CMA CMA1: Part 1: Financial Planning, Performance, and An

Free CMA1 Practice ->

Official Body: IMA & ICMA | Time: 4 Hours | 2026 Blueprint

Passing Standard: 360 on a 0-500 scaled score (Must achieve 50% on MCQ to unlock Case Questions)

Section Format: 100 MCQs + 2 Case-Based Questions (CBQs) (Prometric)

1. OFFICIAL 2026 CMA1 BLUEPRINT DOMAINS & WEIGHTINGS

CMA1-A: External Financial Reporting Decisions	**Weight: 15%**
CMA1-B: Planning, Budgeting, and Forecasting	**Weight: 20%**
CMA1-C: Performance Management (Variance Analysis)	**Weight: 20%**
CMA1-D: Cost Management (Absorption, ABC, Joint Products)	**Weight: 15%**
CMA1-E: Internal Controls (COSO Framework, System Controls)	**Weight: 15%**
CMA1-F: Technology and Analytics (Data Governance, Visualization)	**Weight: 15%**

2. HIGH-YIELD CMA1 FORMULAS, ORDERING RULES & MNEMONICS

* **Absorption vs Variable Costing Income**
  Absorption capitalizes fixed manufacturing overhead in inventory; Variable expenses fixed MOH in full. When Production > Sales, Absorption Net Income > Variable Net Income.
* **Flexible Budget & Standard Cost Variances**
  Flexible Budget Variance = Actual Results - Flexible Budget (at actual volume). Sales Volume Variance = Flexible Budget - Static Master Budget.
* **COSO Internal Control & Cost Allocation**
  5 COSO components (CRIME): Control Environment, Risk Assessment, Information & Communication, Monitoring, Existing Control Activities. Step-down allocates service depts sequentially.

EXAM TRAP TO AVOID: Remember you must achieve at least 50% on the 100 MCQs to unlock the Case-Based Questions (CBQs) section on exam day (passing = 360/500).

Test yourself on CMA CMA1 questions free (no credit card required) at VoraPrep:

1. Practice CMA1 Free ->
2. Free CMA1 Diagnostic ->
3. Score Predictor ->