



BUSINESS SCHOOL
Te Kura Pakihi

ACCT302
Accounting Performance Management

COURSE OUTLINE

Semester 2, 2023

Paper Description and Aims

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

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 and analyse theory (knowledge).
7. Develop learning skills that will enable the exploration and analysis of new ideas and to foster an appreciation for life-long learning.

Teaching Staff

Name: Professor Ralph Adler
Office: Commerce, Room 5.10
Email: ralph.adler@otago.ac.nz
Office Hours: Wednesday 5-6pm, Thursday 4-6pm. While I am also happy to meet you outside these times, please email me before visiting so I can confirm my presence. For those looking for stress relief and believe a dog would help, my dog will be present for the Wednesday office hours.

Course Delivery and Teaching Method

The teaching method comprises a mixture of lectures, seminars, and case workshops. The course is intended to facilitate self-development. Students are encouraged to go beyond the required course readings and read further articles, conduct interviews with experts and collaborate with their peers to analyse business case studies.

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

Two one-hour lectures occur each week. You are expected to attend both. You will also attend one two-hour seminar each week. You will be streamed into a class. The lectures and seminars, along with their times and venues are:

Activity	Day	Start Time	End Time	Location
Lecture	Tuesday	9:00 am	9:50 am	ARCH3
Lecture	Friday	9:00 am	9:50 am	RMOOTO
Seminar Stream 1	Wednesday	1:00 pm	3:00 pm	OBSLG05
Seminar Stream 2	Wednesday	3:00 pm	5:00 pm	OBSLG05
Seminar Stream 3	Thursday	2:00 pm	4:00 pm	TG08

Seminars offer you the opportunity to be an active class participant, rather than passive bystander. To gain the maximum learning benefit, you must read all the assigned work before coming to class. You are also encouraged to form a study group to share and critique ideas in advance of class. The seminars will be used to analyse business case studies.

For the first two case studies, copies of Ralph’s analyses will be placed on BlackBoard. This will occur following each Thursday’s seminar. Please note that these case analyses are at best exemplars. They should not be seen as “the” solution. Case analyses are all about providing a strong, evidenced argument. We will talk more about this objective in class. Also, please note that **you are most welcome to visit me during my office hours or at another agreed time to discuss any case analyses you have written and receive formative feedback in the process.**

Course Calendar The course calendar (in this outline) details the scheduling of topics and the readings students should undertake. Note that this calendar may change as the course proceeds. Any changes will be announced in class and on Blackboard.

Students are expected to prepare for and attend all classes to gain the full benefit from their learning. Students unable to attend a class are expected to catch up on missed material. Unless stated otherwise, all aspects of the course are examinable.

Expectations and Workload

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 lectures and seminars. Since semesters are 13 weeks long and the exam period is about four weeks long, this means you should be devoting approximately 11 hours per week to the study of ACCT302 (180 hours ÷ 17 weeks). The paper’s lecturers appreciate that students are engaged in and busy with many activities beyond their studies. The lecturers will not, however, let this fact interfere with maintaining the university’s workload expectations and ensuring you receive the value you deserve. If you believe studying 11 hours a week is will not work for you, then you may wish to reconsider your enrolment decision.

Course Learning Resources

Course readings:

Required Text:

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

Weekly articles:

Please see the reference list at the end of the course outline. You are also encouraged to search out and find other articles on each topic to enhance your understanding.

The University Library provides online resources for students. These include subject guides, and other research resources, and citation styles.

Check it out at <http://www.library.otago.ac.nz/services/undergrad.html>

Third-year students are expected to be familiar with the library's *ejournals* and *database* searches. If you are not proficient at this, then please ask the library staff for help.

Blackboard

Blackboard <https://blackboard.otago.ac.nz/> provides you with access to course materials, class notices, and resources. Blackboard is used to email the whole class so it is important that you check your student email and Blackboard regularly.

Student Webmail

I will use your student email account to email you from time to time. To forward your University email address to an email address that you use regularly:

1. Log into your StudentMail account (<http://www.otago.ac.nz/smlanding/>) using your student username and password.
2. Click the Cog button (top right corner).
3. Click on Mail under Your App Settings.
4. Under Accounts on left hand side, select Forwarding.
5. Under the Forwarding heading, type in the email address you want your email to be forwarded to. You can also choose to have a copy of these emails kept on your StudentMail account, so please check the box if you would like this.
6. Click the Save button.

