THE MEDIATING ROLE OF ORGANISATIONAL CULTURE IN THE DECISION TO ADOPT FINANCIA MANAGEMENT SYSTEM IN QATAR

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Abstract

The main purpose of this research is to assess the role of Top Management support, Vendor support, User satisfaction, and Complexity on the concept of the Adoption of Financial management systems (FMS) in the Ministry of Education & Higher Education in Qatar. In addition, this study aimed also at examining the role of Organizational culture as mediating variable in the relationships between the variables. The researcher apply a quantitative research method as a mean of testing the hypothesis, by collecting the primary data from 407 staff working in the Ministry of Education & Higher Education & Higher Education in Qatar. The research found that Top Management support and vendor support do not have a significant relationship with FMS Adoption, while user satisfaction, Complexity, and Organizational culture, have significant relationship with FMS Adoption. Finally, Organizational culture have significant mediating effect (partial) in between Top Management support user satisfaction, and Complexity with FMS Adoption. These results would represent a great addition to the body of literature, especially for the case study of Qatari organizations. As Qatari Organizations would increase the rate of adoption of Financial Management System, the results of the this study could help industries in Qatar in their decision to adopt the system. Implications were discussed and explained further in the end of the study alongside the limitations and conclusion with some future research recommendations.

Keyword: FMS Adoption, Top Management support, Vendor support, User satisfaction, and Complexity, Organizational culture, Qatar

1.INTRODUCTION

Poor financial management in most government ministries has increased over the past five years. According to the surveys conducted on most government ministries, poor financial performance is evident in about 60% of the government ministries due to insufficient understanding of the roles of Financial Management system and absent of integrated financial reporting (Busch & Lewandowski, 2018). There have been some attempts to enlighten financial managers on the roles of financial management systems, and in the last one-year improvement was shown in some government ministries but the interventions have yet to have any significant effect on the result.

Lack of a clear understanding of the various roles of financial management systems has been attributed to the poor financial management in most government ministries and has become an area of concern to the government (Gai et al., 2007). When financial managers lack an understanding on the specific roles of Financial management systems, they will tend to put the system into use that is not intended for it, hence resulting in poor financial results (Marilyn, 1998). Addressing this problem will result in an overall effect of boosting financial management in government ministries and result in an understanding of the widespread problem.

While the research accomplished on the topic strives to exhaust the various aspects associated with the roles of Financial Management system on the performance of the government ministries, some issues remain uncovered constituting a research gap on the same (Marilyn, 1998). For instance, the research does not cover the factors which could make it a challenging task for the financial managers to embrace the significance of the available Financial Analysis system (Whitelock, 2018). Besides, coverage is insufficient regarding the future of adoption of the models among the manager.

According to Whitelock (2018), studies on the topic should consider the trend to determine future implications. Furthermore, a research gap also manifests as the study fails to determine why the success among the few responsive ministries does influence others to embrace the emerging concepts (Whitelock, 2018). Also, the research fails to show the attempts that the government financial institutions have made to go over the confusions that they experience concerning the various roles of financial management systems. Next, the research does not cover the old financial management systems that have been in use before by the government ministries and what has made the government ministries to shift to modern financial management systems (Busch & Lewandowski, 2017). Another research gap manifests when the study fails to give the reasons behind the confusion and misunderstanding of the various roles of the financial management systems by most financial managers in government ministries (Whitelock, 2018). Finally, another research gap manifests when the study fails to show the stipulated guidelines and rules that govern the use of financial management systems in government ministries (Gai et al., 2007). Consequently, these aspects of inadequacy make the basis of the implications of the future.

The main aim of this research will be to understand the experiences of varied senior government servants concerning the roles of financial management systems and enlighten them on the various roles of the financial management systems (Whitelock, 2018). It will also investigate the most vital factors that may enhance the effective use of financial analytic systems in the government ministries. The result will, therefore, help in understanding the role of the financial analytic system in various government ministries and hence, the need to adopt them. This will, in effect, make such ministries to fully enjoy the benefits that arise from the effective usage of the financial analytic systems.

The accomplishment of the study will have a considerable contribution to the knowledge of the roles of financial management systems. The research problem findings and the subsequent analysis will have an overall effect of providing enlightenment to the government ministries in numerous ways (Whitelock, 2018). For one, the financial managers in various government ministries will be equipped with the necessary information concerning the various roles that financial management systems contributed to the effectiveness and efficiency of financial institutions. This can be put under the consideration of the probable applications in financial industries. Moreover, Busch and Lewandowski (2017) claimed that the acquired knowledge would be very vital when it comes to the understanding of the interplay between the government and the financial institutions. This will be based on the roles that the government plays in promoting the development and adoption of financial management systems by various government ministries and how the financial sectors contribute the growth of the economy (Busch & Lewandowski, 2018). This will be very important in understanding the general nature of financial management systems in the digital era.

