

FIA-UK (Foundation in Accountancy)
MA2 - Managing Costs and Finance
Fall 2023

| Serial No. | Topics | Session Date | Day | Time |
|------------|---|--------------|---------|-------------------|
| 1 | introduction, management information, its purpose, qualities, sources, responsibility centres, coding system | 19-09-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 2 | cost accounting system, source documents, cost classifications | 24-09-2023 | Sunday | 3:00 PM - 5:30 PM |
| 3 | accounting for material, stock valuation methods, material account, entries, losses, control measures + practice | 26-09-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 4 | inventory stockout, EOQ, inventory management with practice, labour remuneration & accounting | 01-10-2023 | Sunday | 3:00 PM - 5:30 PM |
| 5 | documentation, labour turnover, labour efficiency with practice, accounting for expenses capital & revenue expenditures, depreciation | 03-10-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 6 | absorption costing, reason, treatment, overhead allocation & apportionment methods of re apportionment, overhead absorption, under or over absorption with practice | 08-10-2023 | Sunday | 3:00 PM - 5:30 PM |

Note: Classes will be as per GMT +5 time zone. This template is subject to modifications and changes therefore it should not be considered as a final locked-down schedule.

| Serial No. | Topics | Session Date | Day | Time |
|------------|--|--------------|---------|-------------------|
| 7 | marginal & absorption costing, contribution, formats, change in inventory cases, adv & disadvand practice. | 10-10-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 8 | job and batch costing with examples, process costing with normal & abnormal losses, accounts, entries and practice | 15-10-2023 | Sunday | 3:00 PM - 5:30 PM |
| 9 | service costing with example, CVP analysis, breakeven point, margin of safety, explanation of charts | 17-10-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 10 | decision making, limiting factors, shut down decision, relevant costing with practice. | 22-10-2023 | Sunday | 3:00 PM - 5:30 PM |
| 11 | discounted cash flow, appraisal methods, NPV, IRR, payback with practice | 24-10-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 12 | cash management, sources and application of finance, cash flow and profit cash accounting, treasury management, surplus fund, investment of surplus funds bank finance | 29-10-2023 | Sunday | 3:00 PM - 5:30 PM |
| 13 | cash budgets with practice, forecasting, time series and moving averages, multiplicative and additive model with practice | 31-10-2023 | Tuesday | 3:00 PM - 5:30 PM |

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| Serial No. | Topics | Session Date | Day | Time |
|------------|--|--------------|---------|-------------------|
| 14 | information for comparison, calculation, interpretation, and reporting | 05-11-2023 | Sunday | 3:00 PM - 5:30 PM |
| 15 | spreadsheet + revision | 07-11-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 16 | revision+ kit practice | 12-11-2023 | Sunday | 3:00 PM - 5:30 PM |
| 17 | revision+ kit practice | 14-11-2023 | Tuesday | 3:00 PM - 5:30 PM |
| 18 | mock discussion feedback | 19-11-2023 | Sunday | 3:00 PM - 5:30 PM |

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