

Internet Appendix A29: Management Accounting

Figure A29.1 Illustrative Pitch Template Example on Performance Evaluation

Pitcher's Name	David Smith	FoR category	150105	Date Completed	20/2/15
(A) Working Title	The role of heteroglossic dialogue in performance evaluation: a case study of a non-government organization				
(B) Basic Research Question	How do the dimensions of dialogic accounting practice influence understandings in relation to performance texts?				
(C) Key paper(s)	<p>Bakhtin, M. M. (1986). <i>The dialogical imagination</i>. Austin, TX: University of Texas Press.</p> <p>Brown, J. (2009). Democracy, sustainability and dialogic accounting technologies: taking pluralism seriously. <i>Critical Perspectives on Accounting</i>, 20(3), 313-342.</p> <p>Chenhall, R., Hall, M., & Smith, D. (2013). Performance measurement, modes of evaluation and the development of compromising accounts. <i>Accounting, Organizations and Society</i>, 38(4), 268-287.</p>				
(D) Motivation/Puzzle	A dialogic approach to accounting information has been proposed as a means of overcoming the tendency for accounting systems to reduce accounting information to a single focus, or meaning (Macintosh & Baker, 2002; Brown, 2009). However, little work has been done on understanding the key characteristics of accounting information that constitute it as a dialogic tool. The focus of this study is to shed light on the key characteristics of accounting information that allow a dialogic appreciation and understanding of performance and impact. In order to investigate these characteristics in detail, we adapt the notion of <i>heteroglossia</i> from Bakhtin (1986a; 1986b, 1986c, 1986d; 1992), and apply it to build knowledge of the processes through which understanding is derived from accounting information.				
THREE	Three core aspects of any empirical research project i.e. the “IDioTs” guide				
(E) Idea?	We focus on the three dimensions of heteroglossic dialogue (Bahktin, 1986) and apply these to a performance measurement context: unfinalizability, addressivity/answerability and chronotopes. Arguably, the most important of these is the first – unfinalizability, which relates to the idea that performance measurement information is never finalised. This creates an interesting counterpoint to recent management control literature that focuses on efforts to ;finalize’ performance measurement systems, or to seek to make ‘incomplete’ information more complete. Moreover, it suggests that such efforts are unhelpful and a suboptimal use of managerial and organizational resources.				
(F) Data?	We use a case study approach of a single case study. Two researchers to be present at the conduct of all interviews, to enhance reliability. Interviews are recorded and transcribed. In addition to interview data, access to internal company documentation, and some observation of operations.				
(G) Tools?	Case study approach featuring interviews, analysis of organizational documents, and some observation of operations.				
TWO	Two key questions				
(H) What's New?	Novelty is in the idea – identifying the characteristics of performance measurement information that may constitute it as a dialogic approach, and linking this to the recent literature on the imperfection of performance measures.				
(I) So What?	This is important because it, as mentioned, suggests that efforts to refine or continually improve performance measures may be ill-directed.				
ONE	One bottom line				
(J) Contribution?	The paper, in focusing on the inherent unfinalizability of accounting information, provides a counterpoint to the literature on the imperfection of performance measures. This literature indicates managers either make do with imperfect performance measures, or direct effort towards refining and/or replacing imperfect measures. If findings suggest that the conceptualisation of performance measurement information is potentially unhelpful, it may redirect efforts towards the continual reworking of the performance measurement system, which, in fact, can never be finalized.				
(K) Other Considerations	<p>Collaborating with Susan O’Leary, Monash</p> <p>Target Journal(s)? A* journal</p> <p>Risks for a project of this nature are moderate. There is always competitor risk, although this is ameliorated to an extent by having a unique data set.</p> <p>In general, for case study research, there is the risk of losing access to the field site during the data collection phase. However, we have already completed data collection.</p>				