This study is expected to bridge several gaps in the body of literature. First, speaking on adopting the financial management systems in Qatar, many researchers recommended in their studies to include more factors that might influence consumers' intention in the Qatari Cases other than the ones related to the technological side. Very few researches were conducted about the technology adoption and usage in organizations in the Middle East and Gulf Cooperation Council (GCC) countries, from the managerial and financial institution point of view. (Manochehri et al., 2012; Musa et al., 2015). Furthermore, in regard with the role of Top Management support, Vendor Support, User satisfaction, Complexity and Organizational culture on financial management systems adoption. The top management support has been the field of study as independent variable in many studies in Qatar in the field of human resources management. No studies before were dedicated to the sake of adopting new technologies. (Al Rabeay & Sherif, 2019; Alazzabi et al., 2020; Obeidat et al., 2020). In addition, the support of any vendor for the products was rarely studied in Qatar and the surrounded countries. A gap was clearly noticed in the published literature, as the vendors and their point of view was completely absent, and a new study would fill the gap (Fernandez & Ali, 2015; Idilbi, 2019). Moreover, the user satisfaction was studied occasionally in a lot of cases in Qatar, as it is very common to include the satisfaction level in most of the models. However, studying the user satisfaction with the technology adoption has not been studied in Qatar and in many other countries. This step is going fill a very significant gap as it is uncommon to target the relationship

between satisfaction and technology adoption (Kelly & Palaniappan, 2019). Another managerial aspect of the technology adoption was complexity, and it was totally absent from the recent published literature for the Qatari cases (Major et al., 2020). Finally, the mediating role of the Organizational culture has been tested in proved to be effective in the managerial and behavioral studies. Having the Organizational culture as a mediating variable in this study would bring many new implications to the Qatari case that were never mentioned before (Ahmed et al., 2017; Shao et al., 2012; Welch & Feeney, 2014; Yu & Choi, 2016).

2. LITERATURE REVIEW

Qatar has been gaining a good reputation as a rapidly developed country in the Middle East, according to the Organization for Economic Co-operation and Development (OECD) (2010) Qatar was ranked among the Affluent with technology adoption in the past two decades (OECD, 2010). For this advancement, studies focused on the Qatari case recently. For example, the article of Al-Shafi (2008) examined the adoption of free wireless Internet parks (iPark) by Qatari citizens as a means of accessing electronic services from public parks using a survey-based study this research set out to examine the Qatari citizens' perceptions of the iPark initiative. Results of the survey showed that there is a positive level of relation between the independent variables, usefulness, ease of use, Internet safety, and Internet speed/response time and one dependent variable, intention to use the iPark in Qatar. The paper provides a discussion on the key findings, research implications, limitations, and future directions for the iPark initiative in Qatar (Al-Shafi, 2008).

2.1. Top Management support

Top management support refers to the degree to which the top management understands the importance of IS function and the content to which it is involved in the activities (Ragu-Nathan et al., 2004). Organizational facilitation or facilitating conditions are defined as the degree to which an employee perceives that an organizational and technical infrastructure exists to support use of the technology (Seymour et al., 2007; Venkatesh et al., 2003). Top management support in the organization has either positive or negative effects on technology acceptance. Many studies have found that when top management fails to manage and support the usage of the technology at work, technology acceptance would not materialize (Ragn-Nathan eta, 2004). Furthermore, lack of government support organization support and computer training facilities could prevent end-users from using a particular system as revealed by Wang and Chen (2006) in his study to examine the quality recognition of medical information systems in Tzu-chi Hospital in Taiwan and to explore the factors that make the physicians refuse to use the medical information system (Wang & Chen, 2006).

In addition, according to the findings of Maduku, Mpinganjira, and Duh (2016) among the significant factors, perceived top management support exerts the strongest influence on the intention of SMEs' decision-makers/managers to adopt mobile marketing. Top management, as per this study, should thus be convinced that the benefits of the mobile marketing innovation far outweigh its costs, and if top management became more knowledgeable about the innovation and its benefits, they would be more like to develop a positive adoption intention and also support its adoption (Maduku et al., 2016).

