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The Influence of Contingency Factors on the Adoption of Information Systems: The case of Moroccan companies

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ABSTRACT

The aim of this study is to analyze the impact of structural contingency factors on the adoption of information systems, taking into account their nature and degree of complexity, as well as to assess the influence of the Covid-19 crisis on this adoption. To achieve this objective, we undertook quantitative research by interviewing a sample of 43 companies. Data were collected by means of a questionnaire, and analysis was carried out using SPSS software. The results highlight the significant influence of structural contingency factors and the Covid-19 crisis on the adoption of information systems.

1. INTRODUCTION

In a context of globalization, companies are faced with increasing complexity, fostered by technical, economic and institutional factors. The emergence of information systems is considered to have a significant impact on the development and success of organizations (Meyssonnier and Pourtier, 2006).

The recent Covid-19 pandemic has created a volatile and uncertain environment, generating an increased need for digital solutions capable of decentralizing and disseminating information in a timely fashion, to facilitate decision-making for professionals and consumers alike. Information systems play a key role in business intelligence and operations management, offering a formidable management control tool where rapid and accurate information flows enable refined and accelerated decision-making (Govindan et al., 2020). They enable managers to monitor the management of their activities in real time, while integrating different levels of control.

However, the integration of information systems into the enterprise can compromise organizational problems that can jeopardize their success. (Ait taleb, 2014) has multiplied the technical and functional inadequacies that can hinder the adoption of information systems within organizations. Similarly, according to (Hassani et al., 2016), these systems are often imposed on employees, as the choice of their configuration is made at top management level, which can generate resistance and difficulties in adapting practices.

The aim of this research is to study the influence of structural contingency factors on the adoption of information systems, focusing on the nature and degree of complexity of the information systems adopted, while analyzing the impact of the Covid-19 crisis as a factor favoring this adoption by companies.

After presenting an in-depth literature review and setting out the research hypotheses, we outline the methodology adopted and then present the results obtained. In conclusion, we discuss the results, highlight the contributions and limitations of this study, and suggest avenues for future research.

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2. LITERATURE REVIEW

The study of the impact of contingency factors on the adoption of information systems emerged as early as the 1970s, prompting a number of studies aimed at answering the fundamental question: to what extent can the specific characteristics of the organizational structure and context influence the adoption of information systems?

Various studies have demonstrated the existence of a relationship between the structure of organizations and the characteristics of the situations in which they operate. These organizations must adapt to a series of contingent variables, such as their size (Mintzberg, 2006), age (Ngongang, 2007), and environment (Santin and Van Caillie, 2008). Indeed, information needs vary from company to company, with some requiring more reliable and timely information than others to make informed decisions. However, the integration of information systems within companies can raise organizational problems that can compromise their successful implementation (Meyssonnier and Pourtier, 2004).

Information systems appear to play an essential role in improving the integration of management control, by disseminating information and formalizing management processes. Some studies include the degree of complexity as a distinguishing criterion for these systems (Abdel-Kader and Luther, 2008). With the evolution of traditional planning and control missions, the integration of control systems provides a link between strategy and action, through control processes adapted to environmental uncertainties (Dechow and Mouritsen, 2005).

In line with the life-cycle theory of the firm (Moores and Yuen, 2001), organizations at different stages of development adopt distinct conceptions of information systems. The larger the company, the more resources and skills it has to make its information system more complex. At the same time, the growth phase model (Holmes and Nicholls, 1989) indicates that the age of the organization influences its management practices. The history of events that have marked the company's management practices enables it to learn, improve and make its information system more complex (Davila, 2005).

In addition, ownership structure also impacts the information system (Lavigne, 2002); research has shown that the complexity of the accounting information system increases as the percentage of family shares decreases. The manager's choices have also been examined by (Dupuy et al., 1989), who concluded that the company manager has a significant influence on management styles.

Recently, the coronavirus epidemic has been considered one of the most critical disruptions of recent decades, having a devastating impact on many companies around the world. Research such as that by (Mounaim and Nyam-Mourabit, 2021) has highlighted the direct influence of epidemics such as COVID-19 on supply chains, responsible for constituting sources of associated risks that can impair their smooth operation and, consequently, negatively affect the satisfaction of customer needs. In this context, the manufacturing and service sectors may have an increased need for new information and communication technologies (NICT), which could lead to a rise in demand for information systems.