Assessment

All material presented is examinable by assignments and the final examination. All essential assessment information such as due dates and times, content expectations, and marking guidelines are presented in this course outline. By reading this course outline, you will possess all the information you need to begin this paper's assessments at an early and even immediate date. Students are responsible for knowing this information, keeping track of their own progress, and completing assessments on time.

A total of five pieces of internal assessment (with two being optional) and the final exam comprise the paper's total assessments. All students must sit the mid-semester test and final

exam. **Should you fail to sit the mid-semester test, you will fail the paper.** The reflective journal, though strongly encouraged, is optional. An essay with the topic “Accounting-based perspectives on performance management” comprises the second optional assessment. Again, you are strongly encouraged to undertake this exercise. Please note that if you submit either optional assessments, then they will be graded and count toward your final grade. Plussage, as discussed below, will not apply for either of these two optional assessments.

All students will be graded on their classroom participation. A plussage system will apply to its grading. In particular, your grade will be calculated the first time with class participation counting alongside the other assessments you completed, and a second time without the classroom participation counting. You will be awarded the higher of the two grades. Note well that the final exam weighting will include the reflective journal and/or the essay if you elect not to complete one or both. This means that when calculating your grade when classroom participation is counted, your final exam will count for 20% of your final grade if you complete the reflective journal and the essay, 35% if you complete one of the optional assessments, and 50% if you complete neither optional assessment. When calculating your grade using the second method, your 20% classroom participation percentage will be included as part of the final exam weighting. This means that your final exam will count 35% of your final grade if you complete the reflective journal and the essay, 50% if you complete one of the optional assessments, and 65% if you complete neither optional assessment.

Assessment	Due date	% of final grade	Required to pass this paper?
1. Mid-semester test	TBA	15%	Yes
2. Essay	Week 11	15%	No
3. Reflective journal	Week 13	15%	No
4. Class participation	On going	15%	No
5. Group case presentation	Week 12	20%	Yes
6. Final exam	TBA	20-65%	Yes

Mid-semester test

The mid-semester test will be held on 23 August from 6-9pm. It is a three hour long, open-book test consisting of one case study. It will draw on topics covered during the first six weeks of classes. Your case analysis limited to a maximum of four A4 pages. Tables, figures and appendices are allowed in addition to this 4-page limit.

Essay

This is an optional assessment. If you choose, you will write an essay on the topic: “Accounting-based perspectives on performance management.” Strong essays, and thus ones that will earn higher grades, will be evidenced based and liberally use examples to illustrate the argument. Your essay must be entirely your own work. Any ideas sourced from others must be properly referenced. Also, if you have made any reliance on ChatGPT or its equivalent, you must disclose this information. Failure to properly reference or disclose a reliance on ChatGPT or its equivalent will result in the full penalties of the university being applied, which could mean failing the paper and possibly being expelled from the university.

The essay should be no more than 3,000 words, not including references, tables, or figures. It is due no later than **5pm, 29 September**.

Reflective journal

This is an optional, though strongly encouraged, piece of assessment. If you choose it, you will keep a diary of your learning. These diaries provide you the opportunity to reflect on your learning, including your preparations for class, the class itself, and perceptions of the learning that has or has not occurred. Entries in the journals should explore a range of issues from key learning lessons to perceptions about why your learning is or is not progressing. The frequency of your journal entries should be a function of your learning experience. If something interesting has happened, then a journal entry would be in order. A minimum of one journal entry each week is expected.

The purpose of the reflective journal is twofold. First, it is meant to help you construct a “big picture” understanding of the paper’s content. This understanding includes connecting the topics covered to previous university studies and work experiences. Second, the reflective journal is meant to help you discover how personal attitudes, adopted study approaches, and classroom activities affect your learning. Hopefully you will use the insights gleaned to develop learning strategies that best suit your particular needs.

The benefits of using a reflective journal are well captured by a 2019 student who wrote:

Overall, I have really enjoyed writing these journals and do believe they have held me accountable for my own learning and to complete the chapter readings.

The insights I have gained from these journals have indeed helped me identify ways in which I can develop my learning best through additional reading, relating to real life etc.

