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The Differentiations Between Certified Public Accountants and Certified Management Accountants

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The Edwin P. McCabe Honors Program

Senior Thesis

“The Differentiations Between
Certified Public Accountants and
Certified Management Accountants

Tamieka L. Crump

May 1995

Langston University
Langston, Oklahoma

REFERENCE
NOT TO BE TAKEN FROM THIS ROOM

The Differentiations Between Certified Public Accountants
and Certified Management Accountants

By

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Submitted in Partial Fulfillment
of the requirements of the
E.P. McCabe Honors Program
May 1995

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The Differentiations Between Certified Public Accountants
and Certified Management Accountants

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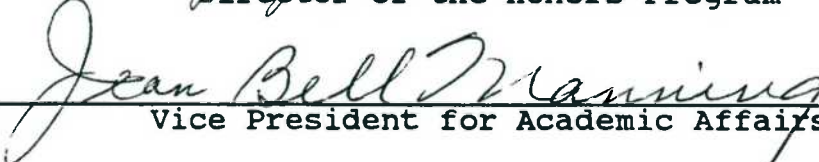
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CHAPTER I

INTRODUCTION

Background of Study

According to Collier's Encyclopedia 1980, accounting is the art of analyzing and interpreting financial information. The American Institute of Certified Public Accountants defines accounting as "the art of recording business transactions brought about by human beings." Lawrence Rosenthal, author of Your Future in Accounting Careers, writes, "Accounting is a business's history in numbers...It records the way a business has grown (or not grown) and, after analyzing figures, suggests the way it should go (and grow) in the future" (6).

Accounting began in the late eighteenth century during the rise of a modern industrial society in Britain. Men engaged in accounting found it financially necessary to act as auctioneers, appraisers, agents, and debt collectors. They held no special esteem and no monopoly in their services. Legislation changed and regulated the organization and conducting of business and in so doing helped to create the need for corporate accounting. The first professional organizations were formed by royal charter in Edinburgh and Glaslow in 1854 and 1855, respectively.

The American Association of Public Accountants, which in 1917 became the American Institute of Certified Public Accountants (AICPA), was incorporated in New York State in 1887. A few of the aims of the American Association of Public Accountants as written in the certificate of incorporation are

The particular business and object of such society is to associate into a society or guild for their mutual benefit...and through such association to elevate the efficiency and usefulness of members of such society by compelling the observance of strict rules of conduct as a condition of membership

(Bacas 9)

In 1972, The Institute of Certified Management Accountants (ICMA) was established by the Institute of Management Accountants (IMA) to implement and administer the CMA Program. The aims of the ICMA staff are to plan and implement the ICMA activities within the framework of policies and procedures established by the Board of Regents.

The development of these accounting associations reflected the continual growth of the accounting profession. In the directory of New York for the year 1870 twelve persons were listed as accountants, but today there are approximately 300,000 members in the AICPA and 85,000 members in the IMA.

The Certified Public Accountant and Certified Management Accountant programs are just two of many programs that have been established since the development of accounting societies in 1854. These programs have a common goal of helping accountants improve themselves, but they have different purposes in the actual field of accounting.

Purpose Of The Study

The purpose of this study is to detail the histories, differences, and qualifications of Certified Public Accountants and Certified Management Accountants. The information provided will give an indepth view of both certifications. It will also give the answers to these questions:

1. What are the histories of both Certified Public and Management Accountants?
2. What are the requirements needed to become a Certified Public or Management Accountant?
3. What are the professional ethics for both certifications?
4. What are the job descriptions for both certifications?
5. What are the differences between the two certifications?

This study will also give the reasons Certified Public Accountants and Certified Management Accountants are important to the accounting profession.

Rationale For The Study

In today's business environment there are many changes that create challenges and possibilities not imaginable years ago. Success for accounting professionals can now be determined by how much creativity the accountants have and how innovative they are.

As a result of the steady growth of the accounting profession, students and accountants need to know what certification(s) they can receive and which one would be the best for them and their personal growth as professional accountants.

Limitations

This study will include the use of information received from pamphlets, accounting textbooks, encyclopedias, literature review, and the use of information provided by the accounting department.

Organization Of The Study

The introduction to the study, which includes a background of accounting, statement of purpose, research questions, rationale, and limitations of the study, is presented in Chapter I. The literature on Certified Public and Management Accountants is reviewed in Chapter II. Chapter III the methodology/approach, which includes introduction, study design, and summary, is the approach used to present the subject. The analysis/presentation of

data, which includes the history of both certifications, job descriptions, professional ethics, requirements, and differences is presented in Chapter IV. The last chapter consists of the summary and conclusions.

