

Institute of Certified Management Accountants

注册管理会计师协会

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Content Specification Outlines
Certified Management Accountant (CMA) Examinations
注册管理会计师（CMA）考试内容大纲

The content specification outlines presented below represent the body of knowledge that will be covered on the CMA examinations. The outlines may be changed in the future when new subject matter becomes part of the common body of knowledge.

下述考试内容大纲，是CMA考试中所包含的知识内容。未来当新的知识成为通用知识的一部分时，大纲将作更新。

Candidates for the CMA designation are required to take and pass Parts 1 and 2.

应试CMA资格的考生需要参加并通过第一和第二部分的考试。

Candidates are responsible for being informed on the most recent developments in the areas covered in the outlines. This includes understanding of public pronouncements issued by accounting organizations as well as being up-to-date on recent developments reported in current accounting, financial and business periodicals.

考生有责任了解大纲涵盖领域的最新发展，包括了解各会计组织发布的公众公告，和当前会计、财务和企业管理期刊所报告的最新发展。

The content specification outlines serve several purposes. The outlines are intended to:

考试内容大纲有以下几个目的：

- Establish the foundation from which each examination will be developed.
为每次考试的实施，建立一个基础。
- Provide a basis for consistent coverage on each examination.
为每次考试所涵盖的范围，提供一个一致的主要内容。
- Communicate to interested parties more detail as to the content of each examination part.
向对考试感兴趣的各组织，传递每部分考试的更多细节。
- Assist candidates in their preparation for each examination.
帮助考生为每次考试作准备。
- Provide information to those who offer courses designed to aid candidates in preparing for the examinations.
向那些为考生提供考前复习课程的组织提供信息。

Important additional information about the content specification outlines and the

Institute of Certified Management Accountants
注册管理会计师协会

examinations is listed below.

有关考试内容大纲的其他重要信息如下。

1. The coverage percentage given for each major topic within each examination part represents the relative weight given to that topic in an examination part. The number of questions presented in each major topic area approximates this percentage.
每部分考试中每个主要主题的涵盖比例，代表一次考试中给予该主题的相对权重。每个主题范围内提出问题的数量，接近这个百分比。
2. Each examination will sample from the subject areas contained within each major topic area to meet the relative weight specifications. No relative weights have been assigned to the subject areas within each major topic. No inference should be made from the order in which the subject areas are listed or from the number of subject areas as to the relative weight or importance of any of the subjects.
每次考试将从每个主要主题所包含的科目范围内抽取样题，以满足相对权重的规定。对每个主要主题内的各个科目，将不分配相对权重。考生不应该从各个科目的排列次序或科目的编号，推断任一科目的相对权重或重要程度。
3. Each major topic within each examination part has been assigned a coverage level designating the depth and breadth of topic coverage, ranging from an introductory knowledge of a subject area (Level A) to a thorough understanding of and ability to apply the essentials of a subject area (Level C). Detailed explanations of the coverage levels and the skills expected of candidates are presented below.
每一考试中的主要主题都有一个涵盖等级，标示主题涵盖的深度和广度，范围从一个科目的介绍性知识（A级级别）到对一个科目的彻底的理解和应用能力（C级）。详细的涵盖等级和要求考生掌握的技能见下文。
4. The topics for Parts 1 and 2 have been selected to minimize the overlapping of subject areas among the examination parts. The topics within an examination part and the subject areas within topics may be combined in individual questions.
第一和第二部分的主题已经选出，以便尽量减少各考试部分中各各科目范围的重复现象。一个考试部分中的主题和一个主题中各科目的范围可能会组合在同一道考题之中。
5. With regard to U.S. Federal income taxation issues, candidates will be expected to understand the impact of income taxes when reporting and analyzing financial results. In addition, the tax code provisions that impact decisions (e.g., depreciation, interest, etc.) will be tested.
关于联邦所得税问题，期望考生能理解所得税对编制和分析财务报告的影响。此外，测试内容也包括税收法规条例对决策的影响（例如折旧、利息等）。
6. Candidates for the CMA designation are assumed to have knowledge of the following: preparation of financial statements, business economics, time-value of money concepts, statistics and probability.

