

INCENTIVES AND THEIR EFFECTS ON INFORMATION SYSTEMS PROJECTS

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Abstract

Information systems (IS) projects are often delivered late, over budget, and not always to required specifications. This is an ongoing problem that has eluded researchers and practitioners for decades, but to overcome these problems better ways to manage the success of project development and implementation are needed. We investigate the use of incentives in IS projects during development and implementation and draw upon an agency-based compensation model and suggests that incentives positively impact IS development and implementation. Practitioners were surveyed about the use of incentives. Incentives seem to improve the rate of IS development and implementation and better control IS expenditure and resources. Incentive-based contracts improve alignment with management objectives by managing factors that influence the behaviour of IS personnel. Thus incentive-based contracts specifying productivity and performance criteria can reduce IS project duration and cost.

Keywords: Information systems development, project management, incentive, contract, performance.

1 INTRODUCTION

Critical to the success of business activities and initiatives are information systems (IS) designed to meet the challenges of today's business (Ba et al. 2001). Organisations are making large investments in, and are devoting substantial resources to information systems (IS) that are intended to deliver significant performance gains (Yetton et al. 2000). Therefore both successful information systems development and implementation (ISD/I) are necessary prerequisites for realising gains in organisational performance and avoiding losses attributed to ISD/I failures. Information systems development (ISD) is a complex process and proper scheduling and planning of project activities are vital to avoid IS project delays, escalating costs, and deteriorating quality. It is not uncommon that in IS development these problems are pervasive and project development overruns continue as they have over the past three decades (Mahaney & Lederer 1999). For example LaPlante (1995) found that 50 percent of finished projects exceeded budget by 60-190 percent, while only 25 percent were completed on time, within budget, and to the client's satisfaction. In addition, according to the Standish Group International report, nearly one third of all IS projects failed, more than half came in over budget, and only 16 percent are completed on time and within budget (Cafasso 1994). Thus, it seems clear that the ISD process continues to experience serious problems.

Given the increasingly important role of IS in organisations, ISD/I issues have been focus of a substantial amount of IS literature. Previous research has dealt mostly with technical issues and aspects of ISD/I to support organisation's business activities, but previous studies showed that most IS problems are non-technical in nature (i.e. social, conceptual, or organizational (Lyytinen & Robey 1999)). For these reasons behavioural science may be more relevant to understanding and addressing various problems in IS field. Based on the work of Ba et al. (2001) we believe that, as organisational processes are increasingly embedded in IS, organisational incentives should become a topic of interest in an ISD/I environment.

In an incentive-based environment, incentive contracting is intended to reward personnel based on performance. An incentive is normally given by an owner or manager to subordinates to encourage them to perform better. The amount of the incentive is normally determined by the owner, and subsequently negotiated with subordinates or agents. Owners usually offer incentive for early project completion, high quality work delivery, or for less costly project completion. Incentive can be either financial or non-financial, and may recognize personnel contribution to the entire project process (Bubshait 2003).

Incentives for early completion represent the most common type used for contracting or in-house development processes. For example, the owner may set a reward for each day of early project completion, and penalizes the contractor or worker for each day of delay beyond the specified project completion date (Bubshait 2003). Due to nature of IS projects, there are several factors that can adversely affect a project duration and cost. Some of the most obvious factors are the change of business requirements and specifications of the IS, and usually these factors are not directly under IS personnel control. IS personnel have to be aware of these factors so that they can plan how to minimize or eliminate their effects. Introducing incentives will help IS personnel to make an extra effort to find solutions to these factors. Further, an incentive based contract or scheme can help owners to achieve their goals by encouraging personnel under a contract/scheme to comply with their requirements of the contract (Bubshait 2003). The extra cost of incentives will generate a return on their investment through early project completion. However it can be argued that IS personnel deserve the incentive as a reward for excellent work and early completion of the IS project (Arditi & Yasamis 1998).

This paper discusses the use of incentives in the IS development environment. Specifically, the paper tries to answer the following questions: what are the types of incentives used in IS, the potential effects on IS projects, and organisational benefits, and how incentive schemes should be administered.

The paper follows with a brief description of literature background, study administration, findings, discussion, and concludes with potential recommendations drawn from findings.

