



St. Joseph's College of Commerce **(Autonomous)**

163 Brigade Road, Bengaluru, Karnataka - 560 025.

PHOENIX

AN INITIATIVE BY THE DEPARTMENT OF PROFESSIONAL PROGRAMMES

BBA (PROFESSIONAL - FINANCE & ACCOUNTANCY)

PROLOGUE

The BBA (Professional-Finance and Accountancy) program at St. Joseph's College of Commerce offers students a unique opportunity to combine academic learning with professional growth. Designed in collaboration with the Chartered Institute of Management Accountants (CIMA), the programme prepares students to become Chartered Global Management Accountants (CGMA), with the advantage of 13 exemptions out of 16 CIMA papers.

Students gain valuable experience through internships, field visits, guest lectures, and research projects, all guided by experienced professionals. The curriculum blends management accounting, business skills, digital proficiency, and leadership development, while encouraging innovative thinking through research and seminars.

HEAD OF DEPARTMENT

MS. SUMITHRA SREENIVASAN

PROGRAMME COORDINATOR

MS. MARIA SANJANA

STUDENT COORDINATOR

DHYAAN DEVAIAH B G

THE PERFORMANCE PARADOX

Rethinking How Performance Is Measured

ARE WE MEASURING THE WRONG THINGS?

Performance has become a defining force in modern organisations. From dashboards and rankings to targets and reviews, success is increasingly shaped by what can be measured and reported.

Measurement was introduced with positive intent to bring clarity, accountability, and improvement. Yet over time, a paradox has emerged: the more rigidly performance is measured, the more behaviour begins to align with the metric rather than the purpose.

This tension lies at the core of what is known as the Performance Paradox.



UNDERSTANDING THE PARADOX

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When measurement becomes the goal, the original purpose is lost.

WHY THIS QUESTION MATTERS TODAY

- Performance metrics now shape decisions across organisations, influencing hiring, promotions, funding, and strategy.
- Data-driven accountability is expected by investors, regulators, and stakeholders, making measurement unavoidable.
- What gets measured gets prioritised often at the cost of judgement, ethics, and long-term impact.
- Important outcomes are frequently unmeasured, including trust, integrity, learning, and employee wellbeing.
- Over-reliance on metrics can distort behaviour, encouraging compliance with numbers rather than alignment with purpose.

