



Grande Prairie Regional College

School of Business

Department: Business Administration and Commerce

Course Outline—Winter 2007

ACC 454 (3)

Decision Analysis

Instructor: Patrick D. (Pat) Coristine CA
Office: C208
Office Hours: Tuesdays & Thursdays 1000-1200, or by appointment
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Scheduled time: Tuesdays & Thursdays 1300-1420, Room B208

Course Description:

The course covers the use of accounting information for decision-making. The course begins with advanced discussion of topics such as cost-volume-profit analysis, resource allocation, and assigning resource costs to production centers. It studies the use of activity-based costing, activity-based management, and strategic cost management concepts such as value chain analysis and target pricing. The course includes discussion performance measurement, the balanced scorecard and executive compensation issues.

Prerequisites:

- Athabasca University:
 - ACCT 355,
 - MATH 215 or MGSC 301 and
 - MGSC 312 or
- Grande Prairie Regional College:
 - AC 3220 or GPRC BA 2140
 - ST1410 or ST1510 or BA 2060
 - MG3120
- Equivalent courses from other post-secondary institutions

Transferability:

This course may be transferred to other post-secondary institutions and may be used as part of degree completion by Athabasca University. This course also meets certain requirements of and may be used for credit by the Chartered Accountants' School of Business (CASB), CMA, and CGA designations. Students are strongly advised to confirm the transferability and/or exemption status with the receiving institutions or professional accounting body to which the student intends to transfer.

Course Materials:

Advanced Management Accounting, Third Edition; Kaplan, Robert S. and Atkinson, Anthony A.; Prentice-Hall, New Jersey, 1998 together with other materials as supplied by Athabasca University. Course materials are included in Athabasca University tuition charged for this course.

Evaluation:

The grading system employed in this course will be:

Assignments:	40%
Participation:	10%
Midterm Examination:	20%
Final Examination:	30%

TIMELINES:

Week of:	
January 3:	General Introduction
January 9:	Chapter 1 – Understanding Cost Behaviour
January 16:	Chapter 2 – Short Term Budgeting, Resource Allocations and Capacity Cost Chapter 3 – Assigning Resource Costs to Production Cost Centers
January 23:	Chapter 3 (Cont'd) Chapter 4 – Activity-Based Cost Systems Assignment #1
January 30:	Chapter 4 (Cont'd) Chapter 5 – Activity-Based Management
February 6:	Chapter 5 (Cont'd) Chapter 6 – Cost Based Decision Making Assignment #2
February 13:	Chapter 6 – (Cont'd) Mid Term Exam
February 20:	Family Day/Reading Week
February 27:	Chapter 7 – Decentralization Assignment #3
March 6:	Chapter 8 – Balanced Scorecard
March 13:	Chapter 9 – Financial Measures of Performance Assignment #4
March 20:	Chapter 10 – Financial Measures of Performance, Other
March 27:	Chapter 11 – Measuring Customer, Internal Business Process and Employee Performance Assignment #5
April 3:	Chapter 13 – Incentive and Compensation Systems/Contracts Assignment #6
April 10:	Chapter 14 – Formal Models in Budgeting and Incentive Contracts Review (if possible) Note: Dates are approximate and may vary.