APPENDIX . TABLES

Table 1. Field forces analysis of the establishment of the budgeting system (Source: own work).

Forces	Period of time
- Name of force 1 (DF1) (e.g., driving, weak)	>>
- Name of force 2 (DF2) (e.g., driving, medium)	>>>>
- Name of force 3 (DF3) (e.g., driving, strong)	>>>>>>
- Name of force 4 (RF4) (e.g, restraining, weak)	<<
- Name of force 5 (RF5) (e.g, restraining, medium)	<<<<
- Name of force 6 (RF6) (e.g., restraining, strong)	<<<<<<
- ……	……

Table 2. Field forces analysis of the establishment of the budgeting system (Source: own work).

MOTIVATORS			CATALYSTS			FACILITATORS		
Forces	**1994-1996**	**1996 - 2007**	**Forces**	**1994-1996**	**1996 - 2007**	**Forces**	**1994- 1996**	**1996 - 2007**
- Historically poor performance (DF1)	>>>>>>		- Owners' demands for monitoring information (DF3)	>>>>>>	>>	- Readiness to hire finance staff (DF4)	>>>>	
- Market growth and opportunity (DF8)	>>>>	>>>>>>	- Management responsibility structure created (DF12)	>>>>>>		- Prior accounting information experience (DF9)	>>>>>>	
- Leadership beliefs in the value of responsibility accounts (DF10)	>>>>>>		- Need to incentivize employees (DF18)		>>>>>>			
- Market competition (DF13)		>>>>>>	- Lack of adequate information (DF25)		>>>>>>			
- Pressure to improve efficiency (DF14)	>>>>>>	>>>>>>						
- Environmental uncertainty (DF16)		>>>>>>						
- Cost structure of business (DF20)		>>>>>>						
POTENTIAL FOR CHANGE EXISTS								

BARRIERS TO CHANGE (to be overcome if change is to happen)								
CONFUSERS			FRUSTRATORS			DELAYERS		
Forces	**1994-1996**	**1996 - 2007**	**Forces**	**1994-1996**	**1996 - 2007**	**Forces**	**1994-1996**	**1996 - 2007**
- Lack of information credibility to management (RF23)		<<<<<<	- Technical limitations of information (RF24)		<<<<<<	- Lack of management accounting staff (RF6) - Accounting staff acquisition constrained (RF7)	<<<< <<<<	<<<< <<<<

LEADERSHIP SUPPORT FOR CHANGE		
Forces	**1994- 1996**	**1996 - 2007**
- New top management team (DF27)	>>>>>>	>>>>>>

ORGANISATIONAL MOMENTUM FOR CHANGE		
Forces	**1994- 1996**	**1996 - 2007**
- Owners' pressure for performance improvement (DF2) - Establishment of ambitious growth strategies (DF11)	>>>>>>	>>>>>> >>>>>>

CHANGE OCCURS	
1994- 1996	**1996 - 2007**
- Master budget introduction - Budget segmentation for responsibility accounting - Profit centre segmentation - Monthly budget reports	- Twice annual budget revisions - Budget linked to bonuses. - Budget incorporates KPIs (two are cost based)

EXPERIENCE OF CHANGE (new information exposure and use)

PRACTICAL ASSESSMENT OF INFORMATION SUITABILITY	
1994- 1996	**1996 - 2007**
- Lack of credibility in budget targets - Lack of incentive for employees - Technical limitations of information	No change required

CHANGE ABANDONED	CHANGE CONTINUES IN EXISTING FORM	CHANGE MODIFIED

Table 3. Field forces analysis of the establishment of the output costing system (Source: own work)