2 BACKGROUND

To support our belief, Hunton and Beeler (1997) showed that good technical support is not sufficient to ensure that IS will be effectively developed and used. However, a continuous stream of ISD/I failures indicates there are factors that cannot be overcome by traditional approaches to software development. One key factor is the behaviour of decision makers in choosing the available technical support. Markus (1983) showed the importance of power and politics on software success by demonstrating how an individual's motivation can have a dramatic impact on the success of a software project. In addition, (Walsh & Schneider 2002) show changes in personnel motivation had an overwhelming impact on the success rate of IS development (ISD).

Because ISD/I consumes substantial organisational resources, successful IS are required to realise gains in organisational performance. Thus given the lack of research in this area in IS, the major benefit from this study for organisations will be reflected in the reduction of the costs and resources used in and associated with ISD/I due to increased management commitment and efficiency.

2.1 Agency theory

In recent years, agency theory has emerged as the principal theory guiding organisational research on pay-performance relationships (Gerhart & Milkovich 1990, Roth & O'Donnell 1996). In an employment relationship, the basic agency theory problem focuses on creating a compensation system through which the owners or principals aim to increase the value and performance of their employees (Eisenhardt 1989). Some recent agency-based compensation research supports the notion that incentive pay can be useful for aligning the actions of employees with the desired organisational outcome (e.g. successful development and implementation of information systems (Jensen 1983, Tosi & Katz 1997)). Based on this previous incentive-pay research, companies that rely more heavily on incentive pay had better performance than those who do not. Therefore a positive relationship should be observable between employees' performance and agency based incentive-pay schemes. Therefore we suggest that in an IS environment the issues and factors associated with project development might be addressed and managed through incentive-pay schemes.

2.2 The role of Incentives

There is a considerable body of literature dealing with incentives. Organisations use incentives¹ to motivate their employees. McKenzie and Lee (1998) found that one of the most important reasons incentives matter within organisations is that organisations are a collection of workers whose interests are not always aligned with the interests of the people who employ them. Usually performance-based incentives have the effect of motivating individuals to work harder to achieve a higher performance (Barki & Hartwick 1989). However, empirical results from the behavioural and IS literature indicates that incentives may increase, have no effect on, or at times actually decrease performance (Payne et al. 1993, Wright & Aboul-Ezz 1988). Although, previous IS literature did not specifically investigate the impact of incentives on IS employees' performance and behaviour during the ISD/I process, Mahaney and Lederer (2003), in a study conducted with IS managers, identified incentives and rewards for task outcomes, as detailed in *Table 1*.

¹ An incentive is something that rewards and influences people to act in certain ways.

Monetary	Non-monetary
Financial bonuses	Sense of contribution to organisation
Salary increments	Job promotion
Shareholdings	Conference attendance
Favourable annual performance appraisals	Technical training and courses
Other financial assets	Memberships
Additional paid leave	Use of newer technology
Pay for non-work related study	Private office space
	Flexible work schedules
	Time off
	Opportunity to work at home

Table 1. *Types of Incentives.*

Banker and Kemerer (1992) in developing their model of IS success, concluded that insights that allow for greater alignment of an agent's goals with those of the owner through incentive-based contracts, will serve to make ISD/I both more efficient and more effective, leading to more successful IS projects (i.e. on budget, on time and to desired specifications (Banker & Kemerer 1992)). When contracts with agents in the IS development process are outcome-based, the agents should make decisions in the interest of the principal (Markus 1983). Therefore to support this belief, Mahaney and Lederer (2003) also suggested that outcome-based incentives motivate people and lead to more successful project outcomes.

2.3 Incentive contracts and problems

The most common problems encountered in incentive contracts are scheduling difficulties, delays in review of specifications and requirements, approval of changes, sacrificing in quality for speed, adverse relationships in working team, and budgeting difficulties. In IS, incentives are used in outcome-based contracts (Bubshait 2003). More precisely, the contractor's (agent) incentive is based on contractor/agent performance (i.e. project manager) that relies on an evaluation determined by owner (IS owner or top management of organisation). The evaluation intervals and performance may need to be established, and performance is usually measured on identifiable and quantifiable events that have an effect on the schedule, cost, or quality of the system.

In conclusion, agency theory deals with the effect that incentives have on employees or agents in an organisation, based on the terms of a contractual relationship that exists between principal and agent (Baiman 1990). A principal can specify actionable criteria in an incentive contract or scheme, for example linking payments for the project to employees' completion of specific deliverables, including time-based criteria. Following these findings and directions, this study seeks to examine the contemporary use of incentives in IS management and determine inhibitors to the use of incentives.

