Activity based costing was covered during the first term of Cost Accounting. Just because a topic is covered in a textbook does not make it worthwhile. Worthiness is something for you to reflect on and decide for yourself.

**The objective of this assignment is for you to take a position, and justify it, on some issue related to Activity Based Costing (ABC), Grenzplankostenrechnung (GPK), or Resource Consumption Accounting (RCA).** For sure, the assignment is for you to write a persuasive paper.

In any persuasive paper, you should both analyze the alternatives (strengths and weaknesses) and evaluate (one is better than the other) to justify your opinion. But don’t lose track, this paper is about your opinion and why your opinion is pretty good, in your judgement.

Your paper can be any length, but I think that something around 2,000-3,000 words should be adequate. There is no maximum limit for word count. Keep in mind that more is not necessarily better. With a longer paper comes the need to manage that length through proper organization. One key to writing a good paper is to start with a good introduction. An introduction should convince the reader that the remainder of the paper is interesting and worth reading. A good introduction informs the reader of many things: what is the issue and why the issue is worth considering, and what the author’s position is. Sometimes an introduction contains a brief statement as to how the paper is organized.

Although you can use the Internet or library to locate articles and books for sources (and this is recommended), you should write the paper in your own words. To copy text from an article and paste it into your paper as your own words is called plagiarism and is considered academic fraud. If I discover that you copied words and didn’t use your own words, I will turn you in. It is acceptable to quote from other sources. I consider hiring someone to write your paper to be cheating.

*I expect your paper to be well written.* Proper grammar is to be used at all times. Sentences should be constructed properly and make sense. Paragraphs should center around a point, contain related sentences and be organized to advance your argument. Your paper should be organized so that each paragraph leads logically to the next. No paragraph should consume an entire page (a major deduction). Generally speaking, paragraphs should not exceed 100 to 130 words.

All papers should contain a cover page with the title of your paper and your name. Font size should be 12 points. Line spacing is up to you.

All papers should contain citations to at least three external works (citing the text book is ok). Keep in mind that when a professor states that there is a minimum, exceeding that minimum can be a very good idea. Use the author date system of in-text citation (e.g., Albrecht, 2011), along with a reference list at the end of the paper.
Please save and submit your papers in electronic format. MS Word, Corel WordPerfect, or Adobe Acrobat (pdf) are acceptable formats. Other formats might be ok, but check with me first. All assignments should be submitted via attachment to e-mail at albrecht@profalbrecht.com.