



Grande Prairie Regional College

Department of Business

COURSE OUTLINE – WINTER 2010

AC 3220 3 (3-0-0) Managerial Information and Control Systems

Instructor	Emily Fraser	Phone	539-2947 (Office)
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Office Hours	Tuesday and Thursday 11:30am – 1:00 pm or by appointment		

Prerequisite(s)/corequisite(s):

AC 3110 or equivalent.

Required Text/Resource Materials:

C. Horngren, G. Sundem, W. Stratton, H. Teall, and G. Gekas, **Management Accounting**, 5th Canadian edition, Pearson Canada Inc., Toronto, Ontario, 2007.

ISBN: 0-13-192268-8. **The text will be used extensively.**

Description:

This course is intended to introduce students to the concepts of management accounting. Topics covered include corporate goals, planning and control, cost accumulation for pricing purposes and product costing.

Credit/Contact Hours:

This is a 3 credit course with 3 lecture hours per week.

Delivery Modes:

For each topic listed, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. I will assign relevant textbook readings and problems and test your knowledge, understanding and application of the material.

Regular classroom attendance is expected. Please do not be late. You should study each assigned reading both before and after it is discussed in class and apply your understanding by completing the required homework problems.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. Do not fall behind in the assigned readings and problems because it will be difficult to catch up.

Objectives:

This course is designed to help students understand the role of management accounting in contemporary business organizations. Upon completion of this course the student will be able to:

- Identify, categorize and analyze the behavior of costs.
- Utilize cost information in making decisions
- Prepare and use budgets
- Use accounting information to evaluate and motivate performance within organizations.
- Discuss standards of ethical conduct for the management accountant.

Transferability:

AF-UA, AU, CdnUC, ConUC, KUC, UA, UC, UL. Students are strongly advised to check with the receiving institution for more details and to ensure transferability.

Grading Criteria:

Assignments	15%
Quiz	5%
Midterm Exam 1	20%
Midterm Exam 2	25%
Final Examination	35%

Grades will be assigned on a Letter Grading System using the following conversion chart:

Business Administration and Commerce Department

Grading Conversion Chart

Alpha Grade	4-point Equivalent	Percentage Guidelines	Designation
A+	4	90 – 100	EXCELLENT
A	4	85 – 89	
A-	3.7	80 – 84	FIRST CLASS STANDING
B+	3.3	76 – 79	
B	3	73 – 75	GOOD
B-	2.7	70 – 72	
C+	2.3	67 – 69	SATISFACTORY
C	2	64 – 66	
C-	1.7	60 – 63	
D+	1.3	55 – 59	MINIMAL PASS
D	1	50 – 54	
F	0	0 – 49	FAIL

Course Schedule/Timeline:

<u>Week</u>	<u>Topic</u>	<u>Readings/Assignments</u>
1	Introduction to Managerial Accounting	Chapter 1
1 - 2	Cost Behaviour and Cost-Volume Relationships	Chapter 2
2	Measurement of Cost Behaviour.	Chapter 3.
3 - 4	Cost Management Systems	Chapter 4.
5 - 6	Cost Allocation and ABC	Chapter 5
7	Job Order Costing and Accounting for Overhead	Chapter 6
8 - 9	Relevant Information and Decision Making	Chapters 8-9
10	Winter Break	March 5 - 12
11 -12	Capital Budgeting Decisions	Chapter 10
12	The Master Budget	Chapter 11
13	Flexible Budgets and Variance Analysis	Chapter 12
14	Management Control Systems	Chapter 13.
15	Decentralized Organizations, Transfer Pricing and Measures of Profitability	Chapter 14

Assignment, Quiz, Test and Exam Policies:

1. Assignments will consist of problems and cases from the text. Assignments are to be handed in at the beginning of class on the due date. The penalty for late submission will be 10% per day.
2. Exams will be written as scheduled. No rewrites will be given on midterms.
3. Midterm exams are tentatively scheduled for February 11, 2010 and March 16, 2010.
4. Final examinations will be scheduled by the Registrar during the period April 17 - April 24, 2010. DO NOT PLAN ANY ACTIVITIES DURING THIS PERIOD.

Statement on Plagiarism:

Plagiarism will not be tolerated and, as such, any submitted work may be investigated for this possibility. Please ensure you read and understand the College's policy on plagiarism as published in the 2009/2010 Calendar. If you have questions on whether or not you might be violating this policy, please discuss this with your instructor before you submit your assignment.