Moreover, Chae, Yoo, Kim, & Chae (2011) studied the role of top management support on the adoption of Clinical Decision Support Systems (CDSS), which they found that top management support was not strongly associated with the adoption of CDSS (Chae et al., 2011). Therefore, it could be hypothesized that:

H1: There is a relationship between Top Management support (TMS) and Adoption of FMS in Qatar (FMS).

Vendor support

The second segment of the current study is about the relationship between Vendor support and Adoption of Financial Management system. Many studies focused on this relationship and studied the effect of the vendor support on the Adoption of FMS. First, the survey results of MacLennan and Van Belle (2014) confirmed that vendor support for system integration and development tools is significant for use of SOA and SOA project success systems. Furthermore, vendor support for integration and development tools are significant factors for both SOA adoption and SOA project success systems (MacLennan & Van Belle, 2014).

Moreover, according to Ahmadi, Nilashi, Shahmoradi, and Ibrahim (2017), Vendor support has a positive effect on the hospital's adoption of HIS. With respect to the

environmental dimension factors in this study, the present study discovered that mimetic pressure from competitors and vendor support are significant factors that differentiate HIS adopters from non-adopters (Ahmadi et al., 2017).

In addition, Safari, Safari, Hasanzadeh, and Ghatari (2015) found that vendor support is the most influential factor on the adoption of cloud computing, this study tried to provide a model for the adoption of cloud computing in SMEs based on technology, organization, and environment (TOE) framework along with individual characteristics (Safari et al., 2015). Therefore, it could be hypothesized that:

H2: There is a relationship between Vendor support (VES) and Adoption of FMS in Qatar (FMS).

2.3. User satisfaction

The third segment of the current study is about the relationship between user satisfaction and Adoption of Financial Management system. Many studies focused on this relationship and studied the effect of the user satisfaction on the Adoption of FMS. First, results from Gupta, Yousaf, & Mishra (2020) indicated that user satisfaction has a positive impact on adoption of mobile wallet, which reiterates that as long as consumers' post-adoption evaluative judgements of an M-wallet are positive, they will re-engage with it (Gupta et al., 2020).

In addition, the purpose of the study by Dlodlo (2014) was to examine the influence of user satisfaction on and adoption of M-payment Services. Findings suggested that user satisfaction has been validated as a significant predictor of future intention to use M-payment service i.e. re-purchase intention in M-payment Services (Dlodlo, 2014)

Moreover, Hadji and Degoulet (2016) studied the relationship between end-user satisfaction and clinical information system (CIS) adoption, the findings of this study stated that user satisfaction and system adoption had a significant relationship (Hadji & Degoulet, 2016). Therefore, it could be hypothesized that:

H3: There is a relationship between User satisfaction (SAT) and Adoption of FMS in Qatar (FMS).

2.4. Complexity

The third segment of the current study is about the relationship between Complexity and Adoption of Financial Management system. Many studies focused on this relationship and studied the effect of the Complexity on the Adoption of FMS. First, according to Mndzebele (2013) found that complexity has a positive relationship with the extent of EC adoption. The results indicate that the relationship between complexity and the extent of EC adoption is stronger than it is between compatibility and the extent of adoption of EC (Mndzebele, 2013).

However, using Diffusion of Innovation as a baseline theory in the study of Al-Jabri and Sohail, (2012) found that Complexity have an insignificant effect on mobile banking adoption (Al-Jabri & Sohail, 2012). Therefore, it could be hypothesized that:

H4: There is a relationship between Complexity (COM) and Adoption of FMS in Qatar (FMS).

2.5. Organizational Culture mediating effect

Organizational culture includes the norms that the members of an organization experience and describe as their work settings (Schneider et al., 2013). Such norms shape how members behave and adopt to get results in the organization. Organizational culture is how the members of an organization interact with each other and other stakeholders (Simoneaux & Stroud, 2014).

Organizational culture is a set of values, beliefs, and behaviour patterns that differentiate one organization from other organizations (Ortega-Parra & Sastre-Castillo, 2013). King (2012) defined organizational cultures as a system of values that subconsciously and silently drives people to make each choice and decision in the organization. Business managers use organizational culture and corporate culture interchangeably because both terms refer to the same underlying phenomenon (King, 2012).

Business managers use an organizational culture to differentiate their company from other companies (Yaakov & Shlomo, 2012). For example: Apple Inc, the International Business Machines Corporation (IBM), and Hewlett-Packard Corporation (HP) exist on similar technology and same operating environment, but these companies have different organizational cultures (Schein & Schein, 2017). The Apple culture includes producing simple, elegant, and innovative products (Toma & Marinescu, 2013). Priorities in HP culture are employees' autonomy and creativity (Childress, 2013). The IBM's cultural focal point is long-term thinking with

loyal and highly motivated employees (Flamholtz & Randle, 2011).

