



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION  
COURSE OUTLINE – WINTER 2021**

**AC3220 A3: Managerial Information and Control Systems 3 (3-0-0) UT 45 hours for 15 weeks**

**INSTRUCTOR:** Abigail (Abby) Head      **PHONE:** 780-539-2712  
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**OFFICE HOURS:** Monday & Wednesday 11:30 AM – 12:50 PM

**WINTER 2021 DELIVERY**

**Remote Delivery.** This course is delivered remotely. There are no face-to-face or onsite requirements. Students must have a computer with a webcam and reliable internet connection. Technological support is available through [helpdesk@gprc.ab.ca](mailto:helpdesk@gprc.ab.ca). Note: GPRC reserves the right to change the course delivery.

**Remote delivery** refers to synchronous learning following the published timetable on the GPRC website and outlined in your MyGPRC course schedule.

**CALENDAR DESCRIPTION**

This course includes corporate goals, planning and control concepts, cost accumulation for pricing purposes and product costing.

**PREREQUISITE**

The prerequisite for this course is AC 3110 Introductory Accounting

**REQUIRED TEXT/RESOURCE MATERIALS**

**TEXT**

R. Garrison, T. Libby, and A. Webb, *Managerial Accounting*, 11<sup>th</sup> Canadian edition, McGraw-Hill Ryerson, 2018.

**The Connect Access Code must be purchased.** The text includes *Connect with SmartBook online access*. **The Connect online learning system is a requirement for this course.** The text will be used extensively. It is recommended that you bring your textbook to every class.

**FINANCIAL CALCULATOR**

- Texas Instruments (BA II Plus),
- Hewlett-Packard (HP-10B II), or
- Sharp (EL-738) (**recommended**)

The above calculators and pre-approved translation devices are the *only* electronic devices allowed during quizzes, tests or examinations. **Cell phones and programmable calculators may not be used in testing or examinations.**

## COURSE MANAGEMENT SYSTEM

GPRC uses the “myClass” (D2L) online course management system. To access myClass (D2L), visit <https://myClass.gprc.ab.ca/>

### **SOFTWARE & NETWORK REQUIREMENTS:**

The following software apps and internet capacity are required to participate in online courses at GPRC:

Application	
Web Browser	Google Chrome with auto updates enabled
Office Suite  *GPRC students receive a free Microsoft Office 365 license for Windows or macOSX	Microsoft Office 2016 or compatible office suite

Internet	
DSL, Cable or LTE wireless internet	1.5Mbps upload, 1.5Mbps download

### **MINIMUM DEVICE REQUIREMENTS:**

**NOTE:** A desktop or laptop computer is strongly recommended over tablet devices for participation in online meetings or online class sessions. iPhones or Android phones may provide minimum functionality, but are NOT recommended for participation in online sessions.

A device must meet or exceed the following specifications to participate in online courses at GPRC:

Platform	OS Version	Hardware Specs
Windows Desktops Windows Laptops Windows Tablets	Windows 10 Home Windows 10 Professional Windows 8 or 8.1  *Windows 10S is not supported in S mode	Dual-core CPU 2 GB RAM 64 GB storage 1280x768 display resolution Microphone Speakers or Headphones Web camera
Mac Desktops Mac Laptops	macOSX 10.13 or higher	Dual-core CPU 4 GB RAM 64 GB storage 1280x800 display resolution Microphone Speakers or Headphones Web camera
Chromebooks	ChromeOS with updates enabled	Dual-core CPU 2 GB RAM 16 GB storage Speakers or Headphones
iPad v3 or newer	iOS 7.0 or iPadOS 13	8 GB of free storage Speakers or Headphones
Android Tablet	Android 6.0	Dual-core CPU 1 GB RAM 8 GB of free storage 1280x800 display resolution Speakers or Headphones

## **AUDIO/VIDEO CONFERENCING:**

GPRC uses the **Zoom** web-based audiovisual conference system. Zoom is a real-time virtual meeting environment that supports:

- Real-time audio/video discussion, with breakout rooms for small group discussion
- Text messaging
- Surveys and basic assessments
- Application and Desktop sharing
- A shared whiteboard with markup tools
- Recording of sessions for convenient playback

To take part in a conference, you will need a headset or speakers and a microphone. **For some examinations a web camera may be required.** The first time that you connect, you will be prompted to run through some set-up routines that will run automatically from the server.