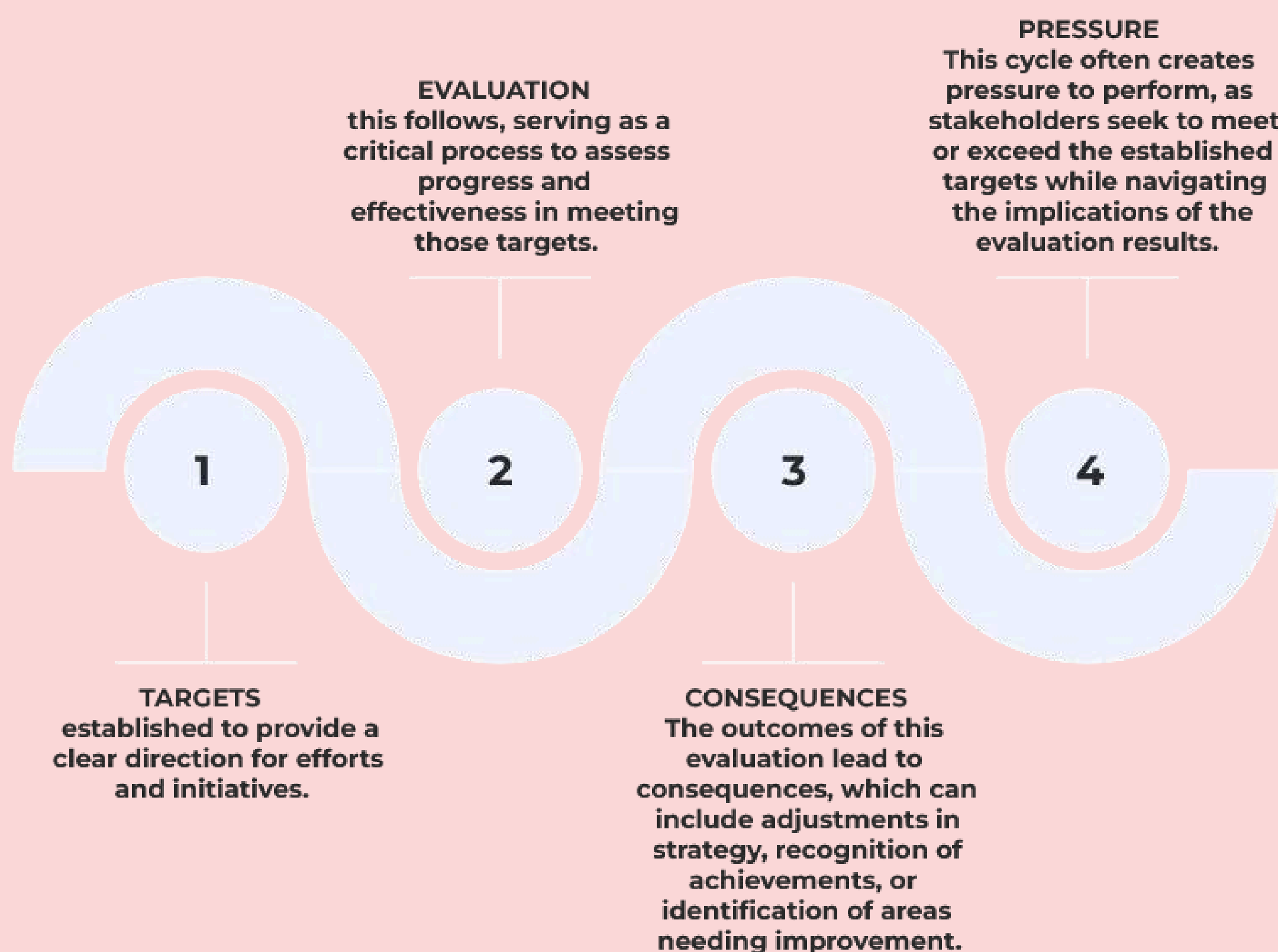
MOTIVATION TO PRESSURE

The ground reality

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HOW PRESSURE ENTERS THE SYSTEM



When targets become fixed and consequences become visible, performance indicators shift from tools of improvement to instruments of pressure. At this stage, behaviour begins to adapt to the metric rather than the underlying goal.

What Happens Under Sustained Pressure

- Focus narrows to what is measured
- Important but untracked work is ignored
- Shortcuts emerge to meet numerical goals
- Long-term value is sacrificed for short-term results

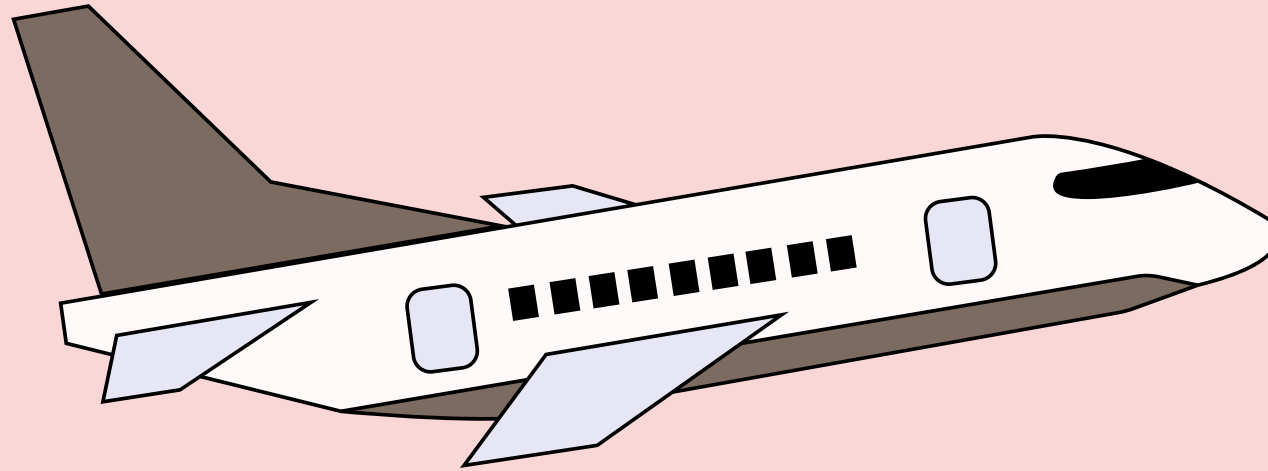
Metrics are not inherently harmful. The problem arises when numbers are treated as outcomes rather than indicators, and judgement is removed from decision-making.

When performance pressure intensifies, people are often forced to choose between meeting targets and doing the right thing.

CASE STUDY

The Boeing 737 MAX Case

Performance targets are widely used to drive efficiency, speed, and competitiveness. In complex and high-risk industries, however, an excessive focus on measurable outcomes can gradually displace judgement and caution. The Boeing 737 MAX crisis illustrates how performance pressure, when left unchecked, can distort decision-making and lead to severe consequences.



