

## ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

### COURSE OUTLINE



**PROGRAMME:** FIA  
**DURATION:** January - April 2020  
**DAY(S):** Saturdays & Sundays  
**MODE:** Saturday  
**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	Sat	25-Jan-20	8:00am - 11:00pm	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	Sat	1-Feb-20	8:00am - 11:00pm	3.0	6.0	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	8-Feb-20	8:00am - 11:00pm	3.0	9.0	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	Sat	15-Feb-20	8:00am - 11:00pm	3.0	12.0	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	Sat	29-Feb-20	8:00am - 11:00pm	3.0	15.0	Marginal and Absorption Costing	5/LT	Profit Statements using Marginal and Absorption Costing principles. Under/Over Absorbed Overhead	Chapter 9	Question Hell Ltd	MQ Question Sheet	Chapter 10 & 11
6	Sat	7-Mar-20	8:00am - 11:00pm	3.0	18.0	Mock Exam #1	6/LB	Mock Exam #1				
7	Sun	8-Mar-20	8:00am - 12:00pm	4.0	22.0	Job/Batch/ Service Costing	7/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
8	Sat	14-Mar-20	8:00am - 11:00pm	3.0	25.0	Process Costing	8/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
9	Sat	21-Mar-20	8:00am - 11:00pm	3.0	28.0	Cost Volume Profit Analysis	9/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
10	Sun	22-Mar-20	8:00am - 12:00pm	4.0	32.0	Short term Decisions	10/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	Chapter 15
11	Sat	28-Mar-20	8:00am - 11:00pm	3.0	35.0	Short term Decisions	11/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	Chapter 15

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
12	Sun	29-Mar-20	8:00am - 12:00pm	4.0	39.0	Short term Decisions	12/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	
13	Sat	4-Apr-20	8:00am - 11:00pm	3.0	42.0	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	Sun	5-Apr-20	12:00pm - 5:00pm	5.0	47.0	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	Sat	11-Apr-20	8:00am - 11:00pm	3.0	50.0	Mock Exam #2	15/LB	Mock Exam #2				
16	Sat	18-Apr-20	8:00am - 11:00pm	3.0	53.0	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	Sun	19-Apr-20	12:00pm - 5:00pm	5.0	58.0	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	Sat	25-Apr-20	8:00am - 11:00pm	3.0	61.0	Variance Analysis	18/LT	Calculation of Flexed Budget and Variance Analysis	Chapter 19 & 20	Question sheet	MQ Question Sheet	Revision
19	Sun	26-Apr-20	12:00pm - 4:00pm	4.0	65.0	Information for Comparison	19/LT	Reporting Information for Management	Chapter 17 & 18	Question sheet	MQ Question Sheet	Chapter 19 & 20

**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**