3 THE STUDY

The study was carried out as a web-based survey questionnaire to gather the data. To ensure external validity a cross-section of industry practitioners was targeted. A leading IT and IS professional association, Australian Computer Society, Queensland branch, with over 500 IT or IS related members at management level, was considered an appropriate partner for this survey (i.e. the study targeted mainly IS managerial positions). It consisted of three major sections:

- Demographic information - a set of 8 demographic items were used to collect relevant data about respondents' background and characteristics. These data consisted of questions related to

respondents' employment, position, professional background, experience level, and involvement in incentive-based IS projects.

- Incentive contracts and projects characteristics – a set of 14 items developed from Bubshait's (2003) questionnaire with the purpose of identifying various aspects of projects and contracts. All questions were modified and adapted to the IS field as the original instrument was used in the construction industry. These questions collected data about respondents' way of thinking about administering incentive-based projects in ISD/I.
- In addition to the mandatory response questions, three optional items were included at the end of the survey to allow respondents to provide additional comments relevant to the topic, for the purpose of obtaining additional insights into incentive-based projects not covered by the survey questions.

The sample consisted of a diverse population of IS managers (i.e. project managers, team leaders, etc.) from various industries (see *Table 3* Appendix). All respondents were assured confidentiality of their responses. A total of 117 responses were collected for a response rate of approximately 20%, comparable with other similar surveys (Sohal & Ng 1998). Fourteen responses were disqualified for lack of completeness leaving 103 usable for data analysis.

Over 67 percent had less than 10 years experience and over 70 percent less than 10 projects managed. The participants were drawn from government agencies (21 percent), IS/I Consulting (20 percent), and Education and Utilities (24 percent). Although this demographic data appears representative of the population of project managers, care needs to be taken with generalizing this study's findings to the entire IS managers' population.

Around 74 percent of respondents were in a permanent position when the incentive-based schemes were administered, and 60 percent were subject to an incentive plan, with more than 40 percent receiving financial rewards. Further details of respondents' involvement in incentive-based IS projects and their perceptions of the project outcomes are presented in

Measure	Items	Frequency	Percent
<i>Involvement in incentive-based projects</i>			
	None	46	44.66
	1-5 projects	43	41.75
	6-10 projects	9	8.74
	11-25projects	4	3.88
	>25 projects	1	9.71

	Frequency (Percent)			
	None	1-5 projects	6-10 projects	>10 projects
Incentive-based IS projects finished within budget*	5 (8.77%)	45 (78.95%)	5 (8.77%)	2 (3.50%)
Incentive-based IS projects finished on time*	2 (3.51%)	45 (78.95%)	9 (15.79%)	1 (1.75%)
Incentive-based IS projects delivered to specifications*	1 (1.75%)	47 (82.46%)	6 (10.53%)	3 (5.26%)
Incentive-based IS projects considered successful *	0 (0%)	48 (84.21%)	6 (10.53%)	3 (5.26%)

* Based on 57 incentive-based projects

Table 2. As indicated in *Table 2* almost all incentive-based projects have been finished on time, within budget and to specifications. The respondents also concluded that all incentive-based projects were considered successful. This might be a first indication that incentive-based contracts in IS projects could work and help ensure more successful IS delivery. In the following section, more specific questions about incentive-based contracts or schemes in the IS environment are analysed and discussed.

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Table 2. Respondents' involvement in incentive-based projects.

4 DISCUSSION OF FINDINGS

4.1 Incentive types, organisation's benefits, and work related practices

This section analyses survey respondents' perceptions of IS management and their thoughts about incentives, including incentive setting and potential project and organisational benefits. A high majority of respondents (80%) considered financial incentives as being the most important incentive type to be given (see question 1, Appendix). A previous study of IS personnel at SAP found IS employees mainly being "achievers" (Trittmann et al. 2000) and therefore motivated by non-financial incentives. A closer look at our results shows that job promotion, pride, doing a job well, and job security are the next most important incentive categories, which seems to support the previous SAP study. This indicates that incentives warrant serious consideration from IS management.