From this analysis, we formulate our research hypotheses as follows:

H1: ***Structural contingency factors influence the adoption of information systems.***

H2: ***Structural contingency factors influence the nature of the information system adopted.***

H3: ***Structural contingency factors influence the degree of complexity of the information system adopted.***

H4: ***The Covid-19 crisis favors the adoption of information systems.***

3. RESEARCH METHODOLOGY

In this section, we present the research methodology used to carry out this study.

3.1 Data collection

To test our research hypotheses, we first conducted a preliminary survey of 16 companies over a ten-month period. This survey took the form of semi-structured interviews with managers and executives.

Next, we conducted a questionnaire survey that included a variety of questions, mainly organized in two formats: closed questions and multiple-choice questions. The questionnaire was first sent to the 16 companies, and then e-mailed to the entire Rabat - Salé - Kénitra region.

A total of 82 questionnaires were administered and distributed. Of these, 45 questionnaires were initially returned. Following a second e-mail reminder, we obtained 12 additional responses, bringing the total number of returned questionnaires to 57, with a

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response rate of 69.51%. Of these questionnaires, 43 proved to be suitable for our analysis.

3.2 Statistical tool

In order to analyze the influence of structural contingency factors on the degree of complexity of the information system and its impact on the performance of management controllers, we undertook a descriptive data analysis using IBM SPSS Statistics 25.0 software.

The aim of our research was to determine the relationships of independence between qualitative variables. To confirm or refute our research hypotheses, we used the Chi-square test of independence (Van Cuyck, 2005). This test assesses the existence of a relationship between two categorical variables, assuming that they are unrelated. It measures the overall difference between the number of cells observed and the number expected if the proportions were identical (Laurencelle, 2012).

4. RESULTS

The aim of this section is to present the analysis of our research results obtained from the SPSS software analysis, based on Person's Chi-square test.

4.1 Contingency factors and information system adoption

4.1.1 Company size

Table 1 shows the distribution of information system existence by company size.

	Company size			
Existence of an IS	Small	Medium	Large	Total
Yes	2	10	27	39
No	4	0	0	4
Total	6	10	27	43

Table 1. Existence of an IS * Company size Crosstabulation

Analysis of the data to study the influence of company size on information system adoption shows that 69.2% of large companies and 25.6% of SMEs have an information system, while 100% of VSEs do not.

Table 2 shows the results of the Chi-square test measuring the relationship between company size and the existence of an information system.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	27,197[a]	2	,000
Likelihood Ratio	18,977	2	,000
Linear-by-Linear Association	18,041	1	,000
N of Valid Cases	43		

Table 2. Existence of an IS * Company size Chi-Square Tests

With a Chi-square value = 27.197, a degree of freedom df = 2 and a significance p = 0.000, the relationship between company size and the existence of an information system is highly significant, enabling us to confirm and conclude that company size influences the adoption of an information system.

4.1.2 Company age

Table 3 shows the distribution of information system existence by company age.

	Existence of an IS		
Company Age	Yes	No	Total
[01-05]	1	2	3
[06-10]	1	2	3
[11-15]	3	0	3
[16-20]	4	0	4
[21-25]	7	0	7
[26-30]	3	0	3
[31-35]	8	0	8
[over 36]	12	0	12
Total	39	4	43

Table 3. Existence of an IS * Company age Crosstabulation

Analysis of the data to study the influence of company age on information system adoption shows that 51.3% of companies over 31 years old have a management control department, while 100% of companies under 10 years old do not.

Table 4 shows the results of the Chi-square test measuring the relationship between company age and the existence of an information system.

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	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	27,197[a]	7	,000
Likelihood Ratio	18,977	7	,008
Linear-by-Linear Association	13,828	1	,000
N of Valid Cases	43		

Table 4. Existence of an IS * Company age Chi-Square Tests

With a Chi-square value = 27.197, a degree of freedom df = 7 and a significance p = 0.000, the relationship between company age and the existence of an information system is highly significant, enabling us to confirm and conclude that company age influences the adoption of an information system.

