

# ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

## COURSE OUTLINE



**PROGRAMME:** FIA  
**DURATION:** July - December 2023  
**DAY(S):** Tuesdays  
**MODE:** Full-Time (Face to Face)  
**COMPONENT:** MA1 - Management Information  
**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	8:00am-12:00pm	4.0	4.0	Business Organization and Accounting/ Management Information	1/LT	Functions of a Business/ Centralization and Decentralization/Double Entry BookKeeping/Books Prime Entry	Chapter 1 & 2	Home Assignment	MQ Questions	Chapter 3
2	Tues	August 8, 2023	8:00am-12:00pm	4.0	8.0	Cost Units, Cost Classification and Behaviour/ Profit Reporting	2/ LT	Calculation of Cost per Unit, Direct and Indirect Cost/ Fixed, Variable and Semi Cost	Chapter 3	Question XYZ Ltd	MQ Questions	Chapter 4
3	Tues	August 15, 2023	8:00am-12:00pm	4.0	12.0	Management Responsibility and Performance Measurement	3/LT	Cost, Profit and Investment Centres, Performance measurement and Labour Control Ratios	Chapter 4	Sample Questions	MQ Questions	Chapter 5
4	Tues	August 22, 2023	8:00am-12:00pm	4.0	16.0	Material Cost	4/LT	Recording of Material Cost/Calculation of Free Stock and Order Quantity/ Inventory Valuation, FIFO/LIFO/AVCO	Chapter 5	Question Delta	MQ Questions	Chapter 6
5	Tues	August 29, 2023	8:00am-12:00pm	4.0	20.0	Labour Costs	5/LT	Recording Labour Costs/ Classifying Direct and Indirect Labour Cost and Calculation Labour Cost	Chapter 6	Sample Questions	MQ Questions	Chapter 7
6	Tues	September 5, 2023	8:00am-12:00pm	4.0	24.0	<b>Mock Test #1</b>	6/LB	Cost Classification/Behaviour/ Management Responsibility/Material Cost		MCQ's on Moodle	MCQ Questions	
7	Tues	September 12, 2023	8:00am-12:00pm	4.0	28.0	Labour Costs	7/LT	Recording Labour Costs/ Classifying Direct and Indirect Labour Cost and Calculation Labour Cost	Chapter 6	Sample Questions	MQ Questions	Chapter 7
8	Tues	September 19, 2023	8:00am-12:00pm	4.0	32.0	Overhead Costs	8/LT	Methods of accounting for overhead i.e. allocation, apportionment, reapportionment and absorptionment	Chapter 7	Sample Questions	MQ Questions	Chapter 9

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9	Tues	September 26, 2023	8:00am-12:00pm	4.0	36.0	Overhead Costs	9/LT	Methods of accounting for overhead i.e. allocation, apportionment, reapportionment and absorptionment	Chapter 7	Sample Questions	MQ Questions	Chapter 9
10	Tues	October 3, 2023	8:00am-12:00pm	4.0	40.0	Job and Batch Costing	10/LT	Calculation Basic Process Costing and Process Costing with Closing Work In Progress	Chapter 9	Question MWR Ltd	MQ Questions	Chapter 10
11	Tues	October 10, 2023	8:00am-12:00pm	3.0	43.0	Spreadsheet	11/LT	Spreadsheet Application and producing graphs using Spreadsheet	Chapter 10	Sample Questions	MQ Questions	Chapter 11
12	Tues	October 17, 2023	9:00am-12:00pm	3.0	46.0	<b>Mock Test #2</b>	12/LB	Examinable of all Assessment Criteria	MCQ's on Moodle			

**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**