

MEMORANDUM

To..... SENATE  
.....  
Subject..... EXECUTIVE MBA PROGRAM - PROPOSED.  
CURRICULUM REVISIONS

From..... SENATE COMMITTEE ON ACADEMIC PLANNING  
..... SENATE GRADUATE STUDIES COMMITTEE.....  
Date... NOVEMBER 15, 1983.....

Action undertaken by the Senate Graduate Studies Committee at its meeting of October 31, 1983 and by the Senate Committee on Academic Planning at its meeting of November 9, 1983 gives rise to the following motion:-

MOTION:

"That Senate approve and recommend approval to the Board of Governors, as set forth in S.83-103, the proposed curriculum revisions in the Executive MBA Program, including:-

change in the number of required courses from 8 to 9 (40 credits to 45 credits); change in the number of elective courses from 2 to 3 (10 credits to 15 credits); change in the research project (10 credits to 5 credits); change in the total number of courses from 10 (50 credits) plus a 10 credit research project, to 12 (60 credits) plus a 5 credit research project; the addition of one credit semester with discontinuance of the previous non-credit accounting semester."

It is intended that this program commence September, 1984.

**SIMON FRASER UNIVERSITY**

**MEMORANDUM**

SCAP 83-16

To..... Senate Committee on Academic Planning

From..... J.M. Webster

..... Dean of Graduate Studies

Subject..... Executive MBA Programme Proposed  
..... Curriculum Revisions

Date..... November 2, 1983

The attached programme changes were approved by the Executive Committee of the Senate Graduate Studies Committee and the Senate Graduate Studies Committee on Monday, October 31, 1983. As part of the change is considered major, the program is now being forwarded to the Senate Committee on Academic Planning Committee for approval.

J.M. Webster  
Dean of Graduate Studies

MM/rg

# SIMON FRASER UNIVERSITY

## MEMORANDUM

To..... Members of the executive Committee  
of the Senate Graduate  
Studies Committee

From..... John M. Webster  
..... Dean of Graduate Studies

Subject..... Executive MBA Programme  
Proposed curriculum revisions

Date..... October 19, 1983

Please find attached the proposed curriculum revisions to the Executive MBA Programme.

I draw your attention to the major components of the change:

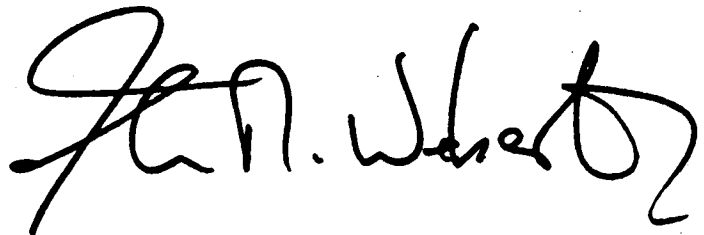
### Current Programme

The current programme consists of 8 required courses (40 credits), 2 elective courses (10 credits), and a research project (10 credits), giving a total of 10 courses (50 credits) plus a 10 credit research project, for a total of 60 credits.

### New Programme

The new programme includes 9 required courses (45 credits), 3 elective courses (15 credits) and a research project (5 credits), giving a total of 12 courses (60 credits) plus a 5 credit research project, for a total of 65 credits. The new programme involves one full further credit semester with discontinuance of the previous non-credit accounting semester.

These changes are forwarded for your consideration prior to processing through the full Senate Graduate Studies Committee.



attachments

To: Dr. John Webster  
Dean of Graduate Studies

From: Dr. Bert Schoner  
Director, Executive MBA Program

1215  
P. B. Schoner

Subject: Curriculum Revisions  
Executive MBA Program

Date: October 4, 1983

### Introduction

The Faculty of Business Administration requests permission to revise the Executive M.B.A. Program. These revisions have been approved by the Faculty of Business Administration Program Committee.

The changes are intended to enhance the quality of the program in three ways:

- (1) Ensure that all students in the program receive instruction in both Marketing Management and Financial Management.
- (2) Expand the treatment of Accounting Management in the program.
- (3) Continue the trend of offering an increasing variety of elective courses.

### Rationale

Objective (1) is intended to mitigate a difficulty created in the 1977 curriculum revision. Prior to that time both Marketing Management and Financial Management were taught together in a course entitled "Market Strategies". It became clear that neither one of these functional areas was being done justice in that the available time was adequate only for a brief and superficial overview.

The problem was addressed by dividing the course into two sections, Marketing Management and Financial Management, with students enrolling in one of the two. While this allowed adequate time for both curriculum areas, it resulted in students graduating from our program necessarily missing formal education in either marketing or finance.

