



Grande Prairie Regional College

School of Business

Department of Business

COURSE OUTLINE – FALL 2007

ACC 356 (GPRC) / ACCT 356 (AU) 3 (3-0-0)

Strategic and Competitive Analysis

Instructor	Emily Fraser	Phone	539-2947 (Office)
Office	C210	E-mail	efraser@gprc.ab.ca
Office Hours	Monday and Wednesday 2:00 – 4:00pm or by appointment	Class Time	Tuesday and Thursday 2:30 – 3:50pm

Prerequisite(s)/co-requisite(s):

Athabasca University Accounting 355: Cost Analysis (or equivalent) is a prerequisite for this course. Athabasca University Marketing 396: Introduction to Marketing (or equivalent) is recommended, but not required.

Required Text/Resource Materials:

Athabasca University Course Package including Fleisher, C. S. & Bensoussan, B. E., Strategic and Competitive Analysis, Pearson, 2003.

Description:

This course introduces you to strategic concepts and tools that you, as a manager in your organization, are likely to find useful. This course focuses on helping you to think strategically as you evaluate your organization's potential and opportunities for change. Thinking strategically involves setting objectives and then aligning what the organization is, or can become in the short run, with the organization's environment. The information organizations need to monitor, evaluate, and improve strategy is called strategic performance measures. Helping planners identify the nature and scope of strategic performance measures in an organization is a critical role for management accountants.

Credit/Contact Hours:

This is a 3 credit course with 3 lecture hours per week.

Delivery Mode(s):

For each topic there will be a classroom lecture and discussion to aid in your understanding and application of the material. I will assign relevant readings and cases from the textbook and course reading file.

The case study method will be used extensively in this course. Regular classroom attendance is expected. You must read the assigned cases before coming to class and be prepared to contribute to the discussion.

Objectives:

Upon completion of this course the student will be able to:

- Define strategy and apply the Diamond-E Framework for strategic analysis.
- Explain the importance of strategic management and apply strategic concepts such as core competence, distinctive competence and sustainable competitive advantage.
- Apply strategic analysis tools used by organizations to evaluate their strategies.
- Use competitor analysis to explain the competitive structure in a particular industry and the strategic implications of that structure.
- Describe and apply the customer value model.
- Explain the strategic importance of and apply the five market tests to determine whether a resource has the potential to deliver a competitive advantage.
- Analyze and evaluate an organization's internal and external environment.
- Describe the importance of the product life cycle for strategic planning.
- Explain the nature and scope of financial ratio analysis and use five basic financial ratio types to analyze organizations.
- Use strategic budgeting to develop and evaluate an organization's cost profile.
- Draw a strategy map to illustrate a strategy's implications for customers, process, and organization learning and growth.

Transferability:

Students planning to transfer this course to a Professional Accounting designation (i.e., CMA, CGA, CA) are advised that they will be required to achieve a grade higher than the minimum passing grade. See <http://business.athabascau.ca/profAcct/> for details. Students are strongly advised to check with the receiving institution and/or association to ensure transferability.

Grading Criteria:

To receive credit in ACCT 356 **you must achieve a minimum grade of 50% on the final examination** and an overall grade of at least a 50% or better for the entire course. The weightings for each requirement are as follows:

Assignment #1	15%
Assignment #2	15%
Midterm Exam	30%
Final Examination	40%

Assignment and Exam Policies:

1. Assignment #1 is a case analysis to be completed after you finish Lesson 3. The due date for assignment #1 is October 4, 2007. Assignment #2 is a case analysis to be completed after Lesson 6. The due date for assignment #2 is November 13, 2007. Assignments will be handed in at the beginning of class on their due date.
2. Exams will be written as scheduled. The mid-term exam is tentatively scheduled for October 16, 2007. Final examinations will be scheduled by the Registrar during the period Monday, December 10, 2007 to Wednesday, December 19, 2007. **DO NOT PLAN ANY ACTIVITIES DURING THIS PERIOD.**

Statement on Plagiarism:

Please ensure you read and understand the College policy on plagiarism as published in the Calendar. The instructor reserves the right to use electronic plagiarism detection services.

Course Schedule/Timeline:

<u>Week</u>	<u>Topic</u>	<u>Required Reading</u>
1	Introduction to Strategy	Lesson 1
2	Strategy and Competitive Intelligence	Lesson 2
3	Competitive Analysis Tools – Part 1	Lesson 3
4	Competitive Analysis Tools – Part 2	Lesson 4
5	Customer Analysis	Lesson 5
6	MID TERM	Lessons 1 - 5
7	Competitive and Resource Analysis	Lesson 6
8	Strategic Scans	Lesson 7
9	Evolutionary Analysis Tools	Lesson 8
11-12	Financial Analysis and Budgeting	Lesson 9
13	Accounting and Strategy	Lesson 10
14	FINAL EXAM	Lessons 1- 10