

# ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

## COURSE OUTLINE



**PROGRAMME:** ACCA  
**DURATION:** July - October 2022  
**DAY(S):** Saturdays & Sundays  
**MODE:** Part-Time  
**COMPONENT:** PM - Performance Management  
**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	12:30am - 4:30pm	4.0	4.0	Activity Based Costing	1/LT	identify appropriate cost drivers, calculate costs per cost driver, compare ABC and traditional methods of overhead	Chapter 2	Practice Question	Practice Question	Chapter 2b and 2c
2	Sun	31st July 2022	12:00pm-3:00pm	3.0	7.00	Activity Based Costing	2/LT	identify appropriate cost drivers, calculate costs per cost driver, compare ABC and traditional methods of overhead	Chapter 2	Practice Question	Practice Question	Chapter 2b and 2c
3	Sat	6th August 2022	12:30am - 4:30pm	4.0	11.00	Target Costing/Life Cycle Costing	3/LT	Derive target cost in manufacturing and service industries, identify different stages of life cycle	Chapter 2b and 2c	Practice Question	Practice Question	Chapter 3
4	Sun	7th August 2022	12:00pm-3:00pm	3.0	14.00	Throughput /Environmental Accounting	4/LT	Discuss and apply the theory of constraints, calculate and interpret through accounting ratio/ Environmental	Chapter 2d and 2e	Practice Question	Practice Question	Chapter 2d and 2e
5	Sat	13th August 2022	12:30am - 4:30pm	4.0	18.00	Cost/Volume Profit Analysis	5/LT	Explain CVP Analysis, calculate and interpret breakeven point and margin of safety/ calculate target profit	Chapter 3	Practice Question	Practice Question	Chapter 4
6	Sun	14th August 2022	12:00pm-3:00pm	3.0	21.00	Limiting Factor Analysis	6/LT	Identify limiting factor/ determine optimal production plan/ formulate and solve scarce resource problem	Chapter 4	Practice Question	Practice Question	Chapter 5
7	Sat	20th August 2022	12:30am - 4:30pm	4.0	25.00	Pricing Decisions	7/LT	Explain the factors that influence the price of product or service/ price elasticity of demand	Chapter 5	Practice Question	Practice Question	Chapter 6
8	Sun	21st August 2022	12:00pm-3:00pm	3.0	28.00	Pricing Decisions	8/LT	Explain the factors that influence the price of product or service/ price elasticity of demand	Chapter 5	Practice Question	Practice Question	Chapter 6
9	Sat	27th August 2022	12:30am - 4:30pm	4.0	32.00	Short Term Decisions	9/LT	Make or buy decisions/calculate make costs with buy costs. Apply relevant costing techniques	Chapter 6	Practice Question	Practice Question	Chapter 7
10	Sun	28th August 2022	12:00pm-3:00pm	3.0	35.00	Risks and Uncertainty	10/LT	dealing with risks and uncertainty in decision making/explain the use of simulation, expected values	Chapter 7	Practice Question	Practice Question	Chapter 8

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11	Sat	3rd September 2022	12:30am - 4:30pm	4.0	39.00	Budgetary Systems	11/LT	Explain how budgetary systems fit with the performance hierarchy/ top down, bottom up approach to budgeting	Chapter 8	Practice Question	Practice Question	Chapter 9
12	Sun	4th September 2022	12:00pm-3:00pm	3.0	42.00	Quantitative Analysis in Budgeting	12/LT	High/low method, apply learning curve to a budgetary problem, estimate learning rate and learning effect	Chapter 9	Practice Question	Practice Question	Chapter 10
13	Sat	10th September 2022	12:30am - 4:30pm	4.0	46.00	Variance Analysis	13/LT	Calculate, identify the cause of and explain material mix and yield variance. Material usage variance	Chapter 11	Practice Question	Practice Question	Chapter 12
14	Sun	11th September 2022	12:00pm-3:00pm	3.0	49.00	Planning and Operational Variances	14/LT	Calculate a revised budget, factors that could not be allowed to revise the budget. Planning and operational variances	Chapter 12	Practice Question	Practice Question	Chapter 13
15	Sat	17th September 2022	12:30am - 4:30pm	4.0	53.00	Performance Measurement and Control	15/LT	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control
16	Sun	18th September 2022	12:00pm-3:00pm	3.0	56.00	Performance Measurement and Control	16/LT	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control
17	Sat	1st October 2022	12:30am - 4:30pm	4.0	60.00	Performance Measurement and Control	17/LT	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control	Performance Measurement and Control

**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.**