A Study of User Acceptance of Financial Treasuries E-Government Systems in India

By

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Submitted

In fulfillment of the requirements for the award of degree of

Doctor of Philosophy

to the

Department of Management Studies
Indian Institute of Technology New Delhi

December 2009

CERTIFICATE

This is to certify that the thesis titled **"A Study of User Acceptance of Financial Treasuries E-Government Systems in India"**, being submitted by Mr. S.SIDDHARTH to the Indian Institute of Technology Delhi, for the award of the degree of DOCTOR OF PHILOSOPHY (Ph.D.), is a record of bona fide research work carried out by him. He has worked under my supervision, and has fulfilled the requirements for the submission of this thesis, which is in accordance with the standards required for a Ph.D. degree of the institute. The results contained in it have not been submitted in part or full to any other university or Institute for award of any degree/diploma.

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ACKNOWLEDGEMENT

I wish to express my heartiest gratitude to Prof. Rajat K Baisya and Prof. M P Gupta, my PhD supervisors, whose guidance and help during the entire doctoral programme, has enabled me to carry out this research work. I wish to place on record my gratefulness to them for being patient, supportive and understanding, during the course of my research.

I am extremely thankful to all the faculty members of the Department of Management Studies for their encouragement and help. I sincerely thank Prof. S.S. Yadav, Head, Department of Management Studies, Prof. Vinayshil Gautam, Prof. P. K. Jain, Prof. D. K. Banwet, Prof. Sushil, Prof. S. K. Jain and Prof K. T. Bhal for their suggestions from time to time.

I would like to express my gratitude to all the District Magistrates who helped me during my field visits and helped me in filling the questionnaires.

I am thankful to the Hon'ble Chief Minister, Bihar Shri Nitish Kumar, for allowing me to take time out for my research from time to time.

I wish to thank all the research scholars of DMS, IIT Delhi for their support during my research work. I am fortunate to be a part of DMS, which offers state-of-the-art facilities and excellent work environment. I am grateful to all the non-teaching staff members for being on my side and cooperating to the hilt.

This acknowledgement would remain incomplete until I express my heartfelt gratitude to my wife, Vijayalakhsmi and my daughter, Sahiti, my parents and all other members of my family for their never ending motivation and rock solid support which kept me going. I would particularly like to acknowledge the sacrifices that my family has made for the sake of my professional growth.

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ABSTRACT

The study attempts to examine, how Technology Acceptance which has been used extensively in the private sector could be applied to a government setting and factors that influence user acceptance of e-government projects. It is also natural to believe that a satisfactory system growth is achievable if user acceptance of the same is found positive however there has been no framework to establish a relationship between the level of technology acceptance and e-government growth. Further if the growth were to be dependent on technology acceptance does it imply that an improving technology acceptance ensures easy migration to the next stage of growth. This study explores a relationship between Technology Acceptance and System Growth.

The study has been carried out in Treasuries of India; the basic unit of financial management of the Government. Treasuries have been using a paper based system since their inception. E-enabling these treasuries has been a challenging task and it has been difficult to convert these processes into computer based process. Level of implementation so far remains different across states of Indian Union. Reasons may be driven by different socio-political environment prevailing in these 28 states that influence the acceptance and growth of e-government. The study hence proposes to observe the behavior of TAM when applied to various location of implementation which are at different levels of growth to ascertain whether there is a relationship between technology acceptance and growth.

The recent consolidation of TAM models led to emergence of Unified Theory of Acceptance and Use of Technology (UTAUT). This research adopted UTAUT model for further investigation with suitable modifications to include some additional variable that typifies nature of government working. The additional variables considered are Political Commitment (PC),

Cultural Issues (CI), Legislative Constraints (LC), Bureaucracy (Organisational Structure), Bureaucracy (Organisational Process) and Security as variables.

The Research follows a survey and case study approach. The questionnaire survey establishes a positive relationship between the government related variables namely security, political commitment, work culture, legislative constraint and bureaucracy related variables of centralised power, hierarchical rigidity, decision making and stability orientation. In order to overcome the legislative constraints various states have enacted their own IT policy to facilitate smooth implementation of e-government. This gives the government departments ample scope to amend various rules to enable them to implement e-government particularly bureaucracy which needs to be flexible with a decentralized decision making structure. A planned intervention would help achieve higher performance. These revelations are helpful in developing strategies required for enhancing usage of treasury system. Technology as an important factor for growth of e-government was brought out in the case study. The case study also supported the survey findings by bringing out a positive correlation between system Acceptance and Growth at one level and at another level E- readiness and Growth. Adequate investments in IT infrastructure would help improve E- readiness which in turn ensures higher acceptance and system growth. Technology is found to be an important component of system growth. Thus for a system to move from one stage to the next stage of growth; a change in technology would expedite the growth process. Any model to be evolved for the government sector, will have to consider variables like Political Commitment, Workers' Union, Legislative Constraints and Bureaucracy. Overall learning from the research can be enumerated in terms of highlighting the importance of certain variables that were tested positive, typify the nature of government functions and its influence on the success of e-government projects that is easily understood in terms of higher users acceptance and resulting higher systems growth.

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