



DEPARTMENT OF BUSINESS

COURSE OUTLINE – WINTER 2012

AC 3220 3 (3-0-0) 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.

Regular classroom attendance is expected. Please do not be late. You should study each assigned reading both before and after it is discussed in class and apply your understanding by completing the required homework problems.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. Do not fall behind in the assigned readings and problems because it will be difficult to catch up.

Objectives:

This course is designed to help students understand the role of management accounting in contemporary business organizations. 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	15%
Quiz	5%
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 tests in this course.
3. Term Tests are tentatively scheduled for February 28, 2012 and March 27, 2012.
4. Final examinations will be scheduled by the Registrar during the period April 16 - April 26, 2012. **DO NOT PLAN ANY ACTIVITIES DURING THIS PERIOD.**

Student Responsibilities:

Professionalism:

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.

Time Management:

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. It is difficult to catch up once you fall behind in readings and problems.

Special note on cell phone use: Use of a cell phone during class is prohibited. It is distracting to both your classmates and instructor.

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 2011/2012 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	Winter Break	Feb 20 – 24
8 (Feb 28)	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 27)	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