I think these insights into learning through the case approach etc. have really showed me ways that best suit my learning style – where I have identified I learn best through interaction and active learning rather than just being a receiver.

Another student, when writing about what they saw as the benefits to using a reflective journal, wrote:

With this being my last reflective journal entry, I thought I would reflect a little on this process. To start with I was not keen on doing these journals, as I saw them as a pointless exercise. However, they naturally just became part of my weekly schedule and I think they really helped me to further expand on my knowledge and reinforce what I had been doing. They also enabled me to recognise areas I needed to work on and set myself reminders of what I need to catch up on from last week. It was also a great way for me to hold myself accountable during this COVID19 lockdown. Without having classes, it was my weekly check in with myself to see how my progress was going with the paper. I could identify whether I was keeping up with the content or not, and therefore quickly identify if I need to knuckle down. I think this is a very worthwhile exercise.

There is no one right approach to reflective journal writing. Different structures can provide equally effective approaches. Realising that this is probably the first time you have been asked to keep a reflective journal, some prescription is perhaps in order. For example, a logical and simple starting point for an entry could be by providing a brief summary (perhaps one short paragraph) of a given topic’s key learning points. Next, discuss the major new insights, if any,

that you have learned. Following a discussion of these new insights, identify the various unanswered questions or continued points of confusion you are experiencing on the topic. Finally, provide a plan for what you will do to address the unanswered questions or the confusion you are experiencing. Perhaps this plan will include using techniques that have worked well when studying other topics (e.g., forming a study group, doing more practice problems, discussing your answers with classmates or your lecturer, asking your lecturer for other textbooks you can read, etc.). Recognising that a plan of action is needed and describing what this plan will consist of will help focus your energy and improve your chances for success. In future journal entries, comment on how the approach you adopted has addressed your question or resolved your confusion. Also, please outline any fine tuning to your strategy that you plan to undertake. **Also, for each week, please note in your reflective journal the number of hours you spent during the week working on ACCT302 activities (e.g., readings, assignments, etc.).**

A good reflective journal demonstrates, as the name implies, reflection. If you find you are simply recounting or describing things without reflecting on them and what it all means to your understanding of performance management and how you learn, then you are not achieving the purpose of a reflective journal. Below is feedback provided to a recent student who was failing to reflect sufficiently.

In general, your “key learning points” show the greatest amount of reflection, which is what the journals are meant to be all about. I define reflection as when a person tries to make further sense of a situation. For learning purposes, reflection generally involves trying to view the content from a broader perspective and typically involves trying to connect the content with personal experiences, which can be past or present and work or study related. Please try to do more of the reflection I am outlining. At present, you are spending much too much time on your summaries of readings and lectures. I have no doubt that these summaries are useful notes, but you can leave out all but the one or two key summary ideas. I encourage you to progress beyond the descriptive recounting of topics and material to spending your time reflecting on the topics and issues we are covering.

If you choose, you may hand in your diary by 5pm, 18 August and your lecturer will provide you with formative feedback, that is, descriptive comments with no grade attached. Summative or graded assessment will occur when you hand in your diary by 5pm, 13 October. Examples of abridged reflective journals can be found on Blackboard.

Ongoing class participation

Active class participation is expected from each student. Remember you have chosen to pursue a career in which neither shyness nor meekness are hallmarks for success. Your classmates and lecturer will seek to engage you in discussion throughout the year. There are obvious advantages to becoming an active participant in class discussions. Not only will you likely find class more enjoyable, but a strong correlation has been observed between student participation grades and final course grades.

Students will be awarded classroom participation grades based on their contribution to making the classroom a more invigorating and enriching learning environment. You will be awarded a preliminary grade by 28 August, which will be posted on Blackboard. The grades used will be A, B, C, and I. The “I” indicates insufficient participation to date to make a reliable judgement. Please note I have purposely chosen to use this small set of categories, and have specifically

eschewed the addition of plusses and minuses. Accordingly, in a situation where a student just barely scrapes into a grade category, say the A category, this student's grade could be less similar to certain other students in the A category than to students performing at the top of the B category.

The preliminary grade should assist you in understanding how you are tracking. Please understand that no part of the grade is awarded for simply showing up to class. Furthermore, the grade is about much more than the number of times you have spoken in class. Quality matters greatly. Of course, without any quantity, there can be no quality.

