

ACCOUNTANCY TRAINING AND EDUCATION CENTRE (ATEC)

COURSE OUTLINE



PROGRAMME: ACCA
DURATION: July - December 2023
DAY(S): Saturdays & Sundays
MODE: Part-Time (Online)
COMPONENT: PM - Performance Management
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	Sat July 29, 2023	12:30pm - 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	MCQ and Objective Test Questions	Chapter 2b and 2c
2	Sun July 30, 2023	12:00pm-3:00pm	3.0	7.00	Target Costing/Life Cycle Costing	2/LT	Derive target cost in manufacturing and service industries, identify different stages of life cycle	Chapter 2	Practice Question	MCQ and Objective Test Questions	Chapter 3
3	Sat August 5, 2023	12:30pm - 4:30pm	4.0	11.00	Throughput /Environmental Accounting	3/LT	Discuss and apply the theory of constraints, calculate and interpret through accounting ratio/ Environmental	Chapter 2d and 2e	Practice Question	MCQ and Objective Test Questions	Chapter 4
4	Sun August 6, 2023	12:00pm-3:00pm	3.0	14.00	Cost/Volume Profit Analysis	4/LT	Explain CVP Analysis, calculate and interpret breakeven point and margin of safety/ calculate target profit	Chapter 3	Practice Question	MCQ's and Objective Questions and Constructive Response Questions	Chapter 4
5	Sat August 12, 2023	12:30pm - 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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 4
6	Sun August 13, 2023	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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 5
7	Sat August 19, 2023	12:30pm - 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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 6
8	Sun August 20, 2023	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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 6
9	Sat August 26, 2023	12:30pm - 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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 7
10	Sun August 27, 2023	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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 8

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11	Sat	September 2, 2023	12:30pm - 4:30pm	4.0	39.00	Mock Exam #1	EP	Explain how budgetary systems fit with the performance hierarchy/ top down, bottom up approach to budgeting	Chapter 8	Practice Question	MCQ's and Objective Questions and Constructive Response Questions	Chapter 9
						Budgetary Systems	11/LT					
12	Sun	September 3, 2023	12:00pm-3:00pm	3.0	42.00	Quantitative Analysis in Budgeting and forecasting	12/LT	High/low method, apply learning curve to a budgetary problem, estimate learning rate and learning effect/Correlation and lines of best fit	Chapter 9	Practice Question	MCQ's and Objective Questions and Constructive Response Questions	Chapter 10
13	Sat	September 9, 2023	12:30pm - 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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 12
14	Sat	September 16, 2023	12:30pm - 4:30pm	4.0	50.00	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	MCQ's and Objective Questions and Constructive Response Questions	Chapter 13
15	Sat	September 23, 2023	12:30pm - 4:30pm	4.0	54.00	Planning and Operational Variances	15/LT	Calculate a revised budget, factors that could not be allowed to revise the budget. Planning and operational variances	Chapter 12	Practice Question	MCQ's and Objective Questions and Constructive Response Questions	Chapter 13
16	Sat	30th September 2023	12.30pm - 4.30pm	4.0	60.00	Performance Measurement and Control	16/LT	Divisional Performance Measurement e.g. ROI and Residual Income and Transfer Pricing	Performance Measurement and Control	Practice Question	MCQ's and Objective Questions and Constructive Response Questions	Performance Measurement and Control
						Mock Exam #2	18/LB	Exam Based on Exam Conditions on all Learning Outcomes	Section A, B and C			
17	Sat	7th October 2023	12:30pm - 4:30pm	4.0	64.00	Performance Measurement and Control	17/LT	Performance Measurement of Private Sector. Calculation of Ratios and Balanced Scorecard Approach and Building Block Model	Performance Measurement and Control	Practice Question AT Co Ltd	MCQ's and Objective Questions and Constructive Response Questions	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 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