

## ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

### COURSE OUTLINE



**PROGRAMME:** FIA/ ACCA  
**DURATION:** July - October 2022  
**DAY(S):** Saturdays & Sundays  
**MODE:** Saturday  
**COMPONENT:** FMA/MA - Management Accounting  
**LECTURER:** Nanda Maharaj  
**CAMPUS:** Online

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	30th July 2022	8:00am - 12:00pm	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	31st July 2022	8:00am - 11:00am	3.0	7.0	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	6th August 2022	8:00am - 12:00pm	4.0	11.0	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	7th August 2022	8:00am - 11:00am	3.0	14.0	Overhead Cost	4/LT	Allocation, Apportionment, Reapportionment and Absorption of Overhead. Under/Over Absorption	Chapter 7 & 8	Question Manufacturing Business	MQ Question Sheet	Chapter 9
5	Sat	13th August 2022	8:00am - 12:00pm	4.0	18.0	Marginal & Absorption Costing; Job/Batch/Service Costing	5/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
6	Sun	14th August 2022	8:00am - 11:00am	3.0	21.0	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	20th August 2022	8:00am - 12:00pm	4.0	25.0	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	21st August 2022	8:00am - 11:00am	3.0	28.0	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	27th August 2022	8:00am - 12:00pm	4.0	32.0	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	28th August 2022	8:00am - 11:00am	3.0	35.0	Capital Investment Appraisal; Budgeting	10/LB	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting		Capital Investment Appraisal; Budgeting	
11	Sat	3rd September 2022	8:00am - 12:00pm	4.0	39.0	Capital Investment Appraisal; Budgeting	11/LT	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting		Capital Investment Appraisal; Budgeting	
12	Sun	4th September 2022	8:00am - 11:00am	3.0	42.0	Forecasting	12/LT	Forecasting	Forecasting		Forecasting	

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13	Sat	10th September 2022	8:00am - 12:00pm	4.0	46.0	Standard Costing	13/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
14	Sun	11th September 2022	8:00am - 11:00am	3.0	49.0	Standard Costing	14/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
15	Sat	17th September 2022	8:00am - 12:00pm	4.0	53.0	Performance Measurement	15LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Standard Costing
16	Sun	18th September 2022	8:00am - 11:00am	3.0	56.0	Performance Measurement	16LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Standard Costing
17	Sat	1st October 2022	8:00am - 12:00pm	4.0	60.0	Performance Measurement	17LT	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 email. 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 review the recordings for updates where class sessions have been missed.**

**Date syllabus last modified: June 2022.**