A plussage system will operate for classroom participation. Please refer to the discussion above under the heading "Assessment," where the description of the plussage system is provided. Your final participation grade will be posted to BlackBoard by 5pm 16 October using your student ID.

Group case presentation

For this piece of assessment you will collaborate with four other class members to present a case analysis. You will be assigned to groups during the first Tuesday or Wednesday class, depending on which stream you are in. If you miss this class, please be sure to contact your lecturer immediately, for you do not want to risk failing to be assigned to a group and therefore failing the terms requirements.

Your presentation should be 20-25 minutes long. All members should speak for a fairly equal number of minutes. 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., Ralph), by the due date of Friday 27 May 5pm. Please note that there is no in-class presentation nor a written case report required. The assessment involves exclusively the submission of your case analysis video. The grading sheet and grading rubric are presented in Appendix 1.

A single grade will be assigned to each group, which means each group member will receive the same grade. To help ensure all members are contributing their fair share, you are encouraged to start the case analysis early. At a minimum, read the case and assign individual tasks or leadership roles to each group member before the Easter break. If, in spite of your best efforts, one or more group members is not contributing fairly, please contact your lecturer for advice.

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.

Terms requirements

To be eligible to sit the final exam, you must have sat the midsemester test and completed the group case presentation.

Quality Assurance

At the Otago Business School, we monitor the quality of student learning and your learning experience. Your assessed work may be used for assurance of learning processes, such as evaluating the level of achievement of learning outcomes, with the aim of improving the quality of our programmes. All material used for quality assurance purposes will be treated as confidential and the outcome will not affect your grades.

Learning Outcome	Reflective journal	Classroom participation	Professional practice project	Case presentation	Mid-semester Test	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	0-15%	0-20%	5%	20%	20%	20-60%

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		

Dishonest Practice and Plagiarism

Students should ensure that all submitted work is their own. Plagiarism is a form of dishonest practice (cheating). It is defined as copying or paraphrasing another's work and presenting it as your own. Any student found responsible for dishonest practice in any piece of work submitted for assessment shall be subject to the University's dishonest practice regulations, which may result in serious penalties, including forfeiture of marks for the piece of work submitted, a zero grade for the paper, or in extreme cases, exclusion from the University. The University of Otago reserves the right to use plagiarism detection tools.

Students are advised to inform themselves about University policies concerning dishonest practice and take up opportunities to improve their academic and information literacy. If necessary, seek advice from academic staff, or the Student Learning Centre. The guideline for students is available at this link: <http://www.otago.ac.nz/study/plagiarism/>

The Library resource on ethical use of information is available via this link:

<http://oil.otago.ac.nz/oil/module8.html>

Course Calendar

There are 13 weeks of classes. The following table provides a description of the topics, readings and activities:

Week	Day	Topic	Reading	Assessment due	
1	11 Jul	What is performance management?	Chapters 1 and 2		
1	12/13 Jul	Introduction to cases and explanation of paper assessment	HBR Because wisdom can't be told (see Blackboard)		
1	14 Jul	Matariki Public Holiday			
2	18 Jul	The Rise of Performance Management Theoretical Foundations of Performance Management	Chapters 3 and 4		
2	19/20 Jul	The Case of the Unpopular Pay Plan	See BlackBoard		
2	21 Jul	Organisational Goals and Objectives Introduction to Strategy	Chapters 5 and 7		
3	25 Jul	Ethics and performance Management	IIA (2013)		
3	26/27 Jul	Wells Fargo	See BlackBoard		
3	28 Jul	Digital business transformation	Dialpad (n.d.) Deloitte		
4	1 Aug	Competitive Strategy	Chapter 8		
4	2/3 Aug	Ellington Knitting Mill, Inc.	See textbook for case		
4	4 Aug	Organisational Structure	Chapter 10 https://www.orgchartpro.com/span-of-control-and-organizational-structure/		
5	8 Aug	Catch-up/free day			
5	9/10 Aug	Grand Jean Company	See BlackBoard		
5	11 Aug	Org. Systems, Processes and Procedures – Part I	Chapter 9 (pp. 103-112) Cools, M., Stouthuysen, K., and Van den Abbeele, A., (2017)		
6	15 Aug	Systems, Processes and Procedures – Part I	Chapter 9 (pp. 112-130) O'Grady, W. and Akroyd, C. (2016)		
6	16/17 Aug	Walmart	See BlackBoard		
6	18 Aug	Case workshop		Upload reflective journals to BlackBoard, if wanting formative feedback , by 5pm 18 August.	

