

**Grande Prairie Regional College**  
**Department of Arts, Commerce and Education**  
**Course Outline**  
**AC 3220 (3-0-0)**  
**Managerial Information and Control Systems**  
**Winter 2004**

**Instructor:** Ken Riley  
Office: C307  
Office hours: Tues./Thurs. 1:00 – 2:30 PM or by appointment  
Telephone: (w) 539-2017; (h) 532-7849  
E-mail: [kriley@gprc.ab.ca](mailto:kriley@gprc.ab.ca)

**Time and Place:** Monday & Wednesday: 10:00-11:20 am  
B201

**Course 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.

**Prerequisites:**

- AC 3110 or equivalent

**Content Description:**

The course provides an introduction to managerial accounting. The following broad topics will be covered:

- Cost definitions, cost systems and cost behaviour
- Planning and control tools
- Decision making tools

The learning objectives for this course are as follows:

- To understand and apply the concepts of managerial accounting at an introductory level.
- To develop the ability to work and participate constructively in a group setting
- To develop the ability to write clearly and concisely.

**Course Materials:**

Managerial Accounting Concepts for Planning Control Decision Making, Fifth Canadian Edition. Garrison, Noreen, Chesley, Carrol, McGraw-Hill Ryerson, 2001.

Workbook to accompany Garrison, McGraw-Hill Ryerson, 2001.

**Evaluation:**

The grading system employed in this course will be:

Quizzes (5).....	10%
Assignments/Cases (3) .....	20%
Participation: .....	10%
Midterm Examination .....	30%
Final Examination .....	30%

*Quizzes:*

Five quizzes will be given at approximately two week intervals, beginning in the week of January 27<sup>th</sup>. These will cover the two previous chapters.

*Assignments/Cases:*

Three hand-in assignments/cases will be assigned during the year, either from the textbook or from other material. These are due at the beginning of class on the due date.

The assignments/cases will be done in a group. **NO ASSIGNMENTS/CASES WILL BE ACCEPTED IF COMPLETED INDIVIDUALLY.** At the end of the year, each member of the group will constructively evaluate himself/herself and the other members of the group.

Because of the importance of the proper use of English in business generally and in professional situations specifically, papers will be graded accordingly. Marks on assignments and the case will be given for content and for written presentation. Written presentation includes, but not limited to, concise writing, appropriate use of point form, appropriate use of formatting/headings. Marks also will be deducted for poor grammar, incorrect spelling, poor sentence construction etc. if it detracts from the quality of the paper.

*Participation:*

Each student is expected to come to class having read the material and completed some of the assignments. Marks will be based on the contribution made to the class by the student; note that both quantity and quality of the contribution will be assessed.

*Midterm Examination:*

A midterm examination is scheduled for Feb. 19th.

*Final Examination:*

A final examination will be held with time and place to be announced.

## **COURSE TIMELINES:**

**Week of:**

- January 6:** General Introduction  
Chapter 1 – Managerial Accounting and the Business Environment
- January 13:** Chapter 2 – Cost Terms, Concepts and Classifications
- January 20:** Chapter 3 – Job Order Costing
- January 27:** Chapter 5 – Cost Behaviour – Analysis and Use
- February 3:** Chapter 6 – Cost-Volume-Profit Relationships
- February 10:** Chapter 7 – Variable Costing  
**Assignment #1 – Hand-in**
- February 17:** **Family Day**  
**Mid – Term Exam**
- February 24:** **Reading Week**
- March 3:** Chapter 8 - Activity-Based Costing
- March 10:** Chapter 9 – Profit Planning
- March 17:** Chapter 10 – Standard Costs and Variance Analysis  
**Assignment #2 – Hand-in**
- March 24:** Chapter 11 – Flexible Budgets and Overhead Analysis
- March 31:** Chapter 12 – Decentralization and Segment Reporting
- April 7:** Chapter 13 – Relevant Costing for Decision Making  
**Assignment #3 – Hand-in**
- April 14:** Chapter 14 – Capital Budgeting Decision (time permitting)  
Review

**Note: Dates are approximate and may vary slightly.**

### Suggested Problems

- Chapter 1:** Q1, Q2, Q3, Q6
- Chapter 2:** E-1, E-5, P-13, P-18, P-21
- Chapter 3:** E-3, E-4, P-8, P-17, P-20, P-21
- Chapter 5:** E-3, E-4, P-14, P-16, P-20, P-21
- Chapter 6:** E-1, E-3, P-10, P-14, P-15, P-19
- Chapter 7:** E-3, E-7, P-8, P-10, P-16
- Chapter 8:** E-4, E-5, P-12, P-14, P-15, P-16
- Chapter 9:** E-1, E-3, P-15, P-15, P-18, P-22
- Chapter 10:** E-3, P-11, P-13, P-16, P-17
- Chapter 11:** E-5, E-11, P-15, P-16, P-17, P-20
- Chapter 12:** E-4, E-12, P-15, P-18, P-19, P-25
- Chapter 13:** E-3, E-6, P-11, P-12, P-15, P-23