

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA/ ACCA
DURATION: January - June 2020
DAY(S): Saturdays & Sundays
MODE: Saturday
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	Sat	25-Jan-20	2:00pm - 6:00pm	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	Sun	26-Jan-20	8:00am - 12:00pm	4.0	8.0	Material Cost	2/LT	Inventory Valuation/EOQ/Annual Inventory Cost/Inventory Control Levels	Chapter 5	Question Exports Co	MQ Question Sheet	Chapter 6
3	Sat	1-Feb-20	2:00pm - 6:00pm	4.0	12.0	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	Sun	2-Feb-20	8:00am - 12:00pm	4.0	16.0	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	Sat	8-Feb-20	2:00pm - 6:00pm	4.0	20.0	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	Sun	9-Feb-20	8:00am - 12:00pm	4.0	24.0	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	Sat	15-Feb-20	2:00pm - 6:00pm	4.0	28.0	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	Sun	16-Feb-20	8:00am - 12:00pm	4.0	32.0	Process Costing	8/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
Sat		22-Feb-20					NO CLASS					
9	Sat	29-Feb-20	2:00pm - 6:00pm	4.0	36.0	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	Sat	7-Mar-20	2:00pm - 6:00pm	4.0	40.0	Capital Investment Appraisal; Budgeting	10/LT	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting		Capital Investment Appraisal; Budgeting	
11	Sun	8-Mar-20	8:00am - 12:00pm	4.0	44.0	Mock Exam #1	11/LB	Mock Exam #1				
12	Sat	14-Mar-20	2:00pm - 6:00pm	4.0	48.0	Capital Investment Appraisal	12/LT	Capital Investment Appraisal	Capital Investment Appraisal		Capital Investment Appraisal	
13	Sat	21-Mar-20	2:00pm - 6:00pm	4.0	52.0	Forecasting	13/LT	Forecasting	Forecasting		Forecasting	

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14	Sat	28-Mar-20	2:00pm - 6:00pm	4.0	56.0	Forecasting	14/LT	Forecasting	Forecasting		Forecasting	
15	Sat	4-Apr-20	2:00pm - 6:00pm	4.0	60.0	Standard Costing	15LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
Sat		11-Apr-20					GLORIOUS SATURDAY - NO CLASS					
16	Sat	18-Apr-20	2:00pm - 6:00pm	4.0	64.0	Standard Costing	16LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
17	Sat	25-Apr-20	2:00pm - 6:00pm	4.0	68.0	Performance Measurement	17/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