

APPENDIX A. Measurement Items

Employee Questionnaire

Unless otherwise specified, all of the items are evaluated using a 7-point scale with 1 = “strongly disagree” and 7 = “strongly agree”.

Reward Expectancy

If I follow ERP rules and policy,

1. ... I will be rewarded
2. ... My supervisor will praise me
3. ... My supervisor will give me positive feedback
4. ... My supervisor will let his/her boss and others know

Punishment Expectancy

1. If I do not follow the ERP rules, my supervisor will indicate his/her disapproval
2. If I violate the ERP policy, I will be disciplined
3. If I do not follow the ERP rules, my supervisor will give me a verbal reprimand
4. If I do not follow the ERP rules, my supervisor will show his/his displeasure

Perceived Usefulness

1. Using ERP improves my performance in my job
2. Using ERP in my job increases my productivity
3. Using ERP enhances my effectiveness in my job
4. I find ERP to be useful in my job

Perceived Ease of Use

1. My interaction with ERP is clear and understandable
2. Interacting with ERP does not require a lot of my mental effort
3. I find ERP to be easy to use
4. I find it easy to get ERP to do what I want it to do

Regulatory Focus Questionnaire

Promotion focus: items 1, 3, 7, 9, 10 and 11

Prevention focus: items 2, 4, 5, 6 and 8

Items 1-8 are assessed by a scale with 1 = “never or seldom” and 7 = “very often”.

1. Compared to most people, are you typically unable to get what you want out of life? (reverse coded)
2. Growing up, would you ever “cross the line” by doing things that your parents would not tolerate? (reverse coded)
3. How often have you accomplished things that got you “psyched” to work even harder?
4. Did you get on your parents’ nerves often when you were growing up? (reverse coded)
5. How often did you obey rules and regulations that were established by your parents?
6. Growing up, did you ever act in ways that your parents thought were objectionable? (reverse coded)
7. Do you often do well at different things that you try?
8. Not being careful enough has gotten me into trouble at times (reverse coded)
9. When it comes to achieving things that are important to me, I find that I don’t perform as well as I ideally would like to do (1 = never true, 7 = very often true) (reverse coded)
10. I feel like I have made progress toward being successful in my life (1 = certainly false, 7 = certainly true)

11. I have found very few hobbies or activities in my life that capture my interest or motivate me to put effort into them (1 = certainly false, 7 = certainly true) (reverse coded)

IS Manager Questionnaire

Compliance Behavior

1. This employee has always complied with the company’s ERP rules and regulations (1 = strongly disagree, 7 = strongly agree)
2. How often has this employee violated the company’s ERP rules and regulations? (1 = never, 7 = very often) (reverse coded)
3. What is the degree to which this employee complies with the company’s ERP rules and regulations? (1 = very low, 7 = very high)