Objective (2) is required to solve a related problem. Accounting has been taught in a six week non-credit course taken in the summer between the first and second years of the program. Considering that the course is given after students have already had a year of study without a break, that this is done while most also are working full time, and that there is no academic credit attached to the course, it is not unexpected to find that the level of student achievement in accounting is modest. Indeed, faculty complain that although a basic knowledge of accounting management is a fundamental tool employed throughout the program, the majority of students leave the summer course without this basic knowledge.

Accounting, Finance and Marketing comprise the functional core of business management. We recognize that this core has not received the emphasis it should have received. We propose to make all three required courses in the program, while dropping the non-credit summer accounting review course. Nevertheless, we intend to make these changes while simultaneously building in, rather than removing, flexibility in the program. This is to be accomplished by consolidations elsewhere in the program, and by extending the program one semester.

Revised Structure

The required course MBA 605-5 Market Strategies, is to be dropped and replaced by two required courses, MBA 606-5 Financial Management, and MBA 615-5 Marketing Management. Essentially, the two options which could be pursued under MBA 605 are both to be made required.

The non-credit summer course in accounting is to be dropped and replaced by a required course, M.B.A. 670-5 Accounting for Decision Making and Control.

The program currently contains three required courses in Organization Behavior; M.B.A. 681 Small Group Behavior, M.B.A. 60~~2~~ Organization Behavior, and M.B.A. 603 Organization and Management. We propose reducing this to two required courses, M.B.A. 681 and M.B.A. 603. The content of these two courses is to be modified marginally by consolidating what is considered essential in the three courses and by putting into the elective area the remainder of the material. A new elective course, M.B.A. 604 Organizational Change and Development, will incorporate and build on material on organizational change from the previous courses. Thus the current requirement of three courses in Organization Behavior is to become two required courses and one elective.

The research project is currently considered the equivalent of two courses in scope. This requirement is to be reduced to make the project equivalent to one course, as it is in Economics.

M.B.A. 633 Decision Analysis, is to be dropped from the program. This course has actually never been offered.

Two other new courses are to be introduced. A course in Industrial Relations has now been offered as a special topics course three years in a row. We propose to make the course a regular elective. We also propose to include a Directed Studies course in the program.

Finally, we propose to change the name of M.B.A. 689 from Selected Topics in Human Behavior to Selected Topics in Business for greater flexibility.

The changes are summarized below.

#### Courses Dropped

1. M.B.A. 633-5 Decision Analysis (elective)
2. M.B.A. 601-5 Organizational Behavior (currently required)
3. Summer non-credit course in accounting management
4. M.B.A. 605-5 Marketing Strategies (required).

#### Courses Added

1. M.B.A. 670-5 Accounting for Decision Making and Control (required)
2. M.B.A. 606-5 Financial Management (required)  
(This course and the following are currently the two options under 605.)
3. M.B.A. 615-5 Marketing Management (required)
4. M.B.A. 698-5 Directed Studies (elective)
5. M.B.A. 688-5 Industrial Relations (elective)
6. M.B.A. 604-5 Organizational Change and Development.

Other Changes

1. M.B.A. 699-10 Research Project, becomes  
M.B.A. 699-5 Research Project
2. M.B.A. 689-5 Special Topics in Human Behavior (elective), becomes  
M.B.A. 689-5 Special Topics in Business Administration (elective)

In the current program students take 50 credit hours of coursework (40 required, 10 elective) plus a 10 credit research project. In the proposed program students take 60 credit hours of coursework (45 required, 15 elective) plus a 5 credit research project. A non-credit course taken during the summer in the current program is dropped in the proposed program, keeping the total amount of work required for the degree approximately the same in both programs.

Sequencing

As may be seen from the revised calendar material (Appendix A), we intend to offer all elective courses in the spring semester. These courses will be open to students from any year's class (including students from year 1 who may have been exempted from a required course). Thus not all elective courses need be offered every year, while over a two year period students should be exposed to most of the available courses.



Required Resources

- (1) None of the new courses require additional library material.
- (2) Normally, three to four faculty members are involved in teaching the second year class in the spring semester. One extra faculty member will be required for the proposed program during the spring semester. This is largely balanced, however, by no longer requiring a sessional lecturer or regular faculty member to teach the summer semester non-credit accounting course.

APPENDIX A

Graduate Calendar Entry

Master of Business Administration

The Faculty of Business Administration offers two programs leading to the M.B.A. Degree; the Executive M.B.A. Program and the M.B.A. Program. The Executive M.B.A. is an evening program for mid-career managers or executives; it is comprised of a generalized course of studies which exposes the student to broad management issues rather than in-depth specialization within business subjects. The M.B.A. Program is a day-time program designed primarily for recent Business graduates who desire more concentrated exposure to a specific field of Business study and development of applied research skills.

