

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: FIA
DURATION: July - December 2023
DAY(S): Tuesdays & Thursdays
MODE: Part-Time (Online)
COMPONENT: MA2 - Managing Cost & Finance
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	Tues	July 25, 2023	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	July 27, 2023	5:30pm - 8:30pm	3.0	6.0	Material/ Labour Cost	2/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
3	Thurs	August 3, 2023	5:30pm - 8:30pm	3.0	9.0	Expenses and Overhead Cost	3/LT	Allocation, Apportionment, Reapportionment and Absorption of Overhead. Under/Over Absorption	Chapter 6	Question Barney Rubble Co	MQ Question Sheet	Chapter 7 & 8
4	Tues	August 8, 2023	5:30pm - 8:30pm	3.0	12.0	Marginal and Absorption Costing	4/LT	Profit Statements using Marginal and Absorption Costing principles. Under/Over Absorbed Overhead	Chapter 9	Question Hell Ltd	MQ Question Sheet	Chapter 10 & 11
5	Thurs	August 10, 2023	5:30pm - 8:30pm	3.0	15.0	Mock Exam #1	5/LB	Mock Exam #1	Cost Classification/Behaviour/Material, Labour, Overhead Cost and Marginal and Absorption Costing Profit	MCQ's on Moodle		
6	Tues	August 15, 2023	5:30pm - 8:30pm	3.0	18.0	Job/Batch/ Service Costing	6/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
7	Thurs	August 17, 2023	5:30pm - 8:30pm	3.0	21.0	Process Costing	7/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
8	Tues	August 22, 2023	5:30pm - 8:30pm	3.0	24.0	Cost Volume Profit Analysis	8/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
9	Thurs	August 24, 2023	5:30pm - 8:30pm	3.0	27.0	Short term Decisions	9/LT	Relevant Costing, Product Mix Decisions, Make or buy decisions	Chapter 14	Question AB Limited	MQ Question Sheet	Chapter 15
10	Tues	August 29, 2023	8:00am - 2:00pm	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	
11	Tues	September 5, 2023	5:30pm - 8:30pm	3.0	33.0	Capital Investment Appraisal	11/LT	Calculation of Simple, Compound and Effective Interest Rate, Payback, NPV, IRR	Chapter 15	Question Ruby Co	MQ Question Sheet	Chapter 16

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12	Thurs	September 7, 2023	5:30pm - 8:30pm	3.0	36.0	Capital Investment Appraisal	12/LT	Calculation of Simple, Compound and Effective Interest Rate, Payback, NPV, IRR	Chapter 15	Question Ruby Co	MQ Question Sheet	Chapter 16
13	Tues	September 12, 2023	5:30pm - 8:30pm	3.0	39.0	Mock Exam #2	13/LB	Job, Batch, Service, Process, Breakeven Analysis, Short term Decisions and Capital Investment Appraisal	MCQ's on Moodle	MQ Question Sheet	MQ Question Sheet	
14	Tues	September 19, 2023	5:30pm - 8:30pm	3.0	42.0	Cash and Cash Flows	14/LT	Working Capital Cycle, Cash Forecasting, Management of Working Capital	Chapter 16	Question Foxtrot Ltd	MQ Question Sheet	Chapter 17 & 18
15	Tues	September 26, 2023	5:30pm - 8:30pm	3.0	45.0	Cash and Cash Flows	15/LT	Cash Budget and Cash Forecasting	Chapter 16	Question Foxtrot Ltd	MQ Question Sheet	Chapter 17 & 18
16	Tues	October 3, 2023	5:30pm - 8:30pm	3.0	48.0	Cash and Cash Flows	16/LT	Cash Flow Forecasting, Time Series Analysis, Index	Chapter 16	Practice Questions	MQ Question Sheet	Chapter 17 & 18
17	Tues	October 10, 2023	5:30pm - 8:30pm	3.0	51.0	Variance Analysis	17/LT	Calculation of Flexed Budget and Variance Analysis	Chapter 19	Practice Questions	MQ Question Sheet	Chapter 17 & 18
18	Tues	October 17, 2023	5:30pm - 8:30pm	3.0	54.0	Variance Analysis	18/LT	Calculation of Flexed Budget and Variance Analysis	Chapter 19 & 20	Question sheet	MQ Question Sheet	Revision
19	Tues	October 24, 2023	5:30pm - 8:30pm	3.0	57.0	Mock Exam #3	19/EP	All Assessment Criteria within the syllabus	MCQ's on Moodle	MQ Question Sheet	MQ Question Sheet	
19	Tues	October 31, 2023	5:30pm - 8:30pm	3.0	60.0	Information for Comparison	20/LT	Reporting Information for Management	Chapter 19 & 20	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 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