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The effect of training on auditors' acceptance of an electronic work system

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Abstract

This article investigates the effect of training on user acceptance of an electronic audit–workpaper system. Electronic work systems are implemented by organizations to reduce storage costs, facilitate communication, and improve efficiency and effectiveness. However, these goals may not be achieved because users who resist the system may try to duplicate tasks using paper methods, bypass the system, etc. Because training is an intervention under the control of management, study of factors that affect the success of training in improving knowledge workers' acceptance of new work systems is clearly important. The purpose of this article is to study the role of users' perceptions of their task and computer self-efficacy on their perceptions of system quality and their intention to use the system as intended by developers and to investigate whether training-related shifts in self-perceptions are associated with improvement in system acceptance.

We investigate these issues using data on 289 senior/staff auditors (workpaper preparers) and 142 manager/partner auditors (workpaper reviewers) who undertook intensive system-specific firm-sponsored training. We find that training is associated with shifts in preparers' perceptions of their task and computer self-efficacy, but that reviewers' self-perceptions did not change on average. For both groups, increases in computer self-efficacy are positively associated with shifts in system ease of use

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perceptions, and increases in preparers' task self-efficacy are also positively associated with shifts in their ease of use perceptions. These results imply that an important mechanism through which training improves system acceptance is through its effect on users' views of both their task and computer self-efficacy.
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Keywords: Auditing; Training; Audit workpapers; Systems implementation; Technology acceptance

1. Introduction

This article studies the effect of training on professional users' acceptance of a highly complex work system. Particularly, we examine the role of users' perceptions of computer and task self-efficacy in the improvement of system acceptance associated with training. The general topic of training in complex work systems is important due to the considerable resources invested by businesses in developing and maintaining these systems. Training can be more effectively designed and targeted to particular user groups if the mechanisms of user acceptance are better understood (e.g., Venkatesh and Davis, 1996). However, research documenting training-associated improvement in system acceptance is relatively rare, and studies that do examine training often use simple technologies and/or student subjects. Therefore, extending findings from such settings into the domain of knowledge workers performing their professional roles is an important extension of existing literature.

Our particular focus on the role of user self-perceptions is also important because to improve training, it is vital to understand factors that affect users' positive or negative views of the systems on which they are being trained. The Technology Acceptance Model (TAM) (e.g., Davis, 1989) is a well-recognized theoretical basis for studying user acceptance. TAM proposes that users' perceptions of system ease of use and usefulness influence the likelihood that users will quickly and efficiently adopt new technologies.[1] Recently, researchers have explored personal and situational factors that influence user perceptions. One such factor is the user's perception of his/her computer self-efficacy, i.e., proficiency at using technology (Igbaria and Iivari, 1995; Compeau and Higgins, 1995; Venkatesh and Davis, 1996; Venkatesh, 2000). While user perceptions of computer self-efficacy have been shown to be important in their system perceptions, knowledge workers need both computer and task proficiency to apply a workplace system efficiently and effectively in performing their jobs. Thus, their perceptions of self-efficacy related to both the computer technology and the underlying task are likely to affect their perceptions about the system and their intentions to use it as intended by the system developers. We first examine the role of computer and task self-efficacy perceptions using TAM, and then test the extent to which shifts in these

[1] Perceived ease of use is the degree to which an individual believes that using a particular system will be relatively free of effort, and perceived system usefulness is the degree to which an individual believes that using a particular system will enhance his or her performance (Davis, 1989).

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