

ACCT 302 – ACCOUNTING PERFORMANCE MANAGEMENT

Course Outline | Whakamārama Akoraka

Semester One 2026



Department of Accountancy & Finance
Te tari Matauraka Kaute Putea

Level 5
Otago Business School – Te Kura Pakihi

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Nau Mai Haere Mai

Welcome | Afio Mai | Aere Mai | Mālō e me'a mai | Fakatalofa atu | Bula | Fakalofa lahi atu | Ulu tonu mai

Course Description and Aims | *Whāinga o te Akoranga*

This paper concentrates on strategic performance management. Strategic performance management involves the process of ensuring organisational employees are implementing their organisations' intended strategies. Senior managers are ultimately responsible for this task, and it is they who must decide how best to design or foster organisational structures, cultures, and systems, processes and procedures that consistently support the unique strategy being pursued.

Learning Outcomes | *Hua Akoranga*

ACCT 302 is intended to broaden students' appreciation for the role of management accounting and performance management in organisations. The paper builds on students' existing accounting and management knowledge through further integration of understandings in management accounting, strategy, and organisational behaviour. The paper blends theoretical and practical work to examine accounting, social (group norms and cultural attitudes) and psychological (employee motivation and commitment) issues related to the design and implementation of performance management and control systems. Upon successful completion of this paper, you should be able to:

1. Integrate management accounting into the overall performance management framework.
2. Assess a case situation, provide feasible alternatives, and argue for and justify a recommendation (evaluate).¹
3. Compare, contrast and critique different frameworks, theories and points of view (analyse, evaluate).
4. Demonstrate the ability to use and apply knowledge to practical situations such as case studies (apply).
5. Make sense of a wide variety of literature (comprehend).
6. Describe (Knowledge) and analyse (analysis) theory
7. Develop learning skills that will enable the exploration and analysis of new ideas and foster an appreciation for life-long learning.

¹ The items in brackets refer to Bloom's taxonomy/classification of learning objectives.

Teaching Team | *Kaiako*

Name: Dr Bikram Chatterjee
Office: OBS Room 5.06
Email: bikram.chatterjee@otago.ac.nz
Office Hours: TBA

Expectations and Workload | *Te Nui o te Mahi*

For a typical 18-point paper at the University of Otago, you are expected to undertake 180 hours of study over the course of the semester. This includes time spent in seminars.

Course Information | *Mōhiohio akoranga*

The teaching method includes one three hours seminar each week. The paper is intended to facilitate self-development. Students are encouraged to go beyond the required paper readings and read further articles to analyse business case studies/issues.

Learning Resources | *Rauemi Ako*

Textbook

Adler, R.W. (2023) *Strategic performance management: accounting for organizational control*, Abingdon, UK: Routledge.

Brightspace provides you with access to course materials in addition to the textbook for example lecture notes, tutorial questions, additional case studies and announcements. Brightspace is used to email the whole class, so it is important that you check your student email and Brightspace regularly.

Course Calendar | *Maramataka*

YW	Week & Lecture Themes	Week starting	Chapter/s	Assessment due dates and important dates
9	What is performance management?	23 Feb	1 and 2	
10	The rise of performance management Theoretical foundations of performance management	2 Mar	3 and 4	
11	Organisational goals and objectives Introduction to organisational strategy	9 Mar	5 and 7	
12	Competitive strategy Organisational systems, processes and procedures Part I Balanced Scorecard	16 Mar	8 and 11	
13	Organisational systems, processes and procedures Part II	23 Mar	11	
14	Organisational structure	30 Mar	10	
Semester Break 6 to 10 April 2026				
16	No seminars	13 Apr		Mid-semester test on 15 April
17	Organisational culture	20 Apr	12	
18	Contingent Factors-Internal and External environment	27 Apr	13 and 14	

YW	Week & Lecture Themes	Week starting	Chapter/s	Assessment due dates and important dates
19	Digital business transformation Ethics and Performance Management	4 May	9 and 6	
20	Case study	11 May		Group Presentation due on 13 May 5pm.
21	Case Study	18 May		
22	Final Exam Review	25 May		

Assessments | *Aromatawai*

Please note that all materials are subject to examination (unless specified otherwise). Essential assessment details, including due dates, guidelines, and other relevant information are outlined in the course outline and additional information about assessment tasks will be communicated through Brightspace/seminars (if required) during the semester. It is the student's responsibility to stay informed, monitor their progress, and catch up on any missed classes.

It's important to familiarise yourself with our **Academic Integrity Policy and the APA citations** and referencing guide.

