



**Grande Prairie Regional College**  
**School of Business**  
**Department: Business Administration and Commerce**

**Course Outline**  
**AC 3220 (3-0-0) UT 45 Hours**  
**Managerial Information and Control Systems**  
**Winter 2007**

**Instructor:** Ken Riley Phone: 539-2017  
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Office hours: Mon. & Fri. 11:00am – 12:30 pm  
or by appointment

**Time and Place:** Tues. & Thurs.: 10:00-11:20 AM  
B305

**Prerequisites:** AC 3110 or equivalent

**Transfers To:** AF-UA, AU, CdnUC, ConUC, KUC, UA, UC, UL

**Credit/Contact Hours:** 3

**Delivery Mode:** Lecture

**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.

**Course Objectives:**

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

- Cost accumulation and product costing
- Managerial decision making
- Planning and control

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:**

Hansen, Mowen, Senkow and Pollanen. Managerial Accounting. 2004. Sixth Canadian Edition, Nelson.

**ON RESERVE:** Study Guide for use with Management Accounting, 2004.

Solutions Manual to textbook will be posted on Blackboard after discussion in class.

**Evaluation:**

The grading system employed in this course will be:

Assignments/Quizzes .....	25%
Participation .....	10%
Midterm Examinations (2) .....	30%
Final Examination (comprehensive).....	35%

A grading conversion chart follows at the end of this section.

*Assignments/Cases:*

A combination of assignments and quizzes will be assigned during the year and are due at the beginning of class on the due date. All hand-ins are to be typed. I am recommending that assignments be done in groups of three or four.

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. Students may be called upon to present their answers to 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 Examinations:*

The midterm examinations are scheduled for Feb. 9<sup>th</sup> and March 15<sup>th</sup>.

*Final Examination:*

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

**Business Administration and Commerce Department  
Grading Conversion Chart**

<b>Alpha Grade</b>	<b>4-point Equivalent</b>	<b>Percentage Guidelines</b>	<b>Designation</b>
<b>A<sup>+</sup></b>	<b>4</b>	<b>90 – 100</b>	<b>EXCELLENT</b>
<b>A</b>	<b>4</b>	<b>85 – 89</b>	
<b>A<sup>-</sup></b>	<b>3.7</b>	<b>80 – 84</b>	<b>FIRST CLASS STANDING</b>
<b>B<sup>+</sup></b>	<b>3.3</b>	<b>76 – 79</b>	
<b>B</b>	<b>3</b>	<b>73 – 75</b>	<b>GOOD</b>
<b>B<sup>-</sup></b>	<b>2.7</b>	<b>70 – 72</b>	
<b>C<sup>+</sup></b>	<b>2.3</b>	<b>67 – 69</b>	<b>SATISFACTORY</b>
<b>C</b>	<b>2</b>	<b>64 – 66</b>	
<b>C<sup>-</sup></b>	<b>1.7</b>	<b>60 – 63</b>	
<b>D<sup>+</sup></b>	<b>1.3</b>	<b>55 – 59</b>	<b>MINIMAL PASS</b>
<b>D</b>	<b>1</b>	<b>50 – 54</b>	
<b>F</b>	<b>0</b>	<b>0 – 49</b>	<b>FAIL</b>

**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 2006/2007 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 TIMELINES:**

**Week of:**

- January 1:** General Introduction to Course  
Chapter 1 – Role, History and Direction of Management Accounting
- January 8:** Chapter 2 – Basic Management Accounting Concepts
- January 15:** Chapter 3 – Activity Cost Behaviour
- January 22:** Chapter 4 – Activity-Based Costing
- January 29:** Chapter 5 – Job-Order Costing
- February 5:** Chapter 10 - Tactical Decision Making  
**Mid Term Exam #1**
- February 12:** Chapter 10 (cont'd)  
Chapter 8 – Variable Costing: Segmented Reporting and Performance Evaluation
- February 19:** **Family Day & Reading Week**
- February 26:** Chapter 8 (cont'd)  
Chapter 9 – Cost-Volume-Profit Analysis – A Managerial Planning Tool
- March 5:** Chapters 9 (cont'd)  
Chapter 13 – Budgeting for Planning and Control
- March 12:** Chapter 13 (cont'd.)  
**Mid Term Exam #2**
- March 19:** Chapter 14 – Standard Costing: A Managerial Control Tool
- March 26:** Chapter 15 Quality Costs and Productivity: Measurement, Reporting and Control  
Chapter 16 – Financial Performance Evaluation and Transfer Pricing in Decentralized Companies
- April 2:** Chapter 16 (cont'd) & 17 – Strategic Performance Evaluation and Management
- April 9:** Chapter 17 (cont'd.)  
Review

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

## Suggested Problems

- Chapter 1:** E: 3, 4, 6  
P: 9, 11
- Chapter 2:** E: 2, 5, 6, 12  
P: 16, 20, 22, 23
- Chapter 3:** E: 5, 8, 9, 12  
P: 21, 23, 25, 26
- Chapter 4:** E: 1, 2, 9, 12, 15  
P: 17, 20, 23, 24, 28
- Chapter 5:** E: 14, 16, 18, 19  
P: 29, 31, 32, 33, 35
- Chapter 8:** E: 11, 12, 14, 17, 21, 22, 25  
P: 27, 29, 30, 31, 36, 37, 40, 41, 44, 46, 49
- Chapter 9:** E: 3, 4, 6, 8, 9, 23, 26, 27, 30  
P: 32, 33, 38, 40, 41, 43, 46, 49
- Chapter 10:** E: 5, 6, 9, 10, 11, 16, 17, 21, 23  
P: 30, 32, 34, 35, 36, 37, 39, 44, 46
- Chapter 13:** E: 6, 7, 9, 10, 17, 18, 20, 22  
P: 23, 26, 29, 31, 34, 35, 37, 40
- Chapter 14:** E: 5, 6, 10, 11, 13  
P: 18, 23, 28, 38, 39, 45
- Chapter 15:** E: 3, 5, 10, 12, 14,  
P: 18, 19, 20
- Chapter 16:** E: 1, 3, 13, 16, 17, 19  
P: 22, 24, 25, 28, 29, 30, 32, 34
- Chapter 17:** E: 2, 4, 7, 9, 12, 13, 14,  
P: 15, 16, 18, 20, 22, 25, 26, 28