Boeing faced intense competitive pressure to deliver a fuel-efficient aircraft quickly in response to rival developments in the aviation market. Internally, success became increasingly defined by production timelines, cost efficiency, and the ability to bring the aircraft to market without delays. These performance expectations shaped priorities across engineering, certification, and management processes.

As pressure mounted to meet schedules and control costs, critical design and safety concerns were not given sufficient weight. Decision-making narrowed around meeting performance benchmarks rather than reassessing emerging risks. Over time, warning signals were addressed slowly, and technical complexities were underestimated in order to keep the programme aligned with planned targets.

The consequences were severe. Following fatal accidents involving the 737 MAX, the aircraft was grounded globally, triggering intense regulatory scrutiny, financial losses, and long-term reputational damage. What initially appeared as operational success on paper ultimately revealed systemic weaknesses in how performance was defined, measured, and rewarded within the organisation.

In response, Boeing introduced corrective measures aimed at restoring safety and regulatory confidence. These included design changes to flight control systems, enhanced pilot training requirements, and revisions to internal safety review and escalation processes. Greater emphasis was placed on engineering judgement and safety oversight, while regulatory scrutiny increased to ensure that performance pressures did not override risk assessment.

The Boeing case demonstrates that the Performance Paradox does not arise solely from unethical intent, but from systems that reward measurable outcomes while undervaluing risk, responsibility, and long-term impact. In complex environments, performance cannot be reduced to timelines and efficiency metrics alone. When performance systems prioritise targets over judgement, the cost of ignoring what cannot be easily measured can be irreversible.

RETHINKING PERFORMANCE

Designing Systems That Balance Results and Responsibility

Performance measurement remains essential for accountability and improvement. Organisations cannot operate effectively without targets, benchmarks, and indicators. However, when performance systems focus too narrowly on short-term numerical outcomes, they risk encouraging behaviour that undermines long-term value. The real challenge is not whether to measure performance but how to measure it in a way that protects judgement, ethics, and sustainability.



The Balanced Scorecard framework offers a structured alternative to narrow performance measurement. Rather than focusing solely on financial targets, it integrates four complementary perspectives: financial performance, customer impact, internal processes, and learning and growth. This broader framework recognises that strong financial outcomes are often the result of deeper organisational health including employee capability, operational efficiency, innovation, and customer trust.

By measuring across multiple dimensions, organisations reduce the risk of over-optimising a single metric at the expense of overall performance. Importantly, the Balanced Scorecard does not eliminate targets. Instead, it aligns them with long-term strategy and purpose. It shifts performance management from short-term pressure toward sustainable value creation.

The Performance Paradox reminds us that systems shape behaviour. When measurement becomes the objective, organisations risk losing sight of their broader mission. When measurement supports strategy and judgement, however, it becomes a powerful tool for improvement.

Sustainable performance requires balance, not just measurement.

CIMA EXAMINATION GALLERY

Recognizing our young achievers



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CIMA

Congratulations
On qualifying as CIMA Affiliates

Dhyaan Devaiah B G
23SJCCB221

Hashmitha Bopaiah
23SJCCB231

Sumethra Joann
23SJCCB264

Students write CIMA exams in the February, May, August, and November windows, progressing through OCS, MCS, and SCS across the year. They typically plan one case study per window, balancing college academics with structured preparation.



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CIMA

Congratulations
On clearing the CIMA Operational Case Study Examination - November 2025

Ashik Shetty
23SJCCB215

A. Bhattacharya
24SJCCB206

Annie Mariya George
24SJCCB208

Aditya K Prabhu
24SJCCB203

Darshan Bharadwaj D S
24SJCCB217

Disha Lakhota
24SJCCB219

Mirra Srinivasan
24SJCCB241

Naira Abdul Faizal
24SJCCB245

Pranav K Bhat
24SJCCB247

Rishabh Mungara
24SJCCB252

Sai Krish Alapati
24SJCCB258

Snehasish Koley
24SJCCB264

Sharon Arul
24SJCCB262

With strong peer learning, regular mock exams, and faculty mentorship, SJCC students develop not just technical clarity but also exam temperament and strategic thinking. Group discussions help them analyse pre-seen materials deeply, while timed practice strengthens structure and time management under pressure. As they move from OCS to MCS and finally SCS, their answers reflect sharper commercial awareness, risk evaluation skills, and strategic judgment. This structured and disciplined approach enables many students to complete all three levels efficiently while building real-world business insight alongside their degree.



