

# ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

## COURSE OUTLINE



**PROGRAMME:** FIA/ ACCA  
**DURATION:** January - April 2020  
**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	22-Jan-20	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	23-Jan-20	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	29-Jan-20	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	Thurs	30-Jan-20	9:00am - 12:00pm	3.0	14.0	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	Wed	5-Feb-20	9:00am - 1:00pm	4.0	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	Thurs	6-Feb-20	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	Wed	12-Feb-20	9:00am - 1:00pm	4.0	26.0	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	Thurs	13-Feb-20	9:00am - 1:00pm	4.0	30.0	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	Wed	19-Feb-20	9:00am - 1:00pm	4.0	34.0	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	26-Feb-20	9:00am - 1:00pm	4.0	38.0	Capital Investment Appraisal; Budgeting	10/LT	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting		Capital Investment Appraisal; Budgeting	
11	Wed	4-Mar-20	9:00am - 1:00pm	4.0	42.0	Mock Exam #1	11/LB	Mock Exam #1				
12	Wed	11-Mar-20	9:00am - 1:00pm	4.0	46.0	Capital Investment Appraisal	12/LT	Capital Investment Appraisal	Capital Investment Appraisal		Capital Investment Appraisal	
13	Wed	18-Mar-20	9:00am - 1:00pm	4.0	50.0	Forecasting	13/LT	Forecasting	Forecasting		Forecasting	

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14	Wed	25-Mar-20	9:00am - 1:00pm	4.0	54.0	Forecasting	14/LT	Forecasting	Forecasting		Forecasting	
15	Wed	1-Apr-20	9:00am - 1:00pm	4.0	58.0	Standard Costing	15/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
16	Wed	8-Apr-20	9:00am - 1:00pm	4.0	62.0	Standard Costing	16/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
17	Wed	15-Apr-20	9:00am - 1:00pm	4.0	66.0	Performance Measurement	17/LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Standard Costing
18	Wed	22-Apr-20	9:00am - 1:00pm	4.0	70.0	Performance Measurement	18/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: November 2019**