

Grande Prairie Regional College
ARTS, COMMERCE & EDUCATION

COURSE OUTLINE
AC4620 – Management Accounting II UT 3(3-0-0)
Fall 2001

Instructor: Richard Beeson, B.Sc., M.B.A.
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Office: C306
Office Hours: 13:00 to 14:20 MW
Pre-requisites: AC4240
Text: REQUIRED TEXTBOOK: Merchant, Kenneth A., Modern Management Control Systems: Text and Cases (Prentice Hall, 1998).

COURSE DESCRIPTION:
Management Control Systems

Accounting used for managerial control and governance issues. Management requires information for proper planning, assessment of performance relative to plans, and information systems to support decision-making. Topics include controls with respect to personnel, results, and action; planning and budgeting, responsibility concepts, performance targets, performance dependent rewards, and the balance scorecard approach.

Effective decisions are made and implemented through the proper use of information. This course focuses on control through budgets, possible performance measurement and evaluation systems and corporate governance processes. In summary, organizations are able to achieve their objectives due to the implementation of concepts studied in this course.

YOUR RESPONSIBILITIES

1. You are responsible for assigned readings before coming to class.
2. Regular attendance will contribute to success in this course. The progression of material and ideas is sequential
3. It is your responsibility to get secure materials from someone in the class for missed lectures.
4. Please arrive for class prepared and on time. People coming in late are very disruptive to the rest of the class.
 - Although I have set office hours, I prefer an “open door policy.” If you need to see me at sometime outside of my office hours, please stop by my office. If I am not with someone already, I will see you then.

- In light of the above consideration, there are some times in which I will not see students. These are the half hour immediately preceding a class. I need this time to finish preparation and to review the lecture content and activities.

Evaluation and Grande Determination

Assignments	20%
Case	20%
Midterm	20%
Final Exam	40%

Schedule

Week	Description
Week 1	Introduction Ch1 Ethics Ch 17
Week 2	Action Controls Ch2
Week 3	Results Controls Ch3
Week 4	Personnel Controls Ch4
Week 5	Control Tightness Ch5
Week 6	Control Costs Ch6
Week 7	Control Costs Ch7
Week 8	Responsibility Centers Ch8
Week 9	Planning and Budgets Ch9
Week 10	Performance Targets Ch10
Week 11	Performance Dependent Rewards Ch11
Week 12	Myopia Ch12
Week 13	ROI Measures Ch13
Week 14	Uncontrollable Factors Ch14
Week 15	Governance & Integration Ch16 & 18
Week 16	Write the Final Exam