4.1.3 Company sector

Table 5 shows the distribution of information system existence by company sector.

	Existence of an IS		
Company Sector	Yes	No	Total
Industry	12	20	12
BTP	19	0	19
Transport and Logistics	6	0	6
Commerce	2	4	6
Total	39	4	43

Table 5. Existence of an IS * Company sector Crosstabulation

Analysis of the data to study the influence of the company's sector of activity on the adoption of an information system shows that 48.7% of companies operating in the construction sector and 30.8% operating in industry have an information system, while 100% of companies operating in the trade sector do not.Table 6 presents the results of the Chi-square test measuring the relationship between the company's sector of activity and the existence of the information system.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	27,197[a]	3	,000
Likelihood Ratio	18,977	3	,000
Linear-by-Linear Association	15,576	1	,000
N of Valid Cases	43		

Table 6. Existence of an IS * Company sector Chi-Square Tests

With a Chi-square value = 27.197, a degree of freedom df = 3 and a significance p = 0.000, the relationship between the company's sector of activity and the existence of the information system is highly significant, enabling us to confirm and conclude that the company's sector of activity influences the adoption of the information system.

4.1.4 Ownership structure

Table 7 shows the distribution of information system existence according to company ownership structure.

	Ownership Structure		
Existence od an IS	Yes	No	Total
Yes	17	22	39
No	4	0	4
Total	21	22	43

Table 7. Existence of an IS * Ownership structure Crosstabulation

Analysis of the data to study the influence of ownership structure on the adoption of an information system shows that 56.4% of companies with non-family management and 43.6% of companies with family management have an information system.

Table 8 presents the results of the Chi-square test measuring the relationship between company ownership structure and the existence of an information system.

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	4,620[a]	1	,032		
Continuity Correction[b]	2,638	1	,104		
Likelihood Ratio	6,165	1	,013		
Fisher's Exact Test				,048	,048
Linear-by-Linear Association	4,513	1	,034		
N of Valid Cases	43				

Table 8. Existence of an IS * Ownership structure Chi-Square Tests

With a Chi-square value = 4.620, a degree of freedom df = 1 and a significance p = 0.032 greater than 0.05, the relationship between ownership structure and the existence of an information system is highly insignificant, allowing us to invalidate the relationship between the two variables and conclude

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that ownership structure does not influence the adoption of an information system.

This analysis highlights the significant positive impact of company size, age and sector of activity on information system adoption, while ownership structure does not. Our first hypothesis is thus partially confirmed, but we can generalize and deduce, based on the results of the chi-square test, that structural contingency factors influence information system adoption.

4.2 Contingency factors and the nature of the information system adopted

4.2.1 Company size

Table 9 shows the distribution of the nature of information system adopted according to company size.

	Company size			
Nature of IS	Small	Medium	Large	Total
Software	2	9	0	11
ERP	0	1	27	28
Total	2	10	27	43

Table 9. Nature of IS * Company size Crosstabulation

An analysis of data on the influence of company size on the nature of information system adopted shows that 96.4% of large companies have an ERP, while 81.8% of SMEs and 18.2% of VSEs have software.

Table 10 presents the results of the Chi-square test measuring the relationship between company size and the nature of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	34,556[a]	2	,000
Likelihood Ratio	39,899	2	,000
Linear-by-Linear Association	30,383	1	,000
N of Valid Cases	39		

Table 10. Nature of IS * Company size Chi-Square Tests

With a chi-square value = 34.556, a degree of freedom df = 2 and a significance p = 0.000, the relationship between company size and the nature of the information system adopted is highly significant, enabling us to confirm and conclude that company size influences the nature of the information system adopted.

4.2.2 Company age

Table 11 shows the distribution of the nature of information system adopted according to company age.