Institute of Certified Management Accountants
注册管理会计师协会

应试 CMA 资格考试的考生，应具备财务报表的编制、企业经济学、货币的时间价值概念、统计学和概率论方面的知识。

7. Parts 1 and 2 are four-hour exams and each contains 100 multiple-choice questions and 2 essay questions. Candidates will have three hours to complete the multiple-choice questions and one hour to complete the essay section. A small number of the multiple-choice questions on each exam are being validated for future use and will not count in the final score.

第一和第二部分考试时间各为四个小时，每部分包括 100 道选择题和 2 道问答题。考生将有三小时完成选择题，和一小时完成问答题。每次考试中都有少量的选择题，作为供今后的考试之用；这部分考题的成绩将不计入总分之中。

8. For the essay questions, both written and quantitative responses will be required. Candidates will be expected to present written answers that are responsive to the question asked, presented in a logical manner, and demonstrate an appropriate understanding of the subject matter. It should be noted that candidates are expected to have working knowledge in the use of word processing and electronic spreadsheets.

对各道问答题，要求考生作出书面及计量的回答。考生应以合乎逻辑的书面形式回答问题，并呈现出对该科目的恰当理解。请注意：考生应具有文字处理和电子表格的使用能力。

9. Ethical issues and considerations are tested in both Parts 1 and 2. In Part 1, ethics will be tested from the perspective of the individual and in Part 2, from the perspective of the organization.

职业道德问题和这方面的考虑，将会出现在第一和第二两个部分。在第一部分中，职业道德问题，是从个人角度来测试的；而在第二部分，则从组织的角度来测试。

Institute of Certified Management Accountants
注册管理会计师协会

In order to more clearly define the topical knowledge required by a candidate, varying levels of coverage for the treatment of major topics of the content specification outlines have been identified and defined. The cognitive skills that a successful candidate should possess and that should be tested on the examinations can be defined as follows:

考试内容大纲规定不同主题的涵盖等级，为了更清楚地确定考生需要掌握的主题知识，一个合格的考生应具有的、并要在考试中被测试的认知能力，定义如下：

- Knowledge:** Ability to remember previously learned material such as specific facts, criteria, techniques, principles, and procedures (i.e., identify, define, list).
- 了解:** 牢记以前学过的材料，如特定的事实、标准、技术、原则和程序（即识别、定义、例举的能力）。
- Comprehension:** Ability to grasp and interpret the meaning of material (i.e., classify, explain, distinguish between).
- 理解:** 掌握和解释相关题材的意思（即分类、解释、区分）的能力。
- Application:** Ability to use learned material in new and concrete situations (i.e., demonstrate, predict, solve, modify, relate).
- 应用:** 把学过的题材应用于新的和具体的情况（即展示、预测、解答、更改、关连）的能力。
- 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).
- 分析:** 把题材分成几个组成部分以理解该题材的组织结构的能力；识别因果关系的能力，区分各行为之间的不同，并识别与有效判断相关的要素（即区分、估计、排序）。
- 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).
- 综合:** 将各部分组合成一个新的整体或提出一套运作方案的能力；叙述各种想法并形成假设（即组合、叙述、修正）的能力。
- 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).
- 评估:** 根据一致性、逻辑正确性、与标准相对比，判断该材料对某一特定目的的价值的能力；对一行动方案选择中的判断

Institute of Certified Management Accountants
注册管理会计师协会

加以评估（即批评、评估辩解和总结）的能力。

The three levels of coverage can be defined as follows:

对三种涵盖等级可定义如下：

Level A:	Requiring the skill levels of knowledge and comprehension.
A 级:	要求有了解和理解的技能水平。
Level B:	Requiring the skill levels of knowledge, comprehension, application, and analysis.
B 级:	要求有了解、理解、应用和分析的技能水平。
Level C:	Requiring all six skill levels, knowledge, comprehension, application, analysis, synthesis, and evaluation.
C 级:	要求具备全部六个技能水平，即了解、理解、应用、分析、综合和评估。