Assessments	Due date	% of final grade
Mid-semester test	15 April (Time to be advised)	20%
Group Presentation	13 May 5pm	30%
Final Exam	Refer to final exam schedule	50%

Submitting all assessment tasks are required. There is no requirement to Pass each (individual) assessment tasks. If you obtain overall Pass marks you will Pass ACCT302. Failure to submit any assessment task will result in failing ACCT302.

Mid-semester test

The mid-semester test will be held on 15 April. It is a two-hour long test. Further details will be provided during the semester.

Group presentation

Group presentation is due on 13 May, 5pm. For this piece of assessment, you will collaborate with other class members to present the analysis. You will be assigned to groups during your second seminar (second week of semester). If you miss this class, please be sure to contact your lecturer immediately, so that you do not risk failing to be assigned to a group and therefore failing the requirements. Your presentation should be 20-25 minutes long. All members should speak for a fairly equal length. Your group will record your group's presentation and place this on YouTube, making it private to only those you give access to (i.e. Bikram), by the due date and time. Please note that there is no in-class presentation, nor a written case report required. The assessment involves the submission of your analysis video. In addition, your group need to submit the presentation slides.

Marks will be allocated based on the performance of the group, which means each group member will receive the same marks. To help ensure all members are contributing their fair share, you are encouraged to start the analysis early. If, despite your best efforts, one or more group members is not contributing fairly, please contact your lecturer for advice.

Further details for example, the topic of the presentation will be provided during the semester.

Final Exam

The final piece of assessment will be the final exam. This exam will be cumulative and open book comprising one case study. It will take place at a time that the University's Examination Office sets. This date will be announced by the University at a future point.

What if I need tech support

If you require technical support, please contact Ask IT

ITS support service

Email: student.it@otago.ac.nz

Phone: (03) 479 7000 or 0800 80 80 98

Aligning Learning Outcomes with Assessments

Learning Outcome	Mid-semester test	Group Presentation	Final Exam
Information Literacy: Ability to apply specific skills in acquiring, organising, analysing, evaluating and presenting information, in particular recognising the increasing prominence of digital-based activity.	√	√	√
Critical Thinking: Ability to analyse issues logically, to challenge conventional assumptions, to consider different options and viewpoints, make informed decisions and act with flexibility, adaptability and creativity.	√	√	√
Specialist Business Knowledge: Commitment to the fundamental importance of the acquisition and development of knowledge and understanding in at least one major subject area.	√	√	√
Integrated Business Knowledge: Commitment to intellectual openness and curiosity, and the awareness of the limits of current knowledge and of the links amongst business disciplines.	√	√	√
Written Communication: Ability to effectively communicate information, arguments and analyses in writing.	√	√	√
Oral Communication: Ability to effectively communicate information, arguments and analyses orally.		√	
Personal Development: Exhibit qualities associated with leadership such as accountability, integrity, respect, and self-reflection.		√	

Teamwork: Ability to work constructively, cooperatively, effectively and respectfully as part of a team.		√	
Independent Learning: Demonstrate the ability to acquire new knowledge and new skills, the capacity for self-directed activity and the ability to work independently.		√	
Ethics: Knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community.	√	√	√
Environmental and Social Literacy: Understand the principles that govern natural and social systems, and the effects of human activity on these systems.	√	√	√
Global and multicultural perspective: Respect for diversity and have an appreciation of the cultural, legal, social and environmental factors that affect, and are affected by, business operations.	√	√	√
Total	20%	30%	50%

Grading System

The grading scheme used at Otago is:

