

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA
DURATION: January - April 2020
DAY(S): Mondays and Thursdays
MODE: Full Time
COMPONENT: MA2 - Managing Cost & Finance
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	Mon	20-Jan-20	1:00pm - 4:00pm	3.0	3.0	Management Information/ Cost Classification/ Cost Behaviour	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	12:30pm - 4:00pm	3.5	6.5	Material Cost	2/LT	Inventory Valuation/EOQ/Annual Inventory Cost/Inventory Control Levels	Chapter 5	Question Exports Co	MQ Question Sheet	Chapter 6
3	Mon	27-Jul-19	1:00pm - 4:00pm	3.0	10.5	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	12:30pm - 4:00pm	3.5	14.0	Expenses and Overhead Cost	4/LT	Allocation, Apportionment, Reapportionment and Absorption of Overhead. Under/Over Absorption	Chapter 6	Question Barney Rubble Co	MQ Question Sheet	Chapter 7 & 8
5	Mon	3-Feb-20	1:00pm - 4:00pm	3.0	17.0	Expenses and 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	12:30pm - 4:00pm	3.5	20.5	Marginal and Absorption Costing	6/LT	Profit Statements using Marginal and Absorption Costing principles. Under/Over Absorbed Overhead	Chapter 9	Question Hell Ltd	MQ Question Sheet	Chapter 10 & 11
7	Mon	10-Feb-20	1:00pm - 4:00pm	3.0	23.5	Mock Exam #1	7/LB	Mock Exam #1				
8	Thurs	13-Feb-20	12:30pm - 4:00pm	3.5	27.0	Job/Batch/ Service Costing	8/LT	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
9	Mon	17-Feb-20	1:00pm - 4:00pm	3.0	30.0	Process Costing	9/LT	Calculation of Output and losses, Cost per unit, Process Account and Joint and By Products. Further Processing Cost	Chapter 12	Question Hans, Nil and Bumpy	MQ Question Sheet	Chapter 13
10	Thurs	20-Feb-20	12:30pm - 4:00pm	3.5	33.5	Cost Volume Profit Analysis	10/LT	Calculation of Break even point, Contribution per unit, Break even and Profit Volume Chart	Chapter 13	Question Close Brickett	MQ Question Sheet	Chapter 14
11	Thurs	27-Feb-20	12:30pm - 4:00pm	3.0	36.5	Short term Decisions	11/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	Chapter 15

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12	Mon	2-Mar-20	1:00pm - 4:00pm	3.0	39.5	Short term Decisions	12/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	Chapter 15
13	Thurs	5-Mar-20	12:30pm - 4:00pm	3.5	43.0	Capital Investment Appraisal	13/LT	Calculation of Simple, Compound and Effective Interest Rate, Payback, NPV, IRR	Chapter 15	Question Ruby Co	MQ Question Sheet	Chapter 16
14	Mon	9-Mar-20	1:00pm - 4:00pm	3.0	46.0	Capital Investment Appraisal	14/LT	Calculation of Simple, Compound and Effective Interest Rate, Payback, NPV, IRR	Chapter 15	Question Ruby Co	MQ Question Sheet	Chapter 16
15	Thurs	12-Mar-20	12:30pm - 4:00pm	3.5	49.5	Mock Exam #2	15/LB	Mock Exam #2				
16	Mon	16-Mar-20	1:00pm - 4:00pm	3.0	52.5	Cash and Cash Flows	16/LT	Working Capital Cycle, Cash Forecasting, Management of Working Capital	Chapter 16	Question Foxtrot Ltd	MQ Question Sheet	Chapter 17 & 18
17	Thurs	19-Mar-20	12:30pm - 4:00pm	3.5	56.0	Cash and Cash Flows	17/LT	Working Capital Cycle, Cash Forecasting, Management of Working Capital	Chapter 16	Question Foxtrot Ltd	MQ Question Sheet	Chapter 17 & 18
18	Mon	23-Mar-20	1:00pm - 4:00pm	3.0	59.0	Variance Analysis	18/LT	Calculation of Flexed Budget and Variance Analysis	Chapter 19 & 20	Question sheet	MQ Question Sheet	Revision
19	Mon	6-Apr-20	1:00pm - 4:00pm	3.0	62.0	Information for Comparison	19/LT	Reporting Information for Management	Chapter 17 & 18	Question sheet	MQ Question Sheet	Chapter 19 & 20
20	Mon	20-Apr-20	1:00pm - 4:00pm	3.0	65.0	Revision	20/EP	Revision of all Learning Outcomes	Chapter 19 & 20	Question sheet	MQ Question Sheet	Revision

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.