

Issues & Opinions

Reply to Comments on Bergeron

I would like to thank Professor Weitzel for taking time to comment on my paper entitled "Factors Influencing the Use of DP Charge-back Information" that appeared in the September 1986 Issue of the *MIS Quarterly*. I would like to reduce some of the potential misunderstandings that may have been generated by his Comment.

First, Weitzel's discussion is partly based on his assumption that the hypotheses were tested using correlation analysis. This explains why he concludes that "all the hypotheses are supported" (p. 275) as opposed to my conclusions (which were based on multiple regression analysis) that for development costs, accountability and involvement were both significant predictors of data processing charge-back information use, whereas for operations costs, accountability, involvement and cost variability were significant predictors (p. 230).

Second, concerning authority and quality, I did not claim that "the user-managers reject these factors or think they are not important" (Weitzel, p. 275). Instead, I wrote that user authority and quality were rejected as *important dimensions of the model*, i.e., they were not predictors of charge-back system use. This does not mean that the user-managers necessarily reject these factors or think these factors are not important. The research was not designed to identify what user-managers accept or reject, nor was it designed to identify what they think. The ratings were *not made* on the importance of the concept for the managers, on their acceptance or rejection of the concept, or on what they think is important. I believe the definitions of variables pre-

sented in the first sentence of each paragraph on page 227, as well as samples of the scales presented in Appendix I (pp. 236-237) make this point.

Third, Weitzel suggests the following interpretation of my results concerning quality and authority: "... quality and authority are nice to have, but they are luxuries when you are being held accountable for costs — a situation which makes involvement in budget process essential" (p. 275). Interestingly, this is essentially the same interpretation that I made of the results (p. 233). He, however, only viewed that interpretation as a "quite plausible *alternative* interpretation" (p. 275).

Fourth, Weitzel comments that "it is risky to interpret" the fact that cost variability is a predictor of charge-back system use for operations costs and not for development costs. He suggests that "with another sample" the results might be different (p. 275). I pointed out that this result might be difficult to explain (p. 233) and discussed sample representativeness in the Limitations section (p. 234).

In summary, it appears that Professor Weitzel has focused on simple correlation coefficients, which were included as descriptive statistics, instead of the partial correlation coefficients, which were derived from the multiple regression analysis. This explains why he objected to my interpretation of the results. Interestingly, he suggested that my interpretation was a plausible alternative but continued to focus on those alternatives that were consistent with the simple correlation view.

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