



DOCTORAL THESIS

**E-GOVERNMENT,
TRANSPARENCY, REPUTATION
AND PERFORMANCE.
AN EMPIRICAL STUDY IN A
SAMPLE OF SPANISH
MUNICIPALITIES.**

Antonio Vázquez Sanmartín

DEPARTAMENTO DE ORGANIZACIÓN DE EMPRESAS Y
COMERCIALIZACIÓN. FACULTAD DE ADMINISTRACIÓN
Y DIRECCIÓN DE EMPRESAS

LUGO
2015

AUTORIZACIÓN DEL DIRECTOR DE LA TESIS

Dr. Vicente López López, Profesor Titular del Departamento de Organización de Empresas y Comercialización (área Organización de Empresas) de la Universidad de Santiago de Compostela, como Director de la Tesis Doctoral titulada: *“E-Government, transparency, reputation and performance. An empirical study in a sample of Spanish municipalities”*, presentada por D. Antonio Vázquez Sanmartín, alumno del Programa de Doctorado en Economía y Administración de Empresas.

Autoriza la presentación de la Tesis indicada, considerando que reúne los requisitos exigidos en el artículo 34 del reglamento de Estudios de Doctorado, y que como Director de la misma no incurre en las causas de abstención establecidas en la Ley 30/1992.

En Lugo, a 9 de noviembre de 2015.

Dr. Vicente López López

**E-GOVERNMENT, TRANSPARENCY, REPUTATION AND PERFORMANCE.
AN EMPIRICAL STUDY IN A SAMPLE OF SPANISH MUNICIPALITIES**

SUMMARY

Different streams of the Resource-Based View of the Firm (RBV) research have tested diverse relationships among intangible strategic resources and performance in heterogeneous industries, which have made a considerable contribution to our knowledge about firms and competition. The RBV establishes that those organizations capable of creating and developing strategic resources will have a competitive advantage and will enjoy a superior performance. Despite the substantial research effort, scarce empirical work has been developed trying to test the resource-based view postulates in the public administration domain. The aim of this study is to examine how a set of strategic resources (e-government, transparency and reputation) can be the drivers of performance in public organizations, developing a theoretical model based on the RBV. The methodology considers a structural equation model (SEM) in order to test the hypotheses formulated in a sample of 78 Spanish municipalities. A group of models were designed considering performance as the dependent variable, and measuring it in six different ways: with three indicators of performance (economic activity index per capita, employment, and performance factor) and three indicators of performance growth (economic activity index growth, employment growth and population growth). The empirical research revealed a positive relationship between e-government and transparency, transparency and reputation, e-government and reputation, and reputation and performance, while the relationship between e-government and performance was not supported. Based on empirical findings, several implications emerge for scholars and practitioners; mainly that the RBV presents an adequate perspective for analysing public organizations, and that the development of strategic resources highly linked to local governments could be a source of competitive advantages with a positive impact on several indicators of city performance, and this should be considered by practitioners.

KEYWORDS

RBV, e-government, transparency, reputation, performance

**E-GOBIERNO, TRANSPARENCIA, REPUTACIÓN Y RENDIMIENTO.
UN ESTUDIO EMPÍRICO EN UNA MUESTRA DE MUNICIPIOS ESPAÑOLES**

RESUMEN

Diferentes corrientes de investigación basadas en el Enfoque de los Recursos de la Empresa (RBV) han contrastado relaciones heterogéneas entre recursos estratégicos intangibles en industrias diversas, lo cual ha supuesto una notable contribución al conocimiento acerca de la competitividad de las empresas. La RBV establece que aquellas organizaciones que son capaces de crear y desarrollar recursos estratégicos, tendrán una ventaja competitiva y disfrutarán de un rendimiento superior. A pesar del sustancial esfuerzo de investigación realizado, son escasos los trabajos empíricos, que han sido desarrollados intentando contrastar los postulados del enfoque de los recursos en el ámbito de la administración pública. El objetivo de este estudio es examinar como un conjunto de recursos estratégicos (e-gobierno, transparencia y reputación) pueden ser los impulsores del rendimiento en las organizaciones públicas, desarrollando para ello un modelo teórico basado en la RBV. La metodología aplicada en el presente estudio, es la modelización mediante ecuaciones estructurales (SEM), para así poder contrastar las hipótesis formuladas en una muestra de 78 municipios españoles. Posteriormente, se diseñó un conjunto de modelos en los que el rendimiento fue considerado como una variable dependiente, y fue medido con tres indicadores de rendimiento y tres indicadores de crecimiento del rendimiento. La investigación empírica identificó una relación positiva entre e-gobierno y transparencia; transparencia y reputación; e-gobierno y reputación; y reputación y rendimiento. Sin embargo, la relación entre e-gobierno y rendimiento fue rechazada. Las implicaciones que emergen tanto para académicos como profesionales, tomando como base los resultados del estudio empírico, son de naturaleza diversa. Para el mundo académico, la RBV es una perspectiva adecuada para analizar las organizaciones públicas; y para los profesionales, el desarrollo de recursos estratégicos podría ser una fuente de ventajas competitivas susceptibles de generar un efecto positivo en un conjunto de indicadores del rendimiento de la ciudad.

PALABRAS CLAVE:

RBV, e-gobierno, transparencia, reputación, rendimiento

**E-GOBERNO, TRANSPARENCIA, REPUTACIÓN E RENDEMENTO.
UN ESTUDO EMPÍRICO NUNHA MOSTRA DE MUNICIPIOS ESPAÑÓIS**

RESUMO

Diferentes correntes de investigación baseadas no Enfoque dos Recursos da Empresa (RBV) contrastaron relacións heteroxéneas entre recursos estratéxicos intanxibles en industrias diversas, o cal supuxo unha notable contribución ao coñecemento acerca da competitividade das empresas. A RBV establece que aquelas organizacións que son capaces de crear e desenvolver recursos estratéxicos, terán unha vantaxe competitiva e gozarán dun rendemento superior. A pesar do substancial esforzo de investigación realizado, son escasos os traballos empíricos, que foron desenvolvidos tentando contrastar os postulados do enfoque dos recursos no ámbito da administración pública. O obxectivo deste estudo é examinar como un conxunto de recursos estratéxicos (e-goberno, transparencia e reputación) poden ser os impulsores do rendemento nas organizacións públicas, desenvolvendo para iso un modelo teórico baseado na RBV. A metodoloxía aplicada no presente estudo, é a modelización mediante ecuacións estruturais (SEM), para así poder contrastar as hipóteses formuladas nunha mostra de 78 municipios españois. Posteriormente, deseñouse un conxunto de modelos nos que o rendemento foi considerado como unha variable dependente, e foi medido con tres indicadores de rendemento e tres indicadores de crecemento do rendemento. A investigación empírica identificou unha relación positiva entre e-goberno e transparencia; transparencia e reputación; e-goberno e reputación; e reputación e rendemento. Con todo, a relación entre e-goberno e rendemento foi rexeitada. As implicacións que emerxen tanto para académicos como profesionais, tomando como base os resultados do estudo empírico, son de natureza diversa. Para o mundo académico, a RBV é unha perspectiva adecuada para analizar as organizacións públicas; e para os profesionais, o desenvolvemento de recursos estratéxicos podería ser unha fonte de vantaxes competitivas susceptibles de xerar un efecto positivo nun conxunto de indicadores do rendemento da cidade.

