

# Lebanese Association of Certified Public Accountants

## Managerial Accounting

### Fall 2017

# Hrs	# Session	Study Overview		
		Date	Topic	Secondary Topic
3	1	Tuesday August 22, 2017	<b>A. Budgeting and Forecasting</b>	A.1. Budgeting concepts A.2. Forecasting techniques
3	2	Thursday August 24, 2017	<b>A. Budgeting and Forecasting</b>	A.2. Forecasting techniques (Cont.) A.3. Budgeting methodologies
3	3	Friday August 25, 2017	<b>A. Budgeting and Forecasting</b>	A.3. Budget methodologies (Cont.) A.4. Annual profit plan and supporting schedules
3	4	Tuesday August 29, 2017	<b>A. Budgeting and Forecasting</b>	A.5. Top-level planning and analysis
3	5	Thursday 7 September, 2017	<b>B. Performance Management</b>	B.1. Cost and variance measures (1a - e)
3	6	Thursday 14 September, 2017	<b>C. Cost Management</b>	C.1. Cost behavior and cost objects (1a) C.2. Job order costing (2a) C.3. Fixed and variable overhead expenses (3a) C.3. Plant-wide versus departmental overhead (3b) C.3. Determination of allocation base (3c) C.1. Actual and normal costs (1b) C.1. Standard costs (1c)
3	7	Thursday 28 September, 2017	<b>C. Cost Management</b>	C.3. Allocation of service department costs (3d) C.3. Activity-based costing (2c)
3	8	Thursday 5 October, 2017	<b>C. Cost Management</b>	C.2. Process costing (2b)
3	9	Thursday 12 October, 2017	<b>C. Cost Management</b>	C.1. Absorption (full) costing (1d) C.1. Variable (direct) costing (1e) C.1. Joint and by-product costing (1f) C.2. Life-cycle costing (2d)
3	10	Thursday 19 October, 2017	<b>B. Performance Management</b> <b>C. Cost Management</b>	B.2. Performance measures (2a-h) C.4. Operational efficiency (4a-e) C.5. Business process performance (5a-h)
3	11	Thursday 26 October, 2017	<b>Problem Solving</b>	
3	12	Thursday 2 November, 2017	<b>D. Financial Statement Analysis</b>	D.1. Financial Ratios
3	13	Thursday 16 November, 2017	<b>D. Financial Statement Analysis</b>	D.2. Profitability Analysis
3	14	Friday 17 November, 2017	<b>E. Corporate Finance</b>	E.1. Risk and return E.2. Managing Financial Risk
3	15	Thursday 23 November, 2017	<b>F. Investment Decisions</b>	F.1. Capital budgeting process
3	16	Wednesday 6 December, 2017	<b>F. Investment Decisions</b>	F.2. Discounted cash flow analysis
3	17	Thursday 7 December, 2017	<b>F. Investment Decisions</b>	F.3. Payback and discounted payback F.4. Risk analysis in capital investment

All classes are from 6.00 to 9.00 pm.

The above schedule is subject to change without prior notice

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