To participate in Zoom meetings, click on the meeting links that your instructor has set up within your D2L course space.

## **RESPONDUS LOCKDOWN BROWSER AND MONITOR PROCTORING SOFTWARE**

The examinations for this course *may be* taken online with the use of Respondus Lockdown Browser and Respondus Monitor exam proctoring software. Students must download Lockdown Browser and Respondus Monitor will automatically start with examinations through myClass. The proctoring software is a requirement to uphold academic integrity and is necessary to meet accreditation requirements.

Lockdown Browser and Respondus Monitor requires Windows or Mac desktop, laptop, or iPad platforms. *Chromebooks, smart phones, and other tablets are not supported.* If you do not have access to a Windows or Mac desktop, laptop, or iPad, you can book a College PC via <https://libguides.gprc.ab.ca/c.php?g=717998&p=5128509>.

You can learn more about Respondus Lockdown Browser and Respondus Monitor here: <https://web.respondus.com/lockdownbrowser-student-video/>. It is important to note that the software recordings are automated systems and are designed to be less intrusive than in-person proctors. The software is only running while you are signed in during your exam. The exam administrators only review the recordings after the exam is submitted and *only if it was flagged due to suspicious activity.*

The collection and use of your personal information is in accordance with the Freedom of Information and Protection of Privacy (FOIP) Act S. 33 (c) which states that *“No personal information may be collected by or for a public body unless that information relates directly to and is necessary for an operating program or activity of the public body.”* In addition, S. 39 (4) states, *“A public body may use personal information only to the extent necessary to enable the public body to carry out its purpose in a reasonable manner.”*

If you are unable to complete your quizzes and examinations using the proctoring software, you may request alternative accommodations to the online testing by contacting your

instructor and the GPRC Testing Centre by telephone at 780-539-2212 to arrange to write your exam. Students must book their [quizzes/examinations] no less than 2-weeks in advance of the test date and students are choosing to write the quizzes and examinations in the GPRC Testing Centre are responsible for the \$30 sitting fee.

### **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. Relevant textbook readings and problems will be assigned to test your knowledge, understanding and application of the material. Students are encouraged to supplement their study with *Connect*. Assignments will be completed in *Connect*. Important course information, announcements and grades will be posted on myClass. The grades posted on myClass are not final. Check your myGPRC account for your final 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:

- 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 activity-based costing methods.
- Reconcile variable and absorption costing operating income.
- Prepare the supporting components of a master budget and the budgeted financial statements.
- Compute and interpret manufacturing variances. Prepare performance reports.
- Analyze performance based on return on investment and residual income.
- Determine the most profitable use of a constrained resource.
- Evaluate an investment project using net present value and internal rate of return.

- Explain and use the balanced scorecard to evaluate and motivate performance within organizations.
- Explain the nature and importance of ethics for accountants and discuss standards of ethical conduct.

## TRANSFERABILITY

Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at the Alberta Transfer Guide main page <http://www.transferalberta.ca>.

**\*\* 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**

## EVALUATIONS:

Assignments	15%
Term Test 1	25%
Term Test 2	25%
Final Examination (cumulative)	35%

## Assignment, Test and Exam Policies

- Assignments will be conducted using Connect and will be automatically submitted on the pre-announced due date. Late submissions will not be accepted due to the availability of study attempts after submission deadline.
- Term Tests are tentatively scheduled for **February 23, 2021** and **March 25, 2021**. ***Do not plan to be away on these dates.*** Unexcused absences during a term test will earn a grade of zero. For excused absences, the weighting of the test may be transferred to the final exam at the instructor's discretion.
  - Students with absences in excess of 6 classes before term tests will be refused the ability to move any test weightings to the final exam.
  - The term tests will be conducted remotely online. The format utilized will be announced prior to term tests and examinations.
  - Re-writes will not be granted for missed exams or unsuccessful attempts.
  - To participate in the midterm exam a headset or speakers, microphone, and a web camera is required.

Final exams will be written as scheduled by the Registrar during the exam period from April 14 - 22, 2021. **Do not plan activities or trips during this period.** Re-writes for the final exam will not be granted, and any unexcused absences will earn a grade of zero.

