



# Grande Prairie Regional College

## Department of Business

### COURSE OUTLINE – FALL 2010

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

### Strategic and Competitive Analysis

<b>Instructor</b>	Emily Fraser, MBA CGA	<b>Phone</b>	539-2947 (Office)
<b>Office</b>	C210	<b>E-mail</b>	efraser@gprc.ab.ca
<b>Office Hours</b>	Tuesday and Thursday 10:00 – 11:20 am or by appointment	<b>Class Time</b>	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. Other course notes and resource materials are available online.

#### **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%
Quizzes (2 @ 5%)	10%
Midterm Exam	25%
Final Examination	35%

### **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 7, 2010. Assignment #2 is a case analysis to be completed after Lesson 6. The due date for assignment #2 is November 16, 2010. 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 28, 2010. Final examinations will be scheduled by the Registrar during the period Thursday, December 9, 2010 to Saturday, December 18, 2010. **DO NOT PLAN ANY ACTIVITIES DURING THIS PERIOD.**

### **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:

<u>Week</u>	<u>Topic</u>	<u>Required Reading</u>
1	Introduction to Strategy	Lesson 1 online notes
2	Strategy and Competitive Intelligence	Lesson 2: Chapters 1-3
3	Competitive Analysis Tools – Part 1	Lesson 3: Chapters 4-7
<b>4</b>	<b>Quiz #1: Sept 28</b>	<b>Lessons 1- 3</b>
4-5	Competitive Analysis Tools – Part 2	Lesson 4: Chapters 8-10
6	Customer Analysis	Lesson 5: Chapters 11-12
7-8	Competitive and Resource Analysis	Lesson 6: Chapters 13-14
<b>8</b>	<b>MID TERM: Oct 28</b>	<b>Lessons 1 – 6</b>
9	Strategic Scans	Lesson 7: Chapters 16-19
10-11	Evolutionary Analysis Tools	Lesson 8: Chapters 20-24
11	<b>Quiz #2: Nov 18</b>	Lessons 7-8
12	Financial Analysis and Budgeting	Lesson 9: Chapters 25-27
13	Accounting and Strategy	Lesson 10: Online notes
<b>14</b>	<b>FINAL EXAM</b>	<b>Lessons 1- 10</b>

***(Dates are approximate and may vary slightly at the discretion of the instructor.)***