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Not Everybody's Darling - Investigating the Acceptance of Benefits Management and Moderating Organizational Characteristics

Florian Hesselmann

Frederik Ahlemann

Dennis Böhl

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Florian Hesselmann, Frederik Ahlemann, Dennis Böhl

University of Duisburg-Essen, Essen, Germany
{florian.hesselmann,frederik.ahlemann,dennis.boehl}@uni-due.de

Abstract. Despite organizations' substantial investments in information systems and information technology, the successful realization of appropriate benefits is still often considered a major organizational challenge. Beyond traditional project management dimensions, such as time, cost, and quality, BM emphasizes the need to identify, plan, realize, and review benefits, particularly by means of business changes. While the BM field is still evolving, most studies report on the alarmingly low BM adoption rates in practice. Therefore, we try to understand the determinants of BM acceptance by developing a conceptual model and conducting complementary, exploratory interviews. We find that an individual's role in BM and specific organizational culture characteristics play a major role in influencing BM acceptance's determinants. We contribute to BM research by providing a deeper understanding of BM acceptance and adoption. Practitioners can use these insights to launch more successful change initiatives while implementing BM.

Keywords: benefits management, IS value, methodology acceptance, organizational culture, field study.

1 Introduction

Motivated by the low success rates of information systems / information technology (IS/IT) projects [1–3], the effective management of such projects and, consequently, their contribution to business value, has been a vital field in IS research for several years. While early research concentrated on investigating IS success [4, 5], and executing and finishing projects with the ex-ante specified cost, time, and scope constraints, the evaluation of IS/IT investments regarding delivering the anticipated IS/IT value was neglected. Practitioners, as well as researchers, have realized the need for management concepts that function parallel to project management, but aim to deliver project benefits (not just the immediate project results) that will support long-term organizational goals. For example, IT project management has facilitated the task of selecting, implementing, and deploying a customer relationship management (CRM) system in the form of a project. However, it is still comparatively difficult to realize the associated benefits, such as increasing sales and customer satisfaction, with this

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technology. In this context, benefits management (BM) has evolved as an independent research discipline that investigates the successful realization of IT project benefits since the 1990s [6]. BM emphasizes organizational change as an important prerequisite for realizing benefits from IS/IT investments, and is defined as "organizing and managing IS/IT initiatives so that potential benefits arising from the use of IT are actually realized" [6]. Further, BM differs from other management approaches, like project portfolio management, by specifically emphasizing IS/IT investments' benefits and their realization, as well as by undertaking appropriate business changes besides technical implementations [7]. Furthermore, common frameworks, like the standards that the Project Management Institute (PMI) proposes [8], do not address the ongoing exploitation of IS/IT investments' benefits after a project closure.

When analyzing studies and reports published since 1996, which consistently consider BM a very effective management approach, it seems surprising that researchers generally still find very low BM adoption rates in organizations [6, 7, 9–11]. Unfortunately, research – particularly explanations from BM theory – has to date provided little help in understanding these low adoption rates. This might be because the available empirical studies only focus on BM's methodological aspects, such as the processes, methods, and tools [11, 12]. Very few detailed insights, reports, and explanations attempt to study other BM perspectives. Consequently, elements that might enable the diffusion and adoption of BM practices, such as employee needs and concerns, are mostly underrepresented in research [11, 13].

A systematic literature review of benefits management's state-of-the-art [14] reveals that, on an individual level, BM acceptance has very seldom been part of any study. However, a prerequisite for BM adoption is the actual users', i.e. employees', acceptance and proper use of BM. Studies on methodology acceptance have found that low user acceptance rates decrease a methodology's potential benefits, as the unaddressed concerns, fears, and needs of employees whom the methodology affects, give rise to user resistance and, subsequently, hinder its intended execution [15]. However, due to the additional reporting and organizational change efforts that BM requires from its affected stakeholders, achieving a sufficient degree of acceptance is rather demanding and needs further investigation [12]. Consequently, when implementing and executing BM, the needs of its users have to be thoroughly taken into consideration.