	Nature of SI		
Company Age	Software	ERP	Total
[01-05]	1	0	1
[06-10]	1	0	1
[11-15]	3	0	3
[16-20]	3	1	4
[21-25]	3	4	7
[26-30]	0	3	3
[31-35]	0	8	8
[over 36]	0	12	12
Total	11	28	39

Table 11. Nature of IS * Company age Crosstabulation

Analysis of the data to study the influence of company age on the nature of the information system adopted, shows that 72.7% of companies under 20 years old have software, while 82.2% of companies over 26 years old have ERP

Table 12 presents the results of the Chi-square test measuring the relationship between company age and the nature of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	26,831[a]	7	,000
Likelihood Ratio	32,341	7	,000
Linear-by-Linear Association	23,370	1	,000
N of Valid Cases	39		

Table 12. Nature of IS * Company age Chi-Square Tests

With a Chi-square value = 26.831, a degree of freedom df = 7 and a significance p = 0.000, the relationship between company age and the nature of the information system adopted is highly significant, enabling us to confirm and conclude that company age influences the nature of the information system adopted.

4.2.3 Company sector

Table 13 shows the distribution of the nature of information system adopted, by company sector.

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	Nature Of IS		
Company Sector	Software	ERP	Total
Industry	0	12	12
BTP	5	14	19
Transport and Logistics	4	2	6
Commerce	2	0	6
Total	11	28	39

Table 13. Nature of IS * Company sector Crosstabulation

Analysis of the data to study the influence of the company's sector of activity on the nature of the information system adopted, shows that 45.5% of companies operating in the construction sector and 36.4% operating in transport and logistics have software, while 50% of companies operating in the construction sector and 42.9% in industry have an ERP.

Table 14 presents the results of the Chi-square test measuring the relationship between the company's sector of activity and the nature of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	14,222[a]	3	,003
Likelihood Ratio	16,862	3	,001
Linear-by-Linear Association	13,627	1	,000
N of Valid Cases	39		

Table 14. Nature of IS * Company sector Chi-Square Tests

With a Chi-square value = 14.222, a degree of freedom df = 3 and a significance p = 0.003, the relationship between the company's sector of activity and the nature of the information system adopted proves highly significant, enabling us to confirm our research sub-hypothesis and conclude that the company's sector of activity influences the nature of the information system adopted.

4.2.4 Ownership structure

Table 15 shows the distribution of the nature of information system adopted according to company ownership structure.

	Ownership Structure		
Nature of IS	Yes	No	Total
Software	11	0	11
ERP	6	22	28
Total	17	22	39

Table 15. Nature of IS * Ownership structure Crosstabulation

Analysis of the data to study the influence of ownership structure on the nature of the information system adopted, shows that 78.6% of companies with non-family management have an ERP, while 100% of companies with family management have software.

Table 16 presents the results of the Chi-square test measuring the relationship between company ownership structure and the nature of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	19,828[a]	1	,000		
Continuity Correction[b]	16,761	1	,000		
Likelihood Ratio	24,326	1	,000		
Fisher's Exact Test				,000	,000
Linear-by-Linear Association	19,319	1	,000		
N of Valid Cases	39				

Table 16. Nature of IS * Ownership structure Chi-Square Tests

With a Chi-square value = 19.828, a degree of freedom df = 1 and a significance p = 0.000, the relationship between ownership structure and the nature of the information system adopted is highly significant, from which we can confirm and conclude that ownership structure influences the nature of the information system adopted.

This analysis highlights the significant impact of company size, age, sector of activity and ownership structure on the nature of the information system adopted. Our second hypothesis is thus confirmed, and we can deduce, based on the results of the chi-square test, that structural contingency factors influence the nature of the information system adopted.

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4.3 Contingency factors and degree of complexity of the information system adopted

4.3.1 Company size

Table 17 shows the distribution of information system complexity by company size.

	Company size			
Degree of IS complexity	Small	Medium	Large	Total
Very Complex	0	1	25	26
Complex	0	0	2	2
Not very Complex	2	9	0	11
Total	2	10	27	39

Table 17. Degree of IS complexity * Company size Crosstabulation

Analysis of the data to study the influence of company size on the degree of complexity of the information system adopted, shows that 96.2% of large companies have a very complex information system, while 81.8% of SMEs and 18.2% of VSEs have an information system of low complexity.

