



# IMA<sup>®</sup> Endorsement of Higher Education Programs Overview

For a program to receive IMA endorsement, IMA will seek to ensure that:

- Substantially (75%) all of the learning aims of the CMA program are met at the appropriate cognitive level (see below);
- There is the presence of adequate faculty resources to deliver the program.
- The program is accredited by a recognized accreditation organization (e.g., AACSB, ACBSP, EQUIS)
- The campus has an IMA Campus Advocate.

While the preceding four criteria are essential to a decision to endorse a program, the following elements are also considered:

- Nature, relevance and clarity of the faculty's objectives for the program and the institution's commitment to them and
- Processes in place to determine the effectiveness of the program in meeting changing needs of employers.

## Level of Cognitive Development

We look for testing of technical knowledge in course assessments, as well as evidence that students can synthesize, analyze, and evaluate material. The cognitive skills that a successful candidate should possess and that should be tested on the examinations can be defined as follows:

- Knowledge:** Ability to remember previously learned material such as specific facts, criteria, techniques, principles, and procedures (i.e., identify, define, list).
- Comprehension:** Ability to grasp and interpret the meaning of material (i.e., classify, explain, distinguish between).
- Application:** Ability to use learned material in new and concrete situations (i.e., demonstrate, predict, solve, modify, relate).
- Analysis:** Ability to break down material into its component parts so that its organizational structure can be understood; ability to recognize causal relationships, discriminate between behaviors, and identify elements that are relevant to the validation of a judgment (i.e., differentiate, estimate, order).
- Synthesis:** Ability to put parts together to form a new whole or proposed set of operations; ability to relate ideas and formulate hypotheses (i.e. combine, formulate, revise).
- Evaluation:** Ability to judge the value of material for a given purpose on the basis of consistency, logical accuracy, and comparison to standards; ability to appraise judgments involved in the selection of a course of action (i.e., criticize, justify, conclude).



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The three levels of coverage can be defined as follows:

Level A: Requiring the skill levels of knowledge and comprehension.

Level B: Requiring the skill levels of knowledge, comprehension, application, and analysis.

Level C: Requiring all six skill levels: knowledge, comprehension, application, analysis, synthesis, and evaluation.

Under the two-part format adopted for the CMA exam, all major content areas of the CMA program may be covered at the “C” level. Academic programs should strive to cover all key areas at this level.

**To ensure we can progress your application, please complete the application form and include all of the following required documentation.**

The following documentation should be submitted (electronically or hard-copy) along with the completed application form:

- A summary of faculty resources devoted to the program and a description of any anticipated changes in resources devoted to the program
- The school’s plagiarism policy, and
- For each course submitted for coverage of CMA syllabi materials: a detailed course description, its credit weighting, syllabi, samples of assessment tools that demonstrates coverage of content areas at “Level C”, and an indication of whether the course is core or elective/optional.

**Incomplete applications will cause a delay in commencing your review.**

If you have any queries before making your accreditation application, please contact us at [research@imanet.org](mailto:research@imanet.org) or 1 (800) 638-4427.

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