

**Grande Prairie Regional College**  
**School of Business**  
**Course Outline**  
**Accounting 356 (3)**  
**Strategic and Competitive Analysis**  
**Fall 2005**

**Instructor:** Emily Fraser  
Office: C210  
Office hours: T & Th. 9:00 – 11:00 am or by appointment  
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**Time and Place:** Tuesday & Thursday  
14:30 – 15:50  
B208

**Course Description:**

This course explores the process of setting direction (strategy) and developing a competitive position for a firm in an industry. It covers industry analysis, competitor analysis, and the development of competitive advantage. A key area taught is strategic cost management using value chain analysis. Planning and budgeting are also examined.

**Prerequisites:**

AU ACCT 355 or equivalents

**Course Content:**

This course focuses on long-term management decisions: the structuring of the firm within an industry, the development of the best-cost structure for the firm and the development and implementation of the strategic plan. It will assist in developing a strategic perspective of competitors, potential competitors, and opportunities in the competitive environments.

Topics to be covered in this course will include:

- Industry Analysis
- Competitor Analysis
- Industry Characteristics
- Internal Analysis
- Strategic Cost Management
- Value Chain Analysis
- Cost Drivers
- Long-range Planning
- Budgeting

Classroom work will include lectures and discussion of required topics and other selected material and exercises. Students are expected to have read all assigned materials before coming to class and to participate fully in their discussion and analysis.

**Course Materials:** The required text for this course is:

Athabasca University Course package.

Readings books on reserve:

Fleisher & Bensoussan (F&B), Strategic and Competitive Analysis, Prentice Hall, 2003.  
Young, Readings in Management Accounting, 3<sup>rd</sup>. Ed. Prentice Hall, 2001.

**Evaluation:** The grading system employed in this course will be:

Participation .....	10%
Case Assignments.....	10%
Course Assignment .....	30%
Midterm Examination .....	20%
Final Examination .....	30%

*Course Assignment:*

Each student is expected to complete the assignment as described in the Student Manual and discussed in class. It is recommended that you select a publicly traded company to study. Hints on desirable characteristics for which to scan will be discussed in class. Other companies may be studied but need to be approved by the instructor in advance.

*Case Assignment:*

Two cases will be assigned for hand-in during the year.

*Midterm Examination:*

A midterm examination is scheduled for the week of October 17, 2005

*Final Examination:*

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

*Participation:*

Marks will be based on the general contribution made to the class by the student. Note that both quantity and quality of the contribution will be assessed.

*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 2005/2006 Calendar.

## COURSE TIMELINES

Week of:		Porter	S&G	Other
<b>September 5:</b>	General Introduction and Lesson 1: Business and Competitiveness			Lesson Notes and Handouts
<b>September 12:</b>	Lesson 2: Industry Analysis	1- 2 6 - 8		Lesson notes Handouts F&B: 6
<b>September 19:</b>	Lesson 2: cont'd. Lesson 4: Exploring Industry Characteristics <b>Submit the name of your organization for the Course Assignment with reasons</b>	9		F&B: 7
<b>September 26:</b>	Complete Lesson 4: cont'd	10, 11, 13		
<b>October 3:</b>	Complete Lesson 3: Competitor Analysis <b>Hand-in Case #1</b>	3, 4		F&B: 11
<b>October 10:</b>	Internal Analysis <b>Submit an outline/draft of your Course Assignment</b>			F&B: 8
<b>October 17:</b>	<b>Midterm Examination</b> Complete Lesson 5: Strategic Cost Management I		1 – 3	
<b>October 24:</b>	Lesson 5: Cont'd.			
<b>October 31:</b>	Complete Lesson 6: Strategic Cost Management II.		4 - 5	F&B: 9
<b>November 7:</b>	Lesson 6: Cont'd <b>Hand-in Case #2</b>			
<b>November 14:</b>	Complete Lesson 7: Strategic Positioning		6 – 8	
<b>November 21:</b>	Complete Lesson 8: What Drives Costs		9 – 14	
<b>November 28:</b>	Complete Lesson 9: Implementation of the Strategic Plan: Long-range Planning <b>Submit final Course Assignment</b>			Lesson notes
<b>December 5:</b>	Complete Lesson 10: Budgeting <b>Course Review</b>			Lesson notes
<b>December 12:</b>	<b>Final Exam: Date to be announced.</b>			

(Please note that the instructor reserves the right to change the course outline during the year in order to meet changing circumstances.)