

## Mediating Role of Perceived Attributes and Perceived Benefits of ABC System in the Relationship between Organizational Culture and the Intention to Adopt ABC System

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ARTICLE INFO	ABSTRACT
<p>Publication Online: 24 June 2019</p> <p>Corresponding Author: <b>Nashwan Talal SaadAllah Al-Taria</b></p>	<p>Research findings have signified that organizational culture shapes the goals, mission, and visions of the organization. Also, many researchers have found that organizational culture could have significant effect on ABC system adoption intention. However, it has been indicated by some researchers that firms are still unlikely to adopt ABC system, given that they might have not been convinced about its attributes and benefits and thus the low level of ABC system adoption. To offer theoretical insight on this. Based on technology acceptance model this paper examines the mediating role of perceived attributes and perceived benefits of ABC system on the connection between organizational culture and intention to adopt ABC system via a comprehensive review of literature on the subject matter. The paper presented a conceptual argument and found that the connection between organizational culture and intention to adopt ABC system could be mediated by perceived attributes and perceived benefits of ABC system. This implies that while organizational culture is a significant predictor of ABC system adoption intention, perceived attributes and perceived benefits explicate the relationship between organizational culture and intention to adopt ABC system. To extend this finding, future research direction could focus on collecting and analyzing relevant data to examine the relationships and enrich the extant body of knowledge.</p>
<p><b>KEYWORDS:</b> Organizational culture; Intention to adopt; Perceived benefits; Perceived attributes; Industrial sector.</p>	

### I. INTRODUCTION

With regards to the current developments in manufacturing technologies and management accounting practices such as growing the worldwide competition and appearing modern industrial technologies led to automation, cost structure change and close product life cycles. Consequently, the issue of contemporary management accounting system adoption such as Activity-Based Costing system (ABC) has been taking a wide range of interest in the management accounting literature (Abdel-Kader & Luther, 2008; Askarany & Yazdifar, 2012; Fadzil & Rababah, 2012; Innes & Mitchell, 1995). The dispute turns around the low and slow adoption of ABC system in spite of its consideration as the next alternative for the traditional management accounting practices (Booth & Giacobbe, 1999; Innes, Mitchell, & Sinclair, 2000; Krumwiede, 1998; Lukka & Granlund, 1996; Malmi, 1997, 1999). Authors have investigated organizational, technological, contextual factors to address this issue (Cameron & Quinn, 1999; Chang, 2007; Shokshok,

Rahman, Wahab, & Shokshk, 2010; Twati & Gammack, 2006). Chang (2007), proposed that cultural aspects have a substantial effect on the adoption behavior, it is essential to involve cultural factors into consideration concerning this matter, and would have an impact on the acceptance, adoption and use of new techniques and information systems (Al Kisher, 2013; Bartolomeo et al., 2000).

Moreover, Cameron and Quinn (1999) state that organizational culture is typically regarded as an imperative factor in accepting and adopting any changes and innovations. Previous studies have also showed that the disregard of organizational culture is seen as one of the explanations that contribute in the unsuccessful changes of the organizational culture (Shokshok et al., 2010; Twati & Gammack, 2006).

Other authors consider organizational culture as a key factor to a successful adoption operation of innovation (e.g. Baird, Harrison, & Reeve, 2004; Cameron & Quinn, 1999; Chin-Loy & Mujtaba, 2007; Trivellas & Dargenidou, 2009;

Twati & Gammack, 2006). While organizational culture is considered as an urgent base in accepting and adopting contemporary innovations and organizational changes, it does not receive sufficient attention in the intention to adopt ABC system in the literature (Baird et al., 2004). Hence, it's imperative to investigate the effect of organizational culture on the adoption of ABC system, due to the lack of empirical study concerning the intention of ABC system context.

Nickels, Kwun, & Omar (2008) points that a culture that promote innovation and acceptance of risk will offer higher level of adoption intention of innovative technologies. With the sense of technology acceptance model. This might be due to the high level of their perceptions for the attributes and the benefits of the innovation. When the benefits and attributes of an innovation are perceived higher than risks coming from embracing this innovation, the organization will be more inclined to adopt and use the innovation.