The difficulty about leadership is the handling of human resources in the organizational culture (Waterman & Peters, 2004). Yirdaw (2014) noted that organizational culture is the glue that combines the hardware (nonhuman resources) to the software (human resources) in the organization to establish teamwork and excellent performance. Organizational culture positively relates to corporate leadership and governance (Yirdaw, 2014).

In addition, Nyeko, Niwe, Langmia, and Mayoka (2020) examined the mediation effect of organization culture in the relationship between information technology (IT) competence and IT governance adoption in Ugandan public universities. The researchers found that the occurrence or existence of organization culture partly acts as a pathway or conduit in the IT competence and IT governance adoption in the Ugandan public universities. Thus, IT competence and organizational culture are factual drivers of IT governance adoption in Uganda's public universities (Nyeko et al., 2020). Therefore, it could be hypothesized that:

H5: There is a relationship between Organizational culture (OCL) and Adoption of FMS in Qatar (FMS).

H5a: There is a mediating effect of Organizational culture (OCL) on the relationship between Top Management support (TMS) and Adoption of FMS in Qatar (FMS).

H5b: There is a mediating effect of Organizational culture (OCL) on the relationship between Vendor support (VES) and Adoption of FMS in Qatar (FMS).

H5c: There is a mediating effect of Organizational culture (OCL) on the relationship between User satisfaction (SAT) and Adoption of FMS in Qatar (FMS).

H5d: There is a mediating effect of Organizational culture (OCL) on the relationship between Complexity (COM) and Adoption of FMS in Qatar (FMS).

3. OVERVIEW OF THE CONCEPTUAL FRAMEWORK

In this study, the research conceptual framework consists of Adoption of FMS in Qatar as a dependent variable; Top Management support, Vendor support, User satisfaction, and Complexity as independent variable; and Organizational culture as Mediating Variable. The variables selection was based on several theories such like Social Capital Theory, Knowledge-Based View Theory, Strategic Choice Theory, Expectation–Confirmation Model (ECM), Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), Unified Theory of Acceptance and Use Technology (UTAUT), Technology Acceptance Model (TAM), and Diffusion of innovations (DOI) (See Figure 1).

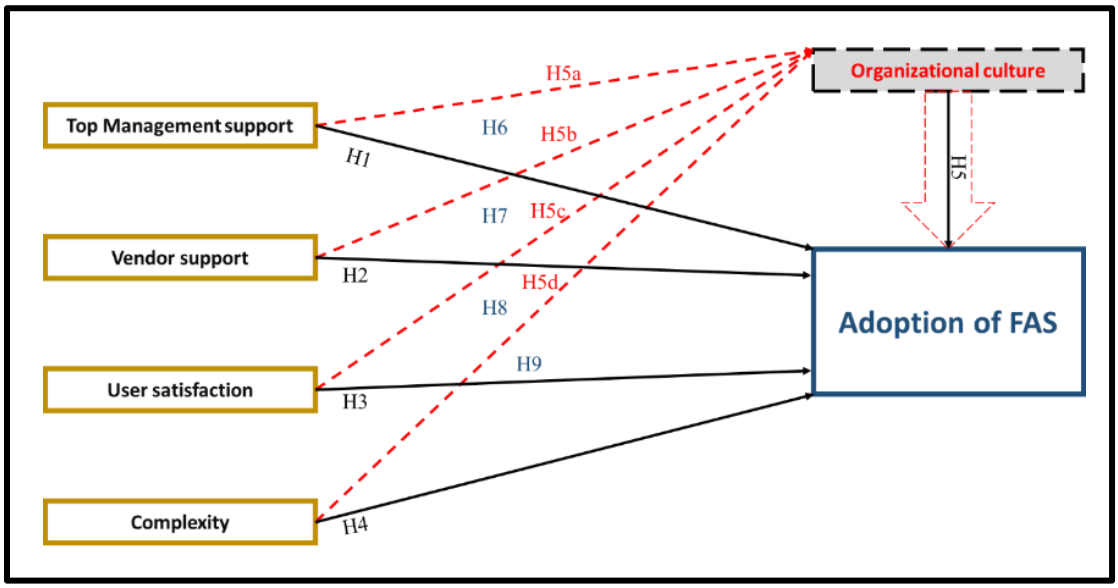

Figure 1 Research Framework

4. METHODOLOGY

In this research, primary data was collected from the staff working for the Ministry of Education & Higher Education & Higher Education in Education's employees. This data was obtained from three departments in the ministry including its administrative, financial, and computer departments. Moreover, the researchers contacted all three departments through emails, personal visits and telephone and acquired their permissions to perform data collection. Since the population of the employees (users) working in the aforementioned ministry is unknown, non-probability sampling was utilized and 500 questionnaires were distributed among the corresponding employees on the basis of their willingness to participate in the study. Furthermore, they were informed that results of the survey would be available to them upon request. Hence, from 500 distributed questionnaires, 407 valid responses were returned, resulting in a response rate of 81.4 per-cent.