To solve this problem, we aim at gaining a deeper understanding of the individual drivers of benefits management acceptance and its associated effects. Specifically, our research questions are: a) What are the determinants of benefits management acceptance? b) Which contextual factors influence the predictive power of these determinants? The latter question is of particular importance, as BM is implemented in diverse organizations characterized by different cultures, norms, and standards. Understanding such contextual differences and addressing them appropriately is important for theory development and knowledge creation [16]. To answer our research questions, we derive propositions and develop a conceptual model, which we refine through an exploratory field study, as a basis for future empirical work.

The paper is organized as follows: Section 2 provides an overview of our theoretical foundation that forms the basis of BM and acceptance research. Afterwards, we

delineate the research process by describing our data collection and analysis, as well as the development of our conceptual model's constructs and propositions in order to explain BM acceptance. We conclude with our main contributions and a discussion of the key results, limitations, and suggestions for further research.

2 Foundations

2.1 Benefits Management

BM research started to evolve in the mid-1990s, when Ward et al. [6, p. 214] conducted an empirical study on industry practices in the UK, in which they defined BM as "the process of organizing and managing such that potential benefits arising from the use of IT are actually realized." According to this initial study, many organizations were dissatisfied with the available benefits-realizing methods. Subsequently, the authors presented the Cranfield BM process model as a means of overcoming this issue (Figure 1). The process model remains one of the most widely used and cited models in the BM research field. It outlines the scope and nature of BM in five stages: In stage one, the benefits are identified, appropriate measures are derived, and the linkages between an IS/IT investment and the business changes required to realize the anticipated benefits are concluded. The subsequent benefits realization's planning covers the allocation of responsibilities and the assessment and planning of the respective changes. In stage three, the appropriate business changes are undertaken, along with the preceding IS/IT implementation. After the results' evaluation and review, a comparison of the before and the after measures is undertaken to assess the degree of achieved benefits realization. In the last stage, further unanticipated benefits are planned and realized, while new experiences are documented for future projects [6].

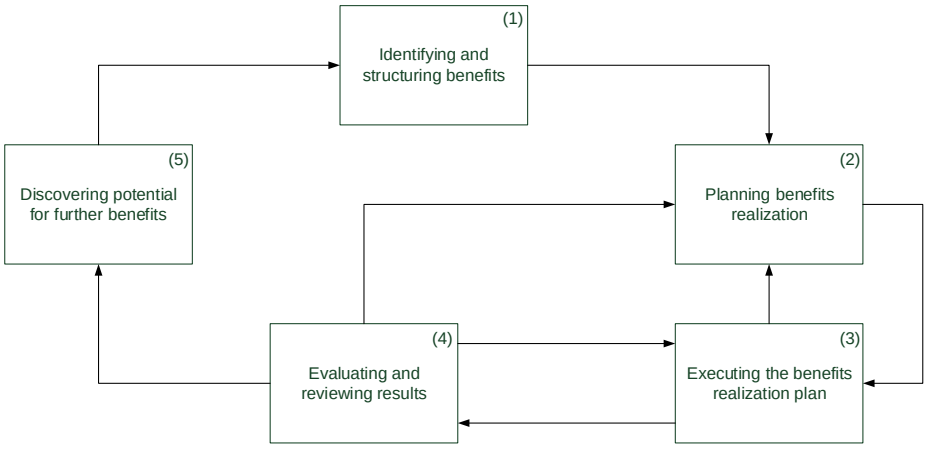

Fig. 1. Cranfield BM process model [6]

As depicted in these five stages, BM has implications for an organization's stakeholders, as it requires the implementation of new processes, responsibilities, and methods [17]. In particular, it is about dealing with omissions and failures, like bad investment decisions, unfavorable project implementations, and inefficient business process executions. Therefore, stakeholders not only have to change their behavior, but their performance and behavior also need to be transparent to allow the detection of failures and inefficiencies. Furthermore, the identification and planning of benefits are already linked to required additional stakeholders efforts [12, 18]. Consequently, most affected stakeholders show a low degree of BM acceptance. However, without such acceptance, there is no change in the behavior of BM users, which subsequently jeopardizes the implementation of the required BM processes and methods. Therefore, investigating BM is highly relevant when trying to understand when and how users accept it.