PALABRAS CHAVE

RBV, e-goberno, transparencia, reputación, rendemento



INDEX

1	INTRODUCTION	1
2	RESOURCED BASED VIEW (RBV)	4
2.1	COMPETITIVE ADVANTAGE, STRATEGY AND STRATEGIC MANAGEMENT	4
2.1.1	COMPETITIVE ADVANTAGE DEFINITIONS	5
2.1.2	COMPETITIVE ADVANTAGE AND THE RESOURCE BASED VIEW	6
2.2	INTERNAL ASSESSMENT VS EXTERNAL ASSESSMENT	8
2.2.1	EXTERNAL ASSESSMENT	8
2.2.2	INTERNAL ASSESSMENT	9
2.2.3	IO vs. RBV	10
2.3	RBV FUNDAMENTALS	11
2.3.1	FOUNDATIONS OF THE RBV	12
2.3.2	RBV FRAMEWORK	13
2.3.3	RBV: UNIT OF ANALYSIS	14
2.3.4	RESOURCE VALUATION	17
2.3.5	CHAPTER SUMMARY	21
3	E-GOVERNMENT	23
3.1	INTRODUCTION	23
3.2	DEFINITIONS	24
3.2.1	E-GOVERNMENT: INSTITUTIONAL DEFINITIONS	26
3.2.2	E-GOVERNMENT: ACADEMIC DEFINITIONS	28
3.2.3	ICTs, PROVISION OF SERVICES AND INFORMATION TO STAKEHOLDERS	29
3.3	DIMENSIONS OF E-GOVERNMENT	32

3.4	E-GOVERNMENT IMPACT	35
3.5	E-GOVERNMENT IMPLEMENTATION, INITIATIVES AND ADOPTION FACTORS	38
3.6	E-GOVERNMENT ASSESSMENT-MEASUREMENT	41
3.7	E-GOVERNMENT STAGE MODELS	44
	INFORMATION/ WEB PRESENCE	46
	INTERACTION.....	47
	TRANSACTION	47
	TRANSFORMATION	48
	E-DEMOCRACY	48
3.8	E-GOVERNMENT EMPIRICAL REVIEW	52
3.9	CHAPTER SUMMARY	56
4	TRANSPARENCY	58
4.1	INTRODUCTION.....	58
4.2	DEFINITIONS	60
4.2.1	GENERAL DEFINITIONS	61
4.2.2	GOVERNMENT TRANSPARENCY	61
4.2.3	E-TRANSPARENCY	63
4.1	TRANSPARENCY IMPACT	69
4.1.1	TRANSPARENCY STAKEHOLDERS	71
4.1.2	LIMITS TO TRANSPARENCY	72
4.1.3	TRANSPARENCY MEASURES	72
4.2	E-GOVERNMENT AND TRANSPARENCY	74
4.3	E-GOVERNMENT AND TRANSPARENCY: EMPIRICAL REVIEW	75
4.4	CHAPTER SUMMARY	79

5 REPUTATION.....	81
5.1 INTRODUCTION.....	81
5.2 DEFINITIONS.....	82
5.3 DIMENSIONS OF REPUTATION.....	88
5.4 RELATIONSHIPS WITH OTHER VARIABLES.....	96
5.4.1 REPUTATION AND TRUST.....	96
5.4.2 REPUTATION AND TRANSPARENCY.....	97
5.4.3 REPUTATION AND PERFORMANCE.....	97
5.5 REPUTATION MEASURES.....	98
5.6 E-GOVERNMENT AND REPUTATION.....	103
5.7 REPUTATION EMPIRICAL REVIEW.....	105
5.8 CHAPTER SUMMARY.....	108
6 PERFORMANCE.....	110
6.1 STRATEGIC MANAGEMENT AND PERFORMANCE.....	110
6.2 DEFINITIONS.....	112
6.3 PERFORMANCE: DIMENSIONS.....	114
6.4 E-GOVERNMENT AND PERFORMANCE.....	120
6.5 PERFORMANCE EMPIRICAL REVIEW.....	121
6.6 CHAPTER SUMMARY.....	124
7 HYPOTHESIS.....	126
7.1 THE RELATIONSHIP OF E-GOVERNMENT AND TRANSPARENCY.....	126
7.2 THE RELATIONSHIP OF E-GOVERNMENT AND REPUTATION.....	127
7.3 THE RELATIONSHIP OF TRANSPARENCY AND REPUTATION.....	129
7.4 THE RELATIONSHIP OF E-GOVERNMENT AND PERFORMANCE.....	130
7.5 THE RELATIONSHIP OF REPUTATION AND PERFORMANCE.....	131

8	EMPIRICAL ANALYSIS AND METHODOLOGY	132
8.1	DATA	132
8.2	VARIABLES.....	137
8.2.1	RESOURCE E-GOVERNMENT	137
8.2.2	RESOURCE TRANSPARENCY.....	138
8.2.3	RESOURCE REPUTATION.....	139
8.2.4	PERFORMANCE	139
8.2.5	CONTROL VARIABLES	142
8.3	MODEL DESCRIPTION.....	143
8.4	RESULTS AND DISCUSSION.....	144
8.4.1	RESULTS: FACTOR ANALYSIS	144
8.4.2	RESULTS: PROPOSED MODELS	148
8.4.3	DISCUSSION OF RESULTS.....	156
9	CONCLUSIONS.....	160
9.1	IMPLICATIONS FOR SCHOLARS AND PRACTITIONERS.....	160
9.2	LIMITATIONS AND GUIDELINES FOR FUTURE RESEARCH.....	162
10	APPENDIX.....	164
11	REFERENCES	167
12	ANNEX.....	213
	THESIS SUMMARY IN SPANISH	213

INDEX OF TABLES

Table 1. IO versus RBV	11
Table 2. RBV empirical works and unit of analysis.....	20
Table 3. E-government development stages.....	46
Table 4. E-government empirical review	52
Table 5. E-government and transparency: empirical review.....	75
Table 6. Differentiating identity, image and reputation in the organization	86
Table 7. Associations of corporate reputation.....	87
Table 8. RepTrak dimensions.....	101
Table 9 Reputation empirical review.....	105
Table 10 Performance dimensions and measures of dimensions	119
Table 11 Performance empirical review.....	121
Table 12. Merco City dimensions and items	133
Table 13. ITA: Transparency indicators of the municipalities.....	135
Table 14. E-Government dimensions, items and weights	137
Table 15. Individual indicators and factors of performance.....	140
Table 16. Performance Factor tests of sampling adequacy	147
Table 17. Growth Factor tests of sampling adequacy	147
Table 18. Model B: Indices of fit	149
Table 19. Model C: Indices of fit	150
Table 20. Model D: Indices of fit	151
Table 21. Model E: Indices of fit.....	152
Table 22. Model F: Indices of fit.....	153
Table 23. Model G: Indices of fit	154
Table 24. Model H: Indices of fit	155
Table 25. Model I: Indices of fit.....	156
Table 26. Models and Hypotheses.....	157

INDEX OF FIGURES

Figure 1 .The VRIN resources framework	18
Figure 2. E-government global definition	32
Figure 3. Categories of e-government	35
Figure 4. E-government values.....	42
Figure 5. E-government stage model.....	49
Figure 6. E-government evolution compared to government levels	50
Figure 7. Framework for e-government stage models.....	51
Figure 8. Forces influencing policy on transparency	66
Figure 9. Government transparency model	67
Figure 10. Information flows in government activities	67
Figure 11. Conceptual framework for government transparency.....	68
Figure 12. Elements of reputation	86
Figure 13. Conceptual model for reputation.....	89
Figure 14. Measuring reputation	99
Figure 15. City RepTrak model.....	102
Figure 16. Operational and Organizational Performance dimensions.....	115
Figure 17. Circumscribing business performance domain	117
Figure 18: E-government latent variable and its 5 dimensions	138
Figure 19. Transparency latent variable and its dimensions	139
Figure 20. Performance Factor	141
Figure 21. Growth Factor	142
Figure 22. Main conceptual Model (A).....	143
Figure 23. F_TRANS latent variable.....	145
Figure 24. E-GOV factor	146
Figure 25. Performance Factor	146
Figure 26. Growth Factor	147
Figure 27. Model B.....	149
Figure 28. Model C.....	150
Figure 29. Model D	151

Figure 30. Model E.....	152
Figure 31. Model F.....	153
Figure 32. Model G.....	154
Figure 33. Model H.....	155
Figure 34. Model I.....	156





1 INTRODUCTION

Research interest

From the perspective of resources (The Resource-Based View of the Firm, RBV) it is postulated that certain resources, especially those of a more intangible nature, are the real drivers of the competitive advantage of the organization. Therefore, those firms with the ability to create and develop strategic resources will have a superior performance than their competitors (Barney, 1991).

Could it be considered that some of the ideas of strategic management following a RBV perspective could also be used to try to explain research questions affecting public organizations?

Research gap

There is a considerable contribution of different streams of RBV research testing different relationships among intangible strategic resources and performance in diverse settings: heterogeneous industries, different types of organizations and businesses and countries (Acedo *et al.*, 2006; Armstrong and Shimizu, 2007; Nothnagel, 2008; Kraaijenbrink *et al.*, 2010).

Despite this substantial RBV empirical research effort, mainly among for-profit organizations, scarce empirical work has been developed trying to test the resource-based view postulates into the public administration domain (Carmeli, 2002; Ebrahim and Irani, 2005).

