



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**

**COURSE OUTLINE – WINTER 2016**

**AC 3220 Managerial Information and Control Systems 3 (3-0-0) UT 45 hours**

**INSTRUCTOR:** Emily Fraser

**PHONE:** 780-539-2947 (Office)

**OFFICE:** C304

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

**OFFICE HOURS:** Tuesday and Thursday  
8:30 – 10:00 am 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, G.R. Chesley, R. Carroll, A. Webb, and T. Libby, *Managerial Accounting*, 9<sup>th</sup> Canadian edition, McGraw-Hill Ryerson, 2012. ISBN 13: 9780071318891

ISBN-10: 0071318895. (The preceding ISBNs for the text include the *Connect* online learning system as many students find it to be a valuable resource. *Connect* online learning system **is not** however, a requirement for this course.) **The text will be used extensively in this course.**

**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. 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*.

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:

- 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:**

AC 3220 is transferable to the following Alberta Colleges and Universities:

- Athabasca University: ACCT 355 (3)
- Canadian University College: ACCT 212 (3)
- King's University College, The: BUSI 355 (3)
- MacEwan University: ACCT 322 (3)
- University of Alberta: ACCTG 322 (3) OR AUACC 322 (3)
- University of Calgary: ACCT 323 (3)
- University of Lethbridge, The: MGT 2400 (3)

Students can also refer to the Alberta Transfer Guide at

<http://alis.alberta.ca/ps/tsp/ta/tbi/onlineSearch.html?step=5&>

A 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. Students are therefore *strongly advised* to check with the receiving institution regarding transferability.

**EVALUATIONS:**

Assignments	10%
Quiz	10%
Term Test #1	25%
Term Test #2	20%
Final Examination	<u>35%</u>
Total	<u>100%</u>

**Assignment, Quiz and Exam Policy**

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 will be written as scheduled by the instructor. It is anticipated that the quiz will include material up to and including chapter 5.
3. Term Tests are scheduled for February 25, 2016 and March 24, 2016. Do not plan to be away on these dates.
4. Final examinations will be written in the gym and scheduled by the Registrar during the period April 15 to April 26, 2016. Do not plan any activities during this entire time period.
5. There will be no rescheduling or rewrites provided for quizzes or exams in this course. If there is an excusable absence the weighting of the missed quiz or test will be added to the final exam weighting.

**GRADING CRITERIA:**

Please note that Universities will not accept your course for transfer credit if your grade is less than C-. Do not get less than "C-" if you are planning to transfer to a university.

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:**

<b><u>Week</u></b>	<b><u>Topic</u></b>	<b><u>Readings/Assignments</u></b>
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>	<i>Feb 15 – 19</i>
8 (Feb 25)	<b>Term Test #1</b>	<b>Chapters 2, 3, 5, 6, 7, 8.</b>
9	Budgeting	Chapters 9
10	Standard Costs and Overhead	Chapter 10
11	Reporting for Control	Chapter 11
12 (Mar 24)	<b>Term Test #2</b>	<b>Chapters 9 - 11</b>
12 – 13	Relevant Costs for Decision Making	Chapter 12
13 - 14	Capital Budgeting Decisions	Chapter 13
15: <b>Date TBA</b>	Final Exam	<b>Comprehensive: All Chapters covered</b>

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

## **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 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 [www.gprc.ab.ca/about/administration/policies](http://www.gprc.ab.ca/about/administration/policies) \*\*

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.

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