

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA/ ACCA
DURATION: January - April 2018
DAY(S): Wednesdays & Thursdays
MODE: Full-Time
COMPONENT: FMA/MA - Management Accounting
LECTURER: Nanda Maharaj
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	Wed	23rd Jan 2019	9:00am - 1:00pm	4.0	4.0	Management Information/Cost Classification	1/LT	Purpose/Qualities of Management Information/Direct and Indirect Costs/Fixed and Variable Costs	Chapter 1, 2, 3 and 4	Question DG Limited	MQ Question Sheet	Chapter 5
2	Thurs	24th Jan 2019	9:00am - 12:00pm	3.0	7.0	Material Cost	2/LT	Inventory Valuation/EOQ/Annual Inventory Cost/Inventory Control Levels	Chapter 5	Question Exports Co	MQ Question Sheet	Chapter 6
3	Wed	30th Jan 2019	9:00am - 1:00pm	4.0	11.0	Labour Cost	3/LT	Classification of Direct and Indirect Labour Cost, Gross Wages and Overtime, Piecework, labour Turnover and Ratios	Chapter 6	Question Barney Rubble Co	MQ Question Sheet	Chapter 7 & 8
4	Thurs	31st Jan 2019	9:00am - 12:00pm	3.0	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 Barney Rubble Co	MQ Question Sheet	Chapter 7 & 8
5	Wed	6th Feb 2019	9:00am - 1:00pm	4.0	18.0	Overhead Cost	5/LT	Allocation, Apportionment, Reapportionment and Absorption of Overhead. Under/Over Absorption	Chapter 7 & 8	Question Manufacturing Business	MQ Question Sheet	Chapter 9
6	Thurs	7th Feb 2019	9:00am - 12:00pm	3.0	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	Chapter 10 & 11	Question Pansy Co	MQ Question Sheet	Chapter 12
7	Wed	13th Feb 2019	9:00am - 1:00pm	4.0	25.0	Process Costing	7/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
8	Thurs	14th Feb 2019	9:00am - 12:00pm	3.0	28.0	Process Costing	8/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
9	Wed	20th Feb 2019	9:00am - 1:00pm	4.0	32.0	Process Costing	9/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
10	Thurs	21st Feb 2019	9:00am - 12:00pm	3.0	35.0	Mock Exam #1	10/LB	Mock Exam #1				
11	Wed	27th Feb 2019	9:00am - 1:00pm	4.0	39.0	Capital Investment Appraisal; Budgeting	11/LT	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting
12	Wed	6th March 2019	9:00am - 1:00pm	4.0	43.0	Capital Investment Appraisal	12/LT	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal
13	Wed	13th March 2019	9:00am - 1:00pm	4.0	47.0	Forecasting	13/LT	Forecasting	Forecasting	Forecasting	Forecasting	Forecasting

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14	Wed	20th March 2019	9:00am - 1:00pm	4.0	51.0	Forecasting	14/LT	Forecasting	Forecasting	Forecasting	Forecasting	Forecasting
15	Wed	27th March 2019	9:00am - 1:00pm	4.0	55.0	Standard Costing	15/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
16	Wed	3rd April 2019	9:00am - 1:00pm	4.0	59.0	Mock Exam #2	16/LB	Mock Exam #2				
17	Wed	10th April 2019	9:00am - 1:00pm	4.0	63.0	Standard Costing	17/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
18	Wed	17th April 2019	9:00am - 1:00pm	4.0	67.0	Performance Measurement	18/LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Standard Costing
19	Wed	24th April 2019	9:00am - 12:00pm	3.0	70.0	Performance Measurement	19/LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Standard Costing

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: December 2018.