Research objective

The main objective of this thesis is, according to the theoretical perspective (RBV), to test, in a sample of Spanish municipalities, how a group of strategic resources (e-government, transparency and reputation) can be the drivers of organizational performance.

Thesis structure

This study is comprised of three main parts:

- A. Theoretical Background
- B. Hypotheses Development
- C. Empirical Research

Chapters two to six comprise Part A (RBV, E-government, Transparency, Reputation and Performance), part B includes Chapter seven (Hypotheses) and part C contains Chapters eight and nine (Empirical analysis and methodology, and Conclusions).

Following the introduction (Chapter 1), the theoretical background is described. Chapter 2 analyses the main postulates of the RBV perspective and the key compelling concepts of strategic management, such as competitive advantage. In Chapter 3 an overview of E-government is presented, from diverse approaches, describing its dimensions and the different impacts in the public organizations domain. Among the distinctive e-government theoretical frameworks, an in-depth review of the e-government stage model perspective is presented. Also an empirical assessment of e-government literature is made. The resource Transparency is covered in Chapter 4, with its dimensions, perspectives, drivers and key stakeholder relationships, together with an empirical review of the papers that study heterogeneous relationships among transparency and some resources. Following the same structure as in the previous chapter, Reputation is contemplated in Chapter 5, where the links with other intangible resources and measurement models are reviewed, with a summary of the most relevant empirical works related to reputation and other intangible resources, and organizational performance.

In Chapter 7 a summary of the main ideas, that have been identified previously in the theoretical background (part A), supporting each one of the hypotheses formulated is depicted.

The empirical analysis in Chapter 8 includes a full and detailed description of the data used, the definitive sample to be studied, the proposed measurement of the variables, the description of the theoretical model, the structural equation modelling (SEM) methodology, the design of the different models to be tested (considering several indicators of performance and performance growth), the empirical findings and a discussion of results.

Lastly, Chapter 9 presents the conclusions of the research, limitations of the study, and future research guidelines.



2 RESOURCED BASED VIEW (RBV)

2.1 COMPETITIVE ADVANTAGE, STRATEGY AND STRATEGIC MANAGEMENT.

When researching a strategic management topic it is necessary to highlight the different approaches that the literature covers, aligning views and definitions within the scope of the research objectives.

From a “classic” view, strategy can be defined as a set up of long-term firm objectives and the allocation and use of the required resources to achieve these objectives (Chandler, 1962). In contrast, Ansoff (1965) defines strategy as a set of rules and the decision-making guidelines required by a firm. Some years later, Andrews (1997) constrains the meaning of strategy as the main pattern for decision making, establishing and determining objectives, purposes, goals and setting up policies and plans to achieve them. The whole process for strategy formulation starts with an evaluation of competencies and resources of the organization Andrews (1997). Porter (1980) defines strategy as the blend of goals and objectives where a business channels all its efforts, energy and the means to achieve them.

A well-formulated strategy helps to select and distribute in a sole viable position the resources of an organization, based on its internal competencies, foreseeing changes in the industry or contingency movements made by its competitors (Teece, 1984; Quinn, 1980). Strategic management can be defined as the art and science of formulating, implementing and evaluating cross-functional decisions that enable an organization to achieve its objectives (David, 2013). Deriving from the above, the term competitive strategy (business strategy) appears with Porter (1980, 1996) as “being different”, choosing deliberately a set of activities to deliver a unique mix of value. Therefore, if an organization strategy results in superior performance, it is said to have a competitive advantage (Hill *et al.*, 2015).

Following a more modern approach, Grant (1991) defines strategy as the match between its internal resources, skills and the opportunities and threats surged from its external environment. This view of strategy means that a firm is an organization with a purpose and unique specialized resources which interact with the industry in order to maintain long-term feasibility (Seth and Thomas, 1994). In a more recent view, strategy is a set of related actions that managers take to increase their firm’s performance (Hill *et al.*, 2015).

While in the 80's the principal concerns in strategic analysis focused upon the link between strategy and the external environment, following mainly the Positioning School (Mintzberg *et al.*, 1998), the 90's witnessed a new theory that looks inside the firm, the *Resource Based View* (RBV). The RBV pictures the firm as a set of specialized resources. This new approach postulates that the differences of competitive performance among organizations are due to a set of resources that they have at its disposal to develop their activities (Barney, 1986a; Wernerfelt, 1984). As a result, strategy is viewed as a tool that uses resources and creates competitive advantages (Powell, 2003). Following this new approach, strategy formulation will take shape through management decisions for selecting, acquiring and gathering resources for the organization, as these decisions will affect the heterogeneity of the latter, and eventually the starting point for a sustainable competitive advantage (Grant, 1991; McGee, 2005).

2.1.1 COMPETITIVE ADVANTAGE DEFINITIONS

One of the main themes in strategic management has been and it continues to be so, is the competitive advantage. It is clear that it is linked to the creation of value, but an agreement does not exist regarding the current factors that determine what a competitive advantage is made of (Rumelt, 2003).

Competitive advantage is described as a relevant factor in the industry, but academics still seem unable to find a common ground that describes its composition (Winfrey *et al.*, 1996). Competitive advantage, as a concept, is often described as the skill, ability, capacity, competency or the assets obtained through attributes and resources in order to achieve superior performance over other firms in the same industry or market (Christensen and Fahey, 1984; Kay, 1995; Porter, 1985).

A competitive advantage determines firm performance within an industry and it can be achieved via lower costs, through differentiation or an adequate focus. It generally develops from the value that a firm is capable of creating for its customers that exceeds the cost of the resources involved in creating it, where obtaining profits above the industry average is considered its main objective (Porter, 1985).

Strategic management is all about achieving and maintaining competitive advantage. This term can be defined as anything that a firm does especially well compared to rivals or when a firm does something that competitors cannot do, or owns something that rivals desire (David, 2013).

2.1.2 COMPETITIVE ADVANTAGE AND THE RESOURCE BASED VIEW

Several decades have passed by and there is no a strong consensus on the concept of competitive advantage among RBV scholars (Rumelt, 2003). Taking Barney (1991) as a main reference, he determines that a firm holds a competitive advantage when it applies a creation value strategy that its potential and current competitors have not implemented at the same time. A competitive advantage is sustainable when its competitors cannot apply the underlying benefits of this strategy, even if they meet the necessary conditions. On the other hand, Saloner *et al.*, (2001) say that for a company to prosper, it must be capable of creating and capturing value, and therefore a sustainable competitive advantage is required.

Later, Barney (2001) defines competitive advantage as the economic value shaped from a firm's activities within the industry and when resource and capability heterogeneity provides the possibility of a superior performance, then an organization has a competitive advantage. Peteraf (1993) also links competitive advantage to the existence of resources with imperfect mobility, exclusive to the firm that can be sources of competitive advantage. The unique attributes of these resources will make them not freely available in the marketplace (Dierickx and Cool, 1989)

Another approach is provided by Kay (1994), as he uses the distinctive capabilities derived from the attributes and features not held by others that are sustainable and can be acquired, but once they are deployed in the industry they become a competitive advantage.

With a more holistic view, Grant, (2010) considers that when two or more firms compete in the same industry, one holds a competitive advantage when it consistently obtains a higher performance above its rivals. Furthermore, a firm will not gain a competitive advantage from the sole process of acquiring individual resources, instead the main task is to achieve that these resources fit and work together.

Therefore, the possibilities of a firm for obtaining superior profits to its competitors will

depend upon its resources (Peteraf, 1993; Amlt and Schoemaker, 1993). An organization that enjoys superior resources will drive competitive advantage creation (Barney, 1991).

The degree to which the RBV will enrich the strategic management research will depend if this approach could be set as a theory for competitive advantage (Priem and Butler, 2001). The contribution of the RBV to strategic management can be found in the importance that it gives to specific organizational resources attached to a firm as a source for competitive advantage and for above average performance (Wernerfelt, 1984; Reed and DeFillippi, 1990; Barney, 1991; Teece *et al.*, 1997). The essence of a sustainable competitive advantage and the main inputs of a strategy are the resources that Collis and Montgomery (1995) propose.