Executive M.B.A. Program

The Executive M.B.A. Program is one of evening study, designed primarily for persons in regular employment in private or public corporations who have had several years of experience in a managerial capacity. Details of this Executive Program are given below:

Admission

Applicants will be considered for admission on the basis of information drawn from some or all of the following:

- a) Extended application forms
- b) Undergraduate grades
- c) Letters of recommendation
- d) Graduate Management Admission Test

Normally, candidates admitted will be expected to possess a Bachelor's degree (in any discipline) with at least a good second class (B) standing. However, considerable weight will be attached to the other criteria of admission, and a few candidates may be admitted who do not possess a university degree, provided their relevant qualities in other respects are considered outstanding.

Requirements

To qualify for the M.B.A. degree, a candidate must complete successfully twelve courses and a research project. Nine of the ~~twelve courses are~~ required and three are electives. In place of the 600 level M.B.A. course offerings listed below, students may substitute, with the prior consent of the Program Committee, equivalent graduate course-work from any department in Simon Fraser University. Prior approval is not required for students to submit 800 level Bus. or BUEC courses as electives.

In order to attain good standing within the Program, a student must demonstrate working knowledge of: (1) mathematics (through calculus), (2) elementary probability theory and statistics, and (3) microeconomic principles. Competence normally will be demonstrated through standardized proficiency examinations, but where the student has taken substantial prior course-work in the area or where he/she has professional qualifications pertinent to the requirement, the examination requirements will be waived. Non-credit review courses and independent study materials are made available to students who either lack prior preparation or wish to sharpen their skills.

Summer

Non-credit courses and independent study to remove any background deficiencies in mathematics, statistics, microeconomic principles, and reading and study skills.

Fall Semester 1

MBA 651-5 Managerial Economics  
MBA 681-5 Small Group Behavior

Spring Semester 2	MBA 670-5 Accounting for Decision Making and Control
	MBA 632-5 Operations Research
Fall Semester 3	MBA 603-5 Organization and Management
	MBA 606-5 Financial Management
Spring Semester 4	Elective Course
	<del>MBA 615-5</del> Marketing Management
Summer Semester 5	MBA 699-5 Research Project
Fall Semester 6	MBA 607-5 Organization Policy
	MBA 691-5 Business and Society
Spring Semester 7	Elective Course
	Elective Course

Description of MBA Executive Program Courses

MBA 603-5

Organization and Management

Analysis of the inter-relatedness of major subdivisions of the organization and interactions between the organization and its environment. The management of motivation and job design.

MBA 604-5

Organizational Change and Development

An examination of the concepts, principles and assumptions of organization development.

MBA 606-5

Financial Management

An introduction to decision making with respect to investments (capital budgeting), financing and dividend policy.

MBA 607-5

Organization Policy

Analysis of problems affecting the character and success of the total enterprise. Emphasis on the functions, responsibilities, and viewpoint of top-level general management.

MBA 615-5

Marketing Management

An analysis of the strategic consideration of marketing management and their impact on the firm and its competitors.

MBA 621-5

Management Information and Controls

Collection, processing and dissemination of information required by managers to make top-level decisions and to control the organization's activities.

MBA 632-5

Operations Research

Quantitative methods to cope with problems of complexity, uncertainty, and lack of information in organizational decision-making.

MBA 651-5

Managerial Economics

Applications of economic theory to practical business decision making.

MBA 670-5

Accounting for Decision Making and Control

Analysis of financial statements and their role in evaluation of the firm, and of internal financial information and its function in planning, control and performance evaluation.

MBA 681-5

Small Group Behavior

Interpersonal relations and group dynamics in organizational life. Development of perceptual and communication skills in small groups. Leadership theory and work group behavior.

MBA 688-5

Industrial Relations

Collective bargaining, the collective agreement, work stoppages, arbitration and the legal environment

MBA 689-5

Special Topics in Business Administration

Course content varies from semester to semester. Specific course outlines and bibliographies must receive prior approval of the graduate Program Committee.

MBA 690-5

The Canadian Economy

An investigation of Canadian economic issues and problems, with particular emphasis on their impact on business decisions.

MBA 691-5

Business and Society

Relations between business and other social institutions such as government, religion, and education. Non-market forces in the environment influencing business decisions.

MBA 695-5

Methods of Research

Methods and aims of business research and how it contributes to effective management.

MBA 698-5

Directed Studies in Business Administration

Individual study with a faculty member. The course outline must be approved by the Graduate Program Committee.

MBA 699-5

Research Project

Execution of research project under faculty supervision.

No formal classes.

APPENDIX B

Course Outlines



SIMON FRASER UNIVERSITY

New Graduate Course Proposal Form

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: MBA 604-5

Title: Organizational Change and Development

Description: An examination of the concepts, principles and assumptions of organization development

Credit Hours: 5 Vector: 2 - 3 - 0 Prerequisite(s) if any: \_\_\_\_\_

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 30 When will the course first be offered: 86-1

How often will the course be offered: once per year. As an elective course, it will be given only when there is sufficient student demand.

