Proposed course outline for: **ICB Management Accounting Control Systems**

48 contact hours – using STANDARD version of Study & Solutions Kit

**Note:** Should students use the PRO version of the Study & Solutions Kit; the contact hours can be reduced by up to 8 hours (i.e. from 48 to 40 hours). This is due to the fact that the PRO version includes video facilitation on the Mock Assessment Questions, which can be leveraged as self-study.

Dear student/facilitator

Welcome to the ICB Management Accounting Control Systems subject. Please note the following:

1. This subject is divided into three study phases, each ending with the submission of two pieces of work (five formative assessments and one Final Exam in total).

2. The five formative assessments comprise three Assignments and two Class Tests. The three completed Assignments will **not** be marked by the facilitator, but must be completed in the Assignment Answer Book included in the ICB Portfolio of Evidence (PoE) that will be sent to the student upon registration for assessment. The two Class Tests will **be** marked by the facilitator, but will be assessed by the ICB’s National Assessor upon completion of the course. The ICB also now offers and online system called MACCI, where the Class tests can be completed online in a timed assessment. Find out from your training advisor whether this methodology will be used.

3. The five formative assessments will be assessed as a whole and will contribute 30% to the final mark. The Final Exam will contribute the remaining 70%. In total, the student needs to score at least 60% to be found competent. However, there is a sub-minimum of 50% for the Final Exam component only. For further information, please refer to the ICB’s Assessment Policy available at www.icb.org.za.

4. The student will only receive the ICB Portfolio of Evidence (which includes the Assignment Question Paper Book as well as the Assignment Answer Book) upon successful registration for assessment with the ICB.

5. The Assignments need to be completed in the Assignment Answer Book, and the Class Tests and Final Exam will be completed in answer books provided on the assessment dates. These answer books must be inserted in the PoE. All six assessments have to be completed in the **student’s own handwriting** (unless otherwise instructed), using blue or black ink in all instances. Typed versions will not be accepted. Also note that correction fluid (Tipp-Ex) of any nature is strictly prohibited.

6. Please note that class attendance is compulsory. However, should the student not be able to attend any of the sessions listed below, he or she should inform the facilitator as soon as possible. Should the student fail to attend a session during which one of the two Class Tests is due to be written, it will be the student’s responsibility to contact the course coordinator to reschedule such an assessment. It is not the duty of the facilitator to schedule supplementary assessments. In most cases, a supplementary assessment will have to be scheduled during normal working hours. The details of the course coordinator are:
## STUDY PHASE 1

<table>
<thead>
<tr>
<th>Sessions (Two hours per session)</th>
<th>Date</th>
<th>Topic</th>
<th>Notes</th>
<th>Learning Modules</th>
</tr>
</thead>
</table>
| 1                               |      | • Welcome and introduction  
• ICB Assessment Entry Form to be completed  
• Activity-based costing |       | Ch 1 |
| 2                               |      | • Activity-based costing (continued) |       | Ch 1 |
| 3                               |      | • Cost-classification, estimation and behaviour |       | Ch 2 |
| 4                               |      | • Cost-classification, estimation and behaviour (continued) |       | Ch 2 |
| 5                               |      | • Cost-volume-profit analysis |       | Ch 3 |
| 6                               |      | • Cost-volume-profit analysis (continued) |       | Ch 3 |
| 7                               |      | • PoE administration: All students should have received their PoEs from the ICB by the end of session 7. Students must ensure that they have read and understood their responsibilities and rights with respect to the completion of the PoE.  
• Cost-volume-profit analysis (continued) |       | Ch 3 |
| 8                               |      | Students will write Class Test 1 during this session. The facilitator will mark this assessment and students will include the marked assessment answer book in their PoE once received back from the facilitator. The facilitator will mark the evaluations in accordance with the ICB marking strategy indicated in the memorandum. Before students attempt Class Test 1 they must first have completed Assignment 1.  
Submissions for digital portfolios will be on the digital platform. |       |     |

At EDGE Learning Media we believe that every student that enrolls for an ICB programme has to know how he or she will be assessed. EDGE Learning Media has therefore provided students with a series of Mock Assessment Questions (MAQs) with solutions that will adequately prepare them for their assessments.