CHAPTER II

REVIEW OF THE LITERATURE

Accountants perform services such as analysis, classification, recordation, verification, presentation, and interpretation of financial facts. Often they classify their services in general terms such as systematizing, examination, and auditing. Individuals in the accounting profession have a wealth of career choices within the accounting and business sectors. The opportunities are diverse and available to people who are detail-oriented and persistent and who possess both analytical and interpersonal skills (NABA 1993). It is only natural that the person who is giving serious consideration to the practice of accountancy as his future work should desire to have some knowledge of the history and development of the practice (Bacas 4).

The CPA and the CMA both have a common purpose and that is to give professional accounting services to their clientele, according to Petras, Kathryn and Ross (1993). The CPA and CMA both require applicants to have certain requirements in order to be qualified for their certification tests. Henry Anderson, James Caldwell, and Belverd Needles, authors of Principles Of Accounting (1990), state, to become a CPA an applicant must satisfy certain

education requirements and pass a rigorous, uniform examination that the American Institute of Certified Public Accountants prepares and grades (29). The Institute of Certified Management Accountants, author of Certified Management Accountant, states that to become a CMA a person must satisfy certain education and experience requirements and pass a comprehensive examination that the Institute of Certified Management Accountants prepares and grades (CMA 2). Although both certifications require a applicant to have certain education and experience requirements, the requirements are not the same for both certifications.

The examination by the American Institute of Certified Public Accountants is held twice a year, during the months of May and November, and the subjects are submitted as follows:

Wednesday	9:00 to 12:00	Business Law & Professional Responsibilities
Wednesday	1:30 to 6:00	Auditing
Thursday	8:30 to 12:00	Accounting and Reporting - Taxation, Managerial, and Governmental and Not-for-Profit Organizations
Thursday	1:30 to 6:00	Financial Accounting and Reporting Business Enterprises

The examination by the Institute of Certified Management Accountants is also held twice a year, but is during the months of June and December. The subjects are submitted as follows:

Wednesday	8:00 to 12:00	Economics, Finance, and Management
Wednesday	1:30 to 5:30	Financial Accounting and Reporting
Thursday	8:00 to 12:00	Management Reporting, Analysis, and Behavioral Issues
Thursday	1:30 to 5:30	Decision Analysis and Information Systems

Lawrence Rosenthal, author of Your Future in Accounting Careers, writes that public accountants traditionally offer their services as experts in all types of accounting; therefore, it is important to be well-studied in all aspects of the field. Public accountants either own their own firms or work in public or private partnerships.

Management accountants, on the other hand, work within an organization preparing financial statements and other financial information. Management accountants also set up systems of internal control to increase efficiency and prevent fraud within their company. They can use different purposes because their discipline does not have to adhere to generally accepted accounting principles when providing information for managers' internal use (Lere 20).

According to the Encyclopedia of Associations (1994), a person interested in pursuing a career in either public or management accounting should collect as much knowledge on that specific area of accounting as possible.

Paul E. Bacas, C.P.A., author of The Successful Practice of Accountancy (1951), states:

Persons who are contemplating public accounting as a future should obtain information about it before making their decisions. Those who have decided affirmatively should take various steps to establish themselves...It will be seen that public accountancy, just like a number of other professions, was not established as a profession in its early days, but came as the outgrowth of activities, by various individuals, designed to meet certain need of the business community (3,4).

John C. Lere, author of Managerial Accounting: A Planning - Operating - Control Framework (1991), writes, The **common body of knowledge** specified for management accountants should not be viewed as being permanently fixed. As changes occur in the business world, the knowledge needed by management accountants will also evolve... The knowledge needed for a career in management accounting must be gained both from classroom courses and from experiences - each enhances the other and neither can stand alone (18,19).

The term **common body of knowledge** means the minimum set of knowledge needed by a person to function effectively in the field of management accounting.

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CHAPTER III

METHODOLOGY

Introduction

This study was developed to differentiate between Certified Public Accountants and Certified Management Accountants. The history of both certifications as well as the history of accounting was collected from an assortment of accounting literature, pamphlets, and information from the Institute of Management Accountants. An indepth view of both certifications concerning requirements and the examinations was also determined from the reading of accounting literature such as accounting textbooks, pamphlets, and information received from the accounting department of Langston University. Information was extracted from the literature and organized to give the best analysis of all the information received on the study.