The levels of coverage as they apply to each of the major topics of the Content Specification Outlines are shown on the following pages with each topic listing. The levels represent the manner in which topic areas are to be treated and represent ceilings, i.e., a topic area designated as Level C may contain requirements at the “A,” “B,” or “C” level, but a topic designated as Level B will not contain requirements at the “C” level. 应用到考试内容大纲的每个主要主题的涵盖等级，标注在下面各页的主题列表中。等级表示一种对各考试主题范围的上限；也就是说，标定为 C 级的某个主题的范围，可能包含了 A 级、B 级和 C 级中的要求，但是被标定为 B 级的主题，则不包含 C 级的要求。

CMA Content Specification Overview
CMA 考试内容概述

Part 1 *Financial Planning, Performance and Control*
(4 hours – 100 questions and 2 essay questions)
第一部分 *财务计划、业绩和控制*
(4 小时– 100 道问题和 2 道问答题)

Planning, Budgeting and Forecasting	30%	Level C
计划、预算和预测	30%	C 级
Performance Management	25%	Level C
业绩管理	25%	C 级
Cost Management	25%	Level C
成本管理	25%	C 级

Institute of Certified Management Accountants
注册管理会计师协会

Internal Controls	15%	Level C
内部控制	15%	C 级
Professional Ethics	5%	Level C
职业道德	5%	C 级

Part 2 ***Financial Decision Making***
(4 hours – 100 questions and 2 essay questions)
第二部分 **财务决策**
(4 小时 – 100 道问题和 2 道问答题)

Financial Statement Analysis	25%	Level C
财务报表分析	25%	C 级
Corporate Finance	25%	Level C
公司财务	25%	C 级
Decision Analysis and Risk Management	25%	Level C
决策分析和风险管理	25%	C 级
Investment Decisions	20%	Level C
投资决策	20%	C 级
Professional Ethics	5%	Level C
职业道德	5%	C 级

**Content Specification Outlines for the
Certified Management Accountant (CMA)
Examinations**
注册管理会计师（CMA）考试内容大纲

Candidates for the CMA designation are assumed to have knowledge of the following: preparation of financial statements, business economics, time-value of money concepts, statistics and probability. Questions in both parts of the CMA exam will assume that the successful candidate can effectively integrate and synthesize this knowledge with the specific topics covered in the content specification outline.

应试 CMA 资格的考生需要具备下列知识：财务报表的编制、企业经济学、货币的时间价值概念、统计学和概率论方面的知识。在两个部分的 CMA 考试中的问题，都假定凡成功的考生，都具有把学到的知识与考试内容大纲中所涵盖的各主题，有效地加以整合和综合的能力。

Part 1 - Financial Planning, Performance and Control
第一部分—财务计划、业绩考核和控制

A. Planning, Budgeting and Forecasting (30% - Levels A, B, and C)
计划、预算和预测 (30% - A、B和C级)

1. Budgeting concepts

预算概念

- a. Operations and performance goals
经营和业绩目标
- b. Characteristics of a successful budget process
成功的预算编制过程所具备的特性
- c. Resource allocation
资源分配
- d. Other budgeting concepts
其他预算概念

2. Forecasting techniques

预测技术

- a. Regression analysis
回归分析
- b. Learning curve analysis
学习曲线分析
- c. Exponential smoothing
指数平滑法

Institute of Certified Management Accountants
注册管理会计师协会

- d. Time series analysis
时间序列分析
- e. Expected value
期望值

3. Budgeting methodologies
预算方法

- a. Annual business plans (master budgets)
年度企业计划（总预算）
- b. Project budgeting
项目预算
- c. Activity-based budgeting
作业预算编制
- d. Zero-based budgeting
零基预算法
- e. Continuous (rolling) budgets
连续（滚动）预算
- f. Flexible budgeting
弹性预算

4. Annual profit plan and supporting schedules
年度利润计划和附表

- a. Operational budgets
营业预算
- b. Financial budgets
财务预算
- c. Capital budgets
资本预算

5. Top-level planning and analysis
顶层规划与分析

- a. Pro forma income
预计损益表
- b. Financial statement projections
预计财务报表
- c. Cash flow projections
预计现金流量

