

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA/ACCA
DURATION: July - December 2023
DAY(S): Tuesdays & Wednesdays
MODE: Full-Time (Face to Face)
COMPONENT: FMA/MA - Management Accounting
LECTURER: Nanda Maharaj
CAMPUS: Champ 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	Tues	July 25, 2023	12:30pm - 3:30pm	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	Wed	July 26, 2023	8:00am - 12:00pm	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	Wed	August 2, 2023	8:00am - 12:00pm	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
4	Tues	August 8, 2023	12:30pm - 3:30pm	3.0	14.0	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	Wed	August 9, 2023	8:00am - 12:00pm	4.0	18.0	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 concept of markup and margin	Chapter 10 & 11	Question Pansy Co	MQ Question Sheet	Chapter 12
6	Tues	August 15, 2023	12:30pm - 3:30pm	3.0	21.0	Mock Exam #1	6/LB	Cost Classification/Behaviour/High-low method/Material, Labour, Overhead costs and Marginal and Absorption Profit Statement	Chapter 1 to 11	MCQ Questions scheduled on Moodle	MQ Question Sheet	
7	Wed	August 16, 2023	8:00am - 12:00pm	4.0	25.0	Job, Batch and Service Costing	7/LT	Calculation of Job Cost, Service Cost Unit and Batch Costing. Calculation Cost per unit	Chapter 12	Question Sheet provided in Lecture	MQ Question Sheet	Chapter 13
8	Tues	August 22, 2023	12:30pm - 3:30pm	3.0	28.0	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	Wed	August 23, 2023	8:00am - 12:00pm	4.0	32.0	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	Tues	August 29, 2023	12:30pm - 3:30pm	3.0	35.0	Budgeting	10/LT	Fixed/Flexible Budgets/Section B Questions	Functional Budgets		Functional Budgets	
11	Wed	August 30, 2023	8:00am - 12:00pm	4.0	39.0	Budgeting	11/LT	Functional Budgets/Section B Questions	Capital Investment Appraisal; Budgeting		Capital Investment Appraisal; Budgeting	
12	Tues	September 5, 2023	12:30pm - 3:30pm	3.0	42.0	Budgeting	12/LT	Capital Investment Appraisal	Capital Investment Appraisal; Budgeting		Capital Investment Appraisal; Budgeting	
13	Wed	September 6, 2023	8:00am - 12:00pm	4.0	46.0	Standard Costing	13/LT	Calculation of Variances	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision

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14	Tues	September 12, 2023	12:30pm - 3:30pm	3.0	48.0	Standard Costing	14/LT	Reconciliation of Operating Statement	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
15	Tues	September 19, 2023	12:30pm - 3:30pm	3.0	51.0	Performance Measurement	15/LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
15	Tues	September 26, 2023	12:30pm - 3:30pm	3.0	54.0	Performance Measurement	15/LT	Critical Success Factors, Ratio Analysis, Benchmarking	Chapter 21 and 22	Question sheet	MQ Question Sheet	Revision
16	Tues	October 3, 2023	12:30pm - 3:30pm	3.0	57.0	Mock Exam #2	16/LB	Process Costing/Budgeting/Standard Costing/Performance Measurement	Chapters 8 to 15	MCQ Questions scheduled on Moodle	MQ Question Sheet	
17	Tues	October 10, 2023	12:30pm - 3:30pm	3.0	60.0	Forecasting and Data Analytics	17LT	Calculation correlation Coefficient, Lines of Best Fit, Time Series Analysis, Index, Calculation Mean, Mode, Median	Chapter 2	Examples on Lectures	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: June 2023