INTRODUCTION

This paper is concerned with user goals and the perceived value that an information system provides as a consequence of attaining these user goals. The paper’s focus is on utilitarian information systems, where the user views the system as a tool to fulfill a user goal (van der Heijden, 2004). Most office and work related information systems fall into this category. For example, a prominent user goal in an office context is “job enhancement” (Davis, 1989; Davis, Bagozzi, & Warshaw, 1989). The degree to which users believe they will attain a goal when using a particular information system is
a measure of perceived utilitarian value (Trice & Treacy, 1988).

User goals are well known in information systems research. User requirements research has developed a number of methods to identify user goals and integrate those in the design process of information systems (Cockburn, 2001; van Lamsweerde & Letier, 2000). Taking a different perspective, information systems research has also conceptualized user goals via means-end theory (Reynolds & Gutman, 1988). Studies in this category have examined the value of mobile applications during initial adoption (Nah, Siau, & Sheng, 2005), determined system requirements during development (Chiu, 2005), and formalized user goals for two different websites (Subramony, 2002).

This paper contributes to this research in two ways. First, it extends the branch of research that recognizes that multiple, often conflicting goals govern the utilitarian value assessment of an information system. It does so by introducing two characteristics of a user goal: goal abstraction and goal linkage dependency. Second, the paper demonstrates how these characteristics influence the utilitarian value of an information system: findings indicate that utilitarian value with respect to certain goals is significantly different depending on layers of abstraction and goal dependencies.

_allowing for value assessments of an information system to be dependent on the user goal makes it possible to understand why different users rate the same system differently. An experience often encountered in practice is that users in very similar situations tend to have materially different perceptions of value provided by an information system. This research explores the proposition that the abstraction and goal linkage dependency of their user goals may contribute to those apparently inconsistent differences._

_The paper is structured as follows. In the next section previous literature on user goals and prior research on perceived utilitarian value is briefly reviewed. Other than “traditional” information systems studies, this work incorporates a few key studies from marketing and consumer behavior to explain in more detail the concept of a user goal hierarchy. Next, the characteristics of user goal hierarchies are presented and it is theorized how the hierarchical goal structure impacts on the utilitarian value assessment of an information system. Then, the details of the study’s methodology follow. After that, the results of the study are presented and a discussion of implications for research and practice concludes the paper._

**THEORY**

Goals of individuals have been an area of extensive research interest, particularly in psychology (Austin & Vancouver, 1996) and consumer decision making (Gutman, 1982; Reynolds & Gutman, 1988). Goals are core factors in a number of theories, for example Maslow’s (1943) need hierarchy, Bandura’s (1986) social cognitive theory, Locke and Latham’s (1990) goal setting theory, and Carver and Scheier’s (1998) control theory. Goals are seen as immediate regulators of human behavior because they serve as frames of reference for an individual (Austin & Vancouver, 1996). Goals are desired states that represent consequences a person seeks to attain (positive consequences) or attempts to avoid (negative consequences) (Winell, 1987). As people strive to attain their desired states, they are prepared to exercise mental and physical efforts. The decision to act in a certain way is driven by the individual’s expectations of reaching the desired state (Erez & Kanfer, 1983).

Information systems researchers have adopted and contextualized the notion that goals serve as regulators for user behavior. In Moran’s (1981) formula of rational user behavior towards technology, the user goal is an important factor. Goals have also been shown to exert a positive impact on a individual’s computer task performance (Mun & Kun, 2004). The software engineering literature emphasizes goals in user requirement analysis (Rolland, Souveyet, & Achour, 1998; van Lamsweerde & Letier, 2000). Goals capture real-world requirements of the software-to-be (van Lamsweerde, 2004). As such, goals provide an entry point into the
Analysis of User Involvement and Participation on the Quality of IS Planning Projects: An Exploratory Study
www.igi-global.com/chapter/analysis-user-involvement-participation-quality/53096?camid=4v1a

Learning through Planning: Conceptual Definition and Empirical Validation of a Planning Cultural Construct
www.igi-global.com/article/learning-through-planning/3767?camid=4v1a