- Final examinations will be conducted remotely online. The format utilized will be announced in myClass prior to exam.
- To participate in the final examination a headset or speakers, microphone, and a web camera is required.

### GRADING CRITERIA

Please note that most universities will not accept your course for transfer credit **IF** your grade is less than C-.

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

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

<u>Week</u>	<u>Topic</u>	<u>Required Reading</u>
1	Cost Terms, Concepts and Classifications	Chapter 1 - 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	Family Day/Winter Break	Feb 15 – 19
8	<b>Term Test #1</b> (February 23)	<b>Chapters 1 - 8.</b>
8/9	Budgeting	Chapters 9
10	Standard Costs and Overhead Analysis	Chapter 10
11	Reporting for Control	Chapter 11
12	<b>Term Test #2</b> (March 25)	<b>Chapters 9 - 11</b>
13	Relevant Costs for Decision Making	Chapter 12
14	Capital Budgeting Decisions	Chapter 13
15	Final Exam (Comprehensive)	<b>All chapters</b>

## **STUDENT RESPONSIBILITIES**

### **Attendance**

Students are expected to attend all virtual lectures and labs via Zoom, arrive on time, and remain for the duration of the activities. Students with absences in excess of 4 classes (2 weeks) may be refused permission to write the final exam. For more information, please refer to the Academic Regulations on Debarred from Exams at <https://www.gprc.ab.ca/programs/grading-systems.html>.

### **Time Management**

The expectation for this course is that students will read the chapter content and review problems and/or exercise questions *prior* to class. Reading and attempting the review problems and/or exercise questions we will cover in class is an excellent way to prepare for class activities.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so students are encouraged to plan their schedule accordingly. It is difficult for students to catch up once they fall behind schedule.

During class, it is expected that students will work on the AC3220 course material. Course materials (course outline, schedule information, assignments, PowerPoints, etc.) and announcements will be available on myClass, McGraw Hill Connect, and GPRC Webmail. Students are responsible for checking all three of these websites regularly; 2 – 5 times per week.

### **Cell Phones**

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 and placed out of site. If a student is unable to adhere to this policy, the student may be dismissed from the Zoom class to mitigate any further disruptions.

Cell phone and phone use during all examinations is prohibited unless cell phone is utilized for Zoom meeting video access.

### **Recording**

Recording lectures or taking photos in class is prohibited unless advance permission is obtained from the instructor and any guest presenter(s). In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed or displayed in any public manner.

## **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 <http://www.gprc.ab.ca/about/administration/policies/>

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

## **Plagiarism**

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- the work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)
- Parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats
- students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- Clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted.

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

## **Cheating**

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as speaking to other students or communicating with them under any circumstances whatsoever
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device not authorized by the examiner or instructor
- writing an examination, or part of it, outside the confines of the examination room without permission to do so
- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, class work, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- Impersonation of another student in an examination or other class assignment.
- Absolutely no examination materials may be removed from the examination room. All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offenses, they are also guilty of misconduct. Any attempt to commit academic misconduct will



bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offense. Please note, working in study groups is an efficient and effective way for students to learn, however; each student must submit his/her own original work. Duplication of one assignment for the whole group is considered plagiarism and will result in a grade of zero for all students involved.

## **Additional Information**

### **Zoom Etiquette**

#### **Control video and audio quality**

Invest in a quality webcam and speaker and microphone headset. These provide better video and audio than your computer's built-in system. Try to attend Zoom meetings in quiet, indoor locations to control ambient noise.

#### **Think about your background**

Try to provide a nice, plain background. You can't control everything in a mobile environment, but you should give some thought to background prior to your meeting.

#### **During your meeting**

Mute your microphone when necessary. Zoom has a "Mute Microphone" option that cuts down on ambient feedback for the audience. When there is a lot of back-and-forth discussion you will turn this off, but you should mute yourself when listening to an instructor.

#### **Think about your actions on camera**

Always remember that everyone can see you. Someone is watching as you take a big, wide-mouth yawn, stretch, or wander around the room. These exaggerated movements are distracting to the audience and can be disruptive to the speaker. Try to stay still and be attentive.