**Appendix A:** The administeredquestionnaire

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| **Section 1 – Demographic information**  *Please report your details about: a) age, b) gender, c) job position, d) years of experience in the controlling role, e) industry, and f) years of experience with Sustainable Performance Measurement Systems (SPMSs).*  **Section 2 – Probability and impact of biases**  *Please read the text of the reported event for the development of a Sustainable Performance Measurement System (SPMS) and, based on experience gained during your entire career,**indicate: the probability of the event occurring and its eventual harmfulness to the whole SPMS. The attributable values range from 1 (minimum probability and impact) to 5 (maximum probability and impact), considering a score ranging from 3 to 5 as a critical level.*   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Section | Area | Effect | Probability | Impact | | Situational Diagnostic | *Interpreting sustainability in the corporate context* | 1. Decision makers choose the definition of sustainability based on a limited range of data/information they have about the market and the general context |  |  | | 2. Decision makers have preferences for a certain definition of sustainability because of their own personal interests (financial or non-financial) |  |  | | 3. Decision makers involve too large groups of internal and external stakeholders in the definition of sustainability to avoid conflicts |  |  | | *Surveying the internal environment* | 4. Decision makers focus on evaluating only data confirming that the current performance measurement system already works well |  |  | | 5. Decision makers have preferences for involving certain internal stakeholders, rather than others, in the development of the SPMS because of their own personal interests (financial or non-financial) |  |  | | 6. Decision makers evaluate the current performance measurement system based on a limited range of data/information they have about the internal environment |  |  | | 7. Decision makers exaggerate internal stakeholders’ positive perceptions about corporate sustainability initiatives |  |  | | *Surveying the external environment* | 8. Decision makers focus on evaluating only data confirming that the current performance measurement system already works well |  |  | | 9. Decision makers have preferences for involving certain external stakeholders, rather than others, in the development of the SPMS because of their own personal interests (financial or non-financial) |  |  | | 10. Decision makers evaluate the current performance measurement system based on a limited range of data/information they have about the external environment |  |  | | 11. Decision makers exaggerate external stakeholders’ positive perceptions about corporate sustainability initiatives |  |  | | 12. Decision makers perceive SPMSs of other corporations in the industry as successful because of the success of other corporations’ existing sustainability initiatives |  |  | | Goal Diagnostic | *Establishing the overall goal and objectives* | 13. Decision makers underestimate potential outcomes for the SPMS |  |  | | 14. Decision makers address key sustainability priorities to meet the needs of more recognizable stakeholders |  |  | | 15. Decision makers have preferences for establishing certain goals, over others, in the development of the SPMS because of their own personal interests (financial or non-financial) |  |  | | *Links to existing goals and targets* | 16. Decision makers do not convincingly integrate the SPMS due to its unknown features |  |  | | 17. Decision makers consider existing sustainability targets as updated based on an old range of data/information they have about the market and the general context |  |  | | 18. Decision makers consider the current performance measurement system contributions to existing commitments, established in the corporation’s vision, mission, values, and policies, as satisfactory |  |  | | Implementation Diagnostic | *Identify how the SPMS will be used* | 19. Decision makers ignore that stakeholders can impede the successful implementation of the whole SPMS |  |  | | 20. Decision makers use the SPMS and are mostly encouraged by personal incentives rather than using it for the interests of the organization |  |  | | *Identify resource needs* | 21. Decision makers do not create the SPMS due to related costs without considering potential equivalent revenues |  |  | | 22. Decision makers overestimate necessary resources to create the SPMS because they are influenced by past expenditures on other sustainable initiatives already absorbed |  |  | |
| **Section 3 – Questions regarding the strategies to reduce cognitive errors for an effective development of a SPMS**  24. Have you ever been involved in activities to reduce cognitive biases for SPMS development?  25. Based on experience, how do managers usually reduce cognitive biases for SPMS development?  26.Are there criticalities in reducing cognitive biases for SPMS development? |
| **Section 4 – Questions regarding the positive-related potential outcomes emerging from the strategies to reduce cognitive errors for an effective development of a SPMS**  27. What are thepositive-related potential outcomesof reducing cognitive errors for an effective development of a SPMS?  28. What are the reduced negative-related effects resulting from an effective development of a SPMS? |