



Grande Prairie Regional College

Department of Business

COURSE OUTLINE – WINTER 2009

ACC 454 (GPRC) / ACCT 454 (AU) 3 (3-0-0)

Decision Analysis

Instructor	Gwen Hoyseth	Phone	539-2066
Office	C212	E-mail	ghoyseth@gprc.ab.ca
Office Hours	Tuesdays & Thursdays 10:00 -12:00 or by appointment	Class Time	Tuesdays and Thursdays 1:00-2:20, Room B302

Prerequisites

- Athabasca University:
 - ACCT 355
 - Math 215 or MGSC 301 and
 - MGSC 312
- Grande Prairie Regional College
 - ACC 3220 or GPRC BA2140
 - ST1410 or ST1510 or BA2060
 - 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., & Atkinson, Anthony A.; Prentice Hall, New Jersey, 1998

Other materials as supplied by Athabasca University.

Course materials are included in Athabasca University tuition charged for this course.

Course Description:

This 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 of performance measures, the balanced scorecard and executive compensation issues.

Credit/Contact Hours:

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

Delivery Modes:

For each topic there will be a classroom lecture/discussion and a demonstration of related accounting procedures.

Regular classroom attendance is expected. You should study assigned readings both before and after they are discussed in class and apply your understanding by completing the required homework problems.

Evaluation:

To receive credit in ACCT 454 **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 grading system used for this course will be:

Assignments (5 at 6 marks each)	30%
Midterm Examination	30%
Final Examination	40%

All assignments are due at the beginning of class on the due date

The Midterm exam is scheduled for February 12th

The Final exam will be scheduled during the weeks of April 16 through 27th

Statement on Plagiarism:

Plagiarism and cheating are serious academic offences, which will be dealt with severely in this course. Students shall not submit work or ideas of another person as their own, in any aspect of the course. Please ensure you read and understand the GPRC policy on plagiarism as published in the Calendar. You should also read Athabasca University's *Academic Misconduct Policy* which can be found at:

<http://www.athabascau.ca/policy/registry/academicmisconductpolicy.htm>

The instructor reserves the right to use electronic plagiarism detection services

Course Schedule/Timeline:

Week of:

January 5	General Introduction
January 5	Chapter 1 – Understanding Cost Behaviour
January 12	Chapter 2 – Short Term Budgeting, Resource Allocation and Capacity Cost Chapter 3 – Assigning Resource Costs to Production Cost Centers
January 19	Chapter 3 – continued Chapter 4 – Activity-Based Cost Systems Assignment #1
January 26	Chapter 4 – continued Chapter 5 – Activity- Based Management
February 2	Chapter 5 – continued Chapter 6 – Cost Based Decision Making Assignment # 2
February 9	Chapter 6 – continued Midterm Exam – February 12th
February 16	Family Day/Reading Week
February 23	Chapter 7 – Decentralization
March 2	Chapter 8 – The Balanced Scorecard: Measuring Total Business Unit Performance Assignment # 3

March 9	Chapter 9 – Financial Measures of Performance
March 16	Chapter 10 – Financial Measures of Performance: Return on Investment (ROI) and Economic Value Added (EVA) Assignment # 4
March 23	Chapter 11 – Measuring Customer, Internal Business Process, and Employee Performance
March 30	Chapter 13 – Incentive and Compensation Systems Assignment # 5
April 6	Chapter 14 – Formal Models in Budgeting and Incentive Contracts
April 14	Review

Notes: Dates are approximate and may vary