

## From Management Accountant to CMA

By Ramakrishna (Ram) Vasudevan, CMA



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I would like to share the story of my journey from being a management accountant to becoming a CMA.

In 2004, I had completed 14 years as a management accountant in my family-owned medium-sized auto ancillary business in Chennai, India. It was then that I decided to enroll in the Certified Management Accountant (CMA®) program. My decision to enroll and to sit for the examination was based on the fact that I had just completed an MBA degree, and the CMA program seemed similar to it. I also liked the material contained in the CMA exam body of knowledge. I passed the four parts of the examination in 2007, and I became a CMA in early 2008. There were significant changes in both my professional and personal development during the process of becoming a CMA and afterward.

Here are some of the ways I developed professionally after obtaining my CMA certification:

**1. Seeing both the forest and the trees:** Being a CMA has developed in me the ability to look at both the micro and macro issues relating to management accounting simultaneously. For example, when I make or view any single journal entry in accounting, I instantly know its impact on the entire financial statements.

**2. Realizing the strategic intent in every decision I make:** Being a CMA has made me conscious of the strategic intent in every decision I make. In other words, it has made me conscious of the value I add to my

workplace every day. Being a CMA has taught me to measure the value I contribute through every decision.

**3. Ability to compute and arrive at decisions quickly:** The CMA exam is structured in an ideal format wherein you answer questions that are practically oriented, in an objective-type scenario, on the computer, wherein you have approximately 1.5 minutes to answer each of the 110 questions. This very closely approximates real-life business scenarios, and, as a CMA, you end up making business decisions more quickly and accurately.

**4. I am at the leading edge of my profession:** The inputs and tools provided by the Institute of Management Accountants (IMA®) through its publications, CPE requirements, etc., are of a high quality. Thus, using these resources gives me the confidence that I am at the leading edge of my profession.

On the personal front, my development took place by reading the “Best Practices” column:

**1.** The insight and wisdom provided by the “Best Practices” column in *Strategic Finance* magazine gave me life-changing insights on how to be a better person. This I consider to be the most important characteristic either professionally or personally. Without being a person of good quality, the hard skills I learned would not be put to proper use.

Becoming a CMA has added a new vigor to my professional and personal life. **SF**