

# ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

## COURSE OUTLINE



**PROGRAMME:** ACCA  
**DURATION:** January - April 2019  
**DAY(S):** Saturdays & Sundays  
**MODE:** Saturdays  
**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	Sat	26th January 2019	8:00am-11:00am	3.0	3.0	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	Sun	27th January 2019	8:00am-11:00am	3.0	6.00	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	Sat	2nd February 2019	8:00am-11:00am	3.0	9.00	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	Sun	3rd February 2019	8:00am-11:00am	3.0	12.00	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	Sat	9th February 2019	8:00am-11:00am	3.0	15.00	Throughput /Environmental Accounting	5/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
6	Sun	10th February 2019	8:00am-11:00am	3.0	18.00	Mock Exam #1	6/LB	Mock Exam #1				
7	Sat	16th February 2019	8:00am-11:00am	3.0	21.00	Cost/Volume Profit Analysis	7/LT	Explain CVP Analysis, calculate and interpret breakeven point and margin of safety/ calculate target profit	Chapter 3	Practice Question	Practice Question	
8	Sun	17th February 2019	8:00am-11:00am	3.0	24.00	Cost/Volume Profit Analysis	8/LT	Explain CVP Analysis, calculate and interpret breakeven point and margin of safety/ calculate target profit	Chapter 3	Practice Question	Practice Question	Chapter 4
9	Sat	23rd February 2019	8:00am-11:00am	3.0	27.00	Limiting Factor Analysis	9/LT	Identify limiting factor/ determine optimal production plan/ formulate and solve scarce resource problem	Chapter 4	Practice Question	Practice Question	Chapter 5

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10	Sun	24th February 2019	8:00am-11:00am	3.0	30.00	Pricing Decisions	10/LT	Explain the factors that influence the price of product or service/ price elasticity of demand	Chapter 5	Practice Question	Practice Question	Chapter 6
11	Sat	2nd March 2019	8:00am-11:00am	3.0	33.00	Pricing Decisions	11/LT	Explain the factors that influence the price of product or service/ price elasticity of demand	Chapter 5	Practice Question	Practice Question	Chapter 6
12	Sat	9th March 2019	8:00am-11:00am	3.0	36.00	Short Term Decisions	12/LT	Make or buy decisions/calculate make costs with buy costs. Apply relevant costing techniques	Chapter 6	Practice Question	Practice Question	Chapter 7
13	Sun	10th March 2019	8:00am-11:00am	3.0	39.00	Risks and Uncertainty	13/LT	dealing with risks and uncertainty in decision making/explain the use of simulation, expected values	Chapter 7	Practice Question	Practice Question	Chapter 8
14	Sat	16th March 2019	8:00am-11:00am	3.0	42.00	Mock Exam #2	14/LB	Mock Exam #2				
15	Sun	17th March 2019	8:00am-11:00am	3.0	45.00	Budgetary Systems	15/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
16	Fri	22-Mar-19	5:00pm-9:00pm	4.0	49.00	Quantitative Analysis in Budgeting	16/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
17	Sat	23rd March 2019	8:00am-11:00am	3.0	52.00	Budgeting and Standard Costing	17/LT	Explain use of standard costs, flexible budgeting, outline methods used to derive standard cost	Chapter 10	Practice Question	Practice Question	Chapter 11
18	Sun	31st March 2019	8:00am-11:00am	3.0	55.00	Variance Analysis	18/LT	Calculate, identify the cause of and explain material mix and yield variance. Material usage variance	Chapter 11	Practice Question	Practice Question	Chapter 12
19	Sat	6th April 2019	8:00am-11:00am	3.0	58.00	Variance Analysis	19/LT	Calculate, identify the cause of and explain material mix and yield variance. Material usage variance	Chapter 11	Practice Question	Practice Question	Chapter 12
20	Sun	7th April 2019	8:00am-11:00am	3.0	61.00	Planning and Operational Variances	20/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
21	Sat	13th April 2019	8:00am-11:00am	3.0	64.00	Performance Measurement and Control	21/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

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22	Sat	20th April 2019	8:00am-11:00pm	3.0	67.00	Performance Measurement and Control	22/LT	Divisional performance and transfer pricing/further aspects of performance management	Chapters 17 and 18	Practice Question	Practice Question	
23	Sat	27th April 2019	8:00am-11:00am	3.0	70.00	Performance Measurement and Control	22/LT	Divisional performance and transfer pricing/further aspects of performance management	Chapters 17 and 18	Practice Question	Practice Question	

**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.**