



Accounting (ACCT) 356

Strategic and Competitive Analysis (Revision 10)

Status:

Replaced with new revision, see the [course listing](#) for the current revision

Delivery mode:

Individualized study online with eText

Credits:

3

Area of study:

Applied Studies (Business and Administrative Studies)

Prerequisites:

ACCT 355. MKTG 396 is recommended but not required.

Precluded:

None

Challenge:

ACCT 356 is not available for challenge.

Faculty:

Faculty of Business

Notes:

Before registering in this course, review all "Software Requirements" in the Materials section below.





Overview

ACCT 356 provides intermediate coverage of managerial accounting concepts and the use of managerial accounting tools for strategic planning, measurement, and analysis. Students will develop an understanding of the role of management accounting information in building and managing a company's strategies—whether for a for-profit or nonprofit organization.

Outline

- Lesson 1: Strategy, Balanced Scorecard, and Strategic Profitability Analysis
- Lesson 2: Management Accounting Data Analytics
- Lesson 3: Environmental Scanning (Industry Analysis)
- Lesson 4: Environmental Scanning (The Internal Assessment)
- Lesson 5: Strategic Planning
- Lesson 6: Business Ethics, Environmental Sustainability, and Corporate Social Responsibility
- Lesson 7: Strategic Management: Performance Evaluation
- Lesson 8: Revenue and Customer Profitability Analysis
- Lesson 9: Project Costing and Risk Management
- Lesson 10: Budgetary Control in Nonprofit Organizations
- Lesson 11: Performance Evaluation in Nonprofit Organizations

Evaluation

To **receive credit**  for ACCT 356, you must achieve a composite course grade of at least **D (50 percent)**  and a grade of at least 50 percent on the final examination. The weighting of the composite grade is as follows:

Activity	Weight
Data Analytics Lab	10%



Activity	Weight
Assignment 1	15%
Assignment 2	15%
Assignment 3	15%
Final Exam	45%
Total	100%


The **final examination** for this course must be requested in advance and written under the supervision of an AU-approved exam invigilator. Invigilators include either ProctorU or an approved in-person invigilation centre that can accommodate online exams. Students are responsible for payment of any invigilation fees. Information on exam request deadlines, invigilators, and other exam-related questions, can be found at the [Exams and grades](#) section of the Calendar.

To learn more about assignments and examinations, please refer to Athabasca University's [online Calendar](#).

Note: Students planning to transfer this course to a Chartered Professional Accountant designation are advised that they will be required to achieve a grade higher than the minimum passing grade. See [CPA Requirements](#) for details.

Materials

Datar, S. M., Rajan, M. V., Beaubien, L., & Janz, S. (2021). *Hornsgren's Cost Accounting: A Managerial Emphasis* (9th Canadian Edition) (Chapters 14, 17, 23). ISBN 978-0-13-655821-7  (eBook)

Pinto, J. (2019). *Project Management* (5th Edition) (Chapter 8). ISBN 13: 978-0-134-73033-2  (eText)



David, F.R.D.F.R.D.M. E. (2023). *Strategic Management: A Competitive*



Advantage Approach (18th Edition) (Chapters 3, 4, 5, 10). ISBN-13:

978-0-13-789766-7  (eText)

eTexts

Registration in this course includes electronic textbooks. For more information on **electronic textbooks** , please refer to our **eText Initiative site**  .

Print textbooks are not available for purchase.

Other Resources






All other learning resources will be available online.

A **sample lesson**  is available for you to review.

Software Requirements

You will require a Windows operating system (PC) to install the Power BI software required for the Data Analytics Lab. All other course requirements can be completed on a PC or a Mac computer. Mac users who enrol in this course may need to make special provisions to complete the Lab using a PC and may wish to contact the Course Coordinator before registering. All other learning resources will be available online.

Important links

- › [Academic advising](#) 
- › [Program planning](#) 
- › [Request assistance](#) 
- › [Support services](#) 
- › [CPA Requirements](#) 



individualized study counterparts.

Opened in Revision 10, July 18, 2023

Updated November 25, 2024

View **previous revision** 