Study Design

The study was designed to give an indepth view of certified public and management accountants. The history of accounting was given in order to present background information on how accounting started and what prompted the need for the certifications. The history of both certifications, job descriptions, the requirements needed to achieve certification, the professional ethics, and the differences between the two certifications are analyzed

based on the information extracted from the literature. The purpose of both certifications to the accounting profession and the reason why both are a major part in the accounting profession are analyzed based on the literature.

Summary

From the history of the accounting profession to the purposes of the two certifications, the study presents detailed information secured from a variety of sources.

CHAPTER IV

PRESENTATION OF FINDINGS

The History of Accounting

The practice of accounting relates to the verification and interpretation of the accounts and collected data.

Persons found it necessary to know the progress of their endeavors and the financial condition of their enterprises.

Paul Bacas, author of The Successful Practice of Accountancy, writes, "The practice of accountancy developed because of the need for instruction and assistance by those who endeavored to do bookkeeping but found themselves in difficulties" (Bacas 7). An improved method of double entry bookkeeping was developed in Venice during the early part of the fourteenth century and in different parts of Europe in the sixteenth century. John Bacas writes,

Many transactions of the Italian businessmen of the early centuries could not have been settled without the preparation of records of some type....As these transactions grew in number and complexity, provisions had to be made in the accounts for settlements to be completed satisfactorily and without delay. (6)

In the twentieth century, accounting is concerned not only with bookkeeping but also with a whole range of activities involving planning and problem solving; control

and attention directing; and evaluation, review, and auditing.

History of Certified Public Accountants

In the United States the earliest recognition of Certified Public Accountants occurred in 1896 when New York enacted a law providing for certified public accountants (Collier's Encyclopedia 1980). In the early days public accountants were known as "expert accountants." They made statements for executors, examined corporations, partnerships, audited, and made out bills and accounts for their clients. In the 1900's public accountants developed their reputation in matters relating to taxation. The American Institute of Certified Public Accountants also notified the public that public accounting had become a recognized profession operating through authoritative organization. Bacas writes,

To the public accountant "success" should be associated with results; as he studies an enterprise from every angle and endeavors to guide his client so that he may aid the business to progress... so should he or she study every angle the possibility of success. (17)

Membership in the AICPA is voluntary and there are approximately 300,000 members. The AICPA provides a broad range of services to members including practice and quality review standards, a code of professional ethics, continuing

professional education (CPE), and technical accounting and auditing assistance.

There are 54 boards of accountancy which administer state accountancy laws, set forth the conditions for licensing of CPAs, codes of professional ethics, and in most cases mandatory continuing professional education requirements. State boards usually consists of five to seven CPAs and at least one public member, who are generally appointed by the governor. The primary functions of the boards are issuing licenses to practice as a CPA, renewing licenses, and suspending or revoking licenses to practice. State boards work independently of the AICPA.

History of Certified Management Accountants

The Institute of Management Accountants (IMA) was founded in 1919 as an educational organization. The IMA helped expand the knowledge and professionalism of people specifically interested in cost accounting. It is the largest management accounting association in the world with more than 90,000 members and it is also the leading voice of corporate accountants and financial executives. The IMA established the Institute of Certified Management Accountants (ICMA) in 1972 to implement and administer the CMA Program (Encyclopedia of Associations 1994). Unlike the AICPA, the ICMA is governed by a Board of Regents. The Board members are appointed by the President of the Institute of Management Accountants for three-year terms,

with one-third of the members appointed each year. All Board members must be members with IMA standing. The ICMA staff plans and implements the ICMA activities within the framework of policies and procedures established by the Board of Regents.

Job Descriptions

Certified Public Accountants have a variety of job descriptions, and many accountants feel that CPA's jobs are more interesting than any of those performed by other accountants. Some of the jobs performed are

1. preparing financial statements for a client to help secure a bank loan;
2. examining and testing financial statements for the purpose of rendering an opinion on the preparation of the statements in accordance with Generally Accepted Accounting Principles;
3. setting up an accounting system for a new store;
4. preparing a monthly and year-end report for a small business;
5. help businesses and individuals prepare and comply with tax laws;
6. give advice to clients on how to operate their businesses and keep their records;
7. preparing a budget of cash needs over the coming year.

A CPA may practice as a sole practitioner or as a member of a firm. They offer their services to the public for a fee and they are licensed by the states to protect the public by insuring a high quality of professional service.