JUSTIFICATION:

Renaming of course to more correctly define its content. This course will help students apply knowledge about behavioral science to promote effective organizations, especially in difficult, changing and complex environments.

RESOURCES:

Which Faculty member will normally teach the course: Andrews, Pinfield, Ross, Tjosvold, Field Wexler.

What are the budgetary implications of mounting the course: No extra costs.

The course proposal is a revision of an existing course.

Are there sufficient Library resources (append details): \_\_\_\_\_

- Appended:
- a) Outline of the Course
  - b) An indication of the competence of the Faculty member to give the course.
  - c) Library resources

Approved: ~~Departmental~~ Faculty Graduate Studies Committee: [Signature] Date: Nov 2/83

Faculty Graduate Studies Committee: \_\_\_\_\_ Date: \_\_\_\_\_

Faculty: [Signature] Date: Nov 2/83

Senate Graduate Studies Committee: [Signature] Date: 6/11/83

Senate: \_\_\_\_\_ Date: \_\_\_\_\_

MBA Course on Organization Development

Objectives:

1. Introduce Students to the literature on the management of organization development.
2. Develop students understanding of the use of organization development techniques and theory in the improvement of organization dynamics.
3. Help students acquire skills in the application of change to particular industries.
4. Improve students' abilities to assess the recommendations and analyses of consultants to organizations.
5. Provide additional review of the basic ideas in micro and macro O.B. via an examination of organization change processes.

Outline:

This course examines underlying concepts, principles, and assumptions of organization development. Students will have the opportunity to develop understanding and skills in the application of behavior science knowledge to promote effective organizations. This ability to apply knowledge will be particularly useful in organizations that must adapt to complex, turbulent environments. The course will integrate both micro and macro analytic perspectives in organizational behavior.

Examples of topics include:

1. OD in historical perspective
2. Techniques in applying OD
3. Understanding the consultant's role
4. OD in new industries
5. OD in resource industries
6. Psychological perspectives on introducing change
7. Constructive controversy to improve decision making
8. Cost effectiveness in OD implementation
9. Organizational learning
10. Interpersonal competence in OD

Possible Texts:

1. J. Kimberly and R.H. Miles. The organizational lifecycle: Issues in the creation, transformation, and decline of organizations. Jossey-Bass, 1981.
2. W.W. Burke, Organization development. Little, Brown, 1982.
3. M. Beer. Organization change and development. Goodyear, 1980.
4. W. French, C.H. Bell, Jr., and R. Zawachi, Organization Development: Theory, practice, and research. Business Publications, 1978.

STINON FRASER UNIVERSITY

New Graduate Course Proposal Form

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: MBA 615-5

Title: Marketing Management

Description: A course emphasizing the strategic considerations of marketing management decision-making. Attention is given to those variables within the control of management of a given firm; the impact of the actions of a firm's competitors on that firm's decision outcomes. 5

Credit Hours: 5 Vector: 2 - 3 - 0 Prerequisite(s) if any:

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 30 When will the course first be offered: 84-3

How often will the course be offered: once yearly

JUSTIFICATION:

Marketing is one of the key functions of business enterprises. At present, this subject is taught as part of the market strategies course.

RESOURCES:

Which Faculty member will normally teach the course: Shapiro, Kendall, Meredith, Pinfield, Wyckham

What are the budgetary implications of mounting the course:

Are there sufficient Library resources (append details):

- Appended: a) Outline of the Course b) An indication of the competence of the Faculty member to give the course. c) Library resources

Approved: Faculty Graduate Studies Committee: [Signature] Date: Nov 2/83
Faculty: [Signature] Date: Nov 2/83
Senate Graduate Studies Committee: [Signature] Date: 4/11/83
Senate: [Signature] Date:

MBA Executive Program  
Department of Business Administration  
Simon Fraser University

COURSE: MBA 615-5  
TITLE: Marketing

Fall 1982, Thurs. Eve.  
INSTRUCTOR: S.J. Shapiro

- 1) Text: Philip Kotler, Principles of Marketing. (Englewood Cliffs, N.J. Prentice-Hall 1980).
- 2) Selected handouts: Readings and Cases  
Schedule of lectures and Reading Assignments.

