

**ACCOUNTING 3220**  
**Managerial Information and Control Systems**

Department of Arts, Education & Commerce  
Grande Prairie Regional College  
Winter Term 1999

**Instructor:** Doug Frattini

**Office:** C201

**Hours:** Monday - Friday 8:00 am - 10:00 am

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**Objective:** This course is intended to introduce students to concepts of management accounting. Topics covered include corporate goals, planning and control, cost accumulation for pricing purposes, and product costing. At the end of the course, students should be familiar with management accounting nomenclature and techniques and should have developed skills necessary to use management information.

**Text:** Horngren, Charles T., and Foster, George Cost Accounting A Managerial Emphasis. Canadian Edition, Prentice Hall. Extensive use of text (90%).

<b>Evaluation:</b>	Participation	5%
	Hand in Assignments	20%
	Major Test #1	20%
	Major Test #2	20%
	Final Examination	<u>35%</u>
		<u>100%</u>

<b>Outline:</b>	<u>Chapters</u>	<u>Topic</u>
	1	Syllabus/Accountants Role
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	2	Cost Terms and Purposes
	3	Cost Volume Profit Relationships
	4	Job Costing in Manufacturing
	5	Job Costing for Services
	6	Master Budget
	7	Flexible Budgets
	8	Flexible Budgets
	9	Income Effects of Inv Costing
	10	Determining How Costs Behave
	11	Relevance, Costs, and the Decision Process
	12	Pricing Decisions
	13	Choice and Application
	13	Review

The above schedule of course topics may deviate based on student need.