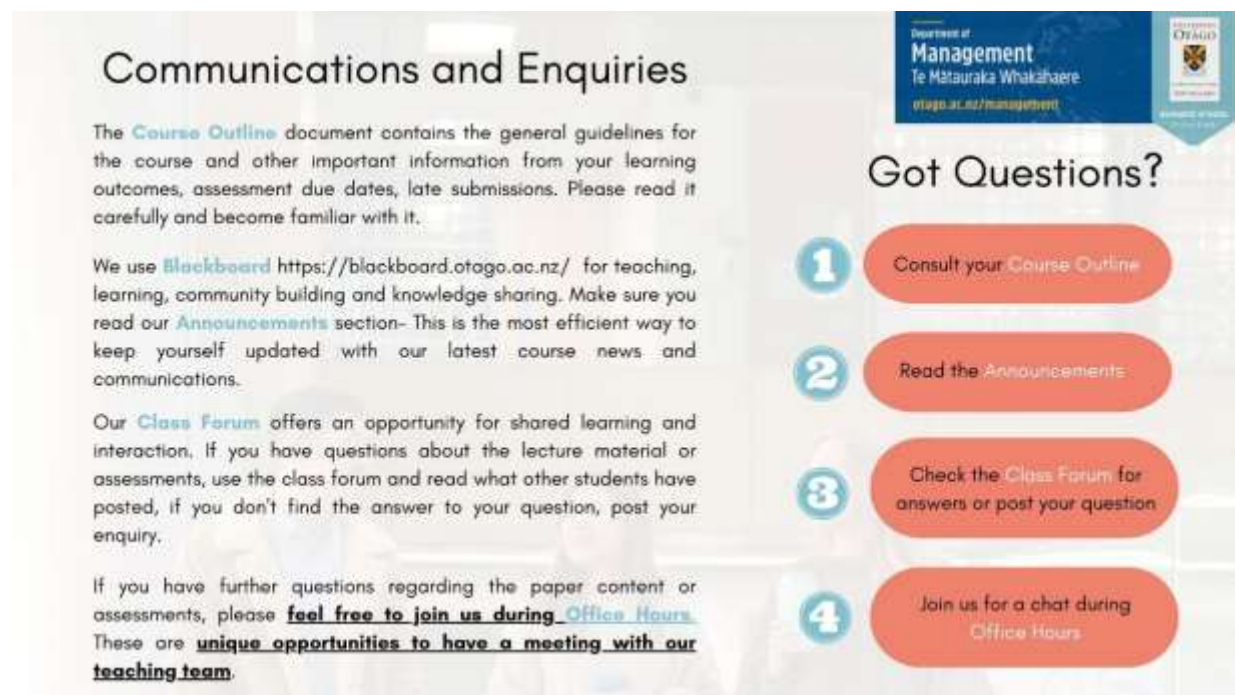
A+	90-100	C+	60-64
A	85-89	C	55-59
A-	80-84	C-	50-54
B+	75-79	D	40-49
B	70-74	E	<40
B-	65-69		

Late Assignments

Assignments submitted after the due time (without approved extension) will be penalised by 5% of the maximum mark per day late. For example, if submitted up to 24 hours late and the maximum available mark of the assignment is 20 marks, the penalty will be 5% of 20 marks=1 mark. If an assignment submitted is up to 24 hours late and receives 17/20, after penalty the marks allocated will be 17marks -1 mark=16 marks. If the same assignment is submitted two days late and marks obtained is the same that is 17 marks out of 20 marks,

the penalty will be 2 marks. All penalty timeframes are inclusive of weekends, public holidays, university semester breaks and closure times. Assignments submitted after seven days of the deadline, or after feedback is returned if this is less than seven days, will not be marked.

Enquiries | *Urupounamu*



Communications and Enquiries

The **Course Outline** document contains the general guidelines for the course and other important information from your learning outcomes, assessment due dates, late submissions. Please read it carefully and become familiar with it.

We use **Blackboard** <https://blackboard.otago.ac.nz/> for teaching, learning, community building and knowledge sharing. Make sure you read our **Announcements** section- This is the most efficient way to keep yourself updated with our latest course news and communications.

Our **Class Forum** offers an opportunity for shared learning and interaction. If you have questions about the lecture material or assessments, use the class forum and read what other students have posted, if you don't find the answer to your question, post your enquiry.

If you have further questions regarding the paper content or assessments, please **feel free to join us during Office Hours**. These are **unique opportunities to have a meeting with our teaching team**.

Got Questions?

- 1 Consult your **Course Outline**
- 2 Read the **Announcements**
- 3 Check the **Class Forum** for answers or post your question
- 4 Join us for a chat during **Office Hours**

Referencing | *Tohutoro*

In this course, we adhere to the APA referencing style, a vital skill that showcases your commitment to academic integrity and respect for other scholars' work. Accurate referencing not only demonstrates your scholarly diligence but also enables readers to trace the sources you've used, enriching the academic conversation.

To master the APA style, visit the University Library website for comprehensive style guides: http://otago.libguides.com/citation_styles. Additionally, you can find valuable resources in the Assessments Tab on Blackboard.

Academic Integrity | *Pono-ā-wānanga*

Academic integrity means being honest in your studying and assessments. It is the basis for ethical decision-making and behaviour in an academic context. Academic integrity is informed by the values of honesty, trust, responsibility, fairness, respect and courage. Students are expected to be aware of, and act in accordance with, the University's Academic Integrity Policy.

