 min
Method of presenting the topic : synchronous			

Today (7)			
CMA Part 1 Section A External Financial Reporting Decisions			
Valuation of liabilities 2	Tasks and activities	Tools and techniques	Time taken 120 minutes
Accounting for Income Taxes	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	10 min
Terms			15 min
Differences Between Incomes			15 min
Temporary Differences			18 min
Permanent Timing Differences			18 min
Deferred Taxes			18 min
Deferred Tax Assets			10 min
Calculating Tax Expense or Benefit			16 min
Method of presenting the topic : synchronous			

Today (8)			
CMA Part 1 Section A External Financial Reporting Decisions			
Equity transactions	Tasks and activities	Tools and techniques	Time taken 120 minutes
Introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	2 min
Corporate Shareholders' Equity			7 min
Common Stock			9 min
Cash Dividend			9 min
Liquidating Dividends			2 min
Property Dividends			8 min
Stock Dividend			11 min
stock split			5 min
Treasury Stock			5 min
Classification of shares			7 min
Method of presenting the topic : synchronous			

Today (9)			
CMA Part 1 Section A External Financial Reporting Decisions			
Revenue recognition	Tasks and activities	Tools and techniques	Time taken 120 minutes
Introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	2 min
Corporate Shareholders' Equity			6 min
Common Stock			7 min
Common Stock Dividends			3 min
Cash Dividends			7 min
Liquidating dividends			7 min
Property dividends			7 min
Stock dividends			12 min
Stock Splits			5 min
Treasury Stock			5 min
Classification of Shares			7 min
The Five-Step Model			8 min
Identify the Contract			5 min
Identify the Performance Obligations			4 min
Determine the Transaction Price			3 min
Allocate the Transaction Price to the Performance Obligations			3 min
Recognize Revenue as Performance Obligations Satisfied			10 min
Recognize Revenue Overtime			5 min
Estimated Profit or Loss			5 min
Calculation of Progress			4 min
Calculating Profit to Recognize			5 min
Method of presenting the topic : synchronous			

Today (10)			
CMA Part 1 Section B Planning, Budgeting, and Forecasting			
Strategic planning	Tasks and activities	Tools and techniques	Time taken 120 minutes
What is planning	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	5 min
Why planning cont			4 min
Role of Management			4 min
Strategic Plans			6 min
Strategy			10 min
Deffining Mission,visions,values and Goals			5 mn
Examples			3 min
Compay's values			6 min
Analyzing the External Environment			5 min
Swot Analysis			4 min
Analyzing External Environment			5 min
Exercises			10 min
Linkage of a swot Analysis to Strategic			7 min
PESTEL			5 min
Five Forces Model-Porter			5 min
Analyzing the Internal Environment			9 min
Competitive Advantage			5 min
Resources,Capabilities ,and Distinctive Competencies			5 min
Superiority			7 min
Utility and Profitability			4 min
Durability of Competitive Advantage	6 min		
Method of presenting the topic : synchronous			

Today (11)			
CMA Part 1 Section B Planning, Budgeting, and Forecasting			
Budgeting concepts	Tasks and activities	Tools and techniques	Time taken 120 minutes
Revision	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	10 min
Successful Budgeting Concepts			5 min
Time Frames for Budgets			5 min
A Rolling Budget			5 min
Who Should Prepare the Budget			12 min
Budget and Control Process			5 min
Budgeting Concepts			10 min
Determining Output Level			5 min
example			5 min
Budget Methodologies Flexible budget			15 min
example			5 min
Project Budget			2 min
Activity-Based Budgeting ABB			5 min
Zero -Based Budgeting			5 min
example			5 min
Budget Methodologies - continue			10 min
Preparing the Individual Budgets			5 min
Other Types of Budgets and Budget Control Loop			5 min
example			5 min
Method of presenting the topic : synchronous			

Today (12)			
CMA Part 1 Section B Planning, Budgeting, and Forecasting			
Forecasting techniques	Tasks and activities	Tools and techniques	Time taken 120 minutes
introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	5 min
Forecasting			2 min
Time Series Analysis			15 min
Causal Forecasting			9 min
Linear regression is used for two basic forecasting methods:			3 min
Correlation			5 min
The correlation coefficient			7 min
Learning Curves			6 min
Doubling of Production			6 min
Two Methods of Learning Curves			
Calculate Total Time		10 min	
Calculate Cumulative Avg. Time		11 min	
Calculating a Block of Units		7 min	
Benefits of Learning Curves		10 min	
Limitations of Learning Curves		14 min	

Method of presenting the topic : synchronous

Today (13)			
CMA Part 1 Section B Planning, Budgeting, and Forecasting			
Annual profit plan and supporting schedules	Tasks and activities	Tools and techniques	Time taken 120 minutes
Revision	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	5 min
Components of the Annual Profit Plan			5 min
Relationship between the master budget and financial statements			10 min
Breakdown of budgeted financial statements			10 min
Role of responsibility centers in budgeting			10 min
Break			15 min
Participative budgeting and its benefits			10 min
Bottom-up budgeting approach			10 min
Role of upper management in the budgeting process			10 min
Potential challenges in the budgeting process			10 min
Overcoming obstacles and improving budget accuracy			10 min
example			15 min
Method of presenting the topic : synchronous			