By critically examining past research efforts, we conclude that while considerable progress has been made, this has primarily been in the field of developing BM frameworks, methods, and techniques. The actual adoption and use of such methods have, particularly from a user's perspective, been neglected. In addition, complementary contextual factors (e.g., organization size, organizational culture, and industry) have also only received minor attention. This is a critical issue, as no matter how effective and efficient the BM methodology is, it has no value if employees, who are expected to use and apply such practices, do not truly embrace and adopt it. We aim to solve this issue by investigating the determinants and associated factors of BM acceptance.

2.2 Prior Research on Acceptance

Acceptance research has long been one of the core interests of IS scholars. Over this time, several theoretical lenses have been used and refined to study this phenomenon. While early attempts mainly focused on the acceptance of technical artifacts (like software), more recent research also investigates the acceptance of management methods and processes like project management and benefits management [15, 19].

The theory of reasoned action (TRA), which explains general behavior and does not focus on technology acceptance, is one of the first theories in this context. TRA states that behavioral intention drives human behavior, and this intention depends on the attitude towards this behavior and on subjective norms [20]. The theory of planned behavior (TPB), which is an extension of TRA, consists of similar constructs, but adds control belief measures and perceived behavioral control measures as an influence on behavioral intention and on behavior itself [21]. In detail, the TPB's three determinants of behavioral intention can be described as follows: The attitude construct describes the extent to which a person has a favorable or unfavorable evaluation of the behavior of interest in terms of the behavior's outcomes. The subjective norm represents the belief in whether the peers of and people important to this person would approve or disapprove of the behavior. Finally, perceived behavioral control reflects a person's beliefs regarding the necessary resources and opportunities required to perform the behavior of interest [21].

The technology acceptance model (TAM) has been especially adopted by the IS domain [22]. Just like TRA, it includes the elements behavior and behavioral intention. In this case, the factors influencing the behavioral intention to use a system are the perceived usefulness and the perceived ease of use. TAM's great success has led to much research in which it is applied. One of its most prominent extensions is the unified theory of the acceptance and use of technology (UTAUT), which combines and integrates the TRA, TPB, and TAM assumptions, as well as those of six other acceptance theories [23]. The perceived ease of use and perceived usefulness are the most used constructs of these theories. Furthermore, the terms acceptance and adoption are often used synonymously, which we also do.

For the purpose of this study ,we use the TPB as the underlying theoretical foundation for the BM acceptance model for the following two reasons: a) as arguably the mostly researched theory on individual beliefs and behavior, the TPB provides a solid foundation to build on our BM acceptance model [24]; b) as a sociological model, the TPB does not inherit a technology adoption perspective, while other well-researched theories (e.g., TAM and UTAUT) focus mainly on technological artifacts' characteristics, such as perceived usefulness, perceived ease of use, perceived complexity, and adaptability [25]. Instead, BM represents a rather conceptual artifact (i.e. methodologies and techniques) and is more likely to be associated with a higher variety of uses than technological artifacts are [26].

3 Research Methodology

As research on BM success is still in its infancy, we decided on an exploratory approach that complements our systematic literature review. We aimed to triangulate the emerging a priori model with insights from practice. We consequently drew on Eisenhardt's recommendations for the development of theories from case research [27] and initiated a field study, based on interviews with BM practitioners, to identify in-depth insights and empirical patterns that would explain BM acceptance.

We conducted the field study by means of telephonic interviews. Since benefits management's maturity was expected to be low in most organizations, we opted for theoretical sampling rather than a random sample [28]. The interview guide, together with the a priori BM acceptance model (based on prior acceptance research), was distributed to the participants beforehand. In order to take advantage of the emergent themes and unique case features [27], we used the interviewee's answers to guide the interview. Generally, two interviewers conducted the interviews, which lasted between 60 and 90 minutes. The field study consisted of 11 interviews with practitioners: males and females, aged 31-50, and senior executives with more than ten years' professional experience. We addressed representatives of different organizational levels, who ranged from a CIO, a PPM to consultants.

Each interview began by asking the interviewees about their understanding of benefits management. We continued with partly exploratory questions, which dealt with topics that affected the groups of BM stakeholders and their initial reaction to BM implementation. Furthermore, we questioned our interviewees regarding important

factors for BM acceptance and the relevant supporting functions. In the second part of the interview, we evaluated our a priori model's constructs to gain further insights into their proposed effects. All the material we gathered through the interviews was collected in a case study database, which two of the authors analyzed.