B. Performance Management (25% - Levels A, B, and C)
业绩管理 (25% - A、B和C级)

1. Cost and variance measures
成本与差异核算

- a. Comparison of actual to planned results

Institute of Certified Management Accountants
注册管理会计师协会

实际与计划成果比较

- b. Use of flexible budgets to analyze performance
使用弹性预算分析业绩
- c. Management by exception
例外原则管理
- d. Use of standard cost systems
标准成本系统的使用
- e. Analysis of variation from standard cost expectations
对预期的标准成本的差异分析

2. Responsibility centers and reporting segments
责任中心和报告部门

- a. Types of responsibility centers
责任中心的种类
- b. Transfer pricing models
转移价格定价模式
- c. Reporting of organizational segments
组织各部门的报告书

3. Performance measures
业绩考核

- a. Product profitability analysis
产品盈利能力分析
- b. Business unit profitability analysis
经营单位盈利能力分析
- c. Customer profitability analysis
客户盈利能力分析
- d. Return on investment
投资回报率
- e. Residual income
剩余收益
- f. Investment base issues
投资基准问题
- g. Effect of international operations
国际经营影响
- h. Critical success factors
关键成功因素
- i. Balanced scorecard
平衡记分卡

C. Cost Management (25% - Levels A, B, and C)
成本管理 (25% - A、B和C级)

1. Measurement concepts

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注册管理会计师协会

考核概念

- a. Cost behavior and cost objects
成本习性和成本对象
- b. Actual and normal costs
实际成本和正常成本
- c. Standard costs
标准成本
- d. Absorption (full) costing
吸收（全部）成本计算法
- e. Variable (direct) costing
变动（直接）成本计算法
- f. Joint and by-product costing
联产品和副产品成本计算法

2. Costing systems

成本计算制度

- a. Job order costing
分批成本法
- b. Process costing
分步成本法
- c. Activity-based costing
作业成本法
- d. Life-cycle costing
生命周期成本法

3. Overhead costs 间接成本

- a. Fixed and variable overhead expenses 固定和变动间接费用
- b. Plant-wide versus departmental overhead 全厂间接费用和部门（车间）间接费用
- c. Determination of allocation base 分配基础的确定
- d. Allocation of service department costs 服务部门成本的分配

4. Operational Efficiency 经营效率

- a. Just-in time manufacturing 适时制造
- b. Material requirements planning (MRP) 材料需求计划（MRP）
- c. Theory of constraints and throughput costing 约束理论和产量成本法
- d. Capacity management and analysis 产能管理和分析

4. Business process performance

业务流程业绩

- a. Value chain analysis
价值链分析

Institute of Certified Management Accountants
注册管理会计师协会

- b. Value-added concepts
增值概念
- c. Process analysis
流程分析
- d. Benchmarking
基准（标杆）分析
- e. Activity-based management
作业管理
- f. Continuous improvement concepts
持续改进概念
- g. Best practice analysis
最佳方法分析
- h. Cost of quality analysis
质量成本的分析

D. Internal Controls (15% - Levels A, B, and C)
内部控制 (15% - A、B和C级)

1. Risk assessment, controls, and risk management
风险评估、控制和风险管理

- a. Internal control structure and management philosophy
内部的控制结构和管理理念
- b. Internal control policies for safeguarding and assurance
保护和担保的内部控制政策
- c. Internal control risk
内部控制风险
- d. Implications of the Sarbanes-Oxley Act of 2002
美国2002年萨班斯·奥克斯利法案的影响
- e. U.S. Foreign Corrupt Practices Act internal control requirements
美国反海外贪腐法内部控制要求
- f. COSO Internal Control Framework
COSO内部控制框架

2. Internal auditing
内部审计

- a. Responsibility and authority of the internal audit function
内部审计职能的责任和权力
- b. Types of audits conducted by internal auditors
内部审计师进行审计的类型

3. Systems controls and security measures
系统控制和安全措施

- a. General accounting system controls
普通会计系统控制

Institute of Certified Management Accountants
注册管理会计师协会

- b. Application and transaction controls
应用控制和交易控制
- c. Network controls
网络控制
- d. Flowcharting to assess controls
评价控制的流程图
- e. Backup controls
安全管控（备份）
- f. Disaster recovery procedures
灾难恢复程序

