

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: ACCA
DURATION: July - October 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	27th July, 2019	11:00am - 2:00pm	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	28th July, 2019	11:00am - 3:00pm	4.0	7.00	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	3rd August, 2019	11:00am - 2:00pm	3.0	10.00	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	4th August, 2019	12:00pm - 4:00pm	4.0	14.00	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	10th August, 2019	11:00am - 2:00pm	3.0	17.00	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	11th August, 2019	12:00pm - 4:00pm	4.0	21.00	Mock Exam #1	6/LB	Mock Exam #1				
7	Sat	17th August, 2019	11:00am - 2:00pm	3.0	24.00	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	18th August, 2019	12:00pm - 4:00pm	4.0	28.00	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	24th August, 2019	11:00am - 2:00pm	3.0	31.00	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
10	Sun	25th August, 2019	12:00pm - 4:00pm	4.0	35.00	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

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11	Sun	1st September 2019	12:00pm - 4:00pm	4.0	39.00	Short Term Decisions	11/LT	Make or buy decisions/calculate make costs with buy costs. Apply relevant costing techniques	Chapter 6	Practice Question	Practice Question	Chapter 7
12	Sat	7th September, 2019	11:00am - 2:00pm	3.0	42.00	Risks and Uncertainty	12/LT	dealing with risks and uncertainty in decision making/explain the use of simulation, expected values	Chapter 7	Practice Question	Practice Question	Chapter 8
13	Sun	8th September 2019	12:00pm - 4:00pm	4.0	46.00	Mock Exam #2	13/LB	Mock Exam #2				
14	Sat	14th September, 2019	11:00am - 2:00pm	3.0	49.00	Budgetary Systems	14/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
15	Sun	15th September, 2019	12:00pm - 4:00pm	4.0	53.00	Quantitative Analysis in Budgeting	15/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
16	Sat	21st September 2019	11:00am - 2:00pm	3.0	56.00	Budgeting and Standard Costing	16/LT	Explain use of standard costs, flexible budgeting, outline methods used to derive standard cost	Chapter 10	Practice Question	Practice Question	Chapter 11
17	Sat	28th September 2019	11:00am - 2:00pm	3.0	59.00	Variance Analysis	17/LT	Calculate, identify the cause of and explain material mix and yield variance. Material usage variance	Chapter 11	Practice Question	Practice Question	Chapter 12
18	Sat	5th October, 2019	11:00am - 2:00pm	3.0	62.00	Planning and Operational Variances	18/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
19	Sat	12th October, 2019	11:00am - 2:00pm	3.0	65.00	Planning and Operational Variances	19/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
20	Fri	18th October 2019	5:30pm - 7:30pm	2.0	67.00	Performance Measurement and Control	20/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
21	Sat	19th October, 2019	11:00am - 2:00pm	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	

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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.