Category 4: Total impacts

(a) Extract of questionnaire on questions measuring total impacts

To what degree does the organisation benefit from the new reporting requirements

	Significantly	Moderately	Marginally	Not at all
Meet stakeholders' demand for information	○	○	○	○
Improve revenue	○	○	○	○
Improve key financial ratios	○	○	○	○
Improve decision making	○	○	○	○
Improve the quality of financial reports	○	○	○	○
Improve the use of technology and software system	○	○	○	○
Improve preparation of the financial report	○	○	○	○
Improve preparation for management report	○	○	○	○

(b) Summary of hypothesis test for total impacts and organisation size

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.[a,b]	Decision
1	The distribution of Total Impact is the same across categories of ACNC Size.	Independent-Samples Kruskal-Wallis Test	.053	Retain the null hypothesis.

a. The significance level is .050.

b. Asymptotic significance is displayed.

(c) Result of pairwise comparisons - Total impacts and organisation size

Pairwise Comparisons of ACNC Size

Sample 1-Sample 2	Test Statistic	Std. Error	Std. Test Statistic	Sig.[a,b]	Adj. Sig.[c]
Small -Large	-15.908	9.364	-1.699	.089	.268
Small -Medium	-17.668	7.628	-2.316	.021	.062
Large-Medium	1.760	8.917	.197	.844	1.000

a.Each row tests the null hypothesis that the Sample 1 and Sample 2 distributions are the same.

b. Asymptotic significances (2-sided tests) are displayed. The significance level is .050.

c.Significance values have been adjusted by the Bonferroni correction for multiple tests.