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noncertified peers, a new survey revealed.

Jason Bramwell • Jan. 02, 2024



Accountants in the U.S. who earned the CMA and CPA designations make more than \$38,000 than their noncertified counterparts, according to the [2023 Global Salary Survey](#) from the Institute of Management Accountants (IMA).

According to data from IMA members surveyed in the U.S. and Canada, management accountants who are both CMAs and CPAs have a median base salary of \$137,800 compared to \$99,375 for accountants who hold neither certification. For CMAs only,

their median base salary is \$120,000. Accountants who are CPAs only earn a median

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All	\$36,417	\$41,272	\$91,806	\$99,500
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Data courtesy of the Institute of Management Accountants

This year’s survey found that 17% of IMA members have a CPA. The results also showed that 13% of IMA members have both a CPA and a CMA, while 4% have only a CPA, 58% have only a CMA, and 25% have neither.

Globally, IMA members reported an average annual salary of \$69,427 and an average total compensation value—including bonus pay, profit-sharing, and other variable or extra compensation—of \$82,670. IMA members in the U.S. reported an average of \$133,033 (\$122,000 median) for base salary and \$157,578 for total compensation (\$135,000 median).

“It is encouraging to see that the value of CMA certification continues to be strong, particularly through economic and technological changes,” Mike DePrisco, IMA president and CEO, said in a written statement. “In addition to their increased salaries, CMAs are also reporting higher percentages of job satisfaction and career opportunities, with 82% saying that the CMA opened the door to jobs they were not qualified before earning the certification and 77% feeling that they are valued by their organizations and believe they are making a positive impact.”

Post-pandemic, the majority of IMA members—including nearly three-quarters of those in North America—reported rising salaries, even after accounting for inflation and cost-of-living increases. Additionally, about one quarter of CMAs asserted that their certification is more valuable now following the pandemic.

IMA’s Global Salary Survey surveyed 2,789 professionals, with 2,572 being valid responses after validation checks and the elimination of outliers. Responses came from 69 countries, with 39% identifying as female and 61% identifying as male.

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