The interviews were recorded and transcribed, as the interviewees had previously been ensured anonymity. We used the interviews to cross-check the theory-driven model development and refined our model. Section 4 provides excerpts from the interviews, as well as descriptions of the constructs and the proposed relationships.

4 Conceptual Development

Having described previous research on BM and acceptance research as a theoretical foundation, we next focus on the derivation of propositions to explain the determinants and moderating variables of BM acceptance. In doing so, we develop individual and organizational level variables.

Intention to Use Benefits Management

The purpose of our model is to explain and predict the intention to use BM, which is a key dependent variable. Ajzen [21, p. 181] defines intention to use as a construct that captures "the motivational factors that influence a behavior" and, therefore, is an indication of how much effort they plan to exert in order to exhibit the intended behavior. In line with this definition, we define the intention to use BM as the degree to which an individual is willing to execute BM-related tasks.

P1: Intention to use BM is positively associated with the BM use behavior.

Benefits Management Use Behavior

Our model's other dependent variable is the actual usage behavior. The separation between the intention as a predictor of a behavior and the actual behavior is common in acceptance research and also well established in the IS and its reference disciplines [21, 29]. Therefore, benefits management use behavior is defined as the actual use of the BM methodology.

4.1 Determinants of BM Acceptance

The determinants of BM acceptance represent variables with a direct or indirect effect on BM acceptance.

Performance Expectancy

Performance expectancy is defined as the degree to which individuals believe using BM will help them improve their job performance (efficiency and effectiveness). By selecting this definition, we draw on Compeau et al.'s [30] definition, thus taking outcome expectations regarding job-related performance (effectiveness and efficiency) into account. Job-related performance expectations are proposed as influencing the intention to use BM, because perceived job achievement has been identified as major determining factor for an employee's job satisfaction [31]. Furthermore, as BM

is associated with its users' positive and negative performance expectancy, our construct's definition emphasizes the "net" performance after comparing its benefits and costs. For example, stakeholders in an affected business department have to make an additional effort due to the required business process changes, but might profit from a subsequent performance increase. On the other hand, other stakeholders, such as IT controllers, initially benefit from BM, as they receive better information through the affected departments' additional reports. In our exploratory field study, we found further evidence that the initial performance expectations of BM vary. One interviewee, a business value consultant, maintained: "One factor that leads to negative expectations of BM is that people wonder if they have to do additional work." An IT consultant supported this idea: "I have often observed reactions like, 'Oh, now we have to add a new chapter to our project appraisal documents, we need new data and we will have to do more work'." On the other hand, a CIO interviewee emphasized: "Someone who is located in the controlling will benefit from BM." Therefore, we conclude:

P2: Performance expectancy is positively associated with the intention to use BM.

Outcome Expectancy

Outcome expectancy is defined as the degree to which an individual believes that using BM will result in desirable rewards. Potential rewards can be monetary advantages, changes in image and status, promotions, praise, etc. The construct can be compared to the personal outcome expectations construct that Compeau et al. [30] use and which is defined as "expectations of change on image or status or to expectations of rewards, such as promotions, raises, or praise." Our field study revealed complementary notions in practice. A CIO interviewee in the retail industry related: "When BM is linked to the success factors of an employee, or, in other words, when there is a direct link between the job-related […] goals, there will be a positive effect." In addition, a management member summarized: "BM can be an opportunity for heads of departments, or division managers, or persons who have initiated a project, because they are able to claim the success themselves." Consequently, we propose:

P3: Outcome expectancy is positively associated with the intention to use BM.

Social Norm

Social norm is defined as the degree to which an individual perceives social pressure to perform BM. This construct represents the social factor in the model and is derived from Ajzen [21, p. 188], who defines subjective norm as "the perceived social pressure to perform or not to perform the behavior." Such social pressure is believed to have two sources: on the one hand supervisors or formal authorities who have formal power to reward or punish individuals [32] and, thus, influence their intention to use BM. On the other hand, peer employees are unable to command another peer to use BM, but they can induce this person to use the methodological approach by exerting injunctive or descriptive norms. Injunctive norms inform us about what is approved or disapproved, whereas descriptive norms inform us about what is typically done. The extent to which these norms are focal, will determine the impact of an individual's behavior [33]. A strategy consultant confirmed this influence that supervisors and peers have in his interview: "On the one hand, directive orders are important,

because they create the necessary obligation. But the opinions of colleagues are also important. If diverse people say that they won't participate in benefits management, this would have a great influence." Consequently, we propose:

P4: Social norm is positively associated with intention to use BM.