Institute of Certified Management Accountants
注册管理会计师协会

E. Professional Ethics (5% - Levels A, B, and C)
职业道德 (5% - A、B 和 C 级)

1. *Ethical considerations for management accounting and financial management professionals*

管理会计和财务管理专业人士的职业道德注意事项

- a. Provisions of IMA’s “Statement of Ethical Professional Practice”
IMA “职业道德守则公告” 的规定
- b. Evaluation and resolution of ethical issues such as:
职业道德问题的评估和解决方案，例如：
 - Fraudulent reporting
欺骗性报告
 - Manipulation of analyses and results
操纵分析和结果
 - Unethical behavior in developing budgets and standards
编制预算和标准中的非道德行为
 - Manipulation of decision factors
操纵影响决策的因素

Part 2- Financial Decision Making
第二部分—财务决策

A. Financial Statement Analysis (25% - Levels A, B, and C)
财务报表分析 (25% - A、B和C级)

1. Basic Financial Statement Analysis
基本财务报表分析

- a. Common size financial statements
同比财务报表
- b. Common base year financial statements
共同基年财务报表
- c. Growth analysis
成长分析
- d. Purposes and components of financial statements
财务报表的目的和组成

2. Financial Performance Metrics– Financial Ratios
财务业绩指标—财务比率

- a. Liquidity
流动性（变现能力）
- b. Leverage
杠杆
- c. Activity
活动性
- d. Profitability
获利能力
- e. Market
市场

3. Profitability analysis
获利能力分析

- a. DuPont analysis
杜邦分析
- b. Income measurement analysis
收益计量分析
- c. Revenue analysis
收入分析
- d. Cost of sales analysis
销货成本分析
- e. Expense analysis
费用分析
- f. Variation analysis
差异分析

3. Analytical Issues in Financial Accounting
财务会计中的分析问题

- a. Impact of foreign operations
国外业务影响
- b. Effects of changing prices and inflation
物价变动和通货膨胀的影响
- c. Off-balance sheet financing
资产负债表外融资
- d. Cash Flow Statement reconciliation to Income Statement
现金流量表与利润表的调节
- e. Impact of changes in accounting treatment
会计处理方法变更的影响
- f. International Financial Reporting Standards (IFRS)
国际财务报告准则 (IFRS)
- g. Fair value accounting
公允价值会计
- h. Differences in accounting and economic concepts of value and income
价值和收益在会计上和在经济上的概念的差别
- i. Earnings quality
盈余质量

B. Corporate Finance (25% - Levels A, B, and C)
公司财务 (25% - A、B 和 C 级)

1. Risk and return
风险和报酬

- a. Calculating return
计算回报率
- b. Types of risk
风险类型
- c. Relationship between risk and return
风险与回报之间的关系
- d. Risk and return in a portfolio context
投资组合中的风险和回报
- e. Diversification
多元化 (分散经营)
- f. Asset pricing models
资产定价模式

2. Managing financial risk
管理财务风险

- a. Portfolio management

Institute of Certified Management Accountants
注册管理会计师协会

投资组合管理

- b. Hedging
对冲交易
- c. Financial risk management
金融风险

3. Financial instruments

金融工具

- a. Term structure of interest rates
利率的期限结构
- b. Bonds
债券
- c. Debt management
债务管理
- d. Common stock
普通股
- e. Preferred stock
优先股
- f. Options and other derivatives
期权和其他衍生工具
- g. Valuation of financial instruments
对金融工具的估价

4. Cost of capital

资本成本

- a. Weighted average cost of capital
加权平均资本成本
- b. Cost of individual capital components
个别资本组成的成本
- c. Calculating the cost of capital
计算资本成本
- d. Marginal cost of capital
资本的边际成本

5. Managing current assets

流动资产

- a. Working capital terminology
营运资金（营运资本）术语
- b. Cash management
现金管理
- c. Marketable securities management
有价证券管理
- d. Accounts receivable management
应付账款管理

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- e. Inventory management
存货管理
- f. Types of short-term credit
短期信贷种类
- g. Minimizing the cost of short-term credit
使短期信贷成本减至最小

