

ACCOUNTING 3220
Managerial Information and Control Systems

JAN. 17 2002

Department of Arts, Commerce & Education
Grande Prairie Regional College
Winter Term 2002

Instructor: Doug Frattini

Office: C201

Hours: Tuesday & Thursday, 10:00 a.m. – noon

Phone: 539-2889 (Office)
539-7465 (Home)

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: Garrison, Noreen, Chesley, Carrol, Managerial Accounting Concepts for Planning Control Decision Making, Fifth Canadian Edition. Extensive use of text.

| | | |
|--------------------|-------------------------------|-------------|
| Evaluation: | Participation | 5% |
| | Hand in Assignments & Quizzes | 20% |
| | Major Test #1 | 20% |
| | Major Test #2 | 20% |
| | Final Examination | <u>35%</u> |
| | | <u>100%</u> |

| | | |
|-----------------|-----------------|---|
| Outline: | <u>Chapters</u> | <u>Topic</u> |
| | 1 | Overview |
| | 2 | Cost Terms, Concept and Classifications |
| | 3 | Job Order Costing |
| | 5 | Cost Behaviour: Analysis and Use |
| | 6 | Cost Volume Profit Relationships |
| | 7 | Absorbtion and Variable Costing |
| | 8 | Activity Based Costing |
| | 9 | Profit Planning Budgeting |
| | 10 | Standard Costs and Variance Analysis |
| | 11 | Flexible Budget and Variance Analysis |
| | 13 | Relevant Costs for Decision Making |

Any other topics deemed necessary.