Likewise Barney (1991) and Rumelt (2003) advise that a competitive advantage is sustainable only when the efforts of the competitors for counteracting the effect of this advantage have ceased or a resource that voids this advantage has not been found. For Barney (1991), a sustainable competitive advantage will be subjected to the dynamic flow of resources, as they are distributed in a heterogeneous way among businesses and imperfectly movable due to the different strategies implemented when these resources are available for a firm. Furthermore, these resources are isolated and protected against imitations from other competitors through dependency links, for being embedded in the inner self of the firm, for casual ambiguity from the source of the competitive advantage or by the timeframe required to imitate them Mata *et al.*, (1995). This resource protection was first conceptualized by Rumelt (1997) through isolation mechanisms. These determine the competitive advantage duration, defining them as the economic forces that limit the scope for duplicating or voiding a competitive advantage through the resource activity creation by other firms. Among these isolation mechanisms, we can find legal framework restrictions for imitations, preferential access to inputs or clients, intangible barriers of entry (causal ambiguity, past dependencies and social complexities), industry size and economies of scale Rumelt (1997).

For Oliver (1997), a sustainable competitive advantage is the result of organizational solutions for selective resource accumulation, deployment and the strategic factors of the industry and its imperfections. From the assessment of the RBV, firms obtain a competitive advantage by identifying and selecting resources known for holding specific attributes: valuable, scarce, imperfectly imitable, without strategic equivalent, logically linked, with

social complexity and within the economic scope of the businesses (Amit and Schoemaker, 1993).

In a nutshell, a competitive advantage will be set by its rivalry environment (Porter, 1980 y 1985; Powell, 1996), its position within this environment (Porter, 1980 and 1985; Powell, 1996; Hansen and Wernerfelt, 1989), and its resources (Wernerfelt, 1984; Rumelt, 1984; Barney, 1991; Conner, 1991; Mahoney and Pandian, 1992).

2.2 INTERNAL ASSESSMENT VS EXTERNAL ASSESSMENT

2.2.1 EXTERNAL ASSESSMENT

The *Industrial Organization (IO)* approach and the work from Porter (1980, 1985, 1990, 1991), supports a competitive advantage framework focused on external factors to determine the firm's relationship to the marketplace and its effects on organizational performance. The primary reasoning behind this view is that industry forces determine the firm's behaviour (therefore, its strategy) and eventually its economic and social performance (Porter, 1985).

The most relevant proposal for an industry analysis is represented by the Porter's Five Forces Model postulated in 1985. Here the author claims that industry forces will primarily determine the organizational performance, where the competition is at the centre of the success or failure of the firm. Therefore, the main strategy objective will be focused towards achieving a profitable and competitive position, thus counteracting the forces that determine the industry competition. The only feasible unit of analysis for this approach would be the industry or business as they are distinguished from the rest Porter (1985). This perspective entails that two factors are involved in the success of firm performance: the attractiveness of the industry and its relative position inside (Porter, 1985). Following this orientation, in a competitive scenario a firm strives constantly not only to improve its position, but also to disrupt the industry structure so a competitive advantage can be achieved (Porter, 1991).

Another factor that Porter (1985) mentions are strategic groups, defining them as a set of companies that follow the same strategy within an industry or have a similar approach to the competitive jungle. Some scholars such as Michalisin *et al.* (1997), Dierickx and Cool (1989) and Peteraf and Shanley (1997), have been trying to identify how the differences in profitability are smaller inside these strategic groups than among them. These groups are

valuable in order to get a more detailed analysis about the industry, but they do not have a direct impact on profitability (Grant, 2010). According to Porter (1991), strategy is a pre-set of activities driven towards a specific form of competitive advantage creation where two conditions are assumed:

- a) Companies are identical with relation to their relevant strategic resources.
- b) Any attempt to develop resource heterogeneity in the long term is not feasible due to the high mobility of the strategic resources among firms (Porter, 1990).

From this perspective, Porter (1990) establishes that resources allow a firm to perform the required activities in order to get a competitive advantage. But this cannot be spawned exclusively from resources, as these have to be clustered with many other factors, such as dimension, scale or those factors divided by a set of activities with an optimum level of integration.

2.2.2 INTERNAL ASSESSMENT

The RBV considers that internal firm analysis is different when differences between industries or differences among organizations are studied (Regnér, 1999). Most of the research published uses the relationship environment-performance as a main token for analysis, which gives less impact to the performance due to the nature of the firm's attributes (relationship resource-performance) (Barney, 1991). The RBV (as opposed to the IO perspective) endorses that organizational performance is a resulting effect which passes from the firm to the industry (Spanos and Lioukas, 2001).

Headed by Barney, (1986a, 1986b, 1991); Rumelt, (1991) and Wernerfelt, (1984), the alternative provided by the RBV focuses the attention to the nature of the attributes of the firm and determines that the performance of the firm is the result of the return of unique resources owned and controlled by the organization. Wernerfelt, (1984) starts analysing the composition of the firm, specifying that from its activities dimension point of view, it is possible to shortlist the necessary minimum resources. Furthermore, if the resource profile set of a firm is determined, it is possible to find the optimum activities for a product-market combination. Then, the strategy from the RBV will be based on the careful assessment of the

available resources, the opportunities imposed by the market, the constraints surged from the collective set of assets, its organizational structure and other specific factors of the firm (Barney, 1991; McGee and Thomas, 1986).

2.2.3 IO vs. RBV

With a different view, Regnér (1999) describes how the IO approach takes the environment as the starting point for strategic analysis and tries to answer the question: “where to?”. Although the most recent RBV is focused on unique resources and capabilities, trying to answer the question ‘how to get there?’. Both approaches use and embed the competitive advantage concept (Regnér, 1999).

According to Porter (1990), the RBV cannot be an alternative theory to strategy as this view is seen as a supporting tool for the industry analysis rather than a substitute. The reasoning behind this statement is that resources are not valuable by themselves and cannot be analysed outside the market. The scholars supporting RBV use resources as a given and they do not pay much attention to the process of their development. The main contribution of the RBV would be for the assessment of opportunities for diversification, assuming that resources and activity are combined (Porter, 1990). These proposals were replied by Barney, considered by many as one of the founders of the RBV, confirming that the approach taken by Porter when analysing strategy does not take into account the exposure of the idiosyncratic attributes in the competitive position of the firm (Barney, 1991). Furthermore Barney denies that companies within the same industry hold identical and strategically relevant resources with the purpose of following the same strategy (Barney 1991).

Other academics suggested that the industry where the firm develops its activity has a minor role in explaining its profitability. With data collected from American firms that go from 1974 to 1977, Rumelt (1991) identifies which are the factors that have some impact. He discovered that the relative effect due to the industry only weighs between 8 to 4% on performance variation, whereas the variance due to the firm represents 45%. Therefore, this author argues the necessity for researching other factors besides the industry for predicting firm performance.

Years earlier Wernerfelt (1984) with a comprehensive proposal claimed that the strategy analysis could combine the two perspectives. The RBV as it is based in resource positions would determine the strengths and weaknesses of the company, and the IO as is founded in the product-market position would be bound to the threats and opportunities of the market.

Afterwards it has been acknowledged that the competitive analysis and the RBV complement each other when the organizational performance gets described (Amit and Schoemaker, 1993; Peteraf, 1993; Mahoney and Pandian, 1992; Conner, 1991). According to Wernerfelt (1984) as can be seen in Table 1, the theoretical framework where the IO and the RBV are based constitutes the two sides of the same coin. Value creation originates from coupling the internal capabilities with the pursued strategy and the strategy of the competitive environment (Barney, 1991).

Table 1. IO versus RBV

Factor	IO	RBV
Competitive advantage	Industry position	Ownership of unique resources and capabilities
Determinants of profit	Industry characteristics Market position	Type, amount and nature of the resources
Level of Analysis	External	Internal
Main interest	Competitive	Competencies

Source: Adapted from Wernerfelt (1984)

The conclusion is that both approaches cover the same issues but at different levels. Both try to explain the competitive advantage and they set of parameters for justifying firm performance. Concepts such as entry barriers mentioned by Porter (1985), intended to prevent the entry of rival companies in the sector, have their equivalent in the RBV with the mobility barriers (Dranove *et al.*, 1998) used to prevent firms of the same industry to change their strategy in order to enter another strategic group with higher profitability.

2.3 RBV FUNDAMENTALS

The RBV is one of the main approaches to competitive advantage and though it invites to multiple economic interpretations, under any type or version it considers sustainable superior

performance as a specific consequence of a firm's resources and capabilities that produce economic rents due to value, scarcity, the possibility of being replaced and the level of imitability of their resource base (Barney, 1991, 1997; Mahoney and Pandian, 1992; Peteraf, 1993).

