



DEPARTMENT OF BUSINESS

COURSE OUTLINE – WINTER 2015

AC 3220 3 (3-0-0) 45 Hours

Managerial Information and Control Systems

Instructor	Emily Fraser	Phone	539-2947 (Office)
Office	C210	E-mail	efraser@gprc.ab.ca
Office Hours	Tuesday and Thursday 8:30 – 10:00 am or by appointment		

Prerequisite(s)/corequisite(s):

AC 3110 or equivalent.

Required Text/Resource Materials:

R. Garrison, G.R. Chesley, R. Carroll, A. Webb, and T. Libby, *Managerial Accounting*, 9th Canadian edition, McGraw-Hill Ryerson., 2012.

ISBN-10: 0-07-040189-6. **The text will be used extensively.**

Calendar 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. You may supplement your studying with *Connect*.

Moodle:

Moodle is a Learning Management System used to help improve communications between the student and instructor. Important information, announcements and grades will be posted on Moodle. The grades posted on Moodle are not final, check your GPRC account for your final term grade.

Objectives:

This course is designed to help students understand the role of management accounting in contemporary business organizations. Topics covered are listed in the course schedule at the end of this outline. 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	10%
Quiz	10%
Midterm Exam 1	25%
Midterm Exam 2	20%
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

Assignment, Quiz, 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 **20%** per day.
2. The quiz and all tests will be written as scheduled. There are no rewrites provided on quizzes or tests in this course.
3. Term Tests are scheduled for February 24, 2015 and March 24, 2015. Do not plan to be away on these dates.
4. Final examinations will be scheduled by the Registrar during the period April 16 - April 27, 2015. Do not plan any activities during this entire time period.

Student Responsibilities:

Each student is expected to come to class on time. Arriving late is disruptive to the entire class. The expectation for this course is that students have read the material and attempted the exercises and problems we will cover in class. Reading and practicing problems prepares you for classroom activities.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly.

Special note on cell phone use: The use of cell phones during class time is unprofessional and distracting to the instructor and fellow students. Texting during class is therefore strictly prohibited. Cell phones must be either **turned off** or set to *silent* mode.

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 2014/2015 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.

Course Schedule/Timeline:

<u>Week</u>	<u>Topic</u>	<u>Readings/Assignments</u>
1	Cost Terms, Concepts and Classifications	Chapter 2
2	Systems Designs: Job-Order Costing.	Chapter 3.
3	Activity-Based Costing	Chapter 5.
4	Cost Behavior: Analysis and Use	Chapter 6
5	Cost-Volume-Profit and Accounting for Overhead	Chapter 7
6	Variable Costing	Chapter 8
7	<i>Family Day/Winter Break</i>	Feb 16 – 20
8 (Feb 24)	Term Test #1	Chapters 2, 3, 5, 6, 7, 8.
9	Budgeting	Chapters 9
10	Standard Costs and Overhead	Chapter 10
11	Reporting for Control	Chapter 11
12 (Mar 24)	Term Test #2	Chapters 9 - 11
12 - 13	Relevant Costs for Decision Making	Chapter 12
13 - 14	Capital Budgeting Decisions	Chapter 13
15 – 16 : Date TBA	Final Exam	Comprehensive: All Chapters covered