5. INSTRUMENT DEVELOPMENT

Development of Instruments were carefully made to reflect the nature of the study. Questionnaire was developed including 30-items for this study. The variables (Top Management support, Vendor support, User satisfaction, Complexity, Organization Culture, and Adopting FMS) were measured using the 5-point Likert Scale, with 5 being 'Strongly Agree' and 1 being 'Strongly Disagree'. See Appendix A.

6. FINDINGS DISCUSSION

The current study has assessed the proposed model in two steps consisting of the assessment of the measurement model (outer model) and the assessment of the structural model (inner model). However, prior to these two steps, a brief explanation is given regarding the respondents' profiles.

6.1. Respondents Profile

In the demographic information section, respondents in MSAL were categorized by their Gender, Age, Nationality Group and Staff Level, as dis-played in Table 1.

Table 1. Sample characteristics (n=407).

Item	Options	Frequency	Percentage
Gender	Male	292	71.7
	Female	115	28.2
Age group	Below 25 years	12	2.9
	26 – 30 years	72	17.6
	31 – 35 years	82	20.1
	36 – 40 years	64	15.7
	41 – 45 years	72	17.6
	46 – 50 years	60	14.7
	51 years and above	45	11.0
Nationality group	Qatari	45	11.0
	Middle East and North Africa	238	58.4
	European, North American, or Australian	12	2.9
	Others	112	27.5
Staff level	Assistant	157	38.5
	Senior Assistant	125	30.7
	Middle Management	82	20.1
	Top Management	43	10.5

6.2. Measurement Model

The research model of this study was tested using SmartPLS 3.3. In addition, an examination was conducted in regard to the measurement model (validity and reliability of the measures) and the structural model (testing the hypothesized relationships). As a result, no construct recorded below the cut-off point for Cronbach's Alpha (0.7) Composite Reliability (0.7), and Average Variance Extracted (AVE) (0.5), as recommended by Hair et al. (2017). Therefore, no modification was considered for the model, as illustrated in Table 2 (See Appendix B as well) (Hair et al., 2017).

Table 2 Convergent Validity

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Construct	Item	Loading	Cronbach's Alpha	CR	AVE
Top Management support (TMS)	TMS1	.839	.878	.911	.672
	TMS2	.839			
	TMS3	.833			
	TMS4	.822			
	TMS5	.764			
Vendor support (VES)	VES1	.792	.854	.896	.633
	VES2	.808			
	VES3	.850			
	VES4	.790			
	VES5	.733			
User satisfaction (SAT)	SAT1	.774	.845	.890	.617
	SAT2	.774			
	SAT3	.823			
	SAT4	.820			
	SAT5	.734			
Complexity (COM)	COM1	.709	.853	.895	.631
	COM2	.771			
	COM3	.823			
	COM4	.788			
	COM5	.871			
Organizational culture (OCL)	OCL1	.729	.822	.876	.586
	OCL2	.780			
	OCL3	.795			
	OCL4	.830			
	OCL5	.684			
Financial management systems (FMS)	FMS1	.858	.889	.919	.694
	FMS2	.864			
	FMS3	.813			
	FMS4	.809			
	FMS5	.817			

Secondly, the discriminant validity was examined in order to assess how truly distinct a construct is from other constructs. In the area of distinguishing validity, the correlations between variables. In the estimation of the model did not exceed 0.95, as suggested by Kline (2016), and the validity was tested based on measurements of the correlations between constructs and the square root of the average variance derived for a construct (Fornell & Larcker, 1981; Kline, 2016). Hence, Table 3 contains the results of the Fornell and Larcker Criterion and shows no value above the recommended cutoff point of 0.95 (Fornell & Larcker, 1981).

Table 3 Fornell and Larcker Criterion.