The RBV claims that a firm achieves and sustains a competitive advantage when valuable resources and capabilities are deployed that are inelastic in their availability (Wernerfelt, 1984; Barney, 1986a, 1991; Peteraf, 1993).

2.3.1 FOUNDATIONS OF THE RBV

The approach of the resources and capabilities was developed in the 80's, being the forerunner of knowledge management, a theory more closely linked to the business domain developed in the following decade (McGee, 2005). The RBV is acquiring such importance that the main management journals related to strategy regularly include published research based on the RBV (Foss, 1997; Priem and Butler, 2001), and becoming the main approach to strategy (Foss, 1997; Wernerfelt, 1995).

The RBV origins can be found in the research of Penrose (1959) that conceptualize the firm as a set of resources that would only contribute to the competitive position of the organization when used in such a way that its valuable services are placed at the firm's disposal (Barney, 1991; Kor and Mahoney, (2004). Later Rubin (1973), like Penrose, recognized that resources by themselves are not of much use, and instead firms should first start developing resources in order to make them valuable.

The RBV initiates its era with the Wenerfelt's publication in 1984 "A Resource Based View of the Firm" and Rumelt's "Towards a Strategic View of the Firm" (Foss, 1997). In his work, Wernerfelt (1984) explores the value of analysing a firm's resources instead of its products, and for that purpose he developed a set of tools to manage different resource profiles and thus optimize the product-market activities in organizations. Wernerfelt (1984) suggested that firms might obtain above average returns through identifying and acquiring resources, which are key for the development of demanded products. Nevertheless it was not until works from Barney (1986a), Dierickx and Cool (1989) and Hansen and Wernerfelt (1989), when the RBV got to its peak (Wernerfelt, 1995). It was Barney (1986a) who claimed

that while the performance is directly driven by its products, it is indirectly driven and eventually aligned to the resources used as inputs.

2.3.2 RBV FRAMEWORK

This resource theory asserts that an organization can yield above average returns and value, developing and deploying a set of unique resources in order to exploit opportunities in its environment or defuse threats (Barney 1991). The RBV defines a firm as a set of resources and inputs, assets and capabilities (Wenerfelt, 1984; Penrose, 1959).

Firms can use its portfolio base of unique resources to establish a competitive advantage (Barney, 1991; Dierick and Cool 1989; Lippman and Rumelt, 1982; Peteraf, 1993). “Resource” is not the only key term to justify a competitive advantage, as the components of strategic resources are not tangible, are mainly intangible. Elements such as rents generation come from capabilities that tend to accumulate over time and are inherent and specific to the nature of the organization (Dierickx and Cool, 1989). If a firm possesses a better capability over its rivals, this capability becomes a competency (Straub *et al.*, 2002).

Only those resources with certain attributes can create and maintain superior above average rents (Amit y Schoemaker, 1993). These strategic resources or assets must be at the same time: valuable, rare, inimitable, non-substitutable, criteria refered to as VRIN (Barney, 1991).

The differences in performance among firms are produced by the interaction of their resources and capabilities with the environment. The link between a firm’s resources and its performance is one of the solidest proposals done by the RBV (Foss, 1999). Resources are considered paramount factors of organizational performance over time (Amit and Schoemaker, 1993). The base for this link is that certain resources generate and sustain competitive advantage (Barney, 1986a). The precise definition of the type of resource that provokes a competitive advantage varies over the literature, a common ground for critics of this view (Foss, 1997; Priem and Butler, 2001).

2.3.3 RBV: UNIT OF ANALYSIS

Resources are inputs managed and used by firms to develop and deploy its strategies. Capabilities would coordinate and deploy resources and do tasks (Amit and Schoemaker, 1993; Rao, 1994). Resources and capabilities are valuable to the firm for their potential for contributing to competitive advantage creation, what Amit and Schoemaker (1993) termed strategic assets. These can be acquired in factor markets (Barney, 1986a), developed through cumulative experience or with learning (Cool and Dierickx, 1994; Dierickx and Cool, 1989; Reed and DeFillippi, 1990).

Both Wernerfelt (1984) and Barney (1991) argue that resources include all assets, which are managed and developed within the company. On the other hand, Prahalad and Hamel (1990) prefer a more precise definition; they link resources, capabilities and competencies to specific technologies. Other scholars develop and stress the distinction between resources and capabilities, while the resources are used as inputs, capabilities are the skills employed or disposed with those inputs (Amit and Schoemaker, 1993; Grant, 2010; Mahoney, 2001).

In terms of resource characteristics or attributes, these are difficult to imitate, largely because firms are not aware where their competitors place their resources (causal ambiguity) and due to the fact that capability development and learning new opportunities are linked to specific positions of the firm assets (Dierickx and Cool, 1989; Aral and Weill, 2007).

RESOURCES

Resources are defined by Amit y Schoemaker (1993) as the available stocks of production factors, owned and/or controlled by the firm and converted into final products or services using a wide range of assets. Something that Grant (1991) also highlights when he claims that only a few resources are productive by themselves, as the production activity requires the coordination and cooperation of teams of resources known as capabilities. Collis and Montgomery (1995) tend to apply a broader definition of resource: anything that could generate profits, including capabilities, skills and competencies. For Barney (1991) firm resources include: assets, capabilities, organizational processes, attributes, knowledge etc. , managed by the organization that allows the design and implementation of strategies in order to improve its efficiency and effectiveness.

In terms of resource typologies Barney (1991) proposes 3 categories:

- a) Physical resources, (technology, buildings, factories, raw materials, location and availability of productive factors)
- b) Human resources (human capital, training, experience, logical reasoning, intelligence, relationships and competency profiles of employees and managers).
- c) Organizational resources (organizational structure of the firm, formal and informal planning, relationships between the groups within the company and the company with its environment).

In the work of Grant (2010), resources are broken down into three typologies: tangibles (physical and financial), intangible (technology, reputation, culture) and human (knowledge, know-how, communication capability, collaboration and motivation). Moreover, Grant (2010) adds that the contribution of the intangible resources to the value of the assets is higher than the tangibles, and is depicted by its low visibility level. This makes them more difficult to be imitated by competitors, becoming the intangible resources more valuable (Barney, 2001) as they can only be created inside the firm and because there is no market for them. Hall (1994) divides intangible resources into 4 categories. The first two are related with the assets that are owned by the firm, whilst the other two are based on competencies, knowledge and skills:

- a) Intangible assets legally protected or regulated (registered brands, patents and data bases)
- b) Intangible assets not legally protected (widely available public information, reputation, organizational and personal networks)
- c) Skills/ functional knowledge (employees know-how, suppliers know-how, distributors)
- d) Cultural capabilities (quality perception, customer service, skills available for innovation)

Among the most important resources, Grant (1996) adds that knowledge has emerged as the resource with the most strategic significance for the firm, which means that those

resources with an underlying knowledge base are a source of competitive advantage and at the same time the main source for competitive advantage.

CAPABILITIES

Capabilities describe the features that the firm possesses to deploy and coordinate a line-up of resources using routines, processes, and organizational activities in order to reach a desired goal (Nelson and Winter, 1982; Prahalad and Hamel, 1990; Amit and Shoemaker 1993; Grant, 1996). Capabilities are also specific information processes developed over time through complex interactions between the company resources (Amit and Shoemaker, 1993; Conner and Prahalad, 1996; Kogut and Zander, 1992; Leonard-Barton, 1992). Capabilities are considered key when they manage to distinguish a firm strategically (Leonard-Barton, 1992).

The evolution of the capability concept has in the work of Teece *et al.* (1997) a reference when he defines the skill of the firm that integrates, builds, reshapes internal and external competencies as a dynamic capability. Dynamic capabilities imply adjustment and change because they build, join and reshape resources and capabilities (Helfat and Peteraf, 2003). For Helfat *et al.* (2009) the dynamic attribute of a capability comes from the scope the company has to create, extend or modify at will its resource base.

CORE COMPETENCIES

The term core competence was first coined by Prahalad and Hamel (1990) to highlight the importance of the development of the resource base. Prahalad and Hamel (1990) outline competencies as a collective learning, the coordination of the different production skills and the mixing of technology influx in an organization. In addition both claimed that competencies are not diminished or used up over time, and could be seen as a capability coordinating other capabilities. As examples of core competences Prahalad and Hamel (1990) and Foss (1997) include: organizational learning, production coordination capabilities, and the integration of technologies and communications. Foss (1997) also sustains that frequently those assets based on knowledge are the most important for competitive advantage, as they tend to refer to competencies and capabilities. For Leonard-Barton (1992), the key term for core competency (Grant, 1991; Prahalad and Hamel, 1990; Wheelwright and Clark, 1988) can be swapped for distinctive competencies (Snow and Hrebiniak, 1980; Hitt and Ireland, 1985), specific competencies, resource deployment (Hofer and Schendel, 1980), or invisible assets

(Itami and Roehl, 1987).