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1. Sept 9- Kotler, Chapter 1 Marketing and Human Needs  
Kotler, Chapter 2 The Structure of Marketing Systems  
Apex Chemical (oral) given out in class
  2. Sept 16- Kotler, Chapter 3 Strategic Planning and the Marketing Success  
Kotler, Chapter 4 Marketing Planning pp 99-124  
"Financial Analysis of Marketing Decisions"  
"Exercises in Financial Analysis of Marketing Decisions"
  3. Sept 23- Kotler, Chapter 5 The Marketing Information System  
Kotler, Chapter 6 The Marketing Organization  
Learning from Making Decisions and Marketing Strategy Formulation  
"Teledyne Canada Limited" (written)
  4. Sept 30- M & S Uncontrollable Environments Affecting Marketing  
M & S Demographic Dimensions of the Canadian Consumer Market  
"Creb Shoes Limited" (written)
  5. Oct 7- Kotler, Chapter 8 Consumer Markets and Buying Behaviour  
Kotler, Chapter 9 Organizational Markets and Buying Behaviour  
"Armstrong Cork Industries Limited" (written)
  6. Oct 14- Kotler, Chapter 10 Market Segmentation and Targetting  
Kotler, Chapter 19 International Marketing  
"A & W Drive Ins "Fundy Limited" (written)
  7. Oct 21- Mid-term examination - all material to date
  8. Oct 28- Kotler, Chapter 11 New Product Development and Product Life  
Cycle Strategies  
Kotler, Chapter 12 Product Branding, Packaging and Service  
"Newman Company Limited" (oral)  
First half of marketing plan submitted for assessment (written)
  9. Nov 4- Kotler, Chapter 14 Marketing Channel and Physical Distribution  
Strategy  
Kotler, Chapter 15 Retailing and Wholesaling Strategy  
"Hayes Dana Perfect Circle (written)
  10. Nov 9- TUESDAY (Class Changed from Thursday November 11th).  
Kotler, Chapter 15 Pricing Strategy  
Kotler, Chapter 16 Marketing Communications Strategy  
"Hudson Chemical Company" (written)
  11. Nov 18- Kotler, Chapter 17 Advertising, Sales Promotion  
Kotler, Chapter 18 Personal Selling and Sales Management  
"Cool Ray Sun Glasses" (written)
  12. Nov 25- Kotler, Chapter 4 Control pp 114-128  
Exercises related to the assigned readings (written)

13. Dec 2- Kotler, Chapter 20 Marketing of Services etc.  
 Kotler, Chapter 21 Marketing and Society  
 Shapiro, "Marketing in a Conserver Society"  
 Wyckham, "The Life Cycle of Consumer Protection in British Columbia."
14. Dec 9- Final Examination - all material SINCE mid-term  
 (This date could be changed to Dec 7 if the 9th conflicts with  
 Xmas Party).
15. Dec 16- Final date for the submission of marketing plans

**BREAKDOWN OF THE FINAL GRADE**

a) Financial exercises - weeks 2 and 12: 5 points each	10 points
b) Cases - 5 out of the 7 written cases: 5 points each	25 points
c) First examination covering weeks 1 to 6	20 points
d) Second examination covering weeks 8 to 13	20 points
e) Marketing Plan - parts 1 and 2 combined	25 points
	100 points

New Graduate Course Proposal Form

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: MBA 606-5

Title: Financial Management

Description: To introduce students to financial management and decision making. The investment (or capital budgeting) decision, the financing (or capital structure decision) and the dividend decision.

Credit Hours: 5 Vector: 2 - 3 - 0 Prerequisite(s) if any: \_\_\_\_\_

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 45 When will the course first be offered: 84-3

How often will the course be offered: once per year

JUSTIFICATION:

Knowledge of business finance is crucial for all managers. This course is currently taught as part of market strategies.

RESOURCES:

Which Faculty member will normally teach the course: \_\_\_\_\_

What are the budgetary implications of mounting the course: No extra costs

Are there sufficient Library resources (append details): \_\_\_\_\_

- Appended: a) Outline of the Course
- b) An indication of the competence of the Faculty member to give the course.
- c) Library resources

Approved: <sup>FRASER</sup> ~~Departmental~~ Graduate Studies Committee: [Signature] Date: Nov 2/83

Faculty Graduate Studies Committee: \_\_\_\_\_ Date: \_\_\_\_\_

Faculty: [Signature] Date: Nov 2/83

Senate Graduate Studies Committee: [Signature] Date: 6/11/87

Senate: \_\_\_\_\_ Date: \_\_\_\_\_

Instructor:  
R. Grauer

M.B.A. 606

Fall, 1982

MARKET STRATEGIES -- FINANCE

Course Objectives:

The purpose of the course is to introduce students to financial management and decision-making. To accomplish this objective we will concentrate on three decisions faced by the financial manager: the investment (or capital budgeting) decision, the financing (or capital structure) decision, and the dividend decision. In order to appreciate how these decisions are made, we will also introduce some basic concepts of financial markets and institutions.

Format and Grading:

Typically, each session will be comprised of a lecture followed by a tutorial. Problems will be assigned at the relevant times throughout the course. Some readings and problems will be distributed in class. The final grade for the course will be comprised of a three hour final examination during the 14th week of the semester, and either one or two midterm examinations. As you are mature students, I expect that you understand problems are assigned for your benefit. I do not intend to grade them, but will spot check them on occasion.

Text:

Richard Brealey and Stewart Myers, Principles of Corporation Finance, McGraw Hill, New York, 1981

You may also find the following books of interest in the areas of asset pricing and efficient markets.