Furthermore, technology acceptance model has demonstrated that perceived benefits of an innovation play a mediation role between the factors that may affect the adoption operation and the intention to adopt the innovation (Davis, 1985; Davis, Bagozzi, & Warshaw, 1989). Similarly, based on TAM model, Twati (2006, 2008), explore the role of perceived benefits as a mediation between organizational culture and adoption of management information systems (MIS). The finding showed that perceived benefits of management information system mediate the relationship between organizational culture and the adoption of management information system. Additionally, Iacovou et al., (1995), state that the responsiveness of expected benefits is compulsory in order to adopt contemporary innovation. Beatty et al., (2001) also articulate that perceived benefits influence the adoption and use of technology.

On the other hand, Roger (2003) claims that 49 to 87 percent of adoption operation variance can be demonstrated by the perceived attributes of the innovation. Askarany and Yazdifar (2007), investigated the impact of perceived attributes of ABC system on its adoption intention in Australian industrial sector. They point out that perceived attributes of ABC system affect the adoption of ABC system. Twati (2006), and Twati and Gammack (2006) showed that there is a relationship between organizational culture and perceived benefits of management information system. Al Kisher (2013) also states that perceived benefits of environmental management accounting system are influenced by organizational culture.

Likewise, organizational culture may influence the perceived attributes of ABC system. Consequently, grounded the Preachers and Hayes (2008) perceived attributes of ABC system may have a mediation effect between organizational culture and the intention to adopt ABC system. Hence, both perceived attributes and perceived benefits of ABC system may have a mediation effect between the organizational culture and the intention to adopt ABC system.

Based on above and the fact that there is a dearth of empirical studies on ABC system adoption (Baird et al., 2004). It could be considered imperative to examine the effect of organizational culture on ABC system adoption intention. Moreover, based on the technology acceptance model, this study extends the literature of ABC system adoption through proposing the mediation role of perceived attributes and perceived benefits of ABC system between organizational culture and the intention to adopt ABC system.

## II. CONCEPTUAL BACKGROUND OF THE VARIABLES

### A. *Organizational Culture*

Organizational culture has been defined by many authors in the literature. However, a majority have commonality with Gordon and DiTomaso (1992, p. 784) who defined it as a “pattern of shared and stable beliefs and values that are developed within a company over time”. Though others perceive organizational culture in terms that are combined and inclusive of a particular organizational unit, it represents the goals, images, and work environment of an organization that distinguishes it from others (Hofstede, 1984). In addition, the literature concerning the ABC adoption revealed that organizational culture will affect the adoption operation if it is rooted with four elements. These elements embrace outcome orientation, innovation, team orientation, and attention to details (Baird, Harrison, & Reeve, 2007; Charaf & Bescos, 2013; Rumanti, Hidayat, & Yordy, 2015; Zhang, Hoque, & Isa, 2015).

Outcome orientation represents the extent to which the management focusses on outcomes and achievement rather than the procedures and methods used in the actualization of the consequences (Wulantika, 2011). Baird et al. (2007) argue that any organization that considered outcome orientation as an essential of its culture would positively inclined to adopt a contemporary practice and direct its energy towards it, to verify its effective adoption. Innovation points to the gauge of motivation that the employees own in order to be innovative (Wulantika, 2011). According to Charaf and Bescos, (2013), organizations that hold more innovative culture are more adaptable, more flexible, and more experiment concerning modern techniques and notion. Consequently, the adoption opportunity can be higher due to their positive attitude towards innovation (Baird et al., 2007).

Moreover, team orientation indicates the gauge of operational activities of organization are systematized by the team rather than an organization (Wulantika, 2011). The team orientation owned by the organizational employees would give urgency for assistance spirit and coaction efforts among them (Charaf & Bescos, 2013). Baird et al. (2007) articulate that team orientations lead to successful adoption and implementation of ABC. Attention to detail denotes the

gauge of employees' expectations to indicate high level of accuracy, analysis, and concern to detail (Rumanti et al., 2015; Wulantika, 2011). In this sense of culture, organizations that give more attention to detail (Charaf & Bescos, 2013), they would be more inclined to adoption intention and implementation success.