6. *Raising capital*
筹集资本

- a. Financial markets and regulation
金融市场与法规
- b. Market efficiency
市场效率
- c. Financial institutions
金融机构
- d. Initial public offerings
首次公开募股
- e. Secondary offerings
二次发行
- f. Dividend policy and share repurchases
股息政策和股份回购
- g. Private placements
非公开配售
- h. Lease financing
租赁融资

7. *Corporate restructuring*
公司重组

- a. Mergers and acquisitions
合并与收购
- b. Divestitures
资产剥离
- c. Bankruptcy
破产

8. *International finance*
国际金融

- a. Fixed, flexible and floating exchange rates
固定、弹性和浮动汇率
- b. Managing transaction exposure
交易风险管理
- c. Financing international trade
国际贸易融资
- d. Transfer pricing tax implications

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转移定价对税金的影响

- e. Political risk
政治风险

C. Decision Analysis and Risk Management (25% - Levels A, B, and C)
决策分析和风险管理 (A、B 和 C 级)

1. Cost/volume/profit analysis
成本/数量/利润分析

- a. Breakeven analysis
保本分析
- b. Profit performance and alternative operating levels
盈利业绩和营业水平的改变
- c. Analysis of multiple products
多产品的分析

2. Marginal analysis
边际分析

- a. Sunk costs, opportunity costs and other related concepts
沉没成本、机会成本和其他相关的概念
- b. Marginal costs and marginal revenue
边际成本和边际收入
- c. Special orders and pricing
特别定单和定价
- d. Make versus buy
自制或外购决策
- e. Sell or process further
销售或进一步加工
- f. Add or drop a segment
添设或终止一个部门
- g. Capacity considerations
产能考虑

3. Pricing
定价

- a. Market comparables
市场对比
- b. Setting prices
制定价格
- c. Target costing
目标成本法
- d. Elasticity
弹性
- d. Product life cycle considerations

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产品寿命周期因素

- e. Market structure considerations
市场结构因素

4. Risk assessment

风险评估

- a. Risk identification and exposure
风险的确定和承担
- b. Definition and scope of operational risk, hazard risk, financial risk and strategic risk
经营风险、危害风险、金融风险 and 战略风险的定义和范围
- c. Risk mitigation strategies
风险缓解策略
- d. Enterprise Risk Management
企业风险管理

D. Investment Decisions (20% - Levels A, B, and C)

投资决策 (20% - A、B和C级)

1. Capital budgeting process

资本预算过程

- a. Stages of capital budgeting
资本预算的步骤
- b. Incremental cash flows
递增现金流
- c. Income tax considerations
所得税因素

2. Discounted cash flow analysis

折现现金流分析

- a. Net present value
净现值
- b. Internal rate of return
内部回报率
- c. Comparison of NPV and IRR
NPV和IRR的比较

3. Payback and discounted payback

回收期与折现回收期

- a. Uses of payback method
回收期法的应用
- b. Limitations of payback method
回收期法的局限性
- c. Discounted payback

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折现回收期

4. *Ranking investment projects*

对投资项目的评级

- a. Ranking methods
评级方法
- b. Capital rationing
资本分配
- c. Mutually exclusive projects
互斥项目

5. *Risk analysis in capital investment*

资本投资中的风险分析

- a. Sensitivity analysis
敏感性分析
- b. Certainty equivalents
确定均等值
- c. Real options
实际选择权

6. *Valuation*

估价

- a. Discounted cash flow models
现金流量折现法
- b. Multiples models
倍数模型
- c. Valuation for acquisitions and divestitures
收购和资产剥离的估价
- d. Discount rates
贴现率

E. Professional Ethics (5% - Levels A, B, and C)

职业道德 (5% - A、B 和 C 级)

1. *Ethical considerations for the organization*

组织对道德的考虑

- a. Anti-bribery provisions of the U.S. Foreign Corrupt Practices Act
美国《反海外贪腐法》中的反行贿条例
- b. Provisions of IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice"
IMA 管理会计公告“价值观和道德规范：从确立到实践”
- c. Corporate responsibility for ethical conduct
公司对道德操守所负的责任