

Grande Prairie Regional College
Department of Arts, Commerce and Education
Course Outline
ACCT 454 (3)
Decision Analysis
Winter 2002

Instructor: Ken Riley
Office: C307
Office hours: Tues. & Thurs. 10 – 11:30 AM or by appointment
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Time and Place: Tuesday & Thursday: 08:30 – 9:30
B207

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:

- AU ACCT 355, MATH 215 or MGSC 301 and MGSC 312 or
- GPRC AC 3220 or GPRC BA 2130/2140
- ST1410 or ST1510 or BA 2060
- MG3120

Students are advised to confirm the transferability of the course with the appropriate professional accounting organization.

Content Description:

The learning objectives for this course are as follows:

- To understand and apply the concepts of managerial accounting at an advanced level.
- To develop the ability to work and participate constructively in a group setting
- To develop presentation skills
- To develop the ability to write clearly and concisely.

Course Materials:

Advanced Management Accounting, Third Edition; Kaplan, Robert S. and Atkinson, Anthony A.; Prentice-Hall, New Jersey, 1998.

Evaluation:

The grading system employed in this course will be:

Case (1).....	20%
Assignments	20%
Participation:	10%
Midterm Examination	20%
Final Examination	30%

Case:

One case will be assigned for hand-in during the year. These will be drawn from the text and should follow the suggested format which will be discussed in class. The case will be a group case to be presented in class and handed-in as a written assignment. It will be evaluated on the basis of content, written and classroom presentation. In addition, each member of the group will constructively evaluate himself/herself and the other members of the group. A case will be assigned from each chapter for discussion in class. Each student is expected to have read the case and be prepared to discuss it.

Assignments:

Several hand-in assignments will be given during the year, either from the textbook or from other material. These are due at the beginning of class on the due date.

Because of the importance of the proper use of English in business generally and in professional situations specifically, papers will be graded accordingly. Marks on assignments and the case will be given for content and for written presentation. Written presentation includes, but not limited to, concise writing, appropriate use of point form, appropriate use of formatting/headings. Marks also will be deducted for poor grammar, incorrect spelling, poor sentence construction etc. if it detracts from the quality of the paper.

Participation:

Each student is expected to come to class having read the material and completed any assignments. Marks will be based on the contribution made to the class by the student; note that both quantity and quality of the contribution will be assessed.

Midterm Examination:

A midterm examination is scheduled for the week of Feb. 18th.

Final Examination:

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

COURSE TIMELINES:

Week of:

- January 1:** General Introduction
- January 7:** Chapter 1 – Understanding Cost Behaviour
- January 14:** Chapter 2 – Short Term Budgeting, Resource Allocations and Capacity Cost
- January 21:** Chapter 3 – Assigning Resource Costs to Production Cost Centers
- January 28:** Chapter 4 – Activity-Based cost Systems
- February 4:** Chapter 5 – Activity-Based Management
- February 11:** Chapter 6 – Cost Based Decision Making
- February 18:** Review & Mid Term Exam
- February 25:** Reading Week
- March 4:** Chapter 7 – Decentralization
- March 11:** Chapter 8 – Balanced Scorecard
- March 18:** Chapter 9 – Financial Measures of Performance
- March 25:** Chapter 10 – Financial Measures of Performance, Other
- April 1:** Chapter 11 – Measuring customer, Internal Business Process and Employee Performance
- April 8:** Chapter 13/14 – Incentive and Compensation Systems/Contracts

Note: Dates are approximate and may vary slightly.