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Department Of Professional Programmes

Congratulates

Gagan J Nayak
23SJCCB226

Akshay Prem N R
23SJCCB206

Y N Pragna Narayan
23SJCCB252

Neha Nancy
23SJCCB251

Deepak H Bherani
23SJCCB220

Of Batch 2023-2026 on clearing the CIMA OCS examination in August 2025.
We extend our best wishes to them for continued success in all their future endeavors.

CIMA EXAMINATION RANKS

Bringing laurels to our institution

NAME	EXAM	RANK
Dhyaan Devaiah B G	SCS November 2025	AIR 1
Pranav K Bhat	OCS November 2025	AIR 1
Prerana Rao	OCS August 2025	AIR 1
Sharon Arul	OCS November 2025	AIR 4
Hashmitha Bopaiah	OCS May 2025	AIR 5
Adithya Vineeth	OCS November 2025	AIR 5
Darshan Bharadwaj	OCS November 2025	AIR 5



EVENTS & NEWS

Key highlights



RUBIX

BBA CIMA and the Department of Professional Programmes hosted RUBIX, an intra-collegiate case study competition on 16th December 2025. Centered on the theme of space technology, the event featured three rigorous rounds and 17 participating teams, challenging students' analytical thinking, practical application, and innovation. The competition fostered a dynamic platform for strategic insight and competitive excellence.

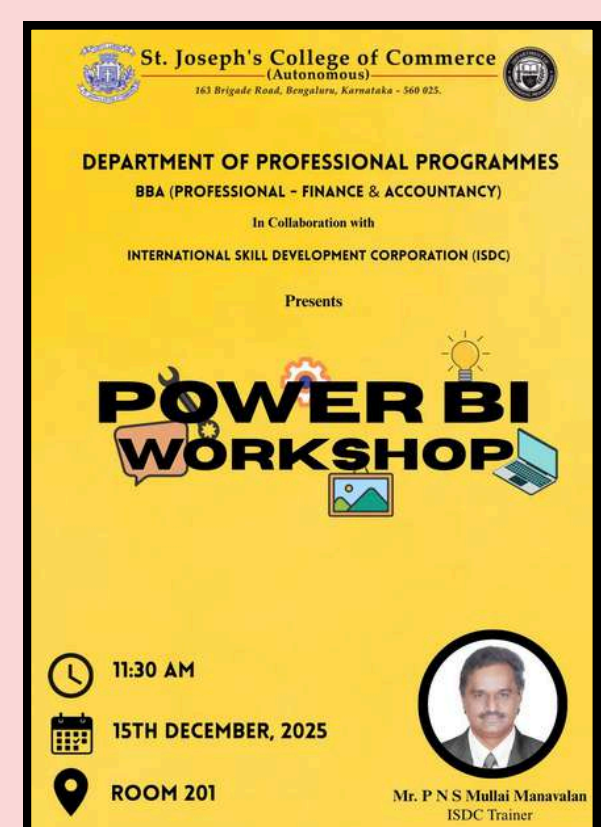


PLACEMENTS

Our students secured placements in leading multinational corporations and reputed corporate firms. They were recruited by globally recognised organisations such as Deutsche Bank, BDO, and Dilzer. These outcomes highlight their strong technical foundation, commercial acumen, and ability to deliver value in competitive corporate environments.

EXCEL & POWER BI WORKSHOP

First-year students participated in an Excel workshop, while second-year students attended a Power BI workshop conducted by expert trainers from ISDC. These immersive sessions bridged the gap between academics and industry by equipping students with practical, real-world corporate skills and enhancing their data analysis capabilities. The initiative strengthened their real world skills.



FROM THE DESK

Beyond the pages

The CIMA Core Team has worked consistently throughout the year, driving initiatives that strengthened both academic engagement and student collaboration. From curating newsletters and organising RUBIX to coordinating skill-based workshops and professional events, the team ensured that every activity reflected quality, innovation, and purpose. What truly defined this journey was the unity and shared commitment within the team, working together with clarity, responsibility, and a common vision to elevate the CIMA experience on campus.



This journey would not have been possible without the dedication of Ashik, Aashish, Vincent, Jay, Janhavi, Eric, Neha, Avani, and Anushka, whose efforts and teamwork shaped every milestone. Under the coordination of Dhyaan, the programme moved forward with direction and consistency, creating opportunities that extended beyond classrooms. Together, the team transformed ideas into impactful experiences, making the year not just productive, but meaningful for every CIMA student involved.

The BBA CIMA Core Team 2025/26