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Table 1: Interview details

Designation of interviewees	Duration of the interview
AGM-Finance	30 minutes
Budget team leader	45 minutes
Budget team member - 1	40 minutes
Budget team member - 2	30 minutes
Strategic planning team member - 1	30 minutes
Strategic planning team member - 2	40 minutes
Branch manager - 1	30 minutes
Branch manager - 2	30 minutes
Marketing manager	30 minutes

Appendix A: Interview Questions

1. What is your position and responsibility area in the organization?
2. How long have you worked in your current position?
3. Can you explain about the reasons your company moved to a new budgeting system?
4. What are the characteristics of the previous budgeting system you have practiced?
5. Can you explain about the current (strategic) budgeting system introduced?
6. What are the special characteristics of this strategic budgeting system?
7. With the current budgeting system, how do you link the budget with overall strategy and other functional strategies of the company? What are the tools and techniques you use in doing so?
8. How have you used technology in order to get the support for implementing this new system? For example, did you use new IT systems?
9. In your opinion is this new budgeting system adding value to the company?
10. Can you briefly explain about the change process towards the new budgeting system? Did you get sufficient support from higher management to implement it?
11. What are steps your company have taken to implement this new system?
12. In your opinion was the company able to implement the change successfully? Please explain
13. What are the barriers faced when implementing this new system?
14. What are the steps taken by the management and the change implementation team in order to mitigate those barriers?
15. How has the working environment and culture affected by this change to strategic linked budgeting system?
16. What are the implications of implementing the new strategic budgeting system on the company?
17. In your opinion is this new budgeting system successful as expected?
18. Do you think the company will be able to manage and sustain this change in future also?
19. Do you think your company will adopt to beyond budgeting practices in future?
20. What is the preferred budgeting system according to your opinion, is it traditional budgeting or strategic budgeting? Why do you think so?