7	22 Aug	Mid-semester test review	See Blackboard for 2022's mid-semester test	
7	23/24 Aug	Mid-semester test		Mid-semester test to be held 23 Aug 6-9pm
7	25 Aug	No class		
Mid-semester Break				
8	5 Sep	Mid-semester test debrief		
8	6/7 Sep	Enager Industries, Inc.	See BlackBoard	
8	8 Sep	Organisational Culture	Chapter 10 Klarner, P., Treffers, T. and Picot, A. (2013) Harrison (1994)	
9	12 Sep	Catch-up/free day		
9	13/14 Sep	Jelly Company	See textbook for case	
9	15 Sep	Organisational Culture	Chapter 10 Klarner, P., Treffers, T. and Picot, A. (2013) Harrison (1994)	
10	19 Sep	Internal Contextual Factors	Chapter 11 Su, S., Baird, K., and Schoch, H. (2017)	
10	20/21 Sep	Nucor	See BlackBoard	
10	22 Sep	External Contextual Factors	Chapter 12 Tallaki, M. and Bracci, E. (2015)	
11	26 Sep	Conclusions: Implications for Theory and Practice	Chapter 13 Malmi, T. and Brown, D.A. (2008)	
11	27/28 Sep	New Zealand Natural Ice Cream	See textbook for case	
11	29 Sep	Kids First	See textbook for case	
12	3-6 Oct	No classes	Case presentations Reflective journals	Place your group's case presentation on YouTube by 5pm Friday 6 Oct.
13	10 Oct	Review – Student-led		
13	11/12 Oct	Mirammar Industries	See textbook for case	

13	13 Oct	Review – Student-led		Upload electronic version of reflective journal, if you want it to count as a piece of assessment, to BlackBoard by 5pm Friday 13 Oct.
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Reference List: (these articles can be accessed using Otago University’s Library e-journal portal)

Deloitte (n.d.) see <https://www2.deloitte.com/content/dam/Deloitte/za/Documents/digital/za-Deloitte-Digital-Digital-Transformation-v3.pdf>.

Dialpad (n.d.) see <https://www.dialpad.com/guides/enterprise-digital-transformation/>.

Franco-Santos, M., Lucianetti, L., and Bourne, M. 2012, Contemporary performance measurement systems: A review of their consequences and a framework for research, *Management Accounting Research*, Vol. 23, No. 2, pp. 79-119.

Harrison, G., 1994, Culture and management, *Australian Accountant*, Nov., pp. 14-22.

Klarner, P.; Treffers, T.; Picot, A, 2013, How companies motivate entrepreneurial employees: the case of organizational spin-alongs, *Journal of Business Economics*, Vo. 83, No. 4, pp. 319 – 355.

Malmi, T. and Brown, D.A., 2008, Management control systems as a package – opportunities, challenges and research directions, *Management Accounting Research*, Vol. 19, pp. 287-300.

Cools, M, Stouthuysen, K., and van den Abbeele, 2017, Management control for stimulating different types of creativity: the role of budgets, *Journal of Management Accounting Research*, Vol. 21, No. 3, 1-21.

IIA, 2013, The lines of defense in effective risk management and control, see <https://theiia.fi/wp-content/uploads/2017/01/pp-the-three-lines-of-defense-in-effective-risk-management-and-control.pdf>.

O’Grady, W. and Akroyd, C., 2016, The MCS package in a non-budgeting organisation: a case study of Mainfreight, *Qualitative Research in Accounting and Management*, Vol. 13, No. 1, pp. 2-30.

Stuff, 2021a, Independent review says SDHB needs to be more accountable, see <https://www.stuff.co.nz/national/health/125939121/independent-review-says-sdhb-needs-to-be-more-accountable>.

Stuff, 2021b, Minimum wage increase: boon or bane?, see <https://www.stuff.co.nz/opinion/124895800/minimum-wage-increase-boon-or-bane>

Su, S., Baird, K., and Schoch, H., 2017, Management control systems, *Journal of Accounting & Organizational Change*, Vol. 13, Iss. 1, pp. 2-24.