Academic Misconduct, such as plagiarism or cheating, is a breach of Academic Integrity and is taken very seriously by the University. Types of misconduct include plagiarism, copying, unauthorised collaboration, submitting work written by someone else (including from a file sharing website, text generation software, or purchased work) taking unauthorised material into a test or exam, impersonation, and assisting someone else's misconduct. A more extensive list of the types of academic misconduct and associated processes and penalties is available in the University's Student Academic Misconduct Procedures.

It is your responsibility to be aware of and use acceptable academic practices when completing your assessments. To access the information in the Academic Integrity Policy and learn more, please visit the University's Academic Integrity website at www.otago.ac.nz/study/academicintegrity, or ask at the Student Learning Centre (HEDC) or the Library, or seek advice from your paper co-ordinator.

For further information on academic integrity at Otago:

Academic Integrity Policy

<http://www.otago.ac.nz/administration/policies/otago116838.html>

Student Academic Misconduct Procedures

<http://www.otago.ac.nz/administration/policies/otago116850.html>

A note about Artificial Intelligence: In ACCT 302 the use of artificial intelligence is prohibited. Due to the type of learning required, the specific skills and tasks in this paper will expect you (or your teams as applicable) to autonomously undertake the work. Any use of an artificial intelligence tool would inhibit your ability to achieve workplace-level competency and would breach academic integrity standards for this paper.

For further information on artificial intelligence at Otago:

Use of Generative-Artificial Intelligences and Autonomous Content Generation in Learning and Teaching Policy

<https://www.otago.ac.nz/administration/policies/policy-collection/use-of-generative-artificial-intelligences-and-autonomous-content-generation-in-learning-and-teaching-policy>

Class Representatives | *Māngai mō te Akoranga*

The class (or student) representative system is an avenue for encouraging communication and consultation between staff and students. It provides you with a vehicle for communicating your views on the teaching and delivery of the course and provides staff with an opportunity to communicate information and gain constructive feedback from students. It contributes to developing a sense of community within a department and adds a further dimension to the range of support services offered to students.

Volunteers for class representatives will be called early in the semester. The OUSA invites all class representatives to a training session conducted by OUSA about what it means to be a class representative, and some of the possible procedures for dealing with issues that arise. They also provide information on the services that OUSA offers and the role OUSA can play in solving problems that may occur. The OUSA provides support to class representatives during the semester. Department staff will also meet with class representatives during the semester to discuss general issues or matters they wish to have considered.

Your class representative's name and contact details will be posted on Brightspace early in the semester.

Student Guide | *Pukapuka Aratohu Ākonga*

Department of Accountancy and Finance website

<https://www.otago.ac.nz/accountancyfinance>

Student Academic Skills

The Student Academic Skills, which is part of the Centre for Educational Design and Innovation, provides learning support, free of charge, to ALL enrolled students.

Information is available on the Centre's website.

<https://www.otago.ac.nz/educational-design-innovation/students>

Library Support

The Library website <https://www.otago.ac.nz/library> provides access to resources and services, including group room bookings, library hours and locations, past exam papers, subject guides, article databases and more.

If you need assistance either check out the self-help guides <https://otago.libguides.com/selfhelp>, or ask Library staff at the ground floor service desks, or email ask.library@otago.ac.nz

Department of Accountancy and Finance Support Person for Pacific Island students | Kaiārahi mā ngā Tauira nō Ngā Moutere

Dr Iki Mafi Uele

Email: iki.uele@otago.ac.nz

Department of Accountancy and Finance Support Person for Māori students | Kaiārahi mā kā tauira Māori

Dr Mariela Carvajal

Email: mariela.carvajal@otago.ac.nz

Disability Information and Support | Te Pokapū Hāpai Hunga Hauā

If you have a disability, impairment, injury or medical condition that affects your ability to study, Disability Information and Support can help you.

Website: <https://www.otago.ac.nz/disabilities>

65 Albany St, West Lane, ISB, Student Services

Email: disabilities@otago.ac.nz

Tel: 03 479 8235

Degree planning | Te whakamahere i te tohu paetahi

- Guide to Enrolment – <https://www.otago.ac.nz/study/guidetoenrolment.html>
- Academic Subject Advisers – <https://www.otago.ac.nz/course-advice/plan/academic-subject-advisers>

Disclaimer | Kupu Whakatonu

While every effort is made to ensure that the information contained in this document is accurate, it is subject to change. Changes will be notified in class and via Blackboard. Students are encouraged to check Blackboard regularly. It is the student's responsibility to be informed.