

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA/ ACCA
DURATION: January - April 2017
DAY(S): Saturdays & Sundays
MODE: Saturday
COMPONENT: FMA/F2 - 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	Sun 15th January 2017	12:00pm-3:00pm	3.0	3.0	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	Sat 21st January 2017	2:00pm - 6:00pm	4.0	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 28th January 2017	2:00pm - 6:00pm	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
5	Sat 4th February 2017	2:00pm - 6:00pm	4.0	15.0	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
6	Sat 11th February 2017	2:00pm - 6:00pm	4.0	19.0	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
7	Sat 18th February 2017	2:00pm - 6:00pm	4.0	23.0	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
8	Sat 25th February 2017	2:00pm - 6:00pm	4.0	27.0	Process Costing	9/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
9	Sun 26th February 2017	12:00pm-3:00pm	3.0	30.0	Process Costing	8/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
10	Sat 4th March 2017	2:00pm - 6:00pm	4.0	34.0	Process Costing	9/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
11	Sat 11th March 2017	2:00pm - 6:00pm	4.0	38.0	Mock Exam #1	10/LB	Mock Exam #1				
12	Sat 18th March 2017	2:00pm - 6:00pm	4.0	42.0	Capital Investment Appraisal; Budgeting	12/LT	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting
13	Sat 25th March 2017	2:00pm - 6:00pm	4.0	46.0	Capital Investment Appraisal	13/LT	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal
14	Sat 1st April 2017	2:00pm - 6:00pm	4.0	50.0	Forecasting	15/LT	Forecasting	Forecasting	Forecasting	Forecasting	Forecasting
15	Sat 8th April 2017	2:00pm - 6:00pm	4.0	54.0	Standard Costing	16/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision

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16	Sat	15th April 2017	9:00am - 3:00pm	6.0	60.0	Mock Exam #2	17/LB	Mock Exam #2				
17	Sun	16th April, 2017	9:00am - 3:00pm	6.0	66.0	Performance Measurement	17/LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Standard Costing
18	Sat	22nd April 2017	2:00pm - 6:00pm	4.0	70.0	Performance Measurement	18/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: July, 2016