2.3.4 RESOURCE VALUATION

STRATEGIC RESOURCES

It is difficult to find a common term for those resources implicit in a firm's success: what is for Wernerfelt (1984) core resources, are strategic factors for Barney (1991), strategic assets for Amit and Schoemaker (1993) or inputs for Conner (1991). A resource is a strategic asset when it is valuable for the company and it is valuable because it defuses a threat in its competitive environment or it allows a business to exploit an opportunity (Barney, 1991). Strategic assets are paramount in order to create a sustainable competitive advantage and also the fundamental drivers of firm performance (Michalisin *et al.*, 1997). Furthermore they suggest that identifying these resources is not an easy task, as the empirical research in this field has been scarce. Barney (1991) argues that not every resource that complies with the RBV criteria has to be strategic, as the strategy implementation based on some resources could drive efficiency or efficacy down in the organization.

As Collins and Montgomery (1995) sustain, the RBV framework links the internal perspective, represented by the core competencies, with the external view, described by the industry structure, in order to define a strategy. At the same time they also propose that the possibility of obtaining a competitive advantage is connected to the ownership of a strategic resource

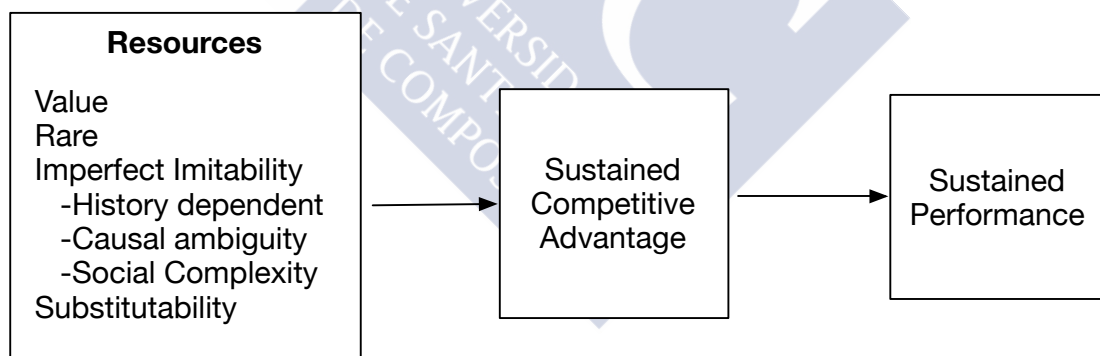
The resource value is determined by its interaction with the market forces and the level of scope in relation to 4 attributes (Collins and Montgomery, 1995):

- a) **Inimitability** - how hard is it for competitors to copy the resource?
Durability - how quickly does the resource depreciate?
- b) **Appropriability** - who captures the value that the resource creates:
company, customers, distributors, suppliers, or employees?
- c) **Substitutability** - can a unique resource be trumped by a different resource?
- d) **Competitive superiority** - is the resource really better relative to competitors?

Several resource valuation frameworks have been developed to determine if a resource can be labelled as strategic (Peteraf, 1993; Barney, 1991; Grant, 1995; Black and Boal, 1994; Fleisher and Bensoussan, 2004). However the underlying idea behind if a resource is valuable or not, would be how difficult it is to imitate, substitute, or acquire (Dierickx and Cool, 1989). Among the most influential frameworks is found the VRIN (see Figure 1): *valuable, rare, imperfectly imitable, non substitutable*, Barney (1991). This framework conceptualizes the rents generation through a resource assessment based on n: value, rareness, non-imitability and non-substitutability criteria (Barney, 1991; Mahoney and Pandian, 1992). A resource is valuable if it allows the firm to implement strategies that would improve its performance, if it is not imitable which means that a strategic equivalent is not found that abounds or that is identical (Barney, 1991).

The non-imitability of a resource is due mainly to historic dependency, causal ambiguity and social complexity (Barney, 1991, Lippman and Rumelt, 1982,). The historic dependency implies that a resource can be difficult to imitate as it is linked from its creation to past unique conditions (Barney, 1991).

Figure 1 .The VRIN resources framework



Source: Adapted from Barney (1991).

Causal ambiguity exists when the relation between the resources under control of the company and its sustainable competitive advantage are difficult to define (Barney, 1991; Lippman and Rumelt, 1982). Social complexity is the result of the connection of resources with socially complex events, making them difficult to imitate (Barney, 1991; Dierickx and Cool, 1989).

Two conditions should be met for a resource or capability to be a competitive advantage

(Grant, 2010):

- a) **Scarcity**, if a resource or capability is widely available within an industry, it must be essential for competing, but it must not be available in large amounts in order to get a competitive advantage
- b) **Relevancy**, a resource or capability must be critical for being a success factor in the industry.

IDENTIFYING RESOURCES, CAPABILITIES AND COMPETENCIES

There are two lines of research within the RBV (Regnér, 1999). The first one is more concerned about existing capabilities and the equilibrium of the resources unique attributes This one being the most difficult to be operationalized, as it is not yet clear what constitutes a resource, a capability or a competency, and how these are produced by other factors (Regnér, 1999). The second one is more linked to capability development and the competencies gradually amassed inside the company than the existing resources, this is called the dynamic approach.

In order to make the RBV operative, Collis y Montgomery (2005) established the following sequence as an adequate arrangement: identify resources, assess them and finally determine their strategic implications (such as investment decisions or renovation decisions).

This is also shared by Grant (2010) where he suggested the following steps:

1. Identify resources and core competencies
2. Resource and capability assessment
3. Develop strategic implications (how to manage resources and capabilities considered valuable)

In terms of operationalization of the RBV, the academic papers have only shown limited research of the analysis units most commonly used by this approach. Table 2 contains a summary of the applications using resources, capabilities and exclusive competencies of the firm as analysis units within the RBV literature.

Table 2. RBV empirical works and unit of analysis

Author	Type	Framework
Wernerfelt (1984)	Resources	Resource-product matrix: a mapping resource tool in the product markets.
Wernerfelt (1984)	Resources	The “stepping stone model”: diversification evaluation framework in terms of firm capability for new market product expansion in phases
Prahalad and Hamel (1990)	Core competencies	Core competency-product matrix: a framework to picture links between products and their respective core competencies
Barney (1991)	Resources	VRIN model able to assess if the firm resource is capable of being a source of competitive advantage
Schoemaker (1992)	Capabilities	The core capabilities matrix: a structure to join core capabilities, strategic segments and several competitive scenarios for strategy development
Peteraf (1993)	Capabilities	Model to determine which capabilities are able to produce a competitive advantage
Amit and Schoemaker (1993)	Capabilities	Framework that connects strategic factors of the industry with strategic assets (resources and capabilities)
Hall (1993)	Resources	Model for cataloguing intangible resources by their nature and characteristics
Black and Boal (1994)	Capabilities	Capability network configurations that strive to produce sustainable competitive advantages
Collis and Montgomery (1995)	Resources	Framework for analysing the fit and alignment of the corporate strategy elements
Grant (1996)	Capabilities	Tool to depict which capabilities can generate a competitive advantage
Birkinshaw and Hood (1998)	Capabilities	Model for identifying 5 generic capability evolutions
Rugman and Verbeke (1998)	Exclusive advantages for the firm	Model for assessing the environment legal-regulatory impact with regards to the exclusive firm advantages in term of country advantage
Hillman and Hitt (1999)	Capabilities	Tree decision making model for producing strategic policies and how to deal with the process

Author	Type	Framework
Rugman and Verbeke (2001)	Exclusive advantages for the firm	Assesment model for competency patterns when multinational firms are formed
Fleisher and Bensoussan (2003)	Core competencies	5 tests for determining the competitive value of competencies
Helfat and Peteraf (2003)	Dynamic capabilities	Framework for understanding capabilities evolution over time
Teece (2007)	Capabilities	Specifies the nature and micro-foundations of the capabilities necessary to sustain superior enterprise performance in an open economy with rapid innovation and globally dispersed sources of invention, innovation, and manufacturing capability
Sirmon <i>et al.</i> (2007)	Resources	Built theory about the underexplored processes that lie between resources on the one hand and superior profitability on the other
Chen and Yan-Ru (2006)	Resources	Model and measure scale for resources assessment based on 4 dimensions; technology, market, people and financial
Crook <i>et al.</i> (2008)	Resources	Used meta-analysis to establish that strategic resources explain a significant portion of variance in performance across extant evidence
De Wit and Meyer (2010)	Capabilities	A system for categorizing capabilities
Grant (2010)	Resources	Framework for classifying and grouping resources in categories
Grant (2010)	Capabilities	Framework to highlight gaps in capabilities and resources, through strengths and weaknesses in relation to the industry

2.3.5 CHAPTER SUMMARY

- The strategic process has to align the internal core competencies of the organization with the environmental opportunities.

