

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA
DURATION: July to October 2022
DAY(S): Mondays and Wednesdays
MODE: Part Time
COMPONENT: FA2 - Maintaining Financial Records
LECTURER: Nanda Maharaj
CAMPUS: On-Line

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	Mon	25th July 2022	5:30pm - 8:30pm	3.0	3.0	Assets, Liabilities and Accounting Equation	1/LT	Identifying Assets, Liabilities and Capital. Accounting and Business Equation/Capital and Revenue Expenditure	Chapter 1	Question sheet	Question Sheet	Chapter 2
2	Wed	27th July 2022	5:30pm - 8:30pm	3.0	6.0	Recording and Summarizing Transactions	2/LT	Posting of transactions to the various ledgers, balancing accounts and extracting a Trial Balance	Chapter 3	Question sheet	Question Sheet	Chapter 4
3	Wed	3rd August 2022	5:30pm - 8:30pm	3.0	9.0	Trial Balance	3/LT	Extracting Trial Balance and Preparation of Financial Statements	Chapter 4	Question sheet	Question Sheet	Chapter 5
4	Mon	8th August 2022	5:30pm - 8:30pm	3.0	12.0	Accounting Concepts and Convention	4/LT	Knowledge and application of various accounting concepts and conventions	Chapter 5	Question sheet	Question Sheet	Chapter 6
5	Wed	10th August 2022	5:30pm - 8:30pm	3.0	15.0	Control Accounts	5/LT	Receivables and Payables Control Accounts and errors affecting Control and Receivables Accounts	Chapter 6	Question Exports Co	MQ Question Sheet	Chapter 7
6	Mon	15th August 2022	5:30pm - 8:30pm	3.0	18.0	Control Accounts	6/LT	Receivables and Payables Control Accounts and errors affecting Control and Receivables Accounts	Chapter 6	Question Exports Co	MQ Question Sheet	Chapter 7
7	Wed	17th August 2022	5:30pm - 8:30pm	3.0	21.0	Mock Exam	7/LB	Mock Exam				
8	Mon	22nd August 2022	5:30pm - 8:30pm	3.0	24.0	Bank Reconciliation	8/LT	Preparation of Bank Reconciliation Statement and errors affecting Cash Book	Chapter 6	Question Sheet	MQ Question Sheet	Chapter 7
9	Wed	24th August 2022	5:30pm - 8:30pm	3.0	27.0	Accruals and Prepayments	9/LT	Accounts of Expenses and additional Income with Accruals and Prepayments	Chapter 7	Question Sheet	MQ Question Sheet	Chapter 8
10	Mon	29th August 2022	5:30pm - 8:30pm	3.0	30.0	Accruals and Prepayments	10/LT	Accounts of Expenses and additional Income with Accruals and Prepayments	Chapter 7	Question Sheet	MQ Question Sheet	Chapter 8
11	Mon	5th September 2022	5:30pm - 8:30pm	3.0	33.0	Cost of Goods Sold and Inventory	11/LT	Calculation of Cost of Goods Sold and the Valuation of Inventory using FIFO, LIFO and Cum Average Method	Chapter 9	Question sheet	MQ Question Sheet	Chapter 10
12	Wed	7th September 2022	5:30pm - 8:30pm	3.0	36.0	Non-Current Asset	12/LT	Calculation of Depreciation and Disposal of Non Current Asset	Chapter 9	Question sheet	MQ Question Sheet	Chapter 10

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13	Mon	12th September 2022	5:30pm - 8:30pm	3.0	39.0	Accounts of Sole Trader	13/LT	Preparation of Financial Statements of Sole Trader	Chapter 10	Question sheet	MQ Question Sheet	Chapter 11
14	Wed	14th September 2022	5:30pm - 8:30pm	3.0	42.0	Extended Trial Balance	14/LT	Adjustments to Accounts and Preparation of Financial Statements using Extended Trial Balance	Chapter 11	Question sheet	MQ Question Sheet	Chapter 12
15	Mon	19th September 2022	5:30pm - 8:30pm	3.0	45.0	Incomplete Records	15/LT	Preparation of Financial Statements from Incomplete Records. Understanding Markup and Margin Concept	Chapter 12	Question sheet	MQ Question Sheet	Chapter 13
16	Wed	21st September 2022	5:30pm - 8:30pm	3.0	48.0	Incomplete Records	16/LT	Preparation of Financial Statements from Incomplete Records. Understanding Markup and Margin Concept	Chapter 12	Question sheet	MQ Question Sheet	Chapter 13
17	Mon	26th September 2022	5:30pm - 8:30pm	3.0	51.0	Partnership	17/LT	Appropriation and Current Accounts of Partnership. Admission and Goodwill of Partnership	Chapter 13	Question sheet	MQ Question Sheet	Revision
18	Wed	28th September 2022	5:30pm - 8:30pm	3.0	54.0	Partnership	18/LT	Appropriation and Current Accounts of Partnership. Admission and Goodwill of Partnership	Chapter 13	Question sheet	MQ Question Sheet	Revision
19	Mon	3rd October 2022	5:30pm - 8:30pm	3.0	57.0	Partnership	19/LT	Appropriation and Current Accounts of Partnership. Admission and Goodwill of Partnership	Chapter 13	Question sheet	MQ Question Sheet	Revision
20	Wed	5th October 2022	5:30pm - 8:30pm	3.0	60.0	Revision	20/EP	Revision of all learning outcomes				

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.