Facilitating Conditions

Facilitating conditions is defined as the degree to which individuals perceive that they have the necessary resources and that there is organizational support to facilitate the BM activities. This construct is derived from the facilitating conditions construct that Triandis [28] uses and from the TPB's perceived behavioral control construct [21]. It is important, because, regardless of an individual's motivation, the performance of a behavior is also dependent on the availability of the required resources [21]. As mentioned before, BM is perceived as a rather complex methodological approach. We believe that without proper support in terms of training and helpful contacts, individuals' motivation to accept and use BM decreases, because they cannot sufficiently control their behavior's performance. Specific support may include comprehensive BM training, sufficient time for practice, as well as available assistance with BM-related questions. Consistent with the TPB [21, 35], we propose that facilitating conditions do not only influence the intention to use BM, but also have a direct effect on the BM use behavior. An interviewed strategy consultant stressed: "BM does not work without coaching. Somebody has to be available to answer questions and help." Furthermore, an IT consultant added: "Basically, I can confirm that the availability of support [such as methods or tools] fosters the acceptance of BM." Concluding, we summarize:

P5a: Facilitating conditions are positively associated with the intention to use BM.

P5b: Facilitating conditions are positively associated with the BM use behavior.

Efficiency Pressure

Efficiency pressure is an organizational-level construct and defined as the degree to which an organization is constrained to increase its efficiency and cut costs. Our investigation revealed that firms with the highest degree of cost pressure and efficiency needs are typically those that drive BM adoption. The original sources of such efficiency pressure can be manifold, ranging from an increasing market competition to internal cost-cutting programs. In the former situation, drawing on the x-efficiency hypothesis [36], organizations operating in a market with low competition tend to allow for a particular degree of "slack" and inefficiencies, which increases costs. However, when the market concentration increases, firms attempt to realize efficiency gains in order to stay competitive [37]. In another situation, firms with a rather stable market position tend to meet the strategic decision to achieve competitive advantage by becoming a low-cost producer in the industry and, consequently, strive to increase efficiency [38]. As BM is believed to be an approach that helps organizations choose the "right" projects while implementing them more efficiently [7, 39], we propose that organizations with a particular degree of efficiency pressure influence their employees' intention to use BM. This is in line with our exploratory field study's findings and an interviewed CIO in the retail industry likewise concluded: "The main

driver of the [BM] introduction was the need for a more efficient use of the organizational resources." Consequently, we propose:

P6: Efficiency pressure is positively associated with the intention to use BM.

4.2 Moderator Variables of BM Acceptance

The moderator variables of BM acceptance influence particular determinants' effects on BM acceptance.

BM Role

BM role is a multidimensional, categorical construct that comprises an individual's job category and organizational level. Both dimensions determine an individual's tasks and responsibilities in terms of BM and, in turn, influence an individual's BM expectancies and perceptions. Job category is defined as an organizational role and position, which individuals, who perform similar activities and are confronted with similar information processing requirements, undertake [40]. Organizational level refers to the different tasks and responsibilities on the institutional, managerial, and operational levels. While higher-level individuals (e.g., top management) are concerned with information-consuming activities, such as planning, strategy, and goal decisions, lower-level individuals (e.g., lower management, project team members) deal with operational and technical matters that create information [41]. The realization of benefits is often linked to business changes and complementary information creation (e.g., analysis and documentation activities) [17], which the project team and the affected departments' employees mostly perform. Subsequently, such individuals are believed to have a lower performance expectancy when confronted with BM. On the other hand, the top management profits from better investment decisions and projects' benefits realization, which increase their performance from an organizational perspective. As a CIO and a business value consultant emphasized: "Generally, the call for BM comes from the management" and "if employees have company shares, they will be more interested in the organizational performance." In addition, the higher degree of transparency, which is a consequence of the additional reporting regarding measuring the benefits realization and its success at the project's conclusion, might fan lower-level individuals' fears regarding a performance comparison and its consequences. We found supportive empirical evidence for this in our field study with a project portfolio manager mentioning: "If we are at the bottom of the hierarchy, we will have fears with respect to our existence." Thus, we summarize:

Proposition 7a: BM role is positively associated with performance expectancy such that the effect will be stronger for higher-level individuals with information consuming activities.

