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How System Complexity and Organizational Culture Affect AIS Misuse

Mohd Saiyidi Mokhtar Mat Roni^a, Mohamad Azmi Nias Ahmad^{b*},
Hadrian Djajadikerta^c

^aFaculty of Accountancy, Universiti Teknologi MARA (Melaka) Malaysia.

^bFaculty of Accountancy, Universiti Teknologi MARA (Pahang) Malaysia.

^cFaculty of Business and Law, Edith Cowan University, Joondalup, Western Australia

Abstract

The demands for more studies on precarious practices in the AIS environment indicate that employees pose greater threats than outsiders. Addressing internally-bred security pandemonium with external-threat-oriented solutions further complicates the matter. The real issue is obscured rather than solved. Based on theory of planned behaviour (TPB), organisational culture and complexity of an accounting information system (AIS) were introduced to see how these factors affect employees' mal-intention when working with an organisation AIS. Using partial-least-square structural equation modelling (PLS-SEM) approach, it was found that culture and complexity acting as pure moderating variables affecting certain forms of predictor-criterion relationship in TPB model. Within the context of this study, the results explain how culture and system complexity induce or reduce the predictors' effects on intention to misbehave.

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1. Introduction

As early as 1970s researchers such as Hopwood (1972) and Otley (1978) to name a few, have found that even with tightly monitored accounting procedural controls, the dysfunctional behaviours of the subordinates are still

* Corresponding author. Tel.: 06-09-4602600 fax: 06-09-4602611

E-mail address: mohdazminias@pahang.uitm.edu.my

prevalent or even induced by the control mechanisms itself. This is partly due to limitations of incomprehensive understanding between the dysfunctional behaviours and individuals and the performance of the organisations (Jaworski & Young, 1992). Combating the threats to accounting information system (AIS) by merely focusing on either technical aspect or solely on the accounting procedural control (Otley & Fakiolas, 2000) is not entirely sufficient (Martinez-Moyano, Conrad, & Andersen, 2011; Pfleeger & Caputo, 2012). Factors beyond these elements have to be investigated and subsequently addressed to bring intention to commit mal-practices under control.

A large number of studies (e.g. Heinze & Hu, 2009; Jimmieson, Peach, & White, 2008; Yan & Sin, 2013) use theory of planned behaviour (TPB) as a basis to understand a complex formation of intention. Attitude, subjective norms and perceived behaviour control are found to affect intention, which is the nexus of the theory. In a classic predictor-criterion validation model, the findings reaffirm what has been understood. Others (e.g. Jimmieson et al., 2008; Workman, 2005) however, find the effects of these three predictors are inconsistent. The phenomena lead researchers to look for other explanations for these variations.

Sharma, Durand, and Gur-Arie (1981) suggest variations in predictive efficacy of an independent variable and/or the form of relationship can vary due to systematic influence of other variables. As such, a classic validation model in some instances does not provide sufficient understanding of the phenomenon being studied. That influence comes from interactions of a third factor with the predictor variables - moderating variables. In the current study, two moderating variables are introduced into TPB equation to examine their moderating effects. The variables are organisational culture (hereafter referred as culture) and information system complexity (hereafter referred as complexity). The inclusion of moderating variables is important to enhance understanding of the predictor-criterion relationship and to provide further insights into a seemingly established relationship (Walsh, Evanschitzky, & Wunderlich, 2008).

2. Proposed Model

TPB postulates that intention (INTENT) is central to actual behaviour. Intention on the other hand, is affected by three antecedences – attitude (ATT), subjective norm (SN) and perceived behaviour control (PBC). These three predictors can predict intention with a high accuracy across different behaviours (Ajzen, 1991; Armitage & Conner, 2001). Attitude defines a degree of favourable or unfavourable evaluation of a person upon a given behaviour, while subjective norm refers to perceived social pressure to perform or not to perform behaviour being studied (Ajzen & Madden, 1986). Each of these predictors influences intention hence the actual behaviour. In a complete volitional control, a person with positive attitude towards the behaviour and with good perception of the importance of other's evaluation on behaviour (SN) will increase intention and subsequently drive to perform behaviour.

Unlike ATT and SN, perceived behaviour control (PBC) has attracted considerable amount of scholarly attentions. PBC is argued to compose of two distinct components (Kidwell & Jewell, 2003) – self-efficacy (internal control) and controllability (external control). This is in spite of Ajzen (2002) conclusion that PBC at its higher order is a single construct "...and the extent to which they (internal and external controls) reflect one or the other is an empirical question (Ajzen, 2002, p. 680)." On a basis of discriminant and convergence factorial empirical test, PBC in this study is maintained as two distinct components because PBC in the context of this study is operationalised as the perception of control over resources to engage in actual behaviour (CRES) and perception of control over outcome of intended behaviour (COUTCOME).

In the context of human-computer interaction, complexity of a computer system can affect the nature of predictor-criterion relationship. System complexity (COMPLEX) introduces a relative difficulty level (Thompson, Higgins, & Howell, 1991) to users, prompting them either to engage in or abandon behaviour. Although similar to the notion of internal and external controls captured by perceived behaviour control, system complexity differs in a way that it specifically measures human-computer interaction presented by the technology. Where the amount of resources (e.g. time, money and effort) to engage in a given behaviour is already captured by CRES, and the severity of subsequent complications following negative behaviour measured by COUTCOME, complexity introduces another external phenomenon that modifies the intensity of ATT, SN as well as CRES and COUTCOME have on intention. Therefore, COMPLEX is said to be moderating the effect of all intention antecedences rather than directly effecting intention.

Similarly, where social pressure is already captured by SN, the environment where the social pressure originates moderates the influence of ATT, SN, CRES and COUTCOME on INTENT. The environment which is identified as organisational culture (CULTURE) exists independently of SN. CULTURE helps to shape ATT, SN, CRES and

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