Table 18 presents the results of the Chi-square test measuring the relationship between company size and the degree of complexity of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	34,570[a]	4	,000
Likelihood Ratio	40,050	4	,000
Linear-by-Linear Association	28,343	1	,000
N of Valid Cases	39		

Table 18. Degree of IS complexity * Company size Chi-Square Tests

With a chi-square value = 34.570, a degree of freedom df = 4 and a significance p = 0.000, the relationship between company size and the degree of complexity of the information system adopted is highly significant, enabling us to confirm and conclude that company size influences the degree of complexity of the information system adopted.

4.3.2 Company age

Table 19 shows the distribution of the degree of complexity of the information system adopted according to company age.

	Degree of	IS	Complexity	
Company age	Very Complex	Complex	Not very Complex	Total
[01-05]	0	0	1	1
[06-10]	0	0	1	1
[11-15]	0	0	3	3
[16-20]	1	0	3	4
[21-25]	4	0	3	7
[26-30]	2	1	0	3
[31-35]	7	1	0	8
[over 36]	12	0	0	12
Total	26	2	11	39

Table 19. Degree of IS complexity * Company age Crosstabulation

Analysis of the data to study the influence of company age on the degree of complexity of the information system adopted, shows that 73.1% of companies over 31 years old have a very complex system, while 87.27% of companies under 20 years old have a system of low complexity.

Table 20 shows the results of the Chi-square test measuring the relationship between company age and the degree of complexity of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	33,192[a]	14	,003
Likelihood Ratio	36,904	14	,001
Linear-by-Linear Association	22,718	1	,000
N of Valid Cases	39		

Table 20. Degree of IS complexity * Company age Chi-Square Tests

With a Chi-square value = 33.19, a degree of freedom df = 14 and a significance p = 0.003, the relationship between company age and the degree of complexity of the information system adopted is highly significant, enabling us to confirm and conclude that company age influences the degree of complexity of the information system adopted.

4.3.3 Company sector

Table 21 shows the distribution of the degree of complexity of the information system adopted, by company sector.

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	Degree of	IS	Complexity	
Company Sector	Very Complex	Complex	Not very Complex	Total
Industry	11	1	0	12
BTP	14	0	5	19
Transport and Logistics	1	1	4	6
Commerce	0	0	2	2
Total	26	2	11	39

Table 21. Degree of IS complexity * Company sector Crosstabulation

Analysis of the data to study the influence of the company's sector of activity on the degree of complexity of the information system adopted, shows that 53.8% of companies operating in the construction sector and 42.3% operating in industry have a very complex system, while 36.4% of companies operating in the transport sector have a less complex system.

Table 22 presents the results of the Chi-square test measuring the relationship between the company's sector of activity and the degree of complexity of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	17,934[a]	6	,006
Likelihood Ratio	21,615	6	,001
Linear-by-Linear Association	13,949	1	,000
N of Valid Cases	39		

Table 22. Degree of IS complexity * Company sector Chi-Square Tests

With a Chi-square value = 17.934, a degree of freedom df= 6 and a significance p = 0.006, the relationship between the company's sector of activity and the degree of complexity of the information system adopted is highly significant, enabling us to confirm and conclude that the company's sector of activity influences the degree of complexity of the information system adopted.

4.3.4 Ownership structure

Table 23 shows the distribution of the degree of complexity of the information system adopted according to company ownership structure.

	Ownership Structure		
Degree of IS complexity	Yes	No	Total
Very Complex	4	22	26
Complex	2	0	2
Not very Complex	11	0	11
Total	17	22	39

Table 23. Degree of IS complexity * Ownership structure Crosstabulation

Analysis of the data to study the influence of ownership structure on the degree of complexity of the information system adopted, shows that 84.6% of companies with non-family management have a very complex system, while 100% of companies with family management have a system of low complexity.

Table 24 presents the results of the Chi-square test measuring the relationship between company ownership structure and the degree of complexity of the information system adopted.

