ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE

SBCS GLOBAL LEARNING INSTITUTE

PROGRAMME: ACCA
DURATION: January - April 2020
DAY(S): Saturdays & Sundays
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	Sat	25-Jan-20	11:00am-2:00pm	3.0	3.0	Activity Based Costing	1/LT	identify approriate cost drivers, calculate costs per cost driver, compare ABC and tradional methods of overhead	Chapter 2	Practice Question	Practice Question	Chapter 2b and 2c
2	Sun	26-Jan-20	12:00pm-4:00pm	4.0	7.00	Activity Based Costing	2/LT	identify approriate cost drivers, calculate costs per cost driver, compare ABC and tradional methods of overhead	Chapter 2	Practice Question	Practice Question	Chapter 2b and 2c
3	Sat	1-Feb-20	11:00am-2:00pm	3.0	10.00	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	Sun	2-Feb-20	12:00pm-4:00pm	4.0	14.00	Throughput /Environmental Accounting	4/LT	Discuss and apply the theory of constraints, calulate and interpret through accounting ratio/ Environmental	Chapter 2d and 2e	Practice Question	Practice Question	Chapter 2d and 2e
5	Sat	8-Feb-20	11:00am-2:00pm	3.0	17.00	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	Sun	9-Feb-20	12:00pm-4:00pm	4.0	21.00	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	Sat	15-Feb-20	11:00am-2:00pm	3.0	24.00	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	Sun	16-Feb-20	12:00pm-4:00pm	4.0	28.00	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	Sat	29-Feb-20	11:00am-2:00pm	3.0	31.00	Short Term Decisions	9LT	Make or buy decisions/calculate make costs with buy costs. Apply relevant costing techniques	Chapter 6	Practice Question	Practice Question	Chapter 7
10	Sun	1-Mar-20	12:00pm-4:00pm	4.0	35.00	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	Sat	7-Mar-20	11:00am-2:00pm	3.0	38.00	Mock Exam #1	11/LB	Mock Exam #1				
12	Sun	8-Mar-20	12:00pm-4:00pm	4.0	42.00	Budgetary Systems	12/LT	Explain how budgetary systems fit with the performance hierarchy/ top down, buttom up approach to budgeting	Chapter 8	Practice Question	Practice Question	Chapter 9
13	Sat	14-Mar-20	11:00am-2:00pm	3.0	45.00	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	Sun	15-Mar-20	12:00pm-4:00pm	4.0	49.00	Budgeting and Standard Costing	14LT	Explain use of standard cots, flexible budgeting, outline methods used to derive standard cost	Chapter 10	Practice Question	Practice Question	Chapter 11
15	Sat	21-Mar-20	11:00am-2:00pm	3.0	52.00	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	Sun	22-Mar-20	12:00pm-4:00pm	4.0	56.00	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
16	Sat	28-Mar-20	11:00am-2:00pm	3.0	59.00	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	Sun	29-Mar-20	12:00pm-4:00pm	4.0	63.00	Planning and Operational Variances	17/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
18	Sat	4-Apr-20	11:00am-2:00pm	3.0	66.00	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
18	Sat	18-Apr-20	11:00am-2:00pm	3.0	69.00	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

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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