- A competitive advantage is created when a value creating strategy is implemented and not applied by other competitors.
- The RBV requires identifying resources, competencies and capabilities, in order to establish a sustainable competitive strategy for long-term organizational performance.
- A resource must be valuable, rare, difficult to imitate and non-substitutable in order to be a source of competitive advantage or sustained competitive advantage.
- The RBV postulates, that resources and capabilities are internally heterogeneous and imperfectly mobile.
- Intangible resources such as reputation are harder to imitate or replicate than tangible resources, making them more valuable.
- The RBV has evolved from a classic resource-oriented perspective towards a more dynamic approach, which includes the development of capabilities to respond to changing competitive environments.
- Casually ambiguity emerges when the relationship between resources held by an organization and its sustained competitive advantage, is too complex to explain it.
- Although academics strongly support the RBV framework, the operationalization of the RBV is not straightforward, as there are different criteria to identify resources and to value them

3 E-GOVERNMENT

3.1 INTRODUCTION

Information and Communications Technology (ICTs) have become a standard for citizens and businesses alike. Public administration is no exception, as more ubiquitous ICTs are in the private sector, the need for better and faster delivery of services from citizens increases, which in turn drives the adoption of technology by governments (Lee and Kim, 2007). This implementation of ICTs has become a global trend among public institutions (Pina *et al.*, 2010a).

ICTs are acknowledged to have great potential with administrative functions such as service delivery, interconnectivity, decentralization, transparency, accountability, efficiency and effectiveness where public officials like to relate to a common term called: e-government (Yildiz, 2007), expression originated in the nineties as a result of new developments in ICTs and the applications and use by government organizations (Relyea, 2002). The heterogeneity of similar terms, like e-governance, one-stop government, digital government, and online government, is seen as a breakthrough for a technology-driven change of government (Andersen *et al.*, 2010) and better government (OECD, 2003).

Over the past decades governments, globally, endeavour the idea that ICTs could be the tool for a better public sector (Nasi and Frosini, 2010), working as a lever to change out-dated bureaucracies and even promoting democracy (Rowley, 2011), altering or reinventing the traditional relationship between citizens and governments and creating a new virtual interface (Wong and Welch, 2004), or transforming internal government work processes and external relationships with citizens (Shim and Eom, 2008).

In order to realize these potential benefits, web-based technologies were adopted at first (Pina *et al.*, 2010a). Due to the non hierarchical character of the Internet, which frees citizens to obtain information at any time (West, 2004), e-government is presented as an innovative approach to face traditional problems of government services using the Internet and the world wide web (Reffat, 2003). Other authors like Siau and Long (2005), highlight that the Internet

offers the means to governments to provide more convenient access to opportunities of collaboration and political participation to citizens, business, and other governments.

Although e-government commenced as an intra-governmental communication tool (Safeena and Kammani, 2013), government organizations, soon afterwards, created websites with information, and finally they were developed to cope with online transactions, which provoke online participation that establish connections between citizens and decision-makers (Calista and Melitski, 2007; Moon, 2002).

Despite the prospective benefits of e-government, there are researchers commenting on the challenges ahead, as most of the initiatives have been overrated (Teo *et al.*, 2009), or even struggling to make a business case (Yang and Rho, 2007). In line with this thought, Teo *et al.* (2009) state that the creation of a web site does not imply that it will be used by the citizens.

Overall, the use of ICTs is a key approach to accomplish many of the different facets of public value; innovating in the design of services and definition of policies and in their final delivery (Savoldelli *et al.*, 2014). E-government continues to be acknowledged as a crucial strategy for enhancing government services, making policies and programs more effective (Pardo *et al.*, 2012), and transforming the government (Yang and Rho, 2007).

3.2 DEFINITIONS

Despite the fact that the development of the e-government concept has been growing strongly over recent years (Jaeger, 2003), including its evolution and practice, there is still a lack of consensus about its sense (Yang and Rho, 2007). As stated by Scholl (2006) this unresolved debate provokes definitions of e-government subjected to stakeholders, context or normative environments, hence it might have different meanings depending on the perspective it has been researched (Yildiz, 2007). Some scholars mention e-service delivery, e-governance and even e-democracy, to fashion an ambiguous concept influenced by the keen hype of the related literature, resulting in a definitional ambiguity (Yildiz, 2007) or definitional confusion (Grönlund and Horan, 2004), not clearly defined and understood by scholars (Moon, 2002) varying in meaning and significance (Relyea, 2002).

An example of this definitional confusion resides in the e-government term itself; electronic government, digital government, electronic governance, e-governance, and other related terms can be found in the literature. In general e-government refers to what is happening within government organizations and e-governance refers to the whole system involved in managing society (Grönlund and Horan, 2004). Within e-government literature, public administration researchers use ‘governance’ while information systems (IS) researchers use ‘government’ (Grönlund and Horan, 2004).

This could be due to the lack of a strong theory or a consensus on research about e-government (Bannister and Connolly, 2015; Scholl, 2006). This rouses confusion, as a result of fragmented studies (Meijer and Bekkers, 2015), oversimplification of the e-government processes in complex political and institutional backgrounds and methodological limitations (Yildiz, 2007).

The nature of government is a dynamic assortment of objectives, structures and purposes (Pardo, 2000; Reffat, 2003) which makes e-government networked to many disciplines, social, technical, organizational, political, legal and economic (Scholl, 2006; Iskender and Ozkan, 2013). The complexity of the concept is also noted by Lee (2010) and Yildiz (2007), who mention a mix of several issues (organizational, managerial and technical) due to the involvement of different stakeholders and technologies.

Thus, there is not a universally accepted definition of e-government (Halchin, 2004), and due to the diversity of concepts, reaching an agreeable definition is becoming very difficult (Jaeger, 2003), even though numerous characterizations can be found, none of them have become an accepted standard (Estevez and Janowski, 2013). Schedler and Schmidt (2004) list two kinds of studies in e-government: those published by public institutions or consultancy firms, and those issued by academics. This distinction conveys an implicit significance, as those studies carried out by institutions tend to focus their interest in a positive development of e-government and should be less objective towards the subject than the academics (Pina *et al.*, 2010a).

In order to get a definition it is critical to recognize the political processes behind e-government development as well as an understanding of the relationship between administration and technology (Yildiz, 2007). For Siau and Long (2005) e-governments have

a double function: to improve external public service and internal organizational management, for Kumar *et al.* (2007) it is also an option for communication with citizens, and for Snead and Wright (2014), to provide new benefits and opportunities for businesses and citizens, transparency and an influence for better governance.

The external and internal unique views of e-government are also outlined by Wirtz and Nitzsche (2013) and Moon (2002), where its internal potential is contemplated by the public administration and the external, a more performance oriented view, where the main emphasis is on citizens. Moon (2002) describes 4 key components in the e-government definition:

1. Online service delivery
2. Use of online systems to connect intra-government organizations
3. Enhancement of government transactions using electronic markets
4. Transparency and accountability as a side effect of e-democracy

Meanwhile, Srivastava (2011) distinguishes several approaches to the concept of e-government: an operational view, which perceives e-government as the use of ICTs for enhancing the efficiency of government systems; a transformational view which sees the power of ICTs as capable of a system change and process reengineering, and the vision of the different stakeholders (mainly citizens, businesses and government). Similarly, Pina *et al.* (2010a) split e-government concept in two: as a tool for dissemination of information and service delivery and it has the capacity for transforming the public administration.

3.2.1 E-GOVERNMENT: INSTITUTIONAL DEFINITIONS

Since the past decade, governments across the world established definitions of e-government as strategies to achieve superiority based on the use of Internet technology (Grönlund and Horan, 2004). Different definitions are not just semantic and might reflect the varying priorities and development towards particular country goals. For example OECD (2003) summarizes 3 groups of definitions:

1. E-government defined as a service delivery through Internet or other activities made online (Grönlund and Horan, 2004; Gronlund, 2010; Estevez and Janowski, 2013).

