<table>
<thead>
<tr>
<th>Session Number</th>
<th>Date Held</th>
<th>Content Covered</th>
<th>Assignments</th>
<th>Session Duration</th>
</tr>
</thead>
</table>
| 1              | [insert date] | Course Introduction  
Introduction to CMA Credential and Wiley CMAexcel Learning System  
Section A: External Financial Reporting Decisions  
• Topic 1: Financial Statements  
• Topic 2: Recognition, Measurement, Valuation, and Disclosure (Fair Value Standards and Measurements, Cash and Cash Equivalents, Accounts and Notes Receivable, Inventory)  
Session 1 Exercise 1: Inventory Valuation, LIFO to FIFO  
• Topic 2: Recognition, Measurement, Valuation, and Disclosure (Investments; Property, Plant, and Equipment; Intangibles; Current Liabilities), continued  
Session 1 Exercise 2: Investments | • Read Wiley CMALS Self-study Section A: External Financial Reporting Decisions  
• Take the Online Practice Test for Section A                                                                                                                                                                                                                                          | 3 hours           |
<table>
<thead>
<tr>
<th>Session Number</th>
<th>Date Held</th>
<th>Content Covered</th>
<th>Assignments (to be completed prior to next class session)</th>
<th>Session Duration</th>
</tr>
</thead>
</table>
| 2              | [insert date] | CMA Exam Study Tips  
Section A: External Financial Reporting Decisions (continued)  
- Topic 2: Recognition, Measurement, Valuation, and Disclosure Disclosure (Long-Term Liabilities and Bonds Payable, Early Extinguishment of Debt, equity and Earnings per Share, Revenue Recognition), continued  
Session 2 Exercise: Amortizing a Premium or Discount  
- Topic 2: Recognition, Measurement, Valuation, and Disclosure (Comprehensive Income, Leases, Pensions, Deferred Income Taxes, Stock Options, Discontinued Operations, Extraordinary Items, Derivatives, Segment Reporting, IFRS versus GAAP), continued  
Section A Multiple Choice Practice Questions in Text  
Section B: Planning, Budgeting, and Forecasting  
- Topic 1: Strategic Planning |  
- Review Wiley CMALS Self-study Section B: Planning, Budgeting, and Forecasting  
- Take the Online Practice Test for Section B  
- Review the Section B Multiple Choice Practice Questions in Text (to be completed during Session Three) | 3 hours |
| 3              | [insert date] | Section B: Planning, Budgeting and Forecasting (continued)  
- Topic 2: Budgeting Concepts  
- Topic 5: Annual Profit Plan and Supporting Schedules  
Session 3 Exercise: Preparing Operating Budgets and Pro Forma Income Statement  
Section B Multiple Choice Practice Questions in Text |  
- Review Wiley CMALS Self-study Section B: Planning, Budgeting and Forecasting  
- Take the Online Practice Test for Section B  
- Read Section C: Performance Measurement  
- Take the Online Practice Test for Section C | 3 hours |
<table>
<thead>
<tr>
<th>Session Number</th>
<th>Date Held</th>
<th>Content Covered</th>
<th>Assignments</th>
</tr>
</thead>
</table>
| 4              | [insert date] | Section B: Planning, Budgeting, and Forecasting (continued)  
  - Topic 5: Annual Profit Plan and Supporting Schedules (continued)  
  Session 4 Exercise: Preparing a Cash Budget  
  - Topic 4: Budget Methodologies  
  - Topic 6: Top-Level Planning and Analysis |  
  • Review Wiley CMALS Self-study Section B: Planning, Budgeting, and Forecasting  
  • Take the Online Practice Test for Section B  
  • Review the Section B Multiple Choice Practice Questions in Text (to be completed during Session Five) | 3 hours |

| 5              | [insert date] | Section B: Planning, Budgeting, and Forecasting (continued)  
  Session 5 Exercise: Preparing Pro Forma Financial Statements, Determining External Funding Needed, and Performing Sensitivity Analysis  
  Section B Multiple Choice Practice Questions in Text |  
  • Review Wiley CMALS Self-study Section B: Planning, Budgeting, and Forecasting  
  • Take the Online Practice Test for Section B  
  • Review WCMALS Self-study Section C: Cost Management  
  • Take the Online Practice Test for Section C | 3 hours |

| 6              | [insert date] | Section C: Performance Management  