Today (14)			
CMA Part 1 Section B Planning, Budgeting, and Forecasting			
Top-level planning and analysis	Tasks and activities	Tools and techniques	Time taken 120 minutes
Pro Forma Financial Statements	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	17 min
Common Reasons for Preparing			12 min
Forecasting in the Planning			16 min
Sales Forecasting			15 min
Forecasting Future Financing Needs			13 min
Additional Funds Needed Formula			12 min
Projected Increase in Assets			10 min
Increase in Spontaneous Liabilities			10 min
Increase in Retained Earnings			15 min
Method of presenting the topic : synchronous			

Today (15)				
CMA Part 1 Section C Performance Management				
Cost and variance measures	Tasks and activities	Tools and techniques	Time taken 120 minutes	
introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	3 min	
Qustions			18 min	
Answers			18 min	
Practice			18 min	
Sales Price Variance			14 min	
Example			18 min	
Qustions			18 min	
Answers			13 min	
Method of presenting the topic : synchronous				

Today (16)			
CMA Part 1 Section C Performance Management			
Responsibility centers and reporting segments	Tasks and activities	Tools and techniques	Time taken 120 minutes
Responsibility Centers	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	8 min
Evaluating Manager / Department			8 min
Shared services vs Common costs			8 min
Common costs & managers evaluation			8 min
Allocation of Common Costs			8 min
Considerations for Cost Allocation			8 min
Stand-Alone Allocation vs. Incremental Allocation			8 min
An alternative to cost allocation			8 min
Ways of Allocating Common Costs:			8 min
The Contribution Income Statement			8 min
Controllable costs			8 min
Manufacturing Contribution Margin			8 min
Segment Margin			8 min
Transfer Pricing			8 min
Transfer Pricing System			8 min
Method of presenting the topic : synchronous			

Today (17)			
CMA Part 1 Section C Performance Management			
Performance measures	Tasks and activities	Tools and techniques	Time taken 120 minutes
introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	10 min
Performance Measurement Tools			18 min
Residual Income			7 min
The Required Rate of Return			16 min
Balanced Scorecard			18 min
A Strategy Map			18 min
Implementing a Balanced Scorecard			18 min
Balanced Scorecard and Goals			15 min
Method of presenting the topic : synchronous			

Today (18)			
CMA Part 1 Section D Cost Management			
Measurement concepts 1	Tasks and activities	Tools and techniques	Time taken 120 minutes
introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	15 min
Classifications of Costs			15 min
Cost Behavior and Relevant Range			15 min
Practice			15 min
Costing Techniques			15 min
Cost Accumulation Systems			15 min
Variable and Absorption Costing			15 min
Example			15 min
Method of presenting the topic : synchronous			

Today (19)			
CMA Part 1 Section D Cost Management			
Measurement concepts 2	Tasks and activities	Tools and techniques	Time taken 120 minutes
Summary of Effects on Income	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	18 min
Practice			18 min
Joint Products			18 min
Example			18 min
Physical Measure			18 min
Practice			15 min
Byproduct Costng			15 min
Method of presenting the topic : synchronous			

Today (20)			
CMA Part 1 Section D Cost Management			
Costing systems 1	Tasks and activities	Tools and techniques	Time taken 120 minutes
Cost Accumulation Systems	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	10 min
Process Costing			10 min
Equivalent Units (EU)			10 min
Steps in Process Costing			10 min
Physical Flow of Goods			15 min
of Units Started and Completed (FIFO)			15 min
When Materials are Added			10 min
Calculate Equivalent Units Produced			10 min
EUP for Materials and CC			10 min
Developed EUP Situation (Under FIFO)			
Cost per EUP			10 min
Method of presenting the topic : synchronous			

Today (21)			
CMA Part 1 Section D Cost Management			
Costing systems 2	Tasks and activities	Tools and techniques	Time taken 120 minutes
Summary of Seven Steps			15 min
Process Costing Example	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	15 min
Spoilage in Process Costing			15 min
EUP with Spoilage – FIFO			18 min
EUP with Spoilage – WAVG			18 min
Allocation to Spoiled Units			18 min
Where do Spoiled Units Go			18 min
Method of presenting the topic : synchronous			

Today (22)			
CMA Part 1 Section D Cost Management			
Overhead costs 1	Tasks and activities	Tools and techniques	Time taken 120 minutes
Costs Included in Manufacturing Overhead	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	10 min
Traditional Allocation Method			10 min
Determining the Allocation Basis			14 min
Using a Predetermined Rate			10 min
Calculating the Predetermined Rate			15 min
Resolving Differences			10 min
Activity Based Costing			10 min
Volume-Based Methods			15 min
Types of Activities			6 min
advantages and disadvantages of ABC			10 min
ABC Questions			10 min
Method of presenting the topic : synchronous			