	COM	FMS	OCL	SAT	TMS	VES
COM	.794					
FMS	.644	.833				
OCL	.689	.755	.765			
SAT	.573	.635	.609	.786		
TMS	.483	.531	.596	.736	.820	
VES	.485	.559	.553	.802	.799	.795

Moreover, the Heterotrait-Monotrait ratio (HTMT) is an estimate of what the true correlation between two constructs would be if they were perfectly measured (i.e., if they were perfectly reliable). Furthermore, HTMT

is the mean of all correlations of indicators across constructs measuring different constructs (i.e., the Heterotrait-Monotrait correlations) relative to the (geometric) mean of the average correlations of indicators measuring the same construct (i.e., the Heterotrait-Monotrait correlations) and can be used for discriminant validity assessment (Hair et al., 2017). As such, the accepted level of HTMT is 0.90, as recommended by Gold et al. (2001) (Gold et al., 2001) (see Table 4).

Table 4 HTMT ratio.

	COM	FMS	OCL	SAT	TMS	VES
COM						
FMS	.733					
OCL	.814	.878				
SAT	.674	.728	.725			
TMS	.552	.598	.698	.858		
VES	.564	.635	.652	.745	.788	

6.3. Structural Model

Structural model: represents the theoretical or conceptual element of the path model. The structural model (also called inner model in PLS-SEM) includes the latent variables and their path relationships (Hair et al., 2017). After the measurement model was evaluated, the next step is to assess the structural model. In sync with PLS-SEM, there are six steps involved to assess the structural model (Hair et al., 2017). The steps involved in structural model assessment are (Step 1) assessment of collinearity; (Step 2) assessment of the path coefficients; (Step 3) Coefficient of determination (R2 value); (Step 4)

Blindfolding and predictive relevance Q2; (Step 5) Effect size f2, (Step 6) Assessment of Mediating Variable Analysis. Table 5 explores the results of PLS bootstrapping which includes: Beta value, t-values, p-values, hypothesis results (weather supported or not) Confidence Intervals (5% and 95%), f2, and VIF scores. Furthermore, Appendix C summarize the results of structural model and PLS bootstrapping.

Hypothesis		Std. Beta	Std. Error	T values	P values	Decision	Confidence Intervals		f^2	Effect size	VIF	R^2	Q^2
							Lower	Upper					
H1	TMS -> FMS	-.088	.056	1.556	P>.05 (.060)	Rejected	-.180	.001	.007	No effect	3.161	.636	.435
H2	VES -> FMS	.087	.062	1.395	P>.05 (.082)	Rejected	-.016	.190	.005	No effect	3.819		
H3	SAT -> FMS	.227	.060	3.762	P<.001 (.000)	Supported	.132	.325	.041	Weak	3.412		
H4	COM -> FMS	.164	.045	3.617	P<.001 (.000)	Supported	.091	.241	.036	Weak	2.052		
H5	OCL -> FMS	.508	.048	10.609	P<.001 (.000)	Supported	.424	.582	.303	Medium	2.339		

Table 5 Summary of Structural Model (PLS bootstrapping)

6.3.1. Assessment of the Structural Model for Collinearity Issues

Collinearity assessment is an important assumption to be met in order to make sure that multicollinearity did not exist. Collinearity diagnostics was performed in order to assess and identify the predictors' multicollinearity problems. This can be done by investigating the Variance Inflation Factor (VIF). According to (Hair et al., 2017), the VIF has a standard cut-off value equal or less than 3.3 as recommended by Diamantopoulos & Siguaw (2006). Table 5 provides the results of the multicollinearity test values, and shows no VIF value above 3.3 (Diamantopoulos & Siguaw, 2006).

6.3.2. Assessing the Significance of the Structural Model Relationships

The structural paths in the structural model were assessed to determine the significance of the path coefficients. The significance of the structural paths was assessed by inspecting the path coefficients and the t-values. To test the hypothesis, the PLS algorithm and bootstrapping were carried out. The path coefficients and R2 were obtained from the PLS algorithm while the t-values were obtained from the bootstrapping. As recommended by Hair at el. (2017), if the p-value is equal or less than .05, the accepted level of t-value is at least 1.645. As per the Table 5, all of the t-value scores have met the accepted level recommended by Hair at el. (2017).

6.3.3. The Coefficient of Determination (R2)

Furthermore, Hair et al. (2017) detailed 3 different levels of R2 scores. If R2 is above .75 it will be considered as substantial, if R2 is above .50 it will be considered as moderate, and if R2 is above .25 it will be considered as weak, while if R2 below .25 it will be considered as unacceptable. As per Table 6, the scores of R2 for FMS and OCL is considered as in Moderate level as recommended by Hair et al. (2017).

