

**Grande Prairie Regional College**  
**Department of Arts, Commerce and Education**  
**Course Outline**  
**AC 3220**  
**Managerial Information and Control Systems**  
**Winter 2005**

**Instructor:** Ken Riley  
Office: C307  
Office hours: Mon. & Wed. 10:00 – 11:30 AM or by appointment  
Telephone: (w) 539-2017; (h) 532-7849  
E-mail: [kriley@gprc.ab.ca](mailto:kriley@gprc.ab.ca)

**Time and Place:** Tues. & Thurs.: 10:00-11:20 AM  
E301

**Course 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.

**Prerequisites:**

- AC 3110 or equivalent

**Content Description:**

The course provides an introduction to managerial accounting. The following broad topics will be covered:

- Cost accumulation and product costing
- Managerial decision making
- Planning and control

The learning objectives for this course are as follows:

- To understand and apply the concepts of managerial accounting at an introductory level.
- To develop the ability to work and participate constructively in a group setting
- To develop the ability to write clearly and concisely.

**Course Materials:**

Managerial Accounting, Hansen, Mowen, Senkow and Pollanen. Sixth Canadian Edition, Nelson, 2004

ON RESERVE: Study Guide for use with Management Accounting, 2004

**Evaluation:**

The grading system employed in this course will be:

Assignments/Cases (2) .....	20%
Participation .....	10%
Midterm Examinations (2) .....	30%
Final Examination (comprehensive).....	40%

*Assignments/Cases:*

Two hand-in assignments/cases will be assigned during the year, either from the textbook or from other material. These are due at the beginning of class on the due date. Hand-ins are to be typed.

The assignments/cases will be done in a group. **NO ASSIGNMENTS/CASES WILL BE ACCEPTED IF COMPLETED INDIVIDUALLY.**

Because of the importance of the proper use of English in business generally and in professional situations specifically, papers will be graded accordingly. Marks on assignments and the case will be given for content and for written presentation. Written presentation includes, but not limited to, concise writing, appropriate use of point form, appropriate use of formatting/headings. Marks also will be deducted for poor grammar, incorrect spelling, poor sentence construction etc. if it detracts from the quality of the paper.

*Participation:*

Each student is expected to come to class having read the material and completed some of the assignments. Marks will be based on the contribution made to the class by the student; note that both quantity and quality of the contribution will be assessed.

*Midterm Examinations:*

The midterm examinations are scheduled for Feb. 10<sup>th</sup> and March 15<sup>th</sup>.

*Final Examination:*

A final examination will be held with time and place to be announced.

## **COURSE TIMELINES:**

**Week of:**

- January 3:** General Introduction to Course  
Chapter 1 – Role, History and Direction of Management Accounting
- January 10:** Chapter 2 – Basic Management Accounting Concepts
- January 17:** Chapter 3 – Activity Cost Behaviour
- January 24:** Chapter 4 – Activity-Based Costing
- January 31:** Chapter 5 – Job-Order Costing  
**Assignment #1 – Hand-in**
- February 7:** Chapter 10 - Tactical Decision Making  
**Mid – Term Exam #1**
- February 14:** Chapter 10 (cont'd)  
Chapter 8 – Variable Costing: Segmented Reporting and Performance Evaluation
- February 21:** **Reading Week**
- February 28:** Chapter 8 (cont'd)  
Chapter 9 – Cost-Volume-Profit Analysis – A Managerial Planning Tool
- March 7:** Chapters 9 (cont'd)  
Chapter 13 – Budgeting for Planning and Control
- March 14:** **Mid – Term Exam #2**  
Chapter 13 (cont'd.)
- March 21:** Chapter 14 – Standard Costing: A Managerial Control Tool  
**Assignment #2 – Hand-in**
- March 28:** Chapter 15 Quality Costs and Productivity: Measurement, Reporting and Control  
Chapter 16 – Financial Performance Evaluation and Transfer Pricing in Decentralized Companies
- April 4:** Chapter 16 (cont'd) & 17 – Strategic Performance Evaluation and Management
- April 11:** Chapter 17 (cont'd.)  
Review

**Note: Dates are approximate and may vary slightly.**

## Suggested Problems

- Chapter 1:** E: 3, 4, 6  
P: 9, 11
- Chapter 2:** E: 2, 5, 6, 12  
P: 16, 20, 22, 23
- Chapter 3:** E: 5, 8, 9, 12  
P: 21, 23, 25, 26
- Chapter 4:** E: 1, 2, 9, 12, 15  
P: 17, 20, 23, 24, 28
- Chapter 5:** E: 14, 16, 18, 19  
P: 29, 31, 32, 33, 35
- Chapter 8:** E: 11, 12, 14, 17, 21, 22, 25  
P: 27, 29, 30, 31, 36, 37, 40, 41, 44, 46, 49
- Chapter 9:** E: 3, 4, 6, 8, 9, 23, 26, 27, 30  
P: 32, 33, 38, 40, 41, 43, 46, 49
- Chapter 10:** E: 5, 6, 9, 10, 11, 16, 17, 21, 23  
P: 30, 32, 34, 35, 36, 37, 39, 44, 46
- Chapter 13:** E: 6, 7, 9, 10, 17, 18, 20, 22  
P: 23, 26, 29, 31, 34, 35, 37, 40
- Chapter 14:** E: 5, 6, 10, 11, 13  
P: 18, 23, 28, 38, 39, 45
- Chapter 15:** E: 3, 5, 10, 12, 14,  
P: 18, 19, 20
- Chapter 16:** E: 1, 3, 13, 16, 17, 19  
P: 22, 24, 25, 28, 29, 30, 32, 34
- Chapter 17:** E: 2, 4, 7, 9, 12, 13, 14,  
P: 15, 16, 18, 20, 22, 25, 26, 28