



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**

**COURSE OUTLINE – WINTER 2020**

**AC3220 A3: Managerial Information and Control Systems 3 (3-0-0) UT 45 hours for 15 weeks**

**INSTRUCTOR:** Emily Fraser **PHONE:** 780-539-2947 (Office)

**OFFICE:** C416 **E-MAIL:** efraser@gprc.ab.ca

**OFFICE HOURS:** Tuesday and Thursday  
11:30 – 1:00 pm or by appointment

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**CALENDAR DESCRIPTION:**

This course includes corporate goals, planning and control concepts, cost accumulation for pricing purposes and product costing.

**PREREQUISITE:**

AC 3110 or equivalent.

**REQUIRED TEXT/RESOURCE MATERIALS:**

R. Garrison, T. Libby, and A. Webb, *Managerial Accounting*, 11<sup>th</sup> Canadian edition, McGraw-Hill Ryerson, 2018. ISBN #: 9781260193770 (includes the *Connect with Smartbook Online Access*.) The *Connect* online learning system is a requirement for this course. **The text will be used extensively – bring your textbook to every class.** Students will require a business calculator. The calculator on your cell phone will not be allowed for classroom use or for examinations.

**DELIVERY MODE(S):**

For each topic listed, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. Regular classroom attendance is expected. Relevant textbook readings and problems will be assigned to test your knowledge, understanding and application of the material. Students are encouraged to supplement their studying with *Connect*. Assignments will be completed on *Connect*. 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.

**COURSE OBJECTIVES:**

This course is designed to help students understand the role of management accounting in contemporary business organizations. Topics covered are as follows:

- Cost Terms, Concepts and Classifications
- Systems Designs: Job-Order Costing.
- Activity-Based Costing
- Cost Behavior: Analysis and Use
- Cost-Volume-Profit and Accounting for Overhead
- Variable Costing
- Budgeting
- Standard Costs and Overhead
- Reporting for Control
- Relevant Costs for Decision Making
- Capital Budgeting Decisions

**LEARNING OUTCOMES:**

Upon completion of this course the student will be able to:

- Describe the role of management accountants and prepare financial statements for a manufacturing firm, including a schedule of cost of goods manufactured.
- Identify, categorize and analyze the behavior of costs.
- Utilize cost-volume-profit analysis, margin of safety, and degree of operating leverage information in making decisions.
- Compare product costs computed using traditional and activity-based costing methods.
- Reconcile variable and absorption costing operating income.
- Prepare the supporting components of a master budget and the budgeted financial statements.
- Compute and interpret manufacturing variances. Prepare performance reports.
- Analyze performance based on return on investment and residual income.
- Determine the most profitable use of a constrained resource.
- Evaluate an investment project using net present value and internal rate of return.
- Explain and use the balanced scorecard to evaluate and motivate performance within organizations.
- Explain the nature and importance of ethics for accountants and discuss standards of ethical conduct.

**TRANSFERABILITY:**

- Athabasca University
- Burman University
- King's University
- MacEwan University
- SAIT
- University of Alberta:
- University of Calgary
- University of Lethbridge

\* **Warning:** Although we strive to make the transferability information in this document up-to-date and accurate, **the student has the final responsibility for ensuring the transferability of this course to Alberta Colleges and Universities.** Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at Alberta Transfer Guide main page <http://www.transferalberta.ca> or, if you do not want to navigate through few links, at <http://alis.alberta.ca/ps/tsp/ta/tbi/onlineSearch.html?SearchMode=S&step=2>

\*\* Grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. **Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability.**

**EVALUATIONS:**

Assignments and quizzes	20%
Term Test #1	25%
Term Test #2	20%
Final Examination	<u>35%</u>
Total	<u>100%</u>

**Due to the COVID-19 pandemic, students will have the option to opt out of the final exam. If the student chooses to opt-out of the final exam, the student's final grade will be based on the cumulative coursework as of the last day of online classes (April 13, 2020).**

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**Assignment, Quiz, Test and Exam Policies:**

- Assignments will be given through *Connect* and must be submitted by the due date. No late submissions will be allowed.
- Timed quizzes will be given throughout the semester through *Connect*. No extensions or re-writes will be granted. It is anticipated that there will be three quizzes, however, this may change at the discretion of the instructor.
- Term Tests are tentatively scheduled for **February 27** and **March 26, 2020**. ***Do not plan to be away on these dates.*** Unexcused absences during a test will earn a grade of zero. For excused absences, the weighting of the test may be transferred to the final exam at the instructor's discretion.
- Final examinations will be written in the gym and scheduled by Student Services during the period April 15 - 25, 2020. Do not plan any activities or trips during this entire time period. Re-writes for the final exam will not be granted, and any unexcused absences will earn a grade of zero.

