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## Measuring Intentions among Employees toward the Use of a Balanced Scorecard and Information System: A Conceptual Approach Using the Theory of Planned Behavior and the Technology Acceptance Model

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### Abstract

In 1991 Icek Ajzen has demonstrated that the behavior of every human being is subject to his intentions toward any specific behavior. Recently, the study of intentions as a direct construct to predict behavior has been prevalent. Moreover, many researchers in psychology are increasingly interested in studying intentions to explain planned behaviors. However, remarkably, many researchers in various fields in business and management are using these theories to explain and interpret managerial dilemmas. The aim of this paper is to draw a theoretical framework to Lebanese researchers who are trying to measure and enhance the performance of public sector organizations, by combining the theory of planned behavior and the technology acceptance model. We assume that these intentions model will help in predicting the intentions of Lebanese university employees to use and implement a balanced scorecard and an information system.

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**Keywords:** Planned behavior ; Technology Acceptance Model ; balanced scorecard ; Information System ; Lebanese university ; Organizational Performance.

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## 1. Introduction

Many researchers have considered that individuals intentions is an explanatory variable to many of their research subjects including psychological, social, medical, etc. (Levy-Tadjine, 2010; Ajzen and Fishbein, 1975; Ajzen, 1987, 1991; Krueger, Reilly, Carsrud, 2000; Diouani, Khlif, 2011; Trigui, Chapellier, 2006). Nowadays, management scholars are increasingly using intentions to predict various phenomena, i.e. entrepreneurial intention of students or public employees intention to use information systems in public sector institutions (Triandis , 1979; Szajana 1994; Venkatesh, 2000 ; Davis, Bagozzi and Warshaw, 1992; Davis, Bagozzi and Warshaw, 1989). In fact, these researchers note that if they can, for example, predict the behavior of individuals vis-à-vis the establishment of their own business - using the intentions of future entrepreneurs (students, employees, etc..) - they can, as a result, generate hypotheses about the economic future of a company, region, etc.

It was not a surprise for us to notice an increasing interest in the field of the study of intentions in many psychological arenas. Since intentions are considered as psychological variables used in psychological researches. While it was quite astonishing to observe the interest accorded to the study of intentions in the management sciences (entrepreneurial, management control, the usage of information systems, and adoption of new managerial approaches). While management science is directly related to the nature of human behavior (Wacheux, 1990) , it seems that it is justified to use intention models in studying and explaining human behavior in the Lebanese University (LU) (the only Lebanese public higher education institution). This study might lead to a deeper interpretation of the source of the administrative weakness.

Using the Lebanese university E-resource facility which is connected to many international journals and editors (science direct, EBSCO etc.) we have found that the literature *a propos* the public sector management in Lebanon are infrequent, this situation urges research in the field of management science to try to understand, as a first step, the reason behind this kind of problems in one the Lebanese public sector organization.

In the following section, a conceptual framework that allows the measurement of the organizational performance is proposed. The third section explains the methodology proposed to measure the intentions of Lebanese university employees to use and implement a balanced scorecard and an information system. In the fourth section we draw a conclusion.

## 2. The conceptual framework

Based on five years observation in the Lebanese University as faculty and administrative staff members, we have concluded that the administrative weakness is related to two factors: Behavioral and technical. Therefore, our approach indicates that organizational performance can be measured and boosted by mastering two criteria. In one hand the behavior of top, middle, and first line managers toward the development and use of management control tools such as the Balanced Scorecard. In the other hand, the development and use of decision support information system. As a result, when these criteria are identified, it will be easier to know how to improve the performance and productivity of the organization. The purely technical approach is avoided because it seems that an optimal organizational performance is achieved by jointly optimizing both behavioral and technical systems used in production (figure 1). The existing of New Technology of Information and Communication (NTIC) has influenced the managerial operations and business processes. The technical approach can be resumed, in the context of this paper, to the study of information systems because it is the reconciliation of the NTIC and the managerial operations. Concerning the behavioral approach, it is restricted to the study of the Theory Planned Behavior (TPB) and the Technology Acceptance Model (TAM).

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