

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA
DURATION: Jul-Dec 2016
DAY(S): Saturdays & Sundays
MODE: Saturday
COMPONENT: MA 1- Management Information
LECTURER: Omatie Kumar-Rudra
CAMPUS: Champs Fleurs

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	The	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Sat	9-Jul-16	11.00 am - 2:00pm	3	3	Business organisation and accounting	Lt	The organisation, main functions of an office manual of policies, types of transactions and key personnel, principles of double entry, use of integrated and inter-locking accounting systems, computerised accounting system	Chapter 1		Handout MCQ	attempt MCQs in Kit
2	Sat	16-Jul-16	11.00 am - 2:00pm	3	6	Introduction to management information	Lt	Purpose of management, compare cost and management accounting with external financial accounting, distinguish between data vs information, features of useful management information, sources and limitations of management accounting information	Chapter 2		Handout MCQ	attempt MCQs in Kit
3	Sat	23-Jul-16	11.00 am - 2:00pm	3	9	Cost Unit, cost classification and profit reporting	Lt	Cost classification, functions, behaviour, direct and indirect costs, fixed, variable and semi-variable costs, classification of material and labour cost. Profit statement using absorption and marginal costing	Chapter 3	QUIZ 1	Handout MCQ	attempt MCQs in Kit
4	Sat	30-Jul-16	11.00 am - 2:00pm	3	12	Management responsibility and performance measurement	Lt	Cost, profit, investment centres. Performance measures: capacity, efficiency and production volume ratios: ROCE/RI, asset turn over. Apply performance measures to cost, profit and investment centres.	Chapter 4		Handout MCQ	attempt MCQs in Kit
5	Sat	6-Aug-16	11.00 am - 2:00pm	3	15	Source Documents and Coding	Lt	Coding, Documents for buying and selling, Documents for recording material and labour costs, Sales Income.	Chapter 5	QUIZ 2	Handout MCQ	attempt MCQs in Kit
6	Sat	13-Aug-16	11:00am - 1:00pm	3	18	REVISION 1	online	Absorption Costing, vs Marginal . Cost classification		Long Quest.	Handout MCQ	attempt MCQs in Kit
7	Sat	20-Aug-16	11.00 am - 2:00pm	3	21	Accounting for Material 1	Lt	Types of material, ordering inventory, accounting for materials,	Chapter 6	QUIZ 3	Handout MCQ	attempt MCQs in Kit
8	Sat	27-Aug-16	11.00 am - 2:00pm	3	24	Accounting for Material 2	Lt	FIFO, LIFO and Weighted Average Methods	Chapter 6		Handout MCQ	attempt MCQs in Kit
9	Sat	3-Sep-16	11.00 am - 2:00pm	3	27	Accounting for Labour Costs 3	Lt	Remuneration methods, Unit labour, costs, Gross pay and deductions, accounting for labour costs	Chapter 6		Handout MCQ	attempt MCQs in Kit
10	Sat	10-Sep-16	11.00 am - 2:00pm	3	30	Overhead Costs 1	Lt	Absorption Costing , Allocation and apportionment of overheads, re-apportionment of overheads, calculating overhead absorption rates	Chapter 7	QUIZ 3	Handout MCQ	attempt MCQs in Kit
11	Sat	17-Sep-16	11.00 am - 2:00pm	3	33	Overhead Costs 2	Lt	Over and under absorption of overheads, Profit statements using Absorption and marginal costing	Chapter 7		Handout MCQ	attempt MCQs in Kit
		24-Sep-16				REPUBLIC DAY		HOLIDAY				
12	Sat	1-Oct-16	11.00 am - 2:00pm	3	36	Job, Batch and Process Costing 1	Lt	Define job costing, Batch costing, Process costing, Losses and closing work in Progress. Prepare process account. Describe Equivalent units	Chapter 8	QUIZ 4	Handout MCQ	attempt MCQs in Kit
13	Sat	8-Oct-16	11.00 am - 2:00pm	3	39	Job, Batch and Process Costing 2	Lt	Define job costing, Batch costing, Process costing, Losses and closing work in Progress. Prepare process account. Describe Equivalent units	Chapter 8	Long Quest.	Handout MCQ	attempt MCQs in Kit
14	Sat	15-Oct-16	11:00am - 1:00pm	2	41	REVISION 2	online	Review Process Costing Equivalent units. How to handle questions where inputs are at different and same stages?	REVIEW		Handout MCQ	attempt MCQs in Kit
15	Sat	22-Oct-16	11.00 am - 2:00pm	3	44	REVISION 3	Lt	Exam preparation, Review of problem areas, Focus on Time Keeping. MOCK EXAM Qs	REVIEW		Handout MCQ	attempt MCQs in Kit
16	Sat	23-Oct-16	11.00 am - 2:00pm	3	47	Basics of using Spreadsheets LAB 1	Lab	Basics of Spreadsheets, components of blank spreadsheets, method to use spreadsheet features, entering values, text, move copy and paste formulae, ways to edit data,	Chapter 9	QUIZ 5	Handout MCQ	attempt MCQs in Kit

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17	Sat	29-Oct-16	11.00 am - 2:00pm	3	50	Using Spreadsheets to present Information - LAB 2	Lab	Advantages and limitations of spreadsheets, using formulae, formatting features, Use of Sort and Filter, Errors and Graphs, charts tables	Chapter 10		Handout MCQ	attempt MCQs in Kit

Key / Legend

Lt = Lecture T=Tutorial Lb = Lab EP = Exam Prep

Last Notes: SBCS reserves the right to make changes to the information contained herein. Any changes effected to the information contained herein will be made known to all students concerned via class announcement. It is thus the responsibility of the student to attend all classes and to keep abreast of matters should they be absent from any class session. Students are advised and encouraged to contact their fellow classmates for updates where class sessions have been missed.

Date syllabus last modified: July, 2016