**GRADING CRITERIA:**

Please note that most universities will not accept your course for transfer credit if your grade is **less than C-**.

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

Alpha Grade	4-point Equivalent	Percentage Guidelines	Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	90-100	C+	2.3	67-69
A	4.0	85-89	C	2.0	63-66
A-	3.7	80-84	C-	1.7	60-62
B+	3.3	77-79	D+	1.3	55-59
B	3.0	73-76	D	1.0	50-54
B-	2.7	70-72	F	0.0	00-49

**COURSE SCHEDULE/TENTATIVE TIMELINE:**

<u>Week</u>	<u>Topic</u>	<u>Required Reading</u>
1	Cost Terms, Concepts and Classifications	Chapter 2
2	Cost Behaviour: Analysis and Use	Chapter 3.
3	Cost-Volume-Profit Relationships	Chapter 4
4	Systems Designs: Job-Order Costing	Chapter 5.
5	Systems Design: Process Costing	Chapter 6
5-6	Activity-Based Costing	Chapter 7
6	Variable Costing	Chapter 8
7	<i>Family Day/Winter Break</i>	<i>Feb 17 – 21</i>
8 (Feb 27)	<b>Term Test #1</b>	<b>Chapters 2 to 8.</b>
9	Budgeting	Chapters 9
10	Standard Costs and Overhead	Chapter 10
11	Reporting for Control	Chapter 11
12 (Mar 26)	<b>Term Test #2</b>	<b>Chapters 9 - 11</b>
13	Relevant Costs for Decision Making	Chapter 12
14	Capital Budgeting Decisions	Chapter 13
15: <b>Date TBA</b>	Final Exam	<b>Comprehensive: All chapters covered</b>

*Course Schedule is tentative and may vary slightly at the discretion of the instructor.*

## **STUDENT RESPONSIBILITIES:**

### **Attendance:**

Students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the activities. Arriving late or leaving early is disruptive to the entire class. Frequent tardiness may be treated as an absence. Students with absences in excess of 6 classes may be refused permission to write the final exam. For more information, please refer to the Academic Regulations on Debarred from Exams at <https://www.gprc.ab.ca/programs/grading-systems.html>.

### **Time Management:**

The expectation for this course is that students read the material and attempt the exercises prior to class. Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so students are encouraged to plan their schedule accordingly. It is difficult for students to catch up once they fall behind schedule.

### **Cell Phones:**

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 and placed out of site. If a student is unable to adhere to this policy, cell phones will be held by the instructor and returned at the end of class to mitigate any disruptions.

### **Recording:**

Recording lectures or taking photos in class is prohibited unless advance permission is obtained from the instructor and any guest presenter(s). In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed or displayed in any public manner.

## **STATEMENT ON PLAGIARISM AND CHEATING:**

Cheating and plagiarism will not be tolerated and there will be penalties. For a more precise definition of plagiarism and its consequences, refer to the Student Conduct section of the College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at <http://www.gprc.ab.ca/about/administration/policies/>

\*\*Note: all Academic and Administrative policies are available on the same page.

### **Plagiarism:**

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- the work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)

- Parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats
- students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- Clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted.

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

**Cheating:**

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as speaking to other students or communicating with them under any circumstances whatsoever
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device not authorized by the examiner or instructor
- writing an examination, or part of it, outside the confines of the examination room without permission to do so
- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, class work, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- Impersonation of another student in an examination or other class assignment.
- Absolutely no examination materials may be removed from the examination room. All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offenses they are also guilty of misconduct. Any attempt to commit academic misconduct will bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offense.

Please note, working in study groups is an efficient and effective way for students to learn, however; each student must submit his/her own original work. Duplication of one assignment for the whole group is considered plagiarism and will result in a grade of zero for all students involved.