

**CORPORATE EDUCATION CENTRE (CEC)**

**COURSE OUTLINE**



A Great Place to Learn.

**PROGRAMME:** BABM  
**DURATION:** 5:30 pm to 8:00 pm  
**DAY(S):** Monday  
**MODE:** Part-Time  
**COMPONENT:** Strategic Management Accounting (SMA)  
**LECTURER:** Karmalain P. Manohar  
**CAMPUS:** San Fernando

**Contract Hours:** 35  
**Actual Hours:** 0

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	Mon	25-Mar-2019	5:30-8:00pm	2.5	2.50	Intro. to SMA 1	1 / EP	Class ground rules. Exam format, Notes & UOS Guidance. Users of management accounting info. The purpose of management accounting. The competitive environment.	Unit 1		S.A.Q. Pg 17	Unit 3: S3.1 & S3.2
2	Mon	1-Apr-2019	5:30-8:00pm	2.5	5.00	ABC 1	1 / Lt	Costing Definitions Costing products and services Marginal and absorption costing	Unit 3: S3.1 & S3.2		Ex 2a Benz	Unit 2
	Mon	8-Apr-2019	5:30-8:00pm	2.5	7.50	ABC 2	1 / Lt	Steps in ABC Costing. Advantages of ABC costing Disadvantages of ABC costing	Unit 2		S.A.Q. 3.1 Pg 53	Unit 5: S5.2 to 5.6
	Mon	15-Apr-2019	5:30-8:00pm	2.5	10.00	Bud 1	1 / Lt	Functions of Budgets. Traditional approach to budgets. Conflicting budget objectives. Criticisms of traditional budgeting. Alternative budgeting ZBB & ABB	Unit 5: S5.2 to 5.6		S.A.Q. 2.3 to 2.8 Pg 37	Unit 4
3	Mon	22-Apr-2019		0.0	10.00			Easter Monday - No Class				
4	Mon	29-Apr-2019	5:30-8:00pm	2.5	12.50	Pricing	1 / Lt	Economic theory & pricing. Cost information & Short & Longterm pricing. Product mix pricing. Pricing Policies.	Unit 4		S.A.Q. 5.2, 5.4 & 5.5 Pg 111	Unit 7
5	Mon	6-May-2019	5:30-8:00pm	2.5	15.00	Std Costing and Var Analysis	1 / Lt	Nature and Purpose of Standard Costing. Calculation of Variances. Possible Causes of Variances. Fixed, Flexible and Flexed Budgets.	Unit 7		Ex 5: Calc. Variances	Unit5: S5.1 Unit6.

6	Mon	13-May-2019	5:30-8:00pm	2.5	17.50	MCS & PM	1 / Lt	Mangement Control Systems. Responsibility Centres. Performance Management. Profit and Investment Centres. Calculating measures of performance.	Unit5: S5.1 Unit6.		Ex 4: ROI & RI.	Unit 1-3
7	Mon	20-May-2019	5:30-8:00pm	2.5	20.00	Relevant Costing	1 / Lt	Define a relevant cost Qualitative factors Identify relevant costs in various scenarios	Units 1-3		Product Mix decisions	Unit 8
8	Mon	27-May-2019	5:30-8:00pm	2.5	22.50	Working Capital Mgt.	1 / Lt	Capital, Equity & Debt. Working Capital vs Permanent Capital. The cyclical flow of working capital. Liquidity vs Profitability.	Unit 8		S.A.Q. 8.7 & 8.8 Pg 199	Unit 9
9	Mon	3-Jun-2019	5:30-8:00pm	2.5	25.00	Transfer Pricing	1 / Lt	Nature and Purpose of Transfer Pricing. Transfer Pricing Methods. International Perspectives.	Unit 9		S.A.Q. 9.2 to 9.5 Pg 217	Revision
10	Mon	10-Jun-2019	5:30-8:00pm	2.5	27.50	Revision	1 / EP	Workshop Test 1	Revision		n/a	Revision
11	Mon	17-Jun-2019	5:30-8:00pm	2.5	30.00	Revision	1 / EP	Workshop Test 2 & 3	Revision		n/a	Revision
12	Mon	24-Jun-2019	5:30-8:00pm	2.5	32.50	Revision	1 / EP	Mock Exam	Revision		n/a	Revision
13	Mon	1-Jul-2019	5:30-8:00pm	2.5	35.00	Revision	1 / EP	Correction of Mock Exam	Revision		n/a	Revision
14												
<b>(exam Mon Jul 8th 2019)</b>												

**Key / Legend**

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

  
Lecturer Signature

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Course Administrator Signature

**12 - Feb - 2019**  
Date Submitted

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Date received

**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: Jan 3, 2012**

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Unit Manager Signature

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Quality Assurance Manager Signature

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Executive Director Signature

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