

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA/ ACCA
DURATION: September - November 2018
DAY(S): Tuesdays & Fridays
MODE: Full-Time
COMPONENT: FMA/MA - Management Accounting
LECTURER: Brenda Reid
CAMPUS: Champs Fleurs

Lecture Number	Lecture Day & Date		Time	Hrs	Cum Hrs	Lecture Topic (s)	No./ Type of Session	Important Concepts/ Ideas to know/ Learning Outcomes	Expected Reading	Other Matters	Questions	Items Due For Next Class
1	Fri	14-Sep-18	1:00pm - 4:30pm	3.5	3.5	Management Information/Cost Classification/ Forecasting	1/LT	Purpose/Qualities of Management Information/Direct and Indirect Costs/Fixed and Variable Costs/ Regression analysis/ Time series Analysis	Chapters 1, 2, 3 and 4	Question	MQ Question Kit 1 - 4	Chapter 5
2	Tues	18-Sep-18	1:00pm - 4:30pm	3.5	7.0	Material Cost	2/LT	Inventory Valuation/EOQ/Annual Inventory Cost/Inventory Control Levels	Chapter 5	Question	MQ Question Kit 5	Chapter 6
3	Fri	21-Sep-18	1:00pm - 4:30pm	3.5	10.5	Labour Cost	3/LT	Classification of Direct and Indirect Labour Cost, Gross Wages and Overtime, Piecework, labour Turnover and Ratios	Chapter 6	Question	MQ Question Kit 6	Chapter 6
4	Tues	25-Sep-18	1:00pm - 4:30pm	3.5	14.0	Labour Cost	4/LT	Classification of Direct and Indirect Labour Cost, Gross Wages and Overtime, Piecework, labour Turnover and Ratios	Chapter 6	Question	MQ Question Kit 6	Chapter 7 & 8
5	Fri	28-Sep-18	1:00pm - 4:30pm	3.5	17.5	Overhead Cost	5/LT	Allocation, Apportionment, Reapportionment and Absorption of Overhead. Under/Over Absorption	Chapter 7a	Question	MQ Question Kit 7a	Chapter 9a
6	Tues	2-Oct-18	1:00pm - 4:30pm	3.5	21.0	Marginal & Absorption Costing; Job/Batch/Service Costing	6/LT	Profit Statements using Marginal and Absorption Costing principles. Under/ Over Absorbed Overhead/Calculation of Cost and Selling price per unit using the concept of markup and margin	Chapters 7b/9a	Question	MQ Question Kit 7b	Chapter 8a
7	Fri	5-Oct-18	1:00pm - 4:30pm	3.5	24.5	Process Costing	7/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 8a	Question	MQ Question Kit 8a	Chapter 8b
8	Tues	9-Oct-18	1:00pm - 4:30pm	3.5	28.0	Process Costing	8/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 8b	Question	MQ Question Kit 8b	Chapter 9b
9	Fri	12-Oct-18	1:00pm - 4:30pm	3.5	31.5	Process Costing/ Alternative Costing principles	9/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapters 8, - 8b 9b	Question	MQ Question Kit 9b	Chapter 10/11
10	Tues	16-Oct-18	1:00pm - 4:30pm	3.5	35.0	Mock Exam #1	10/LB	Mock Exam #1/Review				
11	Fri	19-Oct-18	1:00pm - 4:30pm	3.5	38.5	Capital Investment Appraisal; Budgeting	11/LT	Capital Investment Appraisal; Budgeting	Chapters 10a, 11, 12a, 12 b	Question	MQ Question Kit 10 -11	Chapter 11/12
12	Tues	23-Oct-18	1:00pm - 4:30pm	3.5	42.0	Capital Investment Appraisal; Budgeting	12/LT	Capital Investment Appraisal; Budgeting	Chapters 10a, 11, 12a, 12 b	Question	MQ Question Kit 11-12	Chapter 4
13	Fri	26-Oct-18	1:00pm - 4:30pm	3.5	45.5	Forecasting	13/LT	Forecasting	Chapter 4	Question	MQ Question Kit 4	Chapter 13

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14	Tues	30-Oct-18	1:00pm - 4:30pm	3.5	49.0	Standard Costing	14/LT	Cost Variances	Chapter 13	Question	MQ Question Kit 13	Chapter 14
15	Fri	2-Nov-18	1:00pm - 4:30pm	3.5	52.5	Standard Costing	15/LT	Reconciling of variances to operating statement	Chapters 14a & 14b	Question	MQ Question Kit 14	Revision
16	Tues	6-Nov-18	1:00pm - 4:30pm	3.5	56.0	Mock Exam #2	16/LB	Mock Exam #2/Review				Chapter 15
17	Fri	9-Nov-18	1:00pm - 4:30pm	3.5	59.5	Performance Measurement	17/LT	Target Setting / Critical Success factors	Chapter 15	Question	MQ Question Kit 15	Chapter 16/17
18	Tues	13-Nov-18	1:00pm - 4:30pm	3.5	63.0	Performance Measurement	18/LT	Financial Performance measurement/ Non Financial performance	Chapters 16,17	Question	MQ Question Kit 16, 17	Revision
19	Fri	16-Nov-18	1:00pm - 4:30pm	3.5	66.5	Revision	19/EP	Review of Mock Exam questions/other Specific areas			MCQ's Section A	Revision
20	Tues	20-Nov-18	1:00pm - 4:30pm	3.5	70.0	Revision	20/EP	Review of Mock Exam questions/other Specific areas			MCQ's Section B	

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 2018.