J.C. Francis and S. Archer, Portfolio Analysis, Second Edition, Prentice Hall, Englewood Cliffs, N.J., 1979.

J.H. Lorie and M. Hamilton, The Stock Market: Theories and Evidence, Irwin, Homewood, Ill., 1973.

W.F. Sharpe, Investments, Prentice Hall, Englewood Cliffs, N.J., 1978.

Special Notes:

The determination of market values is the integrating framework for the course. In particular, we want to know the effect managerial decisions will have on market prices. The two key ideas in valuation theory are compound interest and risk. Compound interest, our first topic, is moderately difficult. On the other hand, risk is a much more difficult topic. It is more abstract, fairly quantitative, but crucially important. be prepared. Read the material on risk ahead of time, if you can, both in the text and supplementary readings.

Assignment:

The first two lectures will be concerned with compound interest and its applications. For the first lecture, read the handout from Weston, Brigham, and Halpern, "The Interest Factor in Financial Decisions." Prepare the answers to problems 10-1 to 10-4 on page 239 and 240 of the handout.

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Instructor:  
R. Grauer

Basically, the course will follow the book by Brealey and Myers. (BM)

- I. Introduction  
BM Chapter 1
- II. Value  
BM Chapters 2, 3, 4, 5, 6  
Handout on Compound Interest
- III. Risk  
BM Chapters 7, 8, 9  
Lorie and Hamilton Chapters 10, 11  
Francis and Archer Chapters 2, 3, 8  
Sharpe Chapters 5, 6, pp. 274-298
- IV. Practical problems in capital budgeting  
BM Chapters 10, 11, 12
- V. Financing decisions and market efficiency  
BM Chapters 13, 14, 15  
Lorie and Hamilton Chapters 4, 5
- VI. Dividend policy and capital structure  
BM Chapters 16, 17, 18, 19
- VII. Valuing the different kinds of debt  
BM Chapter 20
- VIII. Conclusions  
BM Chapter 33



New Graduate Course Proposal Form

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: MBA 670-5

Title: Accounting for Decision Making and Control

Description: To gain an understanding of the financial statements and their role in the evaluation of a business entity from an external user perspective.

Credit Hours: 5 Vector: 2 - 3 - 0 Prerequisite(s) if any: \_\_\_\_\_

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 40 When will the course first be offered: 85-1

How often will the course be offered: \_\_\_\_\_

JUSTIFICATION:

Basic knowledge of accounting and financial statements is currently provided in the summer accounting review course. This new course replaces the accounting review course and delves further into accounting for decisions and control.

RESOURCES:

Which Faculty member will normally teach the course: Etherington, Shalchi, McDonald, Var, Magid Gordon.  
What are the budgetary implications of mounting the course: One extra professor for one course less the sessional instructor usually hired for the accounting review course.

Are there sufficient Library resources (append details): \_\_\_\_\_

- Appended:
- a) Outline of the Course
  - b) An indication of the competence of the Faculty member to give the course.
  - c) Library resources

Approved: Departmental Graduate Studies Committee: [Signature] Date: \_\_\_\_\_

Faculty Graduate Studies Committee: [Signature] Date: Dec 7/82

Faculty: [Signature] Date: "

Senate Graduate Studies Committee: [Signature] Date: 6/11/83

Senate: \_\_\_\_\_ Date: \_\_\_\_\_

Course Title: Accounting for Decision-Making and Control

Objectives of the Course will be twofold:

1. to gain an understanding of financial statements and their role in the evaluation of a business entity, from an external user perspective and
2. to understand internal financial information and its function in the planning, control, and performance evaluation of business segments, from a management perspective.

Proposed Faculty: Lois Etherington  
Hossein Shalchi

Topic Coverage:

Financial accounting - 6 weeks  
Managerial accounting - 6 weeks  
Midterm examination - 1 week

Financial Accounting Topics:\*

- I. Nature and purpose of accounting.
  - types of accounting reports
  - generally accepted Accounting Principles
- II. Financial Statements
  - assets, liabilities and owners' equity
  - balance sheet
  - income statement
  - statement of retained earnings
  - statement of changes in financial position
- III. The Accounting Process
- IV. Cash, Cash Equivalent and Cash Flow
- V. Annual Reports to Stockholders:  
(Including the auditor's role)
- VI. Analysis of Financial Statements
- VII. Accounting for Changing Prices

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Managerial Accounting Topics:\*

- I. Cost concepts
  - cost measurement & estimation for planning and control
- II. Cost-Volume-profit analysis under certainty and uncertainty
- III. Budgeting and Planning
  - behavioral dimensions of Management control and budgeting
- IV. Cost control
  - various cost systems and the role of variances
  - cost allocation - uses and limitations
- V. The role of accounting information in performance evaluation and motivation.
  - cost centers, profit centers
  - decentralization and control
  - measuring divisional performance
- VI. Transfer Pricing
- VII. Internal control systems and their role in management

\* Each topic should not be interpreted to take one week each.

