

# ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

## COURSE OUTLINE



**PROGRAMME:** ACCA  
**DURATION:** January - April, 2020  
**DAY(S):** Tuesdays & Fridays  
**MODE:** Part-Time  
**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              | Tues               | 21-Jan-20 | 5:00pm - 9:00pm | 4.0 | 4.0     | 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              | Tues               | 28-Jan-20 | 5:00pm - 9:00pm | 4.0 | 8.00    | 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              | Tues               | 4-Feb-20  | 5:00pm - 9:00pm | 4.0 | 12.00   | 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 3                |
| 4              | Fri                | 7-Feb-20  | 5:00pm - 9:00pm | 4.0 | 16.00   | 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 2d and 2e        |
| 5              | Tues               | 11-Feb-20 | 5:00pm - 9:00pm | 4.0 | 20.00   | Cost/Volume Profit Analysis          | 5/LT                 | Explain CVP Analysis, calculate and interpret breakeven point and margin of safety/ calculate target profit         | Chapter 3         | Practice Question | Practice Question | Chapter 4                |
| 6              | Tues               | 18-Feb-20 | 5:00pm - 9:00pm | 4.0 | 24.00   | Limiting Factor Analysis             | 6/LT                 | Identify limiting factor/ determine optimal production plan/ formulate and solve scarce resource problem            | Chapter 4         | Practice Question | Practice Question | Chapter 5                |
| 7              | Tues               | 3-Mar-20  | 5:00pm - 9:00pm | 4.0 | 28.00   | Pricing Decisions                    | 7/LT                 | Explain the factors that influence the price of product or service/ price elasticity of demand                      | Chapter 5         | Practice Question | Practice Question | Chapter 6                |
| 8              | Fri                | 6-Mar-21  | 5:00pm - 9:00pm | 4.0 | 32.00   | Pricing Decisions                    | 8/LT                 | Explain the factors that influence the price of product or service/ price elasticity of demand                      | Chapter 5         | Practice Question | Practice Question | Chapter 6                |
| 9              | Tues               | 10-Mar-20 | 5:00pm - 9:00pm | 4.0 | 36.00   | Short Term Decisions                 | 9/LT                 | Make or buy decisions/calculate make costs with buy costs. Apply relevant costing techniques                        | Chapter 6         | Practice Question | Practice Question | Chapter 7                |
| 10             | Tues               | 17-Mar-21 | 5:00pm - 9:00pm | 4.0 | 40.00   | Risks and Uncertainty                | 10/LT                | dealing with risks and uncertainty in decision making/explain the use of simulation, expected values                | Chapter 7         | Practice Question | Practice Question | Chapter 8                |

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|----------------|--------------------|-----------|-----------------|-----|---------|-------------------------------------|----------------------|--|-----------------------|-------------------|-------------------|--------------------------|
| 11             | Fri                | 20-Mar-21 | 5:00pm - 9:00pm | 4.0 | 44.00   | Mock Exam #1                        | 11/LB                | Mock Exam #2   |                       |                   |                   |                          |
| 12             | Tues               | 24-Mar-20 | 5:00pm - 9:00pm | 4.0 | 48.00   | Budgetary Systems                   | 12/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                |
| 13             | Tues               | 31-Mar-20 | 5:00pm - 9:00pm | 4.0 | 52.00   | Quantitative Analysis in Budgeting  | 13/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               |
| 14             | Tues               | 7-Apr-20  | 5:00pm - 9:00pm | 4.0 | 56.00   | Budgeting and Standard Costing      | 14/LT                | Explain use of standard costs, flexible budgeting, outline methods used to derive standard cost                        | Chapter 10            | Practice Question | Practice Question | Chapter 11               |
| 15             | Tues               | 14-Apr-20 | 5:00pm - 9:00pm | 4.0 | 60.00   | Variance Analysis                   | 15/LT                | Calculate, identify the cause of and explain material mix and yield variance. Material usage variance                  | Chapter 11            | Practice Question | Practice Question | Chapter 12               |
| 16             | Fri                | 17-Apr-20 | 5:00pm - 9:00pm | 4.0 | 64.00   | Planning and Operational Variances  | 16/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               |
| 17             | Tues               | 21-Apr-20 | 5:30pm - 8:30pm | 3.0 | 67.00   | Performance Measurement and Control | 17/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       |
| 18             | Tues               | 28-Apr-20 | 5:30pm - 8:30pm | 3.0 | 70.00   | Performance Measurement and Control | 18/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       |

**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**