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	25,235[a]	2	,000
Likelihood Ratio	31,098	2	,000
Linear-by-Linear Association	23,256	1	,000
N of Valid Cases	39		

Table 24. Degree of IS complexity * Ownership structure Chi-Square Tests

With a Chi-square value = 25.235, a degree of freedom df = 2 and a significance p = 0.000, the relationship between ownership structure and the degree of complexity of the information system adopted proves highly significant, enabling us to confirm our research sub-hypothesis and conclude that ownership structure influences the degree of complexity of the information system adopted.

This analysis highlights the significant impact of company size, age, sector of activity and ownership structure on the degree of complexity of the information system adopted. Our third hypothesis is thus confirmed, and we can deduce, based on the results of the chi-square test, that structural contingency factors influence the degree of complexity of the information system adopted.

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4.4 Covid-19 and information system adoption

Table 25 shows the years of adoption of the information system and the motivation for its adoption by companies.

	Motivation for adopting IS			
Year of IS adoption	Planned	Covid-19	Other	Total
After 2022	0	1	0	1
[2019-2022]	5	9	0	14
Before 2019	0	0	24	24
Total	5	10	24	39

Table 25. Year of IS adoption * Motivation for adopting IS Crosstabulation

An analysis of the data used to study the impact of the new global situation, brought about by the Covid-19 health crisis, on the motivation to adopt an information system reveals that, after 2019, 66.67% of companies having adopted an information system were motivated by the new measures promoting remote working, based on the use of various new information and communication technologies.

This finding reinforces and confirms our previous results, which highlight the influence of company size and age on information system adoption, as all the companies that adopted an information system before the year 2019 are large and have a long track record. It should be noted that 33.34% of companies adopting an information system after 2019 had already anticipated this adoption, and these are companies of average size and age.

5. DISCUSSION AND CONCLUSION

Information systems now play a crucial role in assisting individuals in their professional tasks, and in some cases can even replace them (Brangier, 2010). These systems ensure the collection, storage, processing and dissemination of essential information provided by management control, which is decisive for informed decision-making. Information systems are therefore at the heart of value creation, and their implementation represents a strategic choice, closely conditioned by technological developments. It is essential for any organization to monitor and converge its impacts in order to guarantee business performance (Volle, 2003). According to the work of (Devaraj and Kohli, 2003), the adoption of information technologies is a strategic tool enabling individuals to improve their performance at work.

The main objective of our research was to study the influence of structural contingency factors on the adoption of information systems, focusing on the nature and degree of complexity of the information systems adopted, while analyzing the impact of the Covid-19 crisis as a factor favoring this adoption by companies.

Our study has significantly demonstrated that structural contingency factors, such as company size, age, sector of activity and ownership structure, have a marked influence on the adoption of information systems, and on the nature and degree of complexity of the systems adopted. These results encourage managers wishing to develop their activities on an international scale to take into account the variation in the degree of complexity of information systems as a function of these structural contingency factors. For example, company size, being closely linked to organizational structure and indirectly to the economic and technical environment (Chenhall, 2003), plays a major role in this adoption. Similarly, the age of the company, linked to its seniority, influences the degree of complexity of the information systems adopted, corroborating earlier findings (Davila, 2005). Furthermore, the impact of the company's ownership structure was found to be significant, reinforcing previous studies that identify ownership structure and individual characteristics of managers as major structural factors (Reerink-Boulanger, 2012).

Previous research in the field of information systems has enabled us to gain a better understanding of their use and adoption. This question, studied in both sociology and management, can give rise to diverse and sometimes divergent angles of analysis, depending on the field, the context of application and the approaches adopted (Guiderdoni, 2009).

Despite these contributions, our study has certain limitations that open up new research perspectives. Firstly, our sample was relatively small (43 observations analyzed), and we mainly addressed structural contingency factors. It would therefore be interesting to include behavioral and/or cultural contingency factors in future studies, using a larger sample.

Secondly, taking into account the national aspect of our study, it would be relevant for future research on the subject to verify the relevance of our results by conducting the same study in different cultural areas, adopting more qualitative devices, inspired by the work of sociologists or anthropologists, to better

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understand how managers manage to adapt information systems to their needs, skills, structural and cultural context of their country, in order to ensure effective management of their company. These research perspectives will deepen our understanding of information systems adoption and its implications in various organizational contexts.

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