In response to question 2, 58% of respondents indicated that projects should be delivered to a specific schedule, while early completion of projects will ensure rapid return on investment for the organisation. Less than 40% indicated that project schedules have direct impact on other project schedules or are needed early to comply with government regulations. Thus, adherence to project schedules is important and can be instrumental in delivering gains to organisations.

Question 3 examined the benefits of incentive schemes where over 57% of respondents believed incentive schemes would help ensure IS managers contribute to earlier development and implementation or improved quality of work. Less than 34% reported incentives would facilitate cost reduction. The benefits for the organisation from using an incentive-based scheme or contract would be reflected in encouraging the managers to find methods to deal with IS related issues: time, budget and quality. This finding supports our belief that imposing incentives in contracts will encourage IS personnel to make an extra effort to find solutions to factors that cause problems in ISD/I.

Questions 4 and 5 examined the impact of incentives in terms of time and budget should a project change from non-incentive to an incentive-based one. 63% of respondents indicated that there would be an earlier completion, while only 32% agreed that it will be less costly. Therefore, introducing

incentive to a project would impact schedule rather than budget. However looking at

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Table2, respondents involved in incentive projects indicated that both time and budget would improve with incentives. We can argue that a decrease in time would also reduce cost because project staff would not be required for so long. This is conjecture, but whatever the case, further research needs to be conducted to resolve this issue.

4.2 Incentives administration

In the second section we investigated the administration of incentives in the IS field. In response to question 6, 37% of respondents were not able to specifically identify which department should administer incentives, while 23% indicated the IS department, 20% a relevant user department, and 12% Human Resources department. Thus, there is no clear indication as to which department should manage incentive-schemes, and therefore we conclude that IS personnel do not have a clear idea who should be responsible of incentive administration.

As mentioned earlier, the role of the contract is to allow the principals to control and monitor the agent's actions via rewards and incentives, and ensure that agent's actions are aligned with the principals' interests (Tosi & Gomez-Mejia 1989). The contract is an outcome-based one, where the agent is compensated for successfully completing assigned tasks, or achieving certain goals or outcomes. Specifically in response to question 7, regarding the incentive payment method, there is an indication that 42% of respondents would prefer to be paid on full completion of some milestones, defined activities or entire project. Only 36% have indicated partially upon completion of milestones, activities. Bubshait (2003) considered critical project issues including milestone setting, schedule preparation, and accurate target date determination as payments are usually made when activities are completed. Our findings are in accordance with the notion that a payment should be made until certain activities are completed, not at any time during the development process.

Motivation, especially monetary motivation, provides a positive influence on the productivity of workers (Barki & Hartwick 1994). Positive motivation should lead to improved productivity and performance of IS personnel. In response to question 8, over 80% of respondents indicated incentives should be given to project managers and project leaders, 66% indicated programmers and developers should be the subject of incentives, while more 50% also indicated analysts and other IS personnel would also respond positively to incentive schemes. In contrast, only 38% and 28% of respondents respectively indicated that incentives should be passed to senior or executive management levels. This is consistent with the notion that executive and senior management are perceived as the owners of the systems and therefore they are not really participating in the development process.

With regard to work-related practices, question 9 examined what extra measures should be undertaken as a result of incentives. 46% of respondents said that IS managers should increase developers' productivity by providing motivation and positive attitudes towards the process of ISD. 43% indicated increased number of working hours, 37% are keen to accept more responsibilities, 35% are available to work on proper planning and scheduling, while only 14% stated that an increase in control over developers would be an extra task they would accept. We conclude that incentive-based contracts will result in IS managers having a higher active participation rate and ensuring proper communication processes between the development team and the users. The project manager also needs to adopt a mentoring role to encourage lower levels of IS personnel to be more motivated, resulting in higher performance. Overall, a stronger leadership role is expected in an incentive-based project.

Finally we tested the sacrifice that managers would make to move to an incentive-based scheme from a fixed salary. Managers were reluctant to sacrifice the certainty of a fixed salary in exchange for an incentive-based scheme that would generate more than twice what would be given up. Over 27% of respondents said they are not interested in sacrificing any of their salary, while over 47% would sacrifice between 1-10% of their salary. The remaining 26% would sacrifice between 11-30% of their salary. This might be an indicator of the risk perceptions in IS projects, and may be associated with IS failures. IS managers monitoring the history of IS projects can still see uncertainty associated with IS delivery (on time, within budget and to specifications). In a word, IS managers are conservative.