Today (23)			
CMA Part 1 Section D Cost Management			
Overhead costs 2	Tasks and activities	Tools and techniques	Time taken 120 minutes
Shared Services Costing	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	15 min
Multiple Service Departments			15 min
The Multiple Equations			18 min
Multiple Service Departments Example			18 min
Direct Method			18 min
Step Method			18 min
Reciprocal Method			18 min
Method of presenting the topic : synchronous			

Today (24)			
CMA Part 1 Section D Cost Management			
Supply Chain Management and Business process improvement	Tasks and activities	Tools and techniques	Time taken 120 minutes
introduction	Self-assessment + Solving exercises	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	8 min
Supply Chain Management			10 min
Lean Manufacturing			8 min
Machine Downtime and Batches			8 min
Kaizen- Continuous Improvement			10 min
Practice			10 min
Just in time Inventory- and			18 min
Practice			16 min
The of Constraints			17 min
Steps in Managing the Constraint			15 min
Method of presenting the topic : synchronous			

Today (25)			
CMA Part 1 Section E Internal control			
Governance, risk, and compliance 1	Tools and techniques	Tasks and activities	Time taken 120 minutes
Corporate Governance	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	6 min
Why Corporate Governance			3 min
Principles of Good Governance			18 min
Sources of Corporate Governance			12 min
Formation of Corporation			10 min
The Incorporators			9 min
Incorporators and First Steps			13 min
Independent Directors			8 min
Electing and Removing			
Internal Controls		12 min	
Fundamental Concepts		14 min	

Method of presenting the topic : synchronous

Today (26)			
CMA Part 1 Section E Internal control			
Time taken 120 minutes	Tools and techniques	Tasks and activities	Governance, risk, and compliance 2
10 min	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	Components of Internal Control
5 min			Example
6 min			Control Environment Principles
13 min			Control Activities Principles
11 min			Segregation of Duties
9 min			Monitoring Principles
4 min			Collusion
10 min			Transaction and Safeguarding
6 min			Safeguarding Controls
14 min			Physical Protection
15 min	Legislative Initiatives about Internal Controls		
10 min	Responsibilities of PCAOB		
7 min	The External Auditor and Their Report		
Method of presenting the topic : synchronous			

Today (27)				
CMA Part 1 Section E Internal control				
Time taken 120 minutes	Tools and techniques	Tasks and activities	Systems controls and security measures	
8 min	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	Systems Controls	
10 min			Specific Threats to Information Systems	
7 min			Systems Controls Guidelins	
9 min			Categories of Duties	
11 min			Examples	
4 min			Internet Security	
12 min			Viruses, Trojan Horses and Worms	
5 min			Other Computer Crime	
18 min				Backup and Contingency
2 min				Computerized Audit Techniques
14 min		Testing the Computer System		
11 min		Generlized Audit Software		
9 min		Embedded Audit Routines		

Method of presenting the topic : synchronous

Today (28)			
CMA Section F Technology and analytics			
Time taken	Tools and techniques	Tasks and activities	Information systems
120 minutes			
3 min	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	introduction
13 min			Value Chain and the AIS
4 min			Journals and Ledgers
9 min			Setting the Cods
16 min			Example
7 min			Output of an Automated AIS
10 min			Introduction to Accounting Information
12 min			Revenue to cash Cycle
7 min			Purchasing and Expenditures Cycle
11 min			
5 min			Human Resources and Payrolln Cycle
6 min			Financing Cycle
5 min			Fixed Asset System
8 min			Databases
4 min			Data warehouse Data Mart and Data lake
Method of presenting the topic : synchronous			

Today (29)			
CMA Section F Technology and analytics			
Time taken 120 minutes	Tools and techniques	Tasks and activities	Data governance and Technology-enabled finance transformation
2 min	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	introduction
10 min			Data Governance
5 min			What Data Governance Includes
15 min			Role of IT Governance and Control Frameworks
6 min			Governance vs. Management
4 min			Components of Governance System
14 min			Goals Cascade
4 min			Capability Levels
18 min			Data Life Cycle and Records Mangment
9 min			
7 min			Defenses Against Cyberattacks
12 min			Strategies to Restrict Data Access
14 min			Tow Factor Identification

Method of presenting the topic : synchronous

Today (30)			
CMA Section F Technology and analytics			
Time taken 120 minutes	Tools and techniques	Tasks and activities	Data analytics
5 min	1- Educational bag + 2- Calculator + 3-Active email + 4-PDF reader	Self-assessment + Solving exercises	Data Analytics and Business Intelligence
6 min			four Types of Data Analytics
5 min			Data to Action
17 min			Data Science
9 min			Dat Mining
5 min			Use in Predictive Analyties
10 min			Neural Networks in Data Mining
4 min			Simple linear Rsgression Formula
8 min			Example
13 min			Correlation Analysis
3 min			Multiple Regression
5 min			Example
11 min			Sensitivity Analysis
4 min			Benefits of Data Analysis
15 min	Visualization		
Method of presenting the topic : synchronous			