

Internet Appendix A38: Public Sector Accounting

A38.1 Illustrative Pitch Template Example on Public Sector Financial Accountability

Pitcher's Name	Dr Graham Bowrey and Dr Greg Jones	FoR Category	Public Sector Accounting	Date Completed	17 July 2015
(A) Working Title	Public Sector Financial Accountability: Reforms for Improved Accountability				
(B) Basic Research Question	To critically evaluate the contribution the Estimates Hearings make to the discharge of public sector financial accountability.				
(C) Key paper(s)	<ul style="list-style-type: none"> • Chang L 2015, 'Accountability, Rhetoric, and Political Interests: Twists and Turns of NHS Performance Measurements', <i>Financial Accountability & Management</i>, vol. 31, no. 1, pp. 41-68. • Mulgan, R 2008, 'The accountability priorities of Australian Parliamentarians', <i>Australian Journal of Public Administration</i>, vol. 67, no. 4, pp. 457-469. • Thomas, P.G 2009, 'Parliament scrutiny of government performance in Australia', <i>Australian Journal of Public Administration</i>, vol. 68, no. 4, pp. 373-398. 				
(D) Motivation/Puzzle	The Budget Estimates Hearings of the Federal Parliament's Senate Legislation Committees is a key accountability process which provides Senators the opportunity to examine and report on the expenditure proposals of the government. This proposal will critically evaluate the contribution the Estimates Hearings make to the discharge of public sector financial accountability. Specifically, it will identify those aspects of the Estimates Hearings which could be improved to increase transparency and understandability of funds allocated to achieve government's policy objectives.				
THREE	Three core aspects of any empirical research project i.e. the " IDioTs " guide				
(E) Idea?	The primary aim of this study is to critically evaluate the current contribution made by the Estimates Hearings of the Senate Legislation Committees in relation to the discharge of public sector financial accountability. This study will be based on the analysis and review of the Estimates Hearings of the three central agencies (Departments of Finance, Treasury, and Prime Minister and Cabinet) for the financial years 2012-13, 2013-14, and 2014-15. This study will identify areas for improvement in this accountability process, specifically in relation to the effectiveness of the budget Estimates Hearings process, and will contribute to the Australian Government's Strategic Research Priority of <i>Lifting Productivity and Economic Growth</i> .				
(F) Data?	This study will be based on the analysis and review of the Estimates Hearings of the three Central Agencies (Departments of Finance, Treasury, and Prime Minister and Cabinet) for the financial years 2013-14, and 2014-15. The data used in this study will be sourced from the 2013-14, and 2014-15 Hansard transcripts of the Estimate Hearings, Additional Estimates Hearings and Supplementary Estimates Hearings. All of these Hansard transcripts are freely available via the Parliament of Australia website. In addition, the Portfolio Budget Statements of these Central Agencies will also be used to identify significant Government measures in each financial year.				
(G) Tools?	The research methodology of this study is based on an approach which allows the interpretation of discourse from the perspective of and influences on the story which is presented in its sanitised coherent form (the Hansard transcripts and the Portfolio Budget Statements). This research is supported by the application of thematic analysis to identify key aspects of the 'story' and intertextuality analysis on the influences of the 'story'. This method of analysis is based on a recognition of dependence in the creation of discourse on the societal context, language and history (Fairclough 1992a, 1992b). This dependence and connection contributes to the intertextuality analysis' emphasis on the heterogeneity of discourse "and highlight[s] the diverse and often contradictory elements and threads that make up a text[discourse]" (Fairclough 1992b, p. 272). A key aspect of this approach is that it is reliant on the researcher to identify, interpret and justify the inclusion (and exclusion) of the different aspects of the societal context, language and history in the study. This aspect is particularly relevant to this study as the topics (macrosemantics) raised and the subsequent discussions in the Estimates Hearings are determined by the participants.				

Template taken from Faff, Robert W., Pitching Research (March 22, 2015). Available at SSRN: <http://ssrn.com/abstract=2462059> or <http://dx.doi.org/10.2139/ssrn.2462059>

	A key aspect of this study is attendance at both the Additional Estimates Hearings in March 2016 (based on 2014-2015 Federal Government measures introduced by the Treasurer in May 2014) and the Estimates Hearings in May 2016 (based on 2015-2016 Federal Government measures introduced by the Treasurer in May 2015). Attendance at these hearings will provide a significant contextual component to our study.
TWO	Two key questions
(H) What's New?	The idea upon which this research is based is that one of the key processes by which government financial accountability is discharged has not been fully explored nor has the taken-for-granted assumption that this process 'does adequately' discharge financial accountability been challenged. While Parliamentary discourse presented via Hansard transcripts (but not on Budget Estimates) has been previously explored the research approach applied has been primarily based on positivistic methodologies. This study will address both of these gaps in the academic accounting literature.
(I) So What?	Senators and senior public servants spend a considerable amount of time preparing for and participating in Budget Estimates Hearings where they are required to examine and report on the expenditure proposals of the government (\$83 billion in 2013-14). This study will identify opportunities for improving the efficiency and effectiveness of these Hearings to identify potential savings and make recommendations for the enhancement of transparency and discharge of fiscal accountability.
ONE	One bottom line
(J) Contribution?	Currently there is limited academic literature which explores and evaluates the Budget Estimates Hearings process and its impact and contribution to public sector financial accountability. The majority of the academic literature on public sector financial accountability focuses primarily on the notion of accountability, and its various forms, in its broadest sense rather than on specific processes such as the Budget Estimates Hearings of the Senate Legislation Committees.
(K) Other Considerations	Collaboration: This study will be undertaken in collaboration with Dr Greg Jones from University of Southern Queensland. Target Journal(s)? <ul style="list-style-type: none"> • The empirical data collected from the thematic analysis from this study will be the basis of a journal paper which will be submitted to Financial Accountability & Management (FAM). • Another journal paper will be prepared outlining the identified process improvement(s) for submission to the Australian Journal of Public Administration. • AFAANZ 2016 Conference paper(s) Risk assessment: The main risk to the completion of this project is time. However, with proper planning and agreement from the Head of School and Head of Discipline the likelihood of this risk eventuating is low. In addition as the data is readily accessible and the methodology not reliant on specific external tools there are no other risks to the completion of this project.