Proposition 7b: BM role is positively associated with outcome expectancy such that the effect will be stronger for higher-level individuals with information consuming activities.

Organizational Culture

Organizational culture is a multidimensional construct that refers to a system of shared meaning, or assumptions, that organizational members hold and which distinguish the organization from other organizations [42, 43]. We propose that some of the organizational culture's characteristics have a positive influence on the manifestation of the different constructs in our model. Therefore, we label the sum of these dimensions BM culture and explain them as follows: O'Reilly III et al.'s [37] organizational culture profile (OCP) is a typology that has received much research attention. One of their culture dimensions is outcome orientation, which describes cultures that are especially achievement orientated and result orientated [44]. Outcome-orientated cultures use clear accountabilities for success and reward employees for good outcomes [45]. This is in line with prior findings on BM, which propose applying benefit-related accountabilities and incentives when implementing BM in an organization [39]. For instance, important project stakeholders' personal goals could be linked to the successful realization of the anticipated benefits. Team orientation is another OCP framework dimension believed to be important for the acceptance of BM. Previous research on BM has revealed that BM's success depends on cross-departmental cooperation and a fluent knowledge exchange between business and IT [39, 46]. This is quite similar to team-orientated cultures, which are collaborative [44] and organize work around teams rather than individuals [42]. In particular, this could be achieved by regular joints meetings between business and IT, mutual goal setting, and co-location, which allows a higher social cohesion between business and IT. The third dimension of BM culture is called learning orientation. This describes a culture in which mistakes are not punished, but are seen as an opportunity to learn and improve. Becoming a learning organization requires management to demonstrate that failures should be acknowledged and not feared [42], which is also recommended in terms of BM [39, 47]. For example, the measurement of benefits is usually a challenging endeavor requiring the development of appropriate competencies by applying the lessons learned, openly discussing mistakes, and continually improving the benefits metrics. Furthermore, in our exploratory field study, an interviewed IT portfolio manager argued: "If a culture is characterized by blaming and punishing people for mistakes, then people will already struggle with the benefits estimations at the beginning of a project. […] Learning processes will not work in such a culture, because a learning process requires allowing mistakes, but using them to improve." Likewise, a business value consultant stated: "I often see resistance if the transparency resulting from BM may have consequences for the staff." Therefore, we propose that a BM culture has a positive influence on performance and outcome expectancy, as such an organizational culture's characteristics increase both constructs' influence on the intention to use BM. In this regards, we conclude:

Proposition 8a: The positive influence of performance expectancy on intention to use BM is moderated by the organizational culture such that the effect will be stronger in organizations with a benefits-oriented organizational culture.

Proposition 8b: The positive influence of outcome expectancy on intention to use BM is moderated by the organizational culture such that the effect will be stronger in organizations with a benefits-oriented organizational culture.

We developed the following conceptual model of BM acceptance as a synthesis of the introduced constructs and propositions (Figure 2).

