



DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION

COURSE OUTLINE WINTER 2018

AC 3220 Managerial Information and Control Systems 3 (3-0-0) UT 45 hours for 15 weeks

INSTRUCTOR: Emily Fraser

PHONE: 780-539-2947 (Office)

OFFICE: C416

E-MAIL: efraser@gprc.ab.ca

OFFICE HOURS: Tuesday and Thursday
11:30 – 1:00 pm or by appointment

CALENDAR DESCRIPTION:

This course includes corporate goals, planning and control concepts, cost accu

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:

- Describe the role of management accountants. and Prepare financial statements for a manufacturing firm, including a schedule of cost of goods manufactured.
- Identify, categorize and analyze the behavior of costs.
- Utilize cost-volume-profit analysis, margin of safety, and degree of operating leverage information in making decisions.
- Compare product costs computed using traditional and activi

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

COURSE SCHEDULE/TENTATIVE TIMELINE:

<u>Week</u>	<u>Topic</u>	<u>Required Reading</u>
1	Cost Terms, Concepts and Classifications	Chapter 2
2	Cost Behavior: Analysis and Use	Chapter 3.
3	Cost-Volume-Profit Relationships	Chapter 4
4	Systems Designs: Job-Order Costing	Chapter 5.
5	Systems Design: Process Costing	Chapter 6
5-6	Activity-Based Costing	Chapter 7
6	Variable Costing	Chapter 8
7	<i>Family Day/Winter Break</i>	<i>Feb 19 - 23</i>
8 (Feb 27)	Term Test #1	Chapters 2 to 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: Date TBA	Final Exam	Comprehensive: All Chapters covered

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