Work through the following MAQs provided:

MAMCQA – Multiple choice questions –  A  
ABCS – Activity Based Costing
<table>
<thead>
<tr>
<th>CEST – Cost estimation</th>
</tr>
</thead>
</table>

**Upgrade to the Pro version of the Study & Solutions Kit and get the following extras:**

- Videos of MAQ Answers
- Full Concept Video access
- A TRIAL EXAM PAPER AND SOLUTIONS

**Upgrade to Pro by following the instructions below:**

- From your EDGE app (online or on the USB), click ‘UPGRADE NOW’ and follow the instructions.
- Pay the upgrade fee.
- Receive the activation code.
- Unlock the app.
- Enjoy full access to this dynamic learning media!
## STUDY PHASE 2

<table>
<thead>
<tr>
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<th>Date</th>
<th>Topic</th>
<th>Notes</th>
<th>Learning Modules</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td></td>
<td>• Linear programming</td>
<td></td>
<td>Ch 4</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>• Linear programming (continued)</td>
<td></td>
<td>Ch 4</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>• Standard costing</td>
<td></td>
<td>Ch 5</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>• Standard costing (continued)</td>
<td></td>
<td>Ch 5</td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>• Relevant costs</td>
<td></td>
<td>Ch 6</td>
</tr>
<tr>
<td>14</td>
<td></td>
<td>• Relevant costs (continued)</td>
<td></td>
<td>Ch 6</td>
</tr>
</tbody>
</table>

Students will write Class Test 2 during this session. The facilitator will mark this assessment and students will include the marked assessment answer book in their PoE once received back from the facilitator. The facilitator will mark the evaluations in accordance with the ICB marking strategy indicated in the memorandum. Before students attempt Class Test 2 they must first have completed Assignment 2.

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Work through the following MAQs provided:

- MAMCQB – Multiple choice questions – B
- SCOST – Standard costing
- LINPR – Linear programming

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<thead>
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<th>Topic</th>
<th>Notes</th>
<th>Learning Modules</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td></td>
<td>• Expected value theory and decision trees</td>
<td></td>
<td>Ch 7</td>
</tr>
<tr>
<td>17</td>
<td></td>
<td>• Expected value theory and decision trees (continued)</td>
<td></td>
<td>Ch 7</td>
</tr>
<tr>
<td>18</td>
<td></td>
<td>• Pricing policy and transfer pricing</td>
<td></td>
<td>Ch 8</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>• Pricing policy and transfer pricing (continued)</td>
<td></td>
<td>Ch 8</td>
</tr>
<tr>
<td>20</td>
<td></td>
<td>• Budgeting</td>
<td></td>
<td>Ch 9</td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>• Budgeting (continued)</td>
<td></td>
<td>Ch 9</td>
</tr>
<tr>
<td>22</td>
<td></td>
<td>• Divisional performance evaluation</td>
<td></td>
<td>Ch 10</td>
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<tr>
<td>23</td>
<td></td>
<td>• Revision questions</td>
<td></td>
<td>Ch 11</td>
</tr>
<tr>
<td>24</td>
<td></td>
<td>• Revision</td>
<td>Preparation for the Final Exam</td>
<td></td>
</tr>
</tbody>
</table>

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Work through the following MAQs provided:

- MCQMACS - Mock MCQ's: Management accounting control systems
- CVPRC – CVP analysis & relevant costs
- DUCU – Decisions under conditions of uncertainty
- TRFP – Transfer Pricing
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Students will now write their assessment on a scheduled ICB assessment date at an approved ICB assessment centre. Students must be advised that they must bring their PoE to the assessment centre. After completing their Final Exam, students must include their completed Final Exam Answer Books in their PoE and submit it to the invigilator. This ICB PoE is for assessment by the ICB National Assessor and must be 100% complete. In particular, the invigilator should check that the following is included:

- Completed PoE Administration Book
- Completed Assignment Answer Book
- Completed Class Test 1 Answer Book
- Completed Class Test 2 Answer Book
- Completed Final Exam Answer Book
- Additional items listed under ‘2.1 PoE Checklist’ in the ICB PoE Administration Book

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