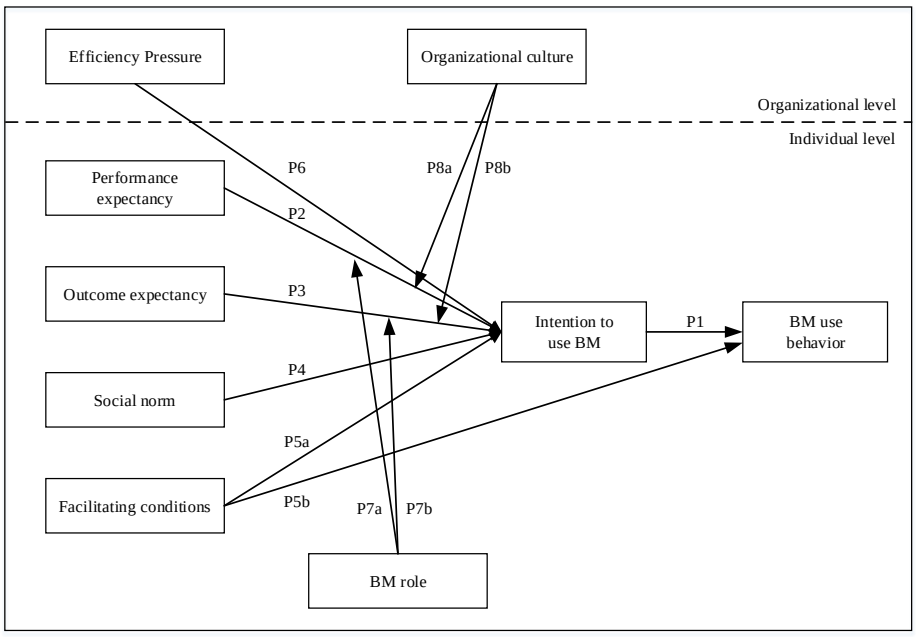

Fig. 2. Benefits Management Acceptance Model

5 Conclusion and Outlook

In this study, we set out to develop a conceptual model that aims to explain the acceptance of benefits management on the individual level. While previous literature provided a priori constructs for our research model, we identified efficiency pressure and BM role as novel and important constructs for an individual's BM acceptance. Furthermore, on an organizational level, particular characteristics of the organizational culture are proposed to moderate the effects of performance and outcome expectancy.

Our results contribute to theory and to practice alike by advancing research on benefits management and, specifically, on acceptance theories, as we shed light on two novel determinants (i.e., efficiency pressure and BM role) that influence BM acceptance. The BM role construct shows that different users in an organization perceive BM differently, which is an extension of classic theoretical explanations of acceptance behavior. Furthermore, we contribute rather novel ideas by specifically

focusing on the moderating effects, as scholars are increasingly seeking to understand such complex relationships [48]. Consequently, our study is one of the first to identify the methodology-specific role and the organizational culture as moderating effects in an acceptance model.

From a practical point of view, we expect our model to provide a beneficial understanding of the acceptance of benefits management in organizations. Based on this understanding, appropriate guidelines can be derived to increase an organization's employees BM acceptance, which we regard a necessary condition for IS/IT projects' success. For instance, our model highlights the importance of contextual factors when implementing BM in an organization. In particular, organizations within a highly competitive environment, or with current cost-cutting programs have a high chance of successfully implementing a BM approach and in turn increasing their organization's efficiency. In addition, for a successful BM adoption, organizations should opt to develop an organizational culture that acknowledges and supports cross-departmental cooperation, outcome orientation, and learning from failure. Finally, we found that not all employees consider BM positively at first glance. Particularly lower-level employees in affected business departments and project team members have fears regarding their expected performance and outcome, which should be addressed appropriately in change strategies when implementing BM.

Before we conclude with recommendations for future research, we have to acknowledge our study's limitations. First, while we derived the conceptual model from theoretical accounts and complementary, exploratory interviews, a rigorous validation (i.e. in terms of a quantitative study) is still lacking. Second, although we conducted 11 interviews, further data collection might corroborate our findings, particularly if deliberately gathered from different BM roles in the organization. Furthermore, we suggest that the validation of our model should be undertaken in additional organizations to further investigate the effect of different organizational cultural attributes and efficiency pressures on BM acceptance.

We will apply quantitative methods to validate our conceptual model as the next step in our larger research program, as such methods are most suitable to assess the effect size and confirm our proposed propositions. Therefore, a large sample of employees from different organizational positions would be most appropriate. Based on specific control variables, we could divide these employees into separate groups and analyze their differences and similarities. Accordingly, the next step in our research program will be to define a measurement model, develop a suitable survey instrument, collect empirical data, and carry out the data analysis by means of structural equation modeling [49, 50].

BM adoption is a complex and elusive, yet important, phenomenon. Although it helps organizations realize benefits from IS/IT investments, its users confront it with diverse perceptions. Thus, with our findings, we take a first step towards a comprehensive understanding of individual BM acceptance and to ultimately help increase BM implementations in practice.

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