

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA/ ACCA
DURATION: January - April 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 |
| 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 | Sun | 1-Mar-20 | 8:00am - 12:00pm | 4.0 | 40.0 | Mock Exam #1 | 10/LB | Mock Exam #1 | | | | |
| 11 | Sat | 7-Mar-20 | 2:00pm - 6:00pm | 4.0 | 44.0 | Capital Investment Appraisal; Budgeting | 11/LT | Capital Investment Appraisal; Budgeting | Capital Investment Appraisal; Budgeting | | Capital Investment Appraisal; Budgeting | |
| 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-19 | 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 |
| 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: January 2020