Table 6 Path Coefficient (R2)

Construct	R^2
FMS	.636
OCL	.572

6.3.4. Assessment of the effect size (f2)

The summary and inference on the f2 estimate for independent (exogenous) constructs across the model is shown in Table 5. As recommended by Cohen (1988), if f2 scored below .02 then no effect was shown. In addition, the effect will be considered as weak if the value of f2 is 0.02 and above (Cohen, 1988). Moreover, f2 score that above 0.15 will be considered to have medium size of effect. Finally, if f2 scored above 0.35 it will be considered to have substantial size of effect. Thus, H1 and H2 have f2 values less than .02 which indicated no effect at all, H3 and H4 have f2 values more than .02 which indicated weak size of effect, H5 has f2 values more than .15 which indicated medium size of effect.

6.3.5. Assessment of the Predictive Relevance (Q2)

Table 7 provides the Q2 values (along with the R2 values) of all the endogenous constructs. All the Q2 values were above zero and therefore supported the model's predictive relevance regarding the endogenous latent variables as recommended by Stone (1974), Geisser (1974) and Hair et al. (2017). Finally, there was no issue associated with a single-indicator construct as a predictor construct in this study (Geisser, 1974; Hair et al., 2017; Stone, 1974).

Table 7 Predictive Relevance (Q^2)

Construct	Q^2
FMS	.435
OCL	.329

6.3.6. Assessment of Mediation Analysis

The mediation hypothesis was investigated once the direct effect was evaluated. The key feature of a mediating effect (also known as an indirect effect or mediation) is that it involves a third variable that acts as a link between the independent and dependent variables. The effect of the independent variable Y1 on the dependent variable Y3 is technically mediated by a third variable, Y2, which is referred to as the mediating variable or mediator (see Figure 2). When a researcher develops mediation hypotheses, he or she considers how an independent variable (Y1) influences a dependent variable (Y3) via one or more potential intervening factors, or mediators (Y2) (Preacher & Hayes, 2008).

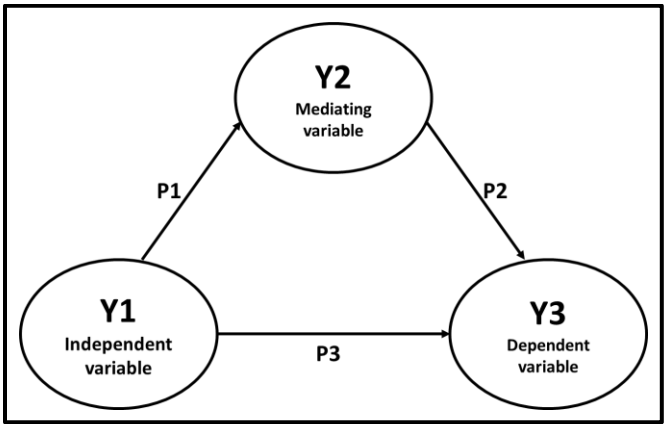

Figure 2 Mediating Paths

As shown in and observed from, the current study presented 4 hypotheses were constructed to assess the mediating effect of Organizational Culture. In the

current study, the mediating effect analysis carried out using Smart PLS, and the results described in Table 8.

Table 8 the results of PLS bootstrapping for the indirect effect

H	Relationship	Path P1 Beta	Path P2 Beta	Path P3 Beta	Indirect P1*P2	Std Error (Total indirect)	t value (Total indirect)	Confidence Interval		Decision
								Lower	Upper	
H5a	TMS -> OCL -> FMS	.261***	.508***	-.088	.132***	.030	4.397	.085	.181	Supported
H5b	VES -> OCL -> FMS	-.006	.508***	.087	-.003	.036	.089	-.060	.056	Rejected
H5c	SAT -> OCL -> FMS	.145*	.508***	.227***	.074*	.034	2.166	.017	.133	Supported
H5d	COM -> OCL -> FMS	.482***	.508***	.164***	.245***	.035	7.016	.188	.302	Supported

*** P<0.001, ** P<0.01, * P<0.05

7. DISCUSSION

The main purpose of this research is to assess the role of Top Management support, Vendor support, User satisfaction, and Complexity on the concept of the Adoption of Financial management systems (FMS) in the Ministry of Education & Higher Education in Qatar. In addition, this study aimed also at inserting the role of Organizational culture as mediating variable in the relationships between the variables. The findings were inconsistent with the previous published literature. In the study conducted by Low, Chen, and Wu (2011), the purpose was to investigate the factors that affect the adoption of cloud computing by firms belonging to the high-tech industry. The eight factors examined in this study are relative advantage, complexity, compatibility, top management support, firm size, technology readiness, competitive pressure, and trading partner pressure. In this study, top management support was significant with cloud computing adopting. Furthermore, based on the positive effect in the logistic regression, it is clear that the adoption of new technology requires top management support and an adequate capability in technology integration (Low et al., 2011).