Proposed Texts:

Coleman, Brownles., Smith; "Financial Accounting and Statement Analysis: A Manager's Guide", 1982.

Rappaport: Information for Decision Making; Readings in Cost and Managerial Accounting, Third Edition, 1982.

Hornngren: Introduction to Management Accounting, Fifth Edition, 1981.  
(The latter for reference on basics, but primarily for problem assignment).

Handouts as required.

LE/fw

SIMON FRASER UNIVERSITY

New Graduate Course Proposal Form

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: MBA 688-5

Title: Industrial Relations

Description: Collective bargaining, the collective agreement, work stoppages, grievances, arbitration, the legal environment.

Credit Hours: 5 Vector: 3 - 2 - 0 Prerequisite(s) if any: \_\_\_\_\_

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 25 When will the course first be offered: 85-1

How often will the course be offered: once per year

JUSTIFICATION:

Effective industrial relations is a very important topic in British Columbia.  
This course helps prepare managers to operate in B.C.'s labour relations environment.

RESOURCES:

Which Faculty member will normally teach the course: Rogow, Strand

What are the budgetary implications of mounting the course: No extra costs. Course is currently offered once per year as Special Topics in Human Behavior.

Are there sufficient Library resources (append details): \_\_\_\_\_

- Appended:
- a) Outline of the Course
  - b) An indication of the competence of the Faculty member to give the course.
  - c) Library resources

Approved: ~~Departmental~~ Graduate Studies Committee: \_\_\_\_\_ Date: \_\_\_\_\_  
 Faculty Graduate Studies Committee: Richard Date: Dec 2/83  
 Faculty: J.C. Hoyl Date: Nov 21/83  
 Senate Graduate Studies Committee: J. A. Webster Date: 6/11/87  
 Senate: \_\_\_\_\_ Date: \_\_\_\_\_

SIMON FRASER UNIVERSITY

Department of Business Administration

M.B.A. 688-5

Industrial Relations and the Manager

Spring 1982  
Course Outline

Instructor: Bob Rogow

I. Topics and Themes of the Course

<u>Week</u>	<u>Date</u>	<u>Description</u>
1	13 Jan.	THE ENVIRONMENTAL BACKGROUND Relevant Canadian national/B.C. regional characteristics The law as environment "The Industrial Relations System": a way of modelling relations among environments and the parties to and the processes of collective bargaining
2	20 Jan.	THE REGIME OF MANDATORY COLLECTIVE BARGAINING: The Duty to Recognize and the Duty to Bargain  Rationale for, Statutory basis Administrative implementation by Labour Relations Boards Bargaining power implications
3	27 Jan.	THE MANAGER AS UNIONIST  Legal status of supervisor, line manager, staff specialist and professional as unionists Feasibility of alternatives to conventional collective bargaining for such employees Implications of managerial unionism for the employing organization, for managerial careers, and for the management function
4	3 Feb.	BARGAINING STRUCTURE: IMPLICATIONS FOR MANAGEMENT  (a) Inter-Union Coordination: Joint bargaining, voluntary and compulsory (b) Inter-Employer Coordination: The spectrum of coordinative possibilities Legal opportunities and constraints Advantages and disadvantages of multi-employer bargaining
5	10 Feb.	COLLECTIVE AGREEMENT RENEGOTIATION: THE MANAGER AS BARGAINER  (a) Orientations toward bargaining (b) Analytics of the bargaining process: information problems, timing problems

<u>Week</u>	<u>Date</u>	<u>Description</u>
6	17 Feb.	<p>THE WORK STOPPAGE: CAUSES, CHARACTERISTICS, CONSEQUENCES</p> <p>Stoppage statistics: What they can and cannot tell us The strike as rational/calculative, vs. the strike as expressive/emotional/ideological Tactics of the stoppage Costs of the stoppage The lockout as offensive and defensive weapon</p>
7	24 Feb.	<p>THE WORK STOPPAGE: LEGAL CONSTRAINTS</p> <p>Procedural preconditions Behaviours during stoppages: the "when", "where", "who" and "how" of picketing; operating during strike; employment retention rights of strikers, etc.</p>
8	3 Mar.	<p>ALTERNATIVES AND SUPPLEMENTS TO THE WORK STOPPAGE: ARBITRATION AND OTHER</p> <p>Experience with interest arbitration - variations in formats used, settings in which used, evaluation of results "Essential Services" impasse resolution Impact of arbitration and other intervention mechanisms on bargaining behaviours Mediation, compulsory and otherwise Cooperative relationships</p>
9	10 Mar.	<p>INTRA-MANAGEMENT DIFFERENTIATION IN THE COLLECTIVE BARGAINING FUNCTION</p> <p>Vertical: the degree and character of headquarters centralization, standardization, or control Horizontal: the "staff versus line" question in collective bargaining Public sector management: a special case?</p>
10	17 Mar.	<p>THE WORKPLACE "RULES" DETERMINED BY COLLECTIVE BARGAINING</p> <p>Collective agreement provisions: those dealing with the wage/effort relation those dealing with labour allocation variability by industry and occupation</p> <p>Non-collective agreement "rules" management's unilaterally promulgated regulations "custom and practice" statutory and arbitral requirements</p>
11	24 Mar.	<p>CONTRACT ADMINISTRATION: GRIEVANCE SYSTEMS</p> <p>Determinants of grievance incidence and composition Determinants of grievance resolution Grievances as tactical or power phenomena Alternatives to the grievance: the wildcat strike</p>