APPENDIX B. Additional Statistical Analyses

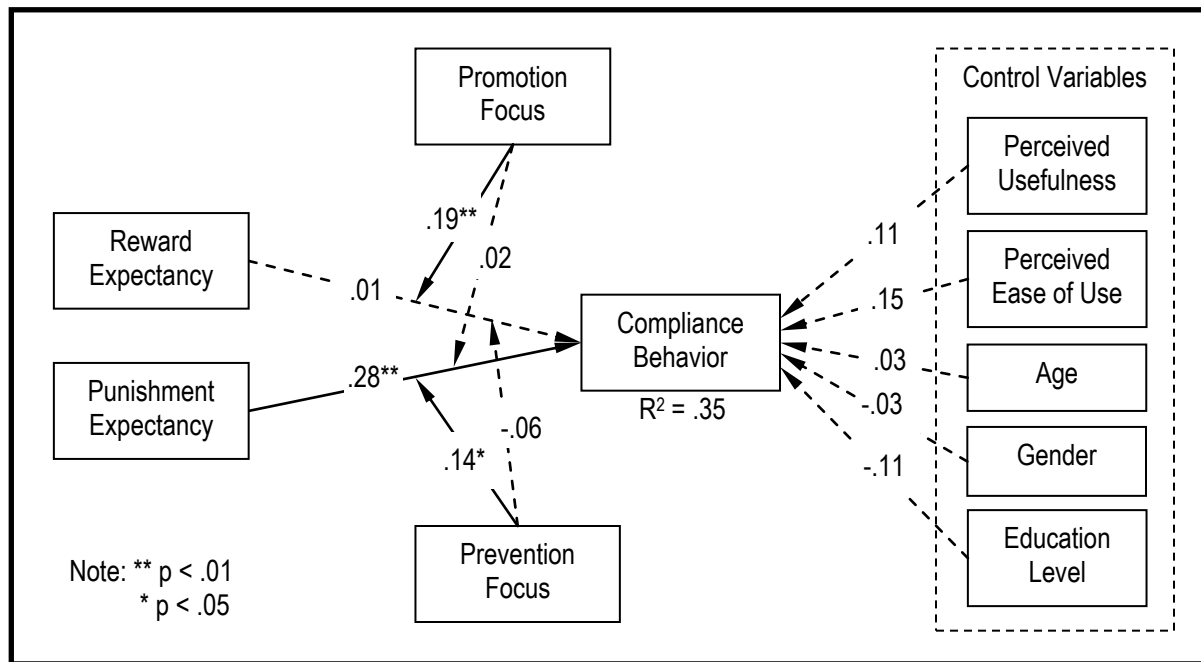


Figure B1. Test of the additional moderating effects of regulatory foci.

APPENDIX C. Post Hoc Validation Test of the Compliance Measure

After the primary data collection, we designed a post-hoc test to validate whether the IS managers' evaluation of employees' IT compliance is accurate. We randomly selected three IS managers and 10 employees from each IS manager's company; all of whom had participated in the primary data collection. Each IS manager was asked to evaluate the IT compliance of the 10 employees from his or her company. We created a fake system log that was formatted in the same way as the real system log for each employee to represent the number of times they violated the ERP policy. Because we were not allowed to access the companies' real system logs, we could not ask the IS managers to disclose the authentic violation records. Moreover, the authenticity of the violation records did not matter because what we were most concerned with was whether the manager ratings would match the objective records. Therefore, using the fabricated violation records was sufficient for validation purposes.

Table C1. Correlations between objective compliance and rated compliance

IS Manager	N	Times of Violations Mean (SD)	Rated Compliance Mean (SD)	Correlation
1	10	1.70 (1.57)	3.27 (2.00)	.91**
2	10	1.00 (1.33)	4.23 (1.73)	.88**
3	10	.80 (1.14)	4.13 (1.15)	.95**
Total	30	1.17 (1.37)	3.88 (1.66)	.91**

Note: N represents the number of employees rated by the IS manager(s). ** $p < .01$.

We gave the violation records to the IS managers and asked them to review the records before rating each employee's IT compliance. The same three compliance items used in the primary data collection were rated by the IS managers. Finally, 30 responses were collected. SPSS 18.0 was utilized to analyze the data. First, we negated the number of ERP violations to create a new variable whose high scores corresponded to high IT compliance. We called it "objective compliance". Second, a principal component analysis based on Varimax rotation revealed a single factor. All of the three items' factor loadings are over .90 and their Cronbach's alpha coefficient is .98. We calculated the mean of the three item scores and called this new variable "rated compliance". Third, the correlation between objective compliance and rated compliance was computed, .91 ($p < .001$), demonstrating great consistency between them. Finally, to examine whether the observed consistency varied among the three IS managers, we calculated the correlation between objective compliance and rated compliance for each IS manager. The three correlations are .91 ($p < .001$), .88 ($p = .001$) and .95 ($p < .001$), respectively (see Table C1). In addition, a General Linear Model (GLM) test was conducted with rated compliance as the dependent variable, IS managers (a categorical variable representing the three managers) as a random factor and objective compliance as a covariate. The results show that only objective compliance is a significant predictor of rated compliance ($F_{1,24} = 96.32$, $p < .001$), whereas IS managers ($F_{2,24} = .67$, $p = .52$) and the interaction between objective compliance and IS managers ($F_{1,24} = .31$, $p = .74$) are not significant. These results suggest that rated compliance is a sole function of objective compliance and not influenced by between-manager variances.

In summary, the post hoc validation test provided evidence that IS managers' ratings of employee's IT compliance based on reviewing the system logs are highly consistent with the system logs. If the system logs accurately reflect employees' IT compliance, so will the IS managers' ratings.