Diagreeing with the current study's findings, Maduku, Mpinganjira, & Duh, (2016) examined in their paper the key drivers of mobile marketing adoption intention by South African SMEs using a multi-perspective framework that combines elements in the technological, organizational and environmental contexts of the enterprises. According to the findings, the effect of the availability of vendor support on intention to adopt mobile marketing was found to be insignificant. Thus the lack of external support from technology vendors would not impact on SMEs' intention to adopt mobile marketing (Maduku et al., 2016).

The study of Gupta et al. (2020) examined the factors that cause the initial adoption of digital technologies, like mobile wallets, with limited focus on post-adoption behaviors. The results of this study indicate that user satisfaction has a positive impact on continuance intention, which reiterates that as long as consumers' post-adoption evaluative judgements of an M-wallet are positive, they will re-engage with it (Gupta et al., 2020).

However, conredicting with the current study findings, Makanyeza (2017) conducted a study aimed to investigate the determinants of consumers' intention to adopt mobile banking services in Zimbabwe. The results revealed that perceived complexity did not significantly influence behavioral intention to adopt mobile banking services in Zimbabwe (Makanyeza, 2017).

In the study of Hartl, Nawrath, & Hess (2018) the aim was to understand the underlying mechanisms of how OC influences individual IS adoption. The researchers found organizational culture values to influence individual information system (IS) adoption, Organizational culture was found to be a major critical factor for successful information system (IS) adoption (Hartl et al., 2018).

Kim & Park (2018)'s study investigates the relationships among top management support for talent, organizational culture, and organizational commitment and job satisfaction of employees who have experienced a career change. In this study, the relationship between top management support with organizational culture was strongly significant (Kim & Park, 2018).

8. PRACTICAL AND THEORETICAL IMPLICATIONS

This study was focusing on determining what factors have influence on adopting Financial Management system. In light of 9 research questions, 9 research objectives, and 13 research hypothesis, it was observed through the mean of research quantitative methods (Survey questionnaire as a research instrument) that four hypothesis (related to three research questions and objectives, namely H1, H2) were all rejected, which means that, agreeing with a big size of literature and disagreeing with a big size of literature as well, the top management support has no direct effect on the adopting of Financial Management system, while, surprisingly, Vendor support has no effect on adopting Financial Management system directly and indirectly. These findings would represent a great addition to the body of literature, especially for the case study of Qatari organizations. However, another major addition to the body of literature is findings of the rest of the analysis, that signify the relationship between User satisfaction, and Complexity directly with adopting Financial Management system, and indirectly through the effect of organizational culture. In addition, this study found that top management support has an indirect significant relationship with adopting Financial Management system throughout the organizational culture, which represents a good addition to the body of literature, especially for the Qatari case study.

Theoretically, the current research integrated many theories to get the conceptual framework for this study. The researcher reviewed eight theories, namely Social Capital Theory, Knowledge-Based View Theory, Strategic Choice Theory, Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), Unified Theory of Acceptance and Use Technology (UTAUT), Technology Acceptance Model – TAM, and Diffusion of innovations (DOI). In addition to the theories, the researcher reviewed a sufficient body of literature that focused on the relationships represented in the current study, and the Qatari cases that were relevant to this study.

9. LIMITATIONS AND RECOMMENDATIONS

In this study, several limitations were surrounding the process of conducting the study, as following:

1. This study was limited to single case study, which is the staff of the Ministry of Education & Higher Education and Higher Education in Qatar, studying other Ministries' staff would increase the study outcomes.
2. Another limitation of this study was the type of sectors of this study; this study focused on a government-owned organization, implementing the research framework of this study on the private companies would come back with different and varied results.
3. Geographically, this study focused on the Qatari Case only.
4. This study was conducted during a short period of time, redoing the same study with the same framework for longer period of time would enhance the results
5. This study was limited to single mode of research methods, which was the quantitate research methods, interviewing the staff and analyze their opinion on the factors affecting employee engagement and employee performance using qualitative research methods would be another or additional way to perform this study.

6. This study was limited to validate the conceptual framework, an empirical study would result into a better understanding on the relationship between the variables, which will the researchers' next step.

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