<u>Week</u>	<u>Date</u>	<u>Description</u>
12	31 Mar.	CONTRACT ADMINISTRATION: GRIEVANCE ARBITRATION: PROCEDURAL AND TACTICAL CONSIDERATIONS  Preparation for arbitration The hearing and after
13	7 Apr.	CONTRACT ADMINISTRATION: GRIEVANCE ARBITRATION: SUBSTANTIVE CONSIDERATIONS  Enterprise Adaptability and "the rule of law" "Management's rights" and arbitration

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## II. Course information

Readings: John Anderson and Morley Gunderson (Eds.), Union-Management Relations in Canada  
B.C. Labour Code  
Photocopied materials

Format: Lecture/discussion on week's topics and readings  
Group presentations

Grading: Class participation and performance -  $\frac{1}{4}$   
Presentation -  $\frac{1}{4}$   
Midterm (Week 6) -  $\frac{1}{4}$   
Final (on second half of course topics and readings) -  $\frac{1}{4}$

### Presentation:

On any applied, B.C. - relevant industrial relations topic preferably with a "management policy" or "management problem" focus.  
By groups of 3 or 4, starting in Week 5.

SINON FRASER UNIVERSITY

New Graduate Course Proposal Form

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: MBA 689-5

Title: Special Topics in Business

Description: Special topics in areas not currently offered within the offerings of the MBA Program. Offered by arrangement.

Credit Hours: 5 Vector: 3 - 2 - 0 Prerequisite(s) if any: \_\_\_\_\_

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 15 When will the course first be offered: 85-1

How often will the course be offered: every 2nd year.

JUSTIFICATION:

The current special topics course is in human behavior. This change allows the special topic to be from any area of business specialization

RESOURCES:

Which Faculty member will normally teach the course: Tenure track faculty

What are the budgetary implications of mounting the course: \_\_\_\_\_

Are there sufficient Library resources (append details): \_\_\_\_\_

None

Are there sufficient Library resources (append details): \_\_\_\_\_

- Appended: a) Outline of the Course
- b) An indication of the competence of the Faculty member to give the course.
- c) Library resources

Approved: Departmental Graduate Studies Committee: \_\_\_\_\_ Date: \_\_\_\_\_  
 Faculty Graduate Studies Committee: [Signature] Date: Dec 2/83  
 Faculty: [Signature] Date: Nov 2/83  
 Senate Graduate Studies Committee: [Signature] Date: 4/1/87  
 Senate: \_\_\_\_\_ Date: \_\_\_\_\_



SINON FRASER UNIVERSITY

New Graduate Course Proposal Form

CALENDAR INFORMATION:

Department: Faculty of Business Administration Course Number: MBA 698-5

Title: Directed Studies

Description: Supervised readings and study in a particular area of specialization.

Offered by arrangement.

Credit Hours: 5 Vector: 0 - 0 - 5 Prerequisite(s) if any: \_\_\_\_\_

ENROLLMENT AND SCHEDULING:

Estimated Enrollment: 5 When will the course first be offered: 84-3

How often will the course be offered: \_\_\_\_\_

JUSTIFICATION:

The MBA curriculum does not have provision for a directed studies course.

Situations arise in which directed study is the most appropriate way to provide individualized study.

RESOURCES:

Which Faculty member will normally teach the course: Tenure track faculty

What are the budgetary implications of mounting the course: No extra costs.

Are there sufficient Library resources (append details): \_\_\_\_\_

- Appended:
- a) Outline of the Course
  - b) An indication of the competence of the Faculty member to give the course.
  - c) Library resources

Approved: Departmental Graduate Studies Committee: \_\_\_\_\_ Date: \_\_\_\_\_

Faculty Graduate Studies Committee: [Signature] Date: Nov 2/83

Faculty: [Signature] Date: \_\_\_\_\_

Senate Graduate Studies Committee: [Signature] Date: 6/11/83

Senate: \_\_\_\_\_ Date: \_\_\_\_\_