Numerous empirical studies argued that there is a significant relationship between organizational culture and the adoption intention of innovations, such as management information systems and organizational practices (Twati, 2008; Twati & Gammack, 2006). For instance, Twati and Gammack (2006) give empirical support to illustrate that the form of organizational culture is significantly affect the adoption of management information systems. Twati (2008) point out that social cultures are positively associated with the applications of management information systems adoption in Libya's Oil and Banking sectors.

Further, Charaf and Bescos (2013) administrated three semi-structured interviews in Moroccan's organizations to investigate the effect of four constituents of organizational culture (outcome orientation, innovation, team orientation, and attention to detail) in the adoption of ABC system. They found empirically that outcome orientation and innovation statistically have a significant and positive connection with ABC adoption. Similarly, an empirical study conducted in China by Zhang, Hoque and Isa (2015) to investigate the effect of the four constituents of organizational culture on the ABC system implementation in Chines manufacturing companies. They demonstrated empirically that ABC system adoption is connected significantly with outcome orientation and attention to detail. The findings of both Charaf and Bescos (2013) and Zhang, Hoque and Isa (2015) studies point toward the constituents of organizational culture is the key to the intention of ABC system adoption and successful implementation.

Additionally, the effect of culture constituents has been investigated by Baird et al. (2007), on the adoption and implementation of activity management practice in Australian business units. The outcomes pointed that constituent's culture orientation and the intention to detail are strongly connected with ABC system levels of activity as classified by Gosseline (1997). attention to detail is linked with the management of high level of activity, and it has a significant relationship with ABC adoption (Baird et al., 2007; Zhang et al., 2015).

Also, from different point of view, handling seven constituents of organizational culture. Rumanti, Hidayat and Yordy (2015), articulate the effect of organizational culture on the intellectual capital in Bina Karya's small and medium enterprises in Yogyakarta. Their investigation disclosed that four constituents of organizational culture (outcome orientation, innovation and risk-taking, aggressiveness and team orientation) out of seven constituents have a robust effect in prompting and increasing the intellectual capital.

Consequently, the outcome orientations, detail analysis and team orientation represent crucial factors for succeeding in adopting or implementing ABC system in many disciplines.

### **B. Perceived benefits of ABC system**

Perceived benefits are primarily point to apprehended benefits. Accordingly, perceived benefits portray one of the prominent features of innovation. It characterizes the degree to which adopters are influenced by the alleged benefits of innovation such as the ABC system (Chau & Tam, 1997). Hence, justifying the results of the adoption process with its convincing benefits, which in turn, increases the tendency of decision-makers to address the ABC system as an alternative to traditional management accounting information system (Salem & Mazhar, 2014).

The relationship between perceived benefits of information system innovation and its adoption has been examined by several studies in the literature. Empirically Beatty, Shim, and Jones (2001), Chau and Tam (2000), Iacovou, Benbasat, and Dexter (1995), Kuan and Chau (2001), Oliveira and Martins (2008), and Twati (2006) point out that the adoption of information practices is influenced by its perceived benefits. For example, Chau and Tam (2000) address the link between perceived benefits and the adoption of open systems. They found that the perceived benefits of a technology or a system clearly demonstrate the willingness of companies to adopt or implement an open system.

Kuan and Chau (2001) similarly reveal that the adoption of current technology is significantly affected by its perceived benefits. Oliveira and Martins (2008) as well state that perceived benefits have a considerable effect on websites adoption by large companies. Beatty, Shim, and Jones (2001) demonstrate that the perceived benefits influence the adoption and implementation of contemporary technology. Twati (2006) point out that the adoption of management information practices is influenced by its perceived benefits. Al kisher (2013) found that the adoption of environmental management accounting system significantly influenced by its perceived benefits. The knowingness of the anticipated benefits of innovative technology is required for adoption behavior of such technology (Iacovou et al., 1995). Hence, the shortage of the ABC benefits awareness might form the reason for the dearth of its adoption intention.

