

Internet Appendix A5: Illustrative Pitch Example in Qualitative setting

Figure A5.1 Topic: Applicability of Pitch Template

Pitcher's Name	E.C. Researcher	Date Completed	17/8/14
(A) Working Title	Understanding why ECRs might use a Pitching Template		
(B) Basic Research Question	Are there discipline-based differences underlying why ECRs use a structured pitching template?		
(C) Key paper(s)	Faff (2014, SSRN)		
(D) Motivation/Puzzle	Structured templates to pitch research ideas, such as the “3-2-1” template presented in Faff (2014), have the capacity to assist novice researchers to clarify their thinking around a broad topic with the aim of isolating a key and novel research topic. The data in Faff (2014) show that to date, this template has been used predominantly among junior scholars in accounting and finance and exclusively to pitch ideas using quantitative methods. This study aims to explore why this template device is not being utilised to a greater extent outside accounting and finance; or by scholars who employ qualitative methods. As no quantitative data exist on the underlying motivations of those who have used the template, the study will employ multiple qualitative methods to unravel this puzzle.		
THREE	Three core aspects of any empirical research project i.e. the “ IdioTs ” guide		
(E) Idea?	<p>In the past decade or so, academic researchers have come under increasing pressure to publish in the highest quality academic outlets. One result of this is that increasing emphasis has been placed on the development of junior researchers. Seminars and Workshops on how to publish well are commonplace in research focused universities and new tools are becoming available to assist junior researchers to develop their research ideas into solid, publishable projects. From a theoretical perspective, there seems no reason to speculate that opportunities to avail one’s self of such new tools should be more attractive to scholars in particular disciplines, or to those with a particular ontological stance.</p> <p>One recent such tool is Faff’s (2014) “3-2-1” template, which he presents as a structured process to develop a basic research question into a project that covers off the essential elements of a publishable paper, such as the contribution of the paper and its proposed impact (the “so what” question). Faff uses examples in finance, CSR and consumer behaviour to illustrate the template in action. One curious aspect of the Faff (2014) paper is the claim that the template has applications to other “fields of endeavour that take a quantitative/empirical approach”, seemingly disregarding any application it might have outside the paradigm of positivism (and seemingly implying that an endeavor has to be quantitative to be empirical!). This is a shame, because as interpretive researchers will attest, the considerations that underlie the development of a research question and a research methodology using qualitative methods require equivalent rigour in the planning stage and equivalent pizzazz in terms of the “so what” question.</p> <p>This study will use a combination of focus groups and semi-structured interviews to explore reactions of early career researchers in a range of traditionally quantitative and qualitative business disciplines to the “3-2-1” template, with the view to identifying and understanding differences in the proposed uptake of the template from both discipline and epistemological perspectives.</p>		
(F) Data?	<p>(1) What data do you propose to use? The template will be introduced to ECRs in a focus group setting to allow discussion of its usefulness. Semi-structured interviews will then be constructed to explore thoughts about the template and its proposed uptake.</p> <p>(2) What sample size do you expect? 20 ECRs across the business disciplines who use a mix of quantitative and qualitative methods.</p> <p>(3) Is it a panel dataset? No; but the same participants will take part in the focus groups and interviews.</p> <p>(4) Data Sources? There are no other such data available to my knowledge. I envisage two focus groups lasting one hour each and 20 interviews of 30 mins duration each.</p> <p>(5) Will there be any problem with missing data/observations? Database merge issues? Data manipulation/“cleansing” issues? No. Transcribing the data will be time consuming.</p> <p>(6) Will your “test” variables exhibit adequate (“meaningful”) variation to give good power? Quality/reliability of data? The focus group and interview data will be rich with meaning.</p> <p>(7) Other data obstacles? E.g. external validity? construct validity? It would not be good if the digital recorder malfunctions!</p>		

(G) Tools?	Basic empirical framework and research design? This is an interpretive study. Data from the focus groups and semi-structured interviews will be combined to provide an understanding of how ECRs with different ontological and epistemological stances react to the “3-2-1” template.
TWO	Two key questions
(H) What’s New?	Is the novelty in the idea/data/tools? The novelty is in the idea. No study has looked at differences in proposed uptake of a tool such as the “3-2-1” template between scholars who employ qualitative and quantitative methods.
(I) So What?	Why is it important to know the answer? How will major decisions/behaviour/activity etc be influenced by the outcome of this research? At present, the template is claimed to be of use to scholars undertaking empirical quantitative research. It is important to know if qualitative scholars also view it as a useful tool because the template can potentially be employed to assist interpretive researchers to plan and clarify their research projects.
ONE	One bottom line
(J) Contribution?	What is the primary source of the contribution to the relevant research literature? Better understanding the applicability of the “3-2-1” template.
(K) Other Considerations	Is Collaboration needed/desirable? It is my understanding that I have to put the names of several people I know on any paper I write. Is that correct? Target Journal(s)? Realistic? Sufficiently ambitious? I am an Honours student. I missed your last Seminar, so I have no idea about academic journals. Sorry... “ Risk ” assessment: It is possible that Professor Faff may do the study before me.

