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## **Wiley CMAexcel Learning System Exam Review 2016 and Online Intensive Review : Part 1, Financial Planning, Performance and Control Set (Wiley CMA Learning System) By IMA Bibliography**

- Sales Rank: #4815739 in Books
- Published on: 2015-08-03
- Original language: English
- Number of items: 1
- Dimensions: 10.90" h x 1.70" w x 8.60" l, 4.20 pounds
- Binding: Paperback
- 864 pages

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IMA®, the association of accountants and financial professionals in business, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA® (Certified Management Accountant) program, continuing education, networking, and advocacy of the highest ethical business practices. IMA has a global network of more than 75,000 members in 120 countries and 300 local chapter communities. IMA provides localized services through its offices in Montvale, NJ, USA; Zurich, Switzerland; Dubai, UAE; and Beijing, China. For more information about IMA, please visit [www.imanet.org](http://www.imanet.org).

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