

## ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

### COURSE OUTLINE



**PROGRAMME:** FIA/ ACCA  
**DURATION:** September to November 2022  
**DAY(S):** Mondays and Thursdays  
**MODE:** Full-Time  
**COMPONENT:** FMA/MA - 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	Thurs	15th September 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	Thurs	22nd September 2022	8:00am - 12:00pm	4.0	8.0	Material Cost	2/LT	Inventory Valuation/EOQ/Annual Inventory Cost/Inventory Control Levels	Chapter 5	Question Exports Co	MQ Question Sheet	Chapter 6
3	Thurs	29th September 2022	8:00am - 12:00pm	4.0	12.0	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	Thurs	6th October 2022	8:00am - 12:00pm	4.0	16.0	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	Thurs	13th October 2022	8:00am - 12:00pm	4.0	20.0	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	Chapter 10 & 11	Question Pansy Co	MQ Question Sheet	Chapter 12
6	Mon	17th October 2022	8:00am - 12:00pm	4.0	24.0	Process Costing	6/LT	Calculation of Output and losses, Cost per unit, Process Account	Chapter 12	Question Ashley Co.	MQ Question Sheet	Chapter 13
7	Thurs	20th October 2022	8:00am - 12:00pm	4.0	28.0	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	Mon	24th October 2022	8:00am - 12:00pm	4.0	32.0	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	Thurs	27th October 2022	8:00am - 12:00pm	4.0	36.0	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	Mon	31st October 2022	8:00am - 12:00pm	4.0	40.0	Budgeting	10/LT	Fixed/Flexible Budgets/Section B Questions	Functional Budgets		Functional Budgets	
11	Thurs	3rd November 2022	8:00am - 12:00pm	4.0	44.0	Budgeting	11/LT	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting	Capital Investment Appraisal; Budgeting
12	Mon	7th November 2022	8:00am - 12:00pm	4.0	48.0	Budgeting	12/LT	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal	Capital Investment Appraisal
13	Thurs	10th November 2022	8:00am - 12:00pm	4.0	52.0	Forecasting	13/LT	Forecasting	Forecasting	Forecasting	Forecasting	Forecasting

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14	Mon	14th November 2022	8:00am - 12:00pm	4.0	56.0	Standard Costing	14/LT	Reconciling of variances to operating statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Forecasting
15	Thurs	17th November 2022	8:00am - 12:00pm	4.0	60.0	Performance Measurement	15/LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision

**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.**