However, the Certified Management Accountant's job description consists of

1. setting up systems of internal control to increase efficiency and prevent fraud;
2. helping plan, budget, and control costs;
3. making sure a company prepares proper financial reports and complies with tax laws and government regulations;
4. giving management the information it needs to make wise decisions.

John Lere writes, a knowledge of management accounting is useful to people in public accounting for two reasons: (1) it helps them to understand client organizations and accounting functions and (2) many public accountants ultimately will choose to work as management accountants.

Professional Ethics

The Rules of Professional Conduct that have been promulgated by the American Institute of Certified Public Accountants (AICPA) are very important to the accounting profession. The areas covered by the Rules of Professional Conduct are:

1. Independence
2. Integrity and Objectivity
3. General Standards
4. Compliance with Standards
5. Accounting Principle
6. Confidential Client Information
7. Contingent Fees
8. Acts Discreditable
9. Advertising and Other Forms of Solicitation
10. Commissions and Referral Fees
11. Form of Practice and Name.

In formulating the rules, the AICPA strives to serve the best interests of its members, the profession, and the public. The rules are modified from time to time to recognize evolving norms of ethical conduct and other influences.

Like the AICPA, Management accountants have an obligation to the organizations they serve, their profession, the public and themselves to maintain the highest standards of ethical conduct. Management accountants may not commit acts contrary to these standards nor shall they condone the commission on such acts by others within their organizations. The Institute of Management Accountants (IMA) and the Institute of Certified Management Accountants (ICMA) have adopted different standards of ethical conduct than that adopted by the AICPA. The areas covered by the Standards of Ethical Conduct for Certified Management Accountants are as follows:

1. Competence
2. Confidentiality
3. Integrity
4. Objectivity.

Requirements

To become a Certified Public Accountant, a person must satisfy certain educational and work experience requirements which are determined by the state in which the person takes the test and pass a rigorous examination that the American Institute of American Accountants prepares and grades.

In Oklahoma, when applying to take the CPA exam based on educational requirements, an applicant must have an official transcript(s) accompany the application. The transcripts must list each individual course which the applicant wishes the board to consider in determining the eligibility for the examination. The transcripts must reflect:

- (1) your degree from an accredited four-year college;
- (2) a minimum of 30 semester hours of accounting course credits, including at least one auditing course;
- (3) a minimum of 18 hours of related subject course credit in any or all of the subject of economics, statistics, finance, marketing, management, business law, business communication, financial systems and computer science.

The experience requirement for taking the CPA exam is three (3) years public accounting experience or the equivalent, at least one year of which must have been within the State of Oklahoma. Applicants must have completed at least three years of full time experience or equivalent part-time experience at the time of filing the application; i.e. 2,080 hours per year (6,240 hours for the three years).

To become a Certified Management Accountant, a candidate must satisfy certain educational and work experience requirements which, unlike CPAs, are determined by the Institute of Certified Management Accountants and not the state in which the person takes the test. Candidates must also pass a rigorous examination that the Institute of Certified Management Accountants administers and grades.

The candidate must meet one of the following educational requirements:

- (1) Hold a baccalaureate degree from an accredited college or university;
- (2) Hold a CPA certificate or a professional qualification comparable to the CMA or CPA issued in a foreign country.

The experience requirement for the CMA exam is two continuous years of professional experience in management accounting, whereas, CPA exam applicants need three years of professional experience. Professional experience is expected to be gained in full-time employment. Continuous part-time positions of 20 hours per week meeting the definition of qualified experience will count toward this requirement at a rate of one year of experience for every two years of part-time employment.

Differences

John Lere writes, "A major difference between being a CPA and a CMA is that a CPA is granted, by individual states, the right to offer auditing services to the public" (Lere 19). The CPA certificate is both professional designation and a basis for licensing by which the states monitor and regulate public accounting. On the other hand, the CMA is not a license because CMAs are employed by organizations that do not need to be "protected" by the government. CMAs are primarily involved with the development and analysis of information and CPAs are more

involved in the recordation and interpretation of the accounting data. CPAs are also licensed to protect the public, but CMAs work within an organization. For CPAs, joining the AICPA is voluntary but in order to become a CMA a candidate must first be a member or be submitting an application to become a member of the IMA. The ICMA is governed by a Board of Regents but the AICPA works independently of the State Boards of Accountancy.

