

93-94

Accounting 3220
Managerial Information and Control Systems

Department of Humanities and Social Sciences
Grande Prairie Regional College
Winter Term 1994

Instructor: Richard Beeson
Office: C113
Hours: Posted on Office Door
Phone: 539 2983

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, Eighth Edition, Prentice Hall, 1993.

Evaluation:	Assignment 1	10%
	Assignment 2	10%
	Assignment 3	10%
	Midterm 1	30%
	Final	40%

Grading:	<u>Stanine</u>	<u>Percent Equivalent</u>
	9	90 - 100
	8	80 - 89
	7	72 - 79
	6	65 - 71
	5	57 - 64
	4	50 - 56
	3	45 - 49
	2	26 - 44
	1	0 - 25

Requirements: Class attendance is essential and participation is important for desirable academic results. Accounting 3220 requires a continuous and concentrated level of effort from students for successful course completion. Do not fall behind in this course, particularly early in the

semester. Prior experience of students suggests 'catching up' and cramming are ineffective methods of addressing course material. Reading and doing exercises before class and doing assignments immediately after class are effective study habits.

Outline:

<u>Date</u>	<u>Chapters</u>	<u>Topic</u>	<u>Assignment</u>
Jan 5	1	Syllabus/Accountants Role	
7	1	Accountants Role	
10-14	2	Cost Terms and Purposes	
17-21	3	Cost Volume Profit Relationships	
24-28	4	Job Costing in Manufacturing	January 21 Assignment 1 Due
31-Feb4	5	Job Costing for Services	
Feb7-11	6	Master Budget	
14-17	7	Flexible Budgets	
18		Midterm Examination	
21-25		Break	
28-Mar4	8	Flexible Budgets	
Mar7-11	9	Income Effects of Inv Costing	
14-18	10	Determining How Costs Behave	Mar 11 Assignment 2 Due
21-25	11	Relevance, Costs, and the Decision Process	
28-Apr1	12	Pricing Decisions	
Apr4-8	13	Choice and Application	
11-15	13	Review	Apr8 Assignment 3 Due

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

Assignment Policy:

Assignments will not be accepted late, and must be neat and legible to be graded. The student is responsible for submitting assignments on the due date. If the student is unable to attend class on the due date, he/she may arrange to have the assignment delivered to my office prior to class on the due date.