Tallaki, M. and Bracci, E., 2015, The Importance of National Culture in the Design of Management Control Systems: Evidence from Morocco and Italy, *IUP Journal of Management Research*, Vol. 14, No., 1, pp. 7-29.

Student Charter

<http://www.otago.ac.nz/about/otago005275.html>

Guidelines for Learning at Otago

<http://hedc.otago.ac.nz/hedc/wp-content/uploads/2012/12/Guidelines-for-Learning.pdf>

<http://hedc.otago.ac.nz/hedc/learning/analysis>

Student Learning Centre

The Student Learning Centre, which is part of the Higher Education Development Centre, provides learning support, free of charge, to ALL enrolled students. Their services include:

- a workshop programme designed to help students to improve their learning strategies and their generic skills;
- individual assistance with learning issues;
- on-line study skills advice;
- a student leadership programme
- a student-led peer support programme for students of all ages and backgrounds
- conversational English groups for students from a non-English speaking background

The Centre also provides two very helpful study guides, “Guidelines for Writing and Editing” and “Writing University Assignments” and these are available on the SLC website.

<http://hedc.otago.ac.nz/hedc/learning/>

Library Support

The University Library provides online resources for students. These include subject guides, and other research resources, and citation styles. Check it out at:

<http://www.otago.ac.nz/library/for/undergraduates/index.html>

The Library website <http://www.library.otago.ac.nz/index.php> provides online access to resources and services, including the catalogue, group room bookings, library hours and locations, past exam papers, subjects guides and more.

From your mobile: <http://m.otago.ac.nz/library/>

Disability Information and Support

Students are encouraged to seek support if they are having difficulty with their studies due to disability, temporary or permanent impairment, injury or chronic illness. It is important to seek help early.

Student Feedback

We encourage your feedback. This can be in the form of contacting staff, participating in course evaluation surveys and communicating with class representatives. Continual improvements will be made to this course based in part on student feedback. Recent changes to this course as a result of constructive feedback include increasing the percentage weighting of the case presentation (from 15% to 20%) and changing the lectures from a weekly two-hour lecture to two one-hour lectures.

Class Representatives

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 paper and provides staff with an opportunity to communicate information and gain constructive feedback from students. It contributes to the development of a sense of community within a department and it adds a further dimension to the range of support services offered to students.

Volunteers for the role of 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. Departmental 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 Blackboard early in the semester.

Concerns about the Paper

As your lecturer, I hope you will feel comfortable coming to talk with me if you have a concern about the paper.. Alternatively, you can report your concerns to the Class Representative who will follow up with departmental staff. If, after making approaches via these channels, you do not feel that your concerns have been addressed, there are University channels that may aid resolution. For further advice or more information on these, contact the departmental administrator or head of department.

Disclaimer

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.

Appendix 1: Grading Sheet for Group Case Presentation

Presenters' Names: _____

Presenters were clear and audible: _____ Poor _____ Excellent
Suggestions for improvement: _____

Show case (SC)/problem case (PC) specified: _____ No _____ Fully and clearly

Supporting evidence was provided: _____ None _____ Extensive

Literature was cited: _____ None _____ Extensive

If show case, clear and comprehensive connections to PM model were made: _____ Poor _____ Excellent

If PC, issue was clearly identified: _____ Poor _____ Excellent

If PC, severity of problem was identified: _____ Poor _____ Excellent

If PC, credible options were discussed: _____ Poor _____ Excellent

If PC, clear recommendation was provided: _____ Poor _____ Excellent

Visual aids were helpful: _____ Poor _____ Excellent

Presentation was well structured: _____ Poor _____ Excellent

What went well in this presentation? _____

What could the group have done to improve its performance? _____

Grading Sheet for Case Presentations

	D	C- to C+	B- to B+	A- to A+
Identified the salient case facts, specified case as problem or show case, and contextualised case	√	√	√	√
Demonstrated, using readings from the paper, why the case is a show case or, if viewed as a problem case, offered feasible alternatives and presented a convincing recommendation	X	√	√	√
Introduced supporting evidence from academic and practitioner-based articles that include and go beyond the assigned ACCT 302 readings.	X	X	√	√
Provided practical grounding to the case study by introducing information supplied from interviews with practicing business managers and professionals.	X	X	X	√