

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA/ ACCA
DURATION: July - October 2019
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	24-Jul-19	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	25-Jul-19	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	31-Jul-19	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	Wed	7-Aug-19	9:00am - 1:00pm	4.0	15.0	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	Thurs	8-Aug-19	9:00am - 12:00pm	3.0	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	Wed	14-Aug-19	9:00am - 1:00pm	4.0	22.0	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	Thurs	15-Aug-19	9:00am - 12:00pm	3.0	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	Wed	21-Aug-19	9:00am - 1:00pm	4.0	29.0	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	Thurs	22-Aug-19	9:00am - 12:00pm	3.0	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	Wed	28-Aug-19	9:00am - 1:00pm	4.0	36.0	Mock Exam #1	10/LB	Mock Exam #1				
11	Thurs	29-Aug-19	9:00am - 12:00pm	3.0	39.0	Capital Investment Appraisal; Budgeting	11/LT	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting		Capital Investment Appraisal; Budgeting	
12	Wed	4-Sep-19	9:00am - 1:00pm	4.0	43.0	Capital Investment Appraisal	12/LT	Capital Investment Appraisal	Capital Investment Appraisal		Capital Investment Appraisal	
13	Wed	11-Sep-19	9:00am - 1:00pm	4.0	47.0	Forecasting	13/LT	Forecasting	Forecasting		Forecasting	

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14	Wed	18-Sep-19	9:00am - 1:00pm	4.0	51.0	Forecasting	14/LT	Forecasting	Forecasting		Forecasting	Forecasting
15	Wed	25-Sep-19	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	2-Oct-19	9:00am - 1:00pm	4.0	59.0	Mock Exam #2	16/LB	Mock Exam #2				
17	Wed	9-Oct-19	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	16-Oct-19	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	23-Oct-19	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: June 2019