### **C. Perceived attributes of ABC system**

The attributes of an innovation are represented by its' advantage, compatibility, complexity, observability and trialability. These attributes explicate indisputable proportion of the variance of ABC adoption (Rogers, 1983). Rogers (2003, p. 219) point out that "firms' perceptions of these characteristics predict the rate of adoption of innovations". Although of the claimed role of the perceived attributes of ABC adoption, there is a dearth of addressing the impact of perceived attributes of innovations on the adoption intention of the innovation (Rogers, 2003). The

five features of innovation (advantage, compatibility, complexity, observability and trialability) should outline the directions of the adopters towards innovation adoption.

Furthermore, the link between perceived attributes of ABC system and its adoption has been examined by several researchers. For example, Moore and Benbasat (1991), Thong (1999), Askarany, and Smith (2000), and Askarany (2005) examined the association between perceived attributes and the adoption of ABC system in firms. The empirical outcomes showed a considerable association between them. The effect of the perceived attributes on the adoption of ABC system has been surveyed by Askarany and Yazdifar (2007, 2010), Askarany, et al., (2007), and Askarany et al. (2012) as well. They point out that the perceived attributes significantly influence the adoption of ABC system. These outcomes are in line with Rogers (2003) claim that the variance of ABC system adoption can be undeniably explained by its attributes perception. Hence, the lack in the perception of ABC system's attributes might lead to the lack in its adoption intention as well.

#### ***D. The intention to adopt ABC system***

In many organizations, the use of computer-based technology to support work and organizational processes had grown up, but it is not at required pace. Perception of the management that firm needs to adopt a new system would inform adoption of new management accounting information system. It is held that new management accounting information system (i.e., ABC system) can provide more accurate and useful information for the firm and thus making it competitive and sustainable (Thong, 1999). Rogers (2003, p. 177) argued that adoption starts with firm's intention to make full use of an innovation as the best course of action available. Intention to adopt has been perceived to lead to the actual adoption because the adoption operation for any firm begins with an intention to make real use for an innovation (Rogers, 2003, p. 177).

Besides, research on the role of behavioral intention as predictors of adoption of modern technology is scanty and substantial studies do not explore the research areas. The basic model for technology acceptance and implementation of investigation relies on classical behavioral theories i.e., the Theory of Reasoned Action, and the Theory of Planned Behavior; (see Ajzen, 1991; Fishbein & Ajzen, 1975).

### **III. HYPOTHESIS DEVELOPMENT AND CONCEPTUAL MODEL**

Going by the findings of the existing literature, organization culture is indispensable for any adoption or expansion in a firm. Many scholars involving Chin-Loy and Mujtaba (2007); Shokshok et al., (2010); Trivellas and Dargenidou, (2009); and Twati and Gammack, (2006) contend that organizational culture influence significantly the adoption of technological innovations and information management systems. Nevertheless, there is still need for more

examination on relationship between organizational culture and adoption intention of contemporary management accounting practices (Bartolomeo et al., 2000).

Furthermore, the findings of the researches done by Charaf and Bescos (2013), Zhang, Hoque and Isa (2015), and Baird et al. (2007) corroborate the existing findings and signified that organizational culture has a significant positive effect on the ABC adoption operation. More so, Baird et al. (2007) in his research on the relationship between organizational culture and management accounting practices in Australian business units revealed that cultural factors such as the outcome orientation and the intention to detail, are significantly linked with ABC levels of activity. Therefore, organizations that have cultural features such as the consequences directions, innovative mindset and intention to detail would have more inclined to embrace ABC system as a management accounting innovation. respectively.