5 LESSONS LEARNED

Project performance in the IS field still has an unsatisfactory reputation. Statistics suggest that no more than 25% of projects are completed in the sense that they meet cost, schedule, and functionality targets (Martin & Chan 1996). Underperformance on IS projects represents a significant but substantially avoidable loss of economic value. Some organisations are trying to resolve these problems by using incentives, however for other organisations incentives could be considered an extra cost.

Because incentives in the IS field have not been studied in previous IS literature, we base our suggestions for improvement on findings from other industries. From the above discussion, financial incentives associated with delivery on schedule and budget was found to be most widely used. A higher return on investment and delivery to schedule are important reasons why owners should allocate incentive provisions that will encourage IS personnel to make an extra effort to find solutions to factors that cause problems in ISD/I. Companies wishing to improve their project managers' performance, subsequently leading to a higher IS projects' success, should pay a price to do so, and if they wish to ensure that they will perform to projects owners' expectations, then they can write suitable incentives and penalties into project managers' contracts. The true challenge is to recognize the potential economic value of project managers and other IS personnel and change contracts of employment accordingly (Martin & Chan 1996).

6 CONCLUSIONS AND RECOMMENDATIONS

This study attempts to highlight the importance of incentives and IS management perceptions about using incentive schemes or contracts in the ISD environment. Most of the respondents agreed with the effectiveness of using incentives in promoting performance and delivering IS projects on time, within budget, and to specifications. However, incentive-based IS projects are used by few companies and not generally by government agencies. This might limit the external validity of this study, being known that rewards and incentives are used primarily in the private sector, rather than in public sector.

Project delays and cost overruns are still a problem in the IS field, several reasons contribute to this problem: poor planning, low productivity, inadequate resources, or inaccurate estimates (Bubshait 2003). Incentive-based contracts inherently increase the involvement of project managers by demanding more leadership. Proper planning and extra working hours are extra measures that IS

managers are expected to adopt in incentive-based projects. We summarise and explain our recommendations:

- Based on respondents' perceptions we find that IS projects would be completed earlier and at the same or lower cost if they are incentive-based projects (response to questions 4 and 5). We consider that incentives matter in IS and should be taken into account during ISD/I processes. In addition, *Table 2* shows a 100% success rate among the incentive-based projects and supports our belief that incentives should be considered in IS development and implementation.
- We focused on project managers' critical role in ISD/I and their perceptions about incentives. Survey respondents, mainly IS managers, indicated that incentives should be applied to all levels of IS personnel involved with ISD/I (response to question 8).
- Usually an incentive-contract is an outcome-based one where the agent (IS manager) is compensated for successfully completing assigned tasks or achieving certain goals or outcomes. Because incentives are successfully used in other industries and are associated with the full completion of activities or entire projects, we consider that incentives should be allocated and paid on full completion of milestones, activities or the entire project (in order to achieve a higher level of motivation and performance during IS project tasks – response to question 7).
- By implementing incentive-schemes in IS projects, we believe that organizations will benefit by improving the quality and speed of project development (response to question 3). IS personnel would prefer to be subject to both financial and non-financial incentives in IS projects (response to question 1). Thus we recommend that all types of incentives should be considered when planning incentive-based contracts in the IS field.

The major limitations of this study derive from the relatively small sample size used in this study. Care should also be taken with generalizing to the entire IS managers population, as this sample may not be representative of the broader IS managers population. The sample size could be improved and we have contacted the national branch of Australian Computer Society to collect more data, increase the response rate and extend the study to a national level, looking also at dis-incentives. This will allow us to provide more insight into the use of incentives in the IS field, add more weight to the findings, and increase the overall validity.

This study does not address recommendations on an optimal incentive package so additional research needs to be conducted to better address the topic of an incentive mix. Further data should be collected to improve external validity and the agency theory model extended to better explain other aspects of ISD/I. More in-depth work needs to be undertaken into positive and negative aspects of motivation and other factors pertinent to the relationship between incentives, ISD/I individual and group behaviour, and project outcomes.