  - Topic 1: Cost and Variance Measures  
  Session 6, Exercise: Cost and Variance |  
  • Review Wiley CMALS Self-study Section C: Performance Management  
  • Take the Online Practice Test for Section C  
  • Review the Section C Multiple Choice Practice Questions in Text (to be completed during Session Seven) | 3 hours |
<table>
<thead>
<tr>
<th>Session Number</th>
<th>Date Held</th>
<th>Content Covered</th>
<th>Assignments (to be completed prior to next class session)</th>
<th>Session Duration</th>
</tr>
</thead>
</table>
| 7              | [insert date] | Section C: Performance Management (continued)  
• Topic 2: Responsibility Centers and Reporting Segments  
• Topic 3: Performance Measures  
Section C Multiple Choice Practice Questions in Text | • Read Wiley CMAexcel Self-study Section D: Cost Management  
• Take the Online Practice Test for Section D | 3 hours |
| 8              | [insert date] | Section D: Cost Management  
• Topic 1: Measurement Concepts  
Session 8, Exercise 1: Absorption versus Variable Costing  
Session 8, Exercise 2: Variable versus Absorption Costing  
• Topic 2: Costing Systems | • Review Wiley CMAexcel Self-study Section D: Cost Management  
• Take the Online Practice Test for Section D  
• Review the Section D Multiple Choice Practice Questions in Text (to be completed during Session Nine) | 3 hours |
| 9              | [insert date] | Section D: Cost Management (continued)  
• Topic 2: Costing Systems, continued  
Session 9, Exercise: Equivalent Units in Process Costing | • Review Wiley CMAexcel Self-study Section D: Internal Controls  
• Take the Online Practice Test for Section D  
• Review the Section D Multiple Choice Practice Questions in Text (to be completed during Session Ten) | 3 hours |
<table>
<thead>
<tr>
<th>Session Number</th>
<th>Date Held</th>
<th>Content Covered</th>
<th>Assignments (to be completed prior to next class session)</th>
<th>Session Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>[insert date]</td>
<td>Section D: Cost Management (continued)</td>
<td>• Review Wiley CMAexcel Self-study Section E: Internal Controls</td>
<td>3 hours</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Topic 3: Overhead Costs</td>
<td>• Take the Online Practice Test for Section E</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Topic 4: Supply Chain Management</td>
<td>• Review the Section E Multiple Choice Practice Questions in Text</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Topic 5: Business Process Improvement</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Section D Multiple Choice Practice Questions in Text</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>[insert date]</td>
<td>Section E: Internal Controls</td>
<td>• Review the Essay Practice Questions in Wiley CMAexcel Self-study</td>
<td>3 hours</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Topic 1: Governance, Risk, and Compliance</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Topic 2: Internal Auditing</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Topic 3: Systems Controls and Security Measures</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Section E Multiple Choice Practice Questions in Text</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Session Number</td>
<td>Date Held</td>
<td>Content Covered</td>
<td>Assignments (to be completed prior to next class session)</td>
<td>Session Duration</td>
</tr>
<tr>
<td>----------------</td>
<td>------------</td>
<td>------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>12</td>
<td>[insert date]</td>
<td>CMA Exam Tips</td>
<td>• Review Sections A, B, C, D and E</td>
<td>3 hours</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Writing Answers to Essay Questions</td>
<td>• Take the Online Trial Exam for All of Part 1</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Essay Practice Questions in Text</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>What to Expect at the Testing Center</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Course Wrap-Up</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Thank you for attending the [insert institution's name] Wiley CMAexcel Learning System, Part 1 Review Course and good luck with taking the CMA exam!