

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA
DURATION: July to October 2022
DAY(S): Tuesdays and Thursdays
MODE: Part-Time
COMPONENT: MA2 - Managing Cost & Finance
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	Tues	26th July 2022	5:30pm - 8:30pm	3.0	3.0	Management Information/ Cost Classification/ Cost Behaviour	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	28th July 2022	5:30pm - 8:30pm	3.0	9.0	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 6
3	Tues	2nd August 2022	5:30pm - 8:30pm	3.0	9.0	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	4th August 2022	5:30pm - 8:30pm	3.0	12.0	Expenses and Overhead Cost	4/LT	Allocation, Apportionment, Reapportionment and Absorption of Overhead. Under/Over Absorption	Chapter 6	Question Barney Rubble Co	MQ Question Sheet	Chapter 7 & 8
5	Tues	9th August 2022	5:30pm - 8:30pm	3.0	15.0	Marginal and Absorption Costing	5/LT	Profit Statements using Marginal and Absorption Costing principles. Under/Over Absorbed Overhead	Chapter 9	Question Hell Ltd	MQ Question Sheet	Chapter 10 & 11
6	Thurs	11th August 2022	5:30pm - 8:30pm	3.0	18.0	Mock Exam #1	6/LB	Mock Exam #1				
7	Tues	16th August 2022	5:30pm - 8:30pm	3.0	21.0	Job/Batch/ Service Costing	7/LT	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	Thurs	18th August 2022	5:30pm - 8:30pm	3.0	24.0	Process Costing	8/LT	Calculation of Output and losses, Cost per unit, Process Account and Joint and By Products. Further Processing Cost	Chapter 12	Question Hans, Nil and Bumpy	MQ Question Sheet	Chapter 13
9	Tues	23rd August 2022	5:30pm - 8:30pm	3.0	27.0	Cost Volume Profit Analysis	9/LT	Calculation of Break even point, Contribution per unit, Break even and Profit Volume Chart	Chapter 13	Question Close Brickett	MQ Question Sheet	Chapter 14
10	Thurs	25th August 2022	5:30pm - 8:30pm	3.0	30.0	Short term Decisions	10/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	Chapter 15
11	Tues	30th August 2022	5:30pm - 8:30pm	3.0	33.0	Short term Decisions	11/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	Chapter 15

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
12	Thurs	1st September 2022	5:30pm - 8:30pm	3.0	36.0	Short term Decisions	12/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	
13	Tues	6th September 2022	5:30pm - 8:30pm	3.0	39.0	Capital Investment Appraisal	13/LT	Calculation of Simple, Compound and Effective Interest Rate, Payback, NPV, IRR	Chapter 15	Question Ruby Co	MQ Question Sheet	Chapter 16
14	Thurs	8th September 2022	5:30pm - 8:30pm	3.0	42.0	Capital Investment Appraisal	14/LT	Calculation of Simple, Compound and Effective Interest Rate, Payback, NPV, IRR	Chapter 15	Question Ruby Co	MQ Question Sheet	Chapter 16
15	Tues	13th September 2022	5:30pm - 8:30pm	3.0	45.0	Mock Exam #2	15/LB	Mock Exam #2				
16	Thurs	15th September 2022	5:30pm - 8:30pm	3.0	48.0	Cash and Cash Flows	16/LT	Working Capital Cycle, Cash Forecasting, Management of Working Capital	Chapter 16	Question Foxtrot Ltd	MQ Question Sheet	Chapter 17 & 18
17	Tues	20th September 2022	5:30pm - 8:30pm	3.0	51.0	Cash and Cash Flows	17/LT	Working Capital Cycle, Cash Forecasting, Management of Working Capital	Chapter 16	Question Foxtrot Ltd	MQ Question Sheet	Chapter 17 & 18
18	Thurs	22nd September 2022	5:30pm - 8:30pm	3.0	54.0	Cash and Cash Flows	18/LT	Working Capital Cycle, Cash Forecasting, Management of Working Capital	Chapter 16	Question Foxtrot Ltd	MQ Question Sheet	Chapter 17 & 18
19	Tues	27th September 2022	5:30pm - 8:30pm	3.0	57.0	Variance Analysis	19/LT	Calculation of Flexed Budget and Variance Analysis	Chapter 19 & 20	Question sheet	MQ Question Sheet	Revision
20	Tues	4th October 2022	5:30pm - 8:30pm	3.0	60.0	Information for Comparison	20/LT	Reporting Information for Management	Chapter 17 & 18	Question sheet	MQ Question Sheet	Chapter 19 & 20

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.