Figure A5.2 Topic: Legitimacy of Current Corporate Tax Practices

Pitcher's Name	Mattia Anesa	Date Completed	15/09/2014
(A) Working Title	Understanding the emergence, adoption and perceived impacts of corporate tax practices in Australia		
(B) Basic Research Question	How legitimate are current corporate tax practices in Australia?		
(C) Key paper(s)	<ul style="list-style-type: none"> • DOWLING, G. R. 2013. The curious case of corporate tax avoidance: Is it socially irresponsible? <i>Journal of Business Ethics</i>. • GRACIA, L. & OATS, L. 2012. Boundary work and tax regulation: A Bourdieusian view. <i>Accounting Organizations and Society</i>, 37, 304-321. • MALSCH, B. 2013. Politicizing the expertise of the accounting industry in the realm of corporate social responsibility. <i>Accounting Organizations and Society</i>, 38, 149-168. • TING, A. 2014. iTax - Apple's International Tax Structure and the Double Non-Taxation Issue. <i>British Tax Review</i>, 1, 40-71. 		
(D) Motivation/Puzzle	Tax practices have entered debates on business ethics and as a consequence, companies' tax conducts are not so much challenged on legal grounds but rather on their ethical content. While certain corporate tax practices sit in a gray-zone of ethical acceptability, practitioners and policy-makers need to take clear positions on what is an appropriate corporate tax conduct. This study will inform these actors by examining the legitimacy of current corporate tax practices as understood by the broad range of stakeholders constituting the Australian corporate tax system.		
THREE	Three core aspects of any empirical research project i.e. the " IDioTs " guide		
(E) Idea?	Taxation has been said to have particular connotations that makes it difficult to locate within CSR. However, there has been a mounting debate about the relevancy of tax issues within the CSR agenda. Different scholars offer diverse interpretations on what a legitimate corporate tax conduct may look like and what reasoning should inform ethical tax strategies. Extant empirical studies have been only able to examine one perspective at the time and therefore have missed field's variations, including how legitimacy is formed through social interactions. This study will bypass theoretical debates on legal vs. ethical boundaries of acceptability and instead will investigate how the legitimacy of corporate tax practices is constructed by the very actors which compose the Australian corporate tax field.		
(F) Data?	Data for this study will be excerpted from the understanding of four different stakeholder groups composing the Australian corporate tax field: i) Tax governance – i.e. ATO, ANAO, Parliament, Treasury and International Organizations; ii) Corporate tax payers – i.e. tax directors; iii) Professional tax advisers – including accrediting bodies; iv) Civil society – i.e. NGOs, Political think-tanks, journalists and academics		
(G) Tools?	Following a Bourdieusian approach, legitimacy will be analysed by: i) Identifying the actors composing the Australian corporate tax field; ii) Characterizing the perceived political hierarchy within the field; iii) Understanding which assumptions (i.e. doxa) drive the emergence of certain practices. These factors will substantiate the legitimacy/illegitimacy of corporate tax practices as perceived by the range of stakeholders identified above. This study triangulates data acquired from interviews, documentary analysis and observations.		

TWO	Two key questions
(H) What's New?	<ul style="list-style-type: none"> • Idea: The reason why taxation hardly fits into a CSR framework has been theorized but not yet explored empirically. This work will attempt to disclose underlying assumptions and contextual socially-constructed factors behind such claim. • Data: This work brings together the perspectives of a broad range of stakeholders including the views of civil society which has been traditionally disregarded in the analysis of tax practices. This is due to the fact that civil society is not identified as a stakeholder of the tax field by the legal system, nevertheless civil society is currently playing a role in the push towards responsible business practices. • Tools: Interviews and observations have rarely been used in the investigation of of corporate tax practices; in fact they have not been employed in combination for an analysis of tax practices within an ethical framework.
(I) So What?	While theoretical debates are inconclusive on whether corporations are contributing their fair share of tax to society, governance decisions are made accordingly to what seems to be the most compelling argument. Some decision-makers on one hand advocate for lower tax rates to foster investments while others suggest that increasing investments do not offset the negative impacts on social welfare that lower revenues of state budgets produce. Arguably, in a democratic system, policy makers need to be informed by a broad range of perspectives. This study contributes to the Australian debate and facilitates more informed decisions for policy-makers as well as practitioners.
ONE	One bottom line
(J) Contribution?	Potential contributions to the accounting literature include a mapping of the Australian tax system, including actors at play, perceived hierarchies and a detailed description of the assumptions driving the field. By looking into a specific context, this work will show how specific characteristics might enable/curb the legitimization/delegitimization of practices. The literature on professions will gain from the characterization of tax advisors understanding of CSR which is a neglected topic said to be of of critical importance due to the influence of professionals on corporate conducts. Again, with regards of tax advisory, this work answers the call for a more critical analysis of tax advisors' influence in shaping (social) institutions. This will also complement the CSR literature by showing whether tax advisors feel a 'shared responsibility' for the impacts that their services might impose on society. Also, emerging literature on institutional hybrids which have discussed how practitioners cope differently with conflicting logics in business settings will be integrated with insights how participants in the study deal with different institutional requirements (i.e. commercial vs social vs professional).
(K) Other Considerations	<ul style="list-style-type: none"> • Targets: Accounting, Organizations and Society, Journal of Business Ethics, Critical Perspectives on Accounting. • Risks: Access for observations might be denied; in that case the study will be based solely on interviews and documentary analysis. These are still appropriate and satisfactory methods of inquiry for the scope of the study. • Ethics: Anonymity and confidentiality will be guaranteed for all participants. • Scope: Admittedly broad but given the abductive nature of the study, it will gain more focus after the first inductive phase (i.e. preliminary analysis of interviews).