Moreover, technology acceptance model posits that perceived benefits of innovation have a crucial effect on the intention to adopt any innovation precisely technological innovation and information system innovations (Davis, 1985). Perceived benefits can play a mediation role between the factors that influence the adoption of information system innovation (Davis, 1985). This assertion is consistent with some prior studies on the effect of organizational factors on the adoption intention of information system innovations. Organizational culture is considered as a vital of organizational factors that influence the adoption of management information system. Twati (2006) investigated the association of organizational culture perceived benefits and intention to adopt management information system. The findings signify the mediation effect of perceived benefits between organizational culture and the intention to adopt management information system.

In addition, as claimed by Rogers (2003) that “firms’ perceptions of these characteristics predict the rate of adoption of innovations” and claim that the variance of system adoption can be undeniably explained by perceived its attributes. Hence, perceived attributes of ABC system is a dominant part of the foundation of management information systems, due to its fundamental role in recognizing the resources needed to accomplish the organization's objectives (Otley, 1999; Simons, 1987). Askarany and yazdifar (2007) examine the effect of the perceived attributes of ABC system on its adoption in Australia. The findings of the study confirmed that perceived attributes have significant effect on the adoption of ABC system as a management accounting innovation. This translates to the fact that perceived attributes of ABC system can play an important role in ABC adoption decision and use.

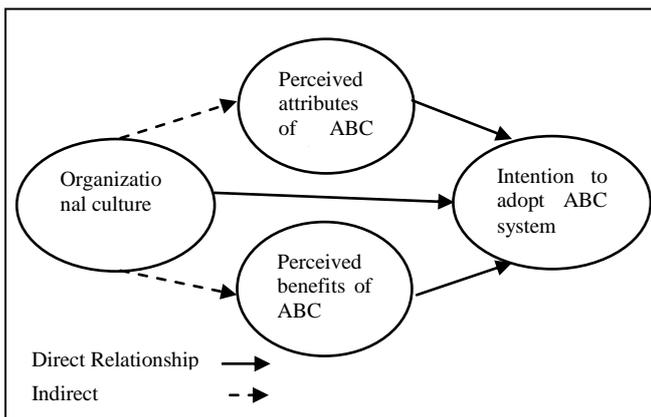
Based on the discussion above, the current study proposes thus:

- 1. Organizational culture positively influences intention to adopt ABC system.**

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2. **Perceived attributes of ABC system mediate the relationship between organizational culture and intention to adopt ABC system.**
3. **Perceived benefits of ABC system mediate the relationship between organizational culture and intention to adopt ABC system.**

The model of this study is underpinned by technology acceptance model (TAM), given that the theory provides an explanation of user behavior across a broad range of end-user computing technologies and user populations. The theory also provides an explanation regarding the determinants of computer adoption (Davis et al., 1989, p. 985) and adoption of information technology and information system (Davis et al., 1989; Mathieson, 1991). TAM model postulates that a firm will intend to adopt the behavior if its perceived benefits beat the value of energy needed to practice it (Parsons, Iivari, & Hevner, 2005). Based on the exposition in the preceding sections, this work proposed a conceptual model which indicates the mediating role of perceived attributes and perceived benefits of ABC system on the connection between organizational culture and ABC system adoption as shown in Figure 1 below.



**Figure 1:** the conceptual framework of this study

### IV. CONCLUSION

The current study, which proposed the mediating role of perceived attributes and perceived benefits of ABC system on the relationship between organizational culture and the intention to adopt ABC system, presented a conceptual argument and found that the connection between organizational culture and the intention to adopt ABC system could be mediated by perceived attributes and perceived benefits of ABC system. This finding signifies that organizational culture is a significant predictor of the intention to adopt the ABC system, and perceived attributes and perceived benefits of the ABC system are mediating the relationship between organizational culture and the intention to adopt ABC system. Thus, this finding enriches the present body of knowledge on ABC system adoption as issues relating to theoretical, practical, and methodological aspects of high-performance work system research were explicated. Nevertheless, this research is conceptual in nature. So,

future research can extend the research by collecting and analyzing relevant data to examine the relationships and enrich the extant body of knowledge.

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