MOTIVATORS				CATALYSTS				FACILITATORS			
Forces	**1994-1996**	**1996 - 1999**	**1999 - 2007**	**Forces**	**1994-1996**	**1996 - 1999**	**1999 - 2007**	**Forces**	**1994-1996**	**1996 - 1999**	**1999 - 2007**
- Market growth and opportunity (DF8)	>>>>>>	>>>>>>	>>>>>>	- Owners' demands for monitoring information (DF3)	>>>>>>	>>		- The use of consultants (DF19)	>>>>>>	>>>>>>	>>>>>>
- Market competition (DF13)	>>>>>>	>>>>>>	>>>>>>	- Creation and operation of Marketing Committee (DF15)	>>>>>>	>>>>>>	>>>>	- Prior accounting information experience (DF9);			>>>>>>
- Pressure to improve efficiency (DF14)	>>>>>>	>>>>>>	>>>>>>	- Lack of adequate information (DF25)		>>>>>>					
- Environmental uncertainty (DF16)	>>>>>>	>>>>>>	>>>>>>	- Legal requirements for cost information (DF21)			>>>>>>				
- Cost structure of business (DF20)		>>>>>>	>>>>>>								
POTENTIAL FOR CHANGE EXISTS											

BARRIERS TO CHANGE (to be overcome if change is to happen)											
CONFUSERS				FRUSTRATORS				DELAYERS			
Forces	**1994-1996**	**1996 - 1999**	**1999 - 2007**	**Forces**	**1994-1996**	**1996 - 1999**	**1999 - 2007**	**Forces**	**1994-1996**	**1996 - 1999**	**1999 - 2007**
- Lack of information credibility to management (RF23)		<<<<<<		- Presence of only financial accounting information (RF5)	<<<<			- Lack of management accounting staff (RF6)	<<<<	<<<<	<<<<
- Difficulties in specifying information needs (RF26)		<<<<		- ABC information overload (RF22)		<<<<<<		- Accounting staff acquisition constrained (RF7)	<<<<	<<<<	<<<<
				- Technical limitations of information (RF24)		<<<<<<					

LEADERSHIP SUPPORT FOR CHANGE			
Forces	**1994- 1996**	**1996 - 1999**	**1999 - 2007**
- New top management team (DF27)	>>>>>>	>>>>>>	>>>>>>

ORGANISATIONAL MOMENTUM FOR CHANGE			
Forces	**1994- 1996**	**1996 - 1999**	**1999 - 2007**
- Owners' pressure for performance improvement (DF2)	>>>>>>	>>>>>>	>>>>>>
- Establishment of ambitious growth strategies (DF11)	>>>>>>	>>>>>>	>>>>>>

CHANGE OCCURS		
1994- 1996	**1996 - 1999**	**1999 - 2007**
- ABC system adoption.	- ABC revision 1. - ABC revision 2. - ABC disposal.	- Full costing - regulated activity only. - Incremental flight costs. - Incremental flight costs abandoned. Average actual direct flight costs. - Overhead allocation.

EXPERIENCE OF CHANGE (new information exposure and use)

PRACTICAL ASSESSMENT OF INFORMATION SUITABILITY		
1994- 1996	**1996 - 1999**	**1999 - 2007**
- ABC has high complexity. - Information is too detailed for managerial use. - Technical limitations of information.	- Technical limitations of cost information.	- Technical limitations of incremental cost information. - Technical limitations of direct cost information.

CHANGE ABANDONED	CHANGE CONTINUES IN EXISTING FORM	CHANGE MODIFIED

Table 4 – Collection of data: sources, actors involved and timing.

Data sources	Actors involved in collecting information	Timing
Financial reports	Researchers and Chief Financial Officer (CFO)	From 1994 to 2006
Semi-structured interviews not tape-recorded	Researchers, Chief Executive Officer (CEO), CFO, Controller assistant, Marketing manager, Assistant of Quality Director	4 in 2004, 6 in 2005, 2 in 2006, 8 in 2007; on average each interview lasted 1.5 hours
Informal discussions at least once a month	One of the researchers and the CEO	From 1996 to 2006
Participation in the seminars held at universities, courses regarding strategies, financial accounting and management accounting	Researchers, CEO, CFO, Marketing manager	1 in 2004, 2 in 2005, 2 in 2006, 2 in 2007
Participation to the board of directors	One researcher as member of board of directors	From 1996 to 2005
Consultation of internal reports regarding the method adopted for cost calculating, budgeting and performance measures	Researchers, CEO, CFO	From 1996 to 2007
Degree thesis	Researchers, students	1997, 1999, 2004, 2006, 2007
Documents available on the web	Researchers	2003, 2004, 2005, 2006, 2007