CHAPTER V

SUMMARY AND CONCLUSIONS

Chapter One presented information on the background necessary to understand the study. It also included the research questions to which answers were sought. Chapter Two presents the background information received from the literature reviewed. Chapter Three presents the Methodology used to prepare the data in an organized fashion. Chapter Four is a presentation of the results obtained from the analysis of the literature.

What are the histories of both Certified Public Accountants (CPAs) and Certified Management Accountants (CMAs)? The earliest recognition of CPAs took place when New York enacted a law providing for CPAs 1896. The American Association of Public Accountants became the American Institute of Certified Public Accountants (AICPA) in 1917. The AICPA, is the public accounting profession's national professional organization and membership is voluntary. The Institute of Management Accountants (IMA) was founded in 1919 as an educational organization, and it established the Institute of Certified Management Accountants (ICMA) in 1972. The IMA is the largest management accounting association in the world and an candidate must be a member or be submitting an IMA application when applying to the ICMA for admission.

What are the requirements needed to become a Certified Public Accountant or Certified Management Accountant? To become a CPA, an applicant must submit an application with official transcript(s) that must reflect:

- (1) degree from an accredited four-year college;
- (2) a minimum of 30 semester hours of accounting course credits, including at least one auditing course;
- (3) a minimum of 18 hours of related subject course credit in any or all of the subject of economics, statistics, finance, marketing, management, business law, business communication, financial systems and computer science.

The applicant must have three years of full-time public accounting experience or equivalent part-time experience at the time of filing the application, as well as, pass a difficult, comprehensive two-day examination.

To become a Certified Management Accountant, candidates must meet the following criteria:

1. File application for admission with the ICMA register for the CMA examination.
2. Be a member of the Institute of Management Accountants.
3. Pass all four parts of the CMA examination within a three-year period.
4. Satisfy the CMA experience requirement.
5. Comply with the Standards of Ethical Conduct for Management Accountants.

The candidate must also hold a baccalaureate degree from an accredited college or university or hold a CPA certificate or a professional qualification comparable to the CMA or CPA issued in a foreign country.

What are the professional ethics for both certifications? The Rules of Professional Conduct are applicable to CPAs. The Management Standards of Ethical Conduct for Management Accountants are applicable to CMAs.

What are the job descriptions for both certifications? CPAs prepare financial statements, set up accounting systems, prepare monthly and year-end reports. CMAs provide the various levels of management with data needed to make business decisions.

What are the differences between Certified Public Accountants and Management Accountants? CPAs are granted licenses by individual states, the right to offer auditing services to the public. A CPA certificate is both a professional designation and a basis for licensing by which the states monitor and regulate public accounting, but the CMA is not a license because CMAs are employed by organizations that are not monitored by the government. CPAs can have their own firms. They do not need to work for another accountant or an accounting firm, unlike CMAs that have to work for a firm or business.

CPAs and CMAs are both important to the field of accounting because they are specialists in their field. They also uphold the high standards of the profession and the highest ethical standards. They help businesses plan business decisions and make important suggestions toward the improvement of business operations.

Lawrence Rosenthal, in Your Future in Accounting Careers, writes,

He or she is skilled enough to comprehend the whole accounting process and procedure and to decide what financial decisions are right or wrong for a certain type of business (11).

Accounting consists of helping people solve their problems and both certifications require skill at problem-solving.

CPAs and CMAs are also different in many ways. CPAs offer their services to the public for a fee, but CMAs are employed by a business. CPAs are most likely to become a partner in an accounting firm unlike CMAs, who are most likely to become top-level executives in business. The salary differentiation between the two certifications as stated by the Encyclopedia of Associations (1994), are as follows:

<u>AGES</u>	<u>CMA</u>	<u>CPA</u>
19-39	\$ 37,988	\$ 38,454
30-39	53,838	53,871
40-49	66,632	72,293
50-59	72,675	83,630

(28).

CPAs and CMAs are important to the field of accounting because of the need for both in the public and private sectors. Public accountants are needed to offer auditing services, tax preparations, and small business services.

Management accountants are needed to help plan, budget, and control costs. The management accountant's responsibility is to see that a company has good records, prepares proper financial reports, and complies with tax laws and government regulations. CPAs and CMAs complement each other because a significant proportion of the members of the American Institute of Certified Public Accountants actually work as management accountants rather than as public accountants (Lere 9).

Students can use this analysis to gain detailed information for their personal use. Also, students planning to obtain any one of the mentioned certifications can use the analysis to make a decision on which certification would be the best for their personal growth in accounting.

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VITA

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Thesis: The Differentiations Between Certified Public Accountants and Certified Management Accountants

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