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Appendix

Measure	Items	Frequency	Percent
<i>Position</i>			
	Project Manager	43	41.75
	Other	24	23.30
	Project Leader	16	15.53
	IT Manager Programmer	12	11.65
	Systems Manager	8	7.77
<i>Industry</i>			
	Government Agencies	22	21.36
	IS/IT Consulting	20	19.42
	Transportation, Communication, and Utilities	15	14.56
	Education	10	9.71
	Finance, banking, and Insurance	9	8.74
	Mining	9	8.74
	Wholesale and Retail	8	7.77
	Other	4	3.88
	Manufacturing and Processing	2	1.94
<i>Experience</i>			
	<6 years	37	35.92
	6-10 years	33	32.03
	11-15 years	15	14.56
	16-20 years	9	8.73
	>21 years	9	8.73
<i>IS projects managed</i>			
	<6 projects	57	55.34
	6-10 projects	16	15.53
	11-15 projects	10	9.71
	16-20 projects	12	1.65
	21-25 projects	2	1.94
	> 26 projects	6	5.83
<i>Employment status</i>			
	Permanent full-time	65	63.11
	Contract	27	26.21
	Permanent part-time	11	10.68
<i>Incentive types</i>			
	None	41	39.81
	Financial	41	39.81
	Non-financial	12	11.65
	Both	9	8.74

Table3. Respondents profile.

1. Please identify what do you consider to be incentives/ rewards from the following list.

Items	Frequency	Percent
Financial bonus	83	80.58
Job promotion	50	48.54
Pride and doing a job well	45	43.69
Job security	40	38.83
Favourable annual performance appraisal	38	36.89
Technical training	35	33.98
Sense of contribution to organization	35	33.98
Flexible work schedule	33	32.04
Public praise	31	30.10
Use of newer technology	28	27.18
Work from home	23	22.33
Other	12	11.65

2. From an organizational perspective, what factors do you feel should form the basis for an incentive scheme?

Items	Frequency	Percent
Project is needed on a specific date for specific reasons	60	58.25
Early completion will ensure rapid return on investment for the company	54	52.43
Project has direct influence on other profitable projects or activities	41	39.81
Project is needed as soon as possible to comply with government regulations	32	31.07
Other	4	3.88

3. What are the organization's benefits from incentive schemes?

Items	Frequency	Percent
Encourage managers to expedite the development/ implementation of project	67	65.05
Encourage managers to provide quality work	59	57.28
Encourage managers to find ways to reduce costs	34	33.01
Other	4	3.88

4. How do you believe the target completion date would change if a project would change from a non-incentive-based project to an incentive-based project?

Items	Frequency	Percent
Earlier completion	65	63.11
Same	28	27.18
Later completion	1	0.97
Do not know	7	6.80

5. How do you believe the target budget would change if a project would change from a non-incentive-based project to an incentive-based project?

Items	Frequency	Percent
Less costly	33	32.04
Same	43	41.75
More costly	18	17.48
Do not know	7	6.80

6. What organisation is capable of fairly administering an incentive-based project management scheme?

Items	Frequency	Percent
Do not know	39	37.86
Information Systems Department	24	23.30
Relevant User department	21	20.39
Human Resources Department	13	12.62
Other (i.e. Steering Committee)	2	1.94

7. When should the incentive be given?

Items	Frequency	Percent
In full upon completion of some milestones/defined activities	44	42.72
In full completion of the entire project	44	42.72
Partially upon completion of some milestone/defined activities	38	36.89
Other	8	7.77

8. To whom do you think an incentive scheme should apply?

Items	Frequency	Percent
Project Managers	83	80.58
Project Leaders	82	79.61
Programmers/ Developers	68	66.02
Analysts	58	56.31
Other IS staff	52	50.49
Senior Managers	40	38.83
Executive Managers	29	28.16
It should not be applied	3	2.91

9. What extra tasks would you be expected to undertake under an incentive scheme?

Items	Frequency	Percent
Increase developers productivity by providing motivation	48	46.60
Increase the positive attitude towards the IS development/implementation	48	46.60
Increase the number of working hours (i.e. extra meetings, after hours work)	45	43.69
Accept more responsibilities	39	37.86
Proper planning and scheduling of the project activities	37	35.92
Increase control over developers	15	14.56
No change	12	11.65

10. Would you be prepared to sacrifice a % of your salary to be on an incentive scheme that you could generate more than twice the % you have given up.

Items	Frequency	Percent
None	28	27.18
1-5%	21	20.39
6-10%	28	27.18
11-15%	8	7.77
16-20%	6	5.83
21-25%	7	6.80
26-30%	1	0.97
>30%	4	3.88