

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: ACCA
DURATION: January - April 2019
DAY(S): Tuesdays & Fridays
MODE: Part-Time
COMPONENT: PM - Performance Management
LECTURER: Nanda Maharaj
CAMPUS: Champ 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	Tues	22nd January 2019	5:00pm - 9:00pm	4.0	4.0	Activity Based Costing	1/LT	identify appropriate cost drivers, calculate costs per cost driver, compare ABC and traditional methods of overhead	Chapter 2	Practice Question	Practice Question	Chapter 2b and 2c
2	Tues	29th January 2019	5:00pm - 9:00pm	4.0	8.00	Activity Based Costing	2/LT	identify appropriate cost drivers, calculate costs per cost driver, compare ABC and traditional methods of overhead	Chapter 2	Practice Question	Practice Question	Chapter 2b and 2c
3	Fri	1st February 2019	5:00pm - 9:00pm	4.0	12.00	Target Costing/Life Cycle Costing	3/LT	Derive target cost in manufacturing and service industries, identify different stages of life cycle	Chapter 2b and 2c	Practice Question	Practice Question	Chapter 2d and 2e
4	Tues	5th February 2019	5:00pm - 9:00pm	4.0	16.00	Throughput /Environmental Accounting	4/LT	Discuss and apply the theory of constraints, calculate and interpret through accounting ratio/ Environmental	Chapter 2d and 2e	Practice Question	Practice Question	Chapter 3
5	Tues	12th February 2019	5:00pm - 9:00pm	4.0	20.00	Mock Exam #1	5/LB	Mock Exam #2				
6	Fri	15th February 2019	5:00pm - 9:00pm	4.0	24.00	Cost/Volume Profit Analysis	6/LT	Explain CVP Analysis, calculate and interpret breakeven point and margin of safety/ calculate target profit	Chapter 3	Practice Question	Practice Question	Chapter 4
7	Tues	19th February 2019	5:00pm - 9:00pm	4.0	28.00	Limiting Factor Analysis	7/LT	Identify limiting factor/ determine optimal production plan/ formulate and solve scarce resource problem	Chapter 4	Practice Question	Practice Question	Chapter 5
8	Tues	26th February 2019	5:00pm - 9:00pm	4.0	32.00	Pricing Decisions	8/LT	Explain the factors that influence the price of product or service/ price elasticity of demand	Chapter 5	Practice Question	Practice Question	Chapter 6
9	Fri	8th March 2019	5:00pm - 9:00pm	4.0	36.00	Short Term Decisions	9/LT	Make or buy decisions/calculate make costs with buy costs. Apply relevant costing techniques	Chapter 6	Practice Question	Practice Question	Chapter 7
10	Tues	12th March 2019	5:00pm - 9:00pm	4.0	40.00	Risks and Uncertainty	10/LT	dealing with risks and uncertainty in decision making/explain the use of simulation, expected values	Chapter 7	Practice Question	Practice Question	Chapter 8
11	Tues	19th March 2019	5:00pm - 9:00pm	4.0	44.00	Mock Exam #2	11/LB	Mock Exam #2				

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12	Tues	26th March 2019	5:00pm - 9:00pm	4.0	48.00	Budgetary Systems	12/LT	Explain how budgetary systems fit with the performance hierarchy/ top down, bottom up approach to budgeting	Chapter 8	Practice Question	Practice Question	Chapter 9
13	Tues	2nd April 2019	5:00pm - 9:00pm	4.0	52.00	Quantitative Analysis in Budgeting	13/LT	High/low method, apply learning curve to a budgetary problem, estimate learning rate and learning effect	Chapter 9	Practice Question	Practice Question	Chapter 10
14	Tues	9th April 2019	5:00pm - 9:00pm	4.0	56.00	Budgeting and Standard Costing	14LT	Explain use of standard costs, flexible budgeting, outline methods used to derive standard cost	Chapter 10	Practice Question	Practice Question	Chapter 11
15	Fri	12th April 2019	5:00pm - 9:00pm	4.0	60.00	Variance Analysis	15/LT	Calculate, identify the cause of and explain material mix and yield variance. Material usage variance	Chapter 11	Practice Question	Practice Question	Chapter 12
16	Tues	16th April 2019	5:00pm - 9:00pm	4.0	64.00	Planning and Operational Variances	16/LT	Calculate a revised budget, factors that could not be allowed to revise the budget. Planning and operational variances	Chapter 12	Practice Question	Practice Question	Chapter 13
17	Tues	23rd April 2019	5:00pm - 9:00pm	4.0	68.00	Performance Measurement and Control	17/LT	Performance Management information systems, sources of management information and management reports	Chapter 14, 15 and 16	Practice Question	Practice Question	Chapters 17 and 18
18	Fri	26th April 2019	5:00pm - 9:00pm	4.0	72.00	Performance Measurement and Control	17/LT	Performance Management information systems, sources of management information and management reports	Chapter 14, 15 and 16	Practice Question	Practice Question	Chapters 17 and 18

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.