

Stinshoff, Volker

Article

Selbst gemacht ist gut gemacht? Der Einfluss von Self-Service Reporting auf die Qualität von Managemententscheidungen

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Online-Appendix zu

„Selbst gemacht ist gut gemacht? Der Einfluss von Self-Service Reporting auf die Qualität von Managemententscheidungen“

Volker Stinshoff

Heinrich-Heine-Universität Düsseldorf

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Anhang

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Anhang A: Fragebogen

Seite 1: Einleitung

Investment Decision Making

Thank you for participating in our experiment.

We aim to investigate how people make capital investment decisions.

In the following you will be introduced to a scenario.

There will be information on a hypothetical situation and on **two different investment options**.

On the second page we will ask a few questions on how you **evaluate** your decision.

On the following page we will ask six questions on the data presented previously. You will have to **recall** as much information as possible.

You will be paid **1.00\$** for participating. If you answer at least **three** of the **six** questions correctly, you will receive an additional **15 ct**.

Finally on the fourth and last page we will collect some **demographic** data.

After you have finished the last page, you will be given an **ID-number**.

Please name this ID when entering your submission, so we can provide the **bonuses**.

Please be aware that we can't confirm any submission **without** ID.

Bonuses will be paid with a **delay** of 1-2 days.

This experiment is **anonymous**, we won't collect any data besides your answers.

By continuing you **agree** that your answers are stored and analyzed.

Seite 2: Case und Entscheidung

Szenario – Alle

Imagine you work for a company that produces and sells various chemical products. The company aims to be a good corporate citizen. Specifically, a **good relationship** to all employees and **environmentally friendly** behavior are among the most important corporate goals.

As a division-manager you are responsible for the segment “Home Care”. Market analysts report that **demand** for your core product is **increasing**, however over the last three years your market share has been **flat**. The main problem are **limitations** in your production facility, that prevent you from benefiting from the increasing demand.

The product development team and the production manager of your company have developed **two** different solutions to adjust both the product design and the production process, in order to enable higher production volume.

Both solutions have **different impacts** on production and product, but both will enable you to meet the increasing demand, while postponing the adjustments will result in decreasing market shares. Both solutions require an investment of 1,000,000 \$.

Now it is your task to decide which one of the two solutions is to be executed.

Information – Controlling

To assist in your decision-making, the managerial accounting staff has provided a report that shows all relevant information about the two investment opportunities:

	<u>A</u>	<u>B</u>
Net Present Value	15,000 \$	9,000 \$
Customer Satisfaction	Improved	Some improvement
Employee Satisfaction	Unchanged	Unchanged

In the calculation of the Net Present Value (NPV), besides increases in sales and savings in operations, the following aspects are included:

Features:

- alternative B provides higher operational efficiency
- alternative A increases product quality

Trade-Offs:

- alternative A will cause a higher rate of replacements among the production employees (A:20%/B:9%)
- alternative A uses environmentally friendly waste disposal methods, while alternative B does not

Information – SSR

To assist in your decision-making, a reporting-software provides all relevant information about the two investment opportunities:

	<u>A</u>	<u>B</u>
Net Present Value	15,000 \$	9,000 \$
Customer Satisfaction	Improved	Some improvement
Employee Satisfaction	Unchanged	Unchanged

In the calculation of the Net Present Value (NPV), increases in sales and savings in operations are included.

Additionally all relevant parameters about the features of the products and trade-offs are included.

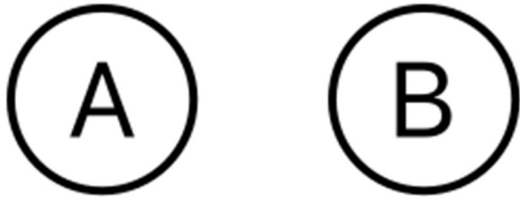
You can get more information about these parameters:

(please click on the respective letter to gain additional information)

Features:



Trade-Offs:



Pop-Up Windows:

Additional info on features of alternative A:

Features:

Product quality	Improved
Operational efficiency	No improvement

Additional info on features of alternative B:

Features:

Product quality	No improvement
Operational efficiency	Improved

Additional info on trade-offs of alternative A:

Trade-Offs:

Employee replacements	20%
Environmentally friendly	Yes

Additional info on trade-offs of alternative B:

Trade-Offs:

Employee replacements	9%
Environmentally friendly	No

Entscheidung 1

What is your investment decision?

1. Invest in Alternative A
2. Invest in Alternative B
3. Postpone decision
4. Reject both alternatives

Entscheidung 2

Please rate your desire to...

- | | |
|---------------------------------|---|
| 1. ...invest in Alternative A | 1 (very weak) ... 6 (moderate) ... 11 (very strong) |
| 2. ... invest in Alternative B | 1 (very weak) ... 6 (moderate) ... 11 (very strong) |
| 3. ... postpone decision | 1 (very weak) ... 6 (moderate) ... 11 (very strong) |
| 4. ... reject both alternatives | 1 (very weak) ... 6 (moderate) ... 11 (very strong) |

Seite 3: Bewertung der Entscheidung

Please rate the difficulty of the decision.

1 (very easy) ... 6 (medium) ... 11 (very difficult)

Please rate the extent to which you felt...

- | | |
|----------------|--|
| 1. ... worried | 1 (not at all) ... 6 (medium) ... 11 (high extent) |
| 2. ... uneasy | 1 (not at all) ... 6 (medium) ... 11 (high extent) |
| 3. ... nervous | 1 (not at all) ... 6 (medium) ... 11 (high extent) |
| 4. ... anxious | 1 (not at all) ... 6 (medium) ... 11 (high extent) |

Please rate your confidence, that your decision was correct.

1 (not confident) ... 6 (medium) ... 11 (very confident)

Please rate your desire to discuss the decision with a colleague.

1 (weak) ... 6 (medium) ... 11 (strong)

To which degree did you feel responsible for the outcome of your decision?

1 (very low) ... 6 (medium) ... 11 (very high)

Seite 4: Kontrollfragen

What is the calculated Net Present Value of alternative B?

1. 15,000 \$
2. 11,000 \$
3. 2,000 \$
4. 9,000 \$

Which alternative provides higher product quality?

1. Alternative A
2. Alternative B
3. Both provide the same quality
4. There was no information on product quality

Which alternative is more environmentally friendly?

1. Alternative A
2. Alternative B
3. Both are equally environmentally friendly
4. There is no information on this

How many employee replacements does alternative A cause?

1. 20%
2. 11%
3. 7%
4. 9%

Which alternative provides higher employee satisfaction?

1. Alternative A
2. Alternative B
3. Both provide equal satisfaction
4. There is no information on this

Which aspects are included in the NPV-calculation? (multiple selection possible)

1. Increases in sales
2. Savings in operations
3. Savings caused by product features
4. Savings caused by trade-offs

Seite 5: Demographics

Please enter your gender.

1. Male
2. Female

Please enter your age.

What is your highest educational degree?

1. High School
2. College
3. PhD
4. Other

Do you have educational or professional background in Finance, Accounting or Business Administration?

1. Yes
2. No

Seite 6: Abschluss

Thank you for participating!

Your ID is: 378xxx

Please name this ID in your submission.

Be aware that we will reject any submission without ID.