2. E-government is linked to the use of ICTs in government. The scope of this definition includes all facets of government activity (Grönlund and Horan, 2004; Gronlund, 2010; Estevez and Janowski, 2013).
3. E-government is capable of transforming the public administration with the use of ICTs (Grönlund and Horan, 2004; Gronlund, 2010; Estevez and Janowski, 2013)

Following the context of the previous groups, the OECD E-Government Project (OECD, 2003, p. 63) defines e-government as:

“The use of information and communication technologies, and particularly the Internet, as a tool to achieve better government.” (Estevez and Janowski, 2013; Bonsón *et al.*, 2012; OECD, 2003; Kardan and Sadeghiani, 2011; Pina *et al.*, 2010a; Janowski *et al.*, 2011; Grönlund and Horan, 2004; Bannister, 2007).

Other supranational organizations like the United Nations (UNDP and ASPA, 2002, p. 8) define e-government as “utilizing the Internet and the world-wide-web for delivering government information and services to citizens.” (Akman *et al.*, 2005; Shim and Eom, 2008), later the (UNDP, 2006, p. 1) adds: “*in order to work more effectively, share information and deliver better services to the public*” (Elbahnasawy, 2014).

The World Bank (2015) defines e-government taking into account governance values: “*e-Government refers to the use of ICTs to improve the efficiency, effectiveness, transparency and accountability of government. e-Government can simply be seen as moving citizen services online, but in its broadest sense it refers to the technology-enabled transformation of government - governments’ best hope to reduce costs, whilst promoting economic development, increasing transparency in government, improving service delivery and public administration, and facilitating the advancement of an information society.*”

As quoted by Halchin (2004), Grönlund and Horan (2004) and Yang and Rho (2007) the US government refers to e-government as the use of ICTs to improve the access and delivery of services and information and to make more effective and transparent the e-government operations.

The e-government efforts by the European Union are based on the definition: “*e-government is the use of ICTs in public administrations combined with organizational change and new skills in order to improve public services and democratic processes.*” (European Commission, 2006, p. 1).

In many cases, the reports of e-government of the institutions, which have been commissioned to consulting firms, have yielded accepted followers in the e-government academic literature (Halchin, 2004; Kardan and Sadeghiani, 2011; Polat *et al.*, 2013). These followers have echoed Gartner’s Group definition as: “*the continuous optimization of service delivery, constituency participation, and governance by transforming internal and external relationships through technology, the Internet and new media.*” (Fang, 2002, p. 3).

3.2.2 E-GOVERNMENT: ACADEMIC DEFINITIONS

The concept of e-government includes a rich set of organizational, managerial, and technological issues, and as a complex and multifaceted phenomenon concerning various stakeholders and technologies (Lee, 2010). The e-government literature considers definitions that range from perspectives of e-governance (Palvia and Sharma, 2007), a normative view (Norris, 2010), ICTs in general, and objectives and values of governments and wide social domains including stakeholders in politics (Gronlund, 2010).

According to Molina *et al.* (2013), e-government definitions emerge from two sides: one on the public service distribution (outward) and the other highlights the internal operations effect of the public sector (inward).

Although e-government is an ICTs based phenomenon, academics merge e-government with its precursor, technology within government, but the two are quite different. Generally ITCs in government are inward looking, being adopted mostly with in-house applications that provide support to internal operations in government organizations. At the same time e-government is outward looking when the provision of information and services mainly to citizens and businesses is required (Norris, 2010). E-governments have a two-fold purpose: to enhance external public service and internal organizational management (Siau and Long, 2005).

Snead and Wright (2014) undertook an in depth analysis of e-government research papers

in the last decade. They found that the concept of e-government can be classified in 3 themes:

1. Technology and websites related, where definitions consistently including ICTs perspective accounted for only 30% of papers.
2. Papers related to governance were the most numerous. 45% of them essentially targeting issues that were trying to understand government actions and decisions, (e.g. social, economic, security, etc.).
3. And the remaining 25% of the research were found using the policy perspective about e-government, where the scope of the subjects includes sets of directives that determine decisions and actions, rules and regulations, and even transparency.

Since there is not a common and accepted definition of e-government, I propose the following two criteria to summarize e-government definitions:

- ICTs and the provision of services and information to stakeholders
- Transforming relationships and organizational change

3.2.3 ICTs, PROVISION OF SERVICES AND INFORMATION TO STAKEHOLDERS

It is broadly acknowledged that ICTs offer increased opportunities for economic development and play a leading role in economic change and capacity (Ndou, 2004). There is evidence of a positive relationship between ICTs investments and performance, illustrating the importance of ICTs for development (Powell and Dent-Micallef, 1997). Early researchers regarded technological matters in government as a marginal concern rather than as a core management role. Until the introduction of the Internet and extensive use of personal computers, the main objectives of technology use in government were enhancing the managerial effectiveness of public administrators while increasing government efficiency (Yildiz, 2007).

ICTs have the potential to transform government structures and to improve the quality of government services. Technology provides two main opportunities for government (Gil-García and Pardo, 2005):

- Better operational efficiency, lower costs and enhanced productivity

- Enhanced service quality delivery

Therefore, national, regional and local level governments are encouraged to implement ICTs to transform the structure, operation and culture of traditional government (Huang-Horowitz, 2014). The application of ICTs to government services has given an added value to e-government (Ozkan and Kanat, 2011).

Scholars defending an ideal image, the so called cyber-optimistics by Norris and Reddick (2013), argue that the fast expansion of ICTs would disassemble tiered and consolidated forms of social and organizational structures, as well as put forward decentralized and collaborating forms of communication based on a network of connexions among people. Others take a more pessimistic view, asserting that ICTs may challenge democratic governance because it increases the surveillance supremacy of government bureaucracy and the opportunity to regulate citizens (Yang and Rho, 2007).

E-government is electronic and not paper based and may include the web, e-mail, fax, telephone, or other electronic means of delivering and provisioning information and services; available 24 hours per day, 7 days per week (Holden *et al.*, 2003; Norris and Moon, 2005). Norris (2010) based on the above, highlights the full availability of governmental information and services (by electronic means, usually the web) without restriction as to place and time.

As a general perception, academics supporting this view see e-government as the use of ICTs as a means to deliver services to citizens, businesses and other actors (Akman *et al.*, 2005; Jooho Lee *et al.*, 2011; Estevez and Janowski, 2013) in government settings (Gil-Garcia and Martinez-Moyano, 2007). Others consider the use of ICTs from the public administration, in an effort to improve distribution of information to citizens, employees, and other governmental agencies (Layne and Lee, 2001) and the formulation and execution of government and public policy (Bannister, 2007).

ICTs for some academics (Srivastava, 2011; Srivastava and Teo, 2010) are the online channels for enhancing the access and delivery of government services and operations for the benefit of citizens, businesses, and other stakeholders (Carter and Bélanger, 2005; Nam, 2014). They are focused on front-office services, specifically those available over the Internet (West, 2004; Rorissa *et al.*, 2011), but also focused on back office applications, where the

utilization of ICTs within the public sector is set to achieve diverse public values including efficiency, effectiveness and relevance (Moon *et al.*, 2014).

Systems used by electronic government are employed all over the world in an attempt to utilize ICTs to improve government services provided to a range of stakeholders (Jahankhani, 2012). Therefore, e-government is mostly understood as the application of ICTs to support and facilitate government activities such as service delivery, information provision (enabling transparency) and decision-making (Feeney and Welch, 2012). E-government is a way for governments to use the most modern ICTs, particularly online applications, to provide citizens and businesses with more suitable access to government information and services, to improve the quality of the services and to provide greater prospects to engage in democratic institutions and processes (Fang, 2002; Yanqing, 2010; Safeena and Kammani, 2013; Kardan and Sadeghiani, 2011).

E-Government has been defined as the use/application of ICTs to government processes in order to improve or enhance services to constituents (Pardo *et al.*, 2012; Heeks, 2008; Ngulube, 2007; West, 2004) and to improve the liability and functioning of the government operations (Rana *et al.*, 2013). As a practice, e-government can be described as the use of ICTs in order to design new or to redesign existing information processing and communication practices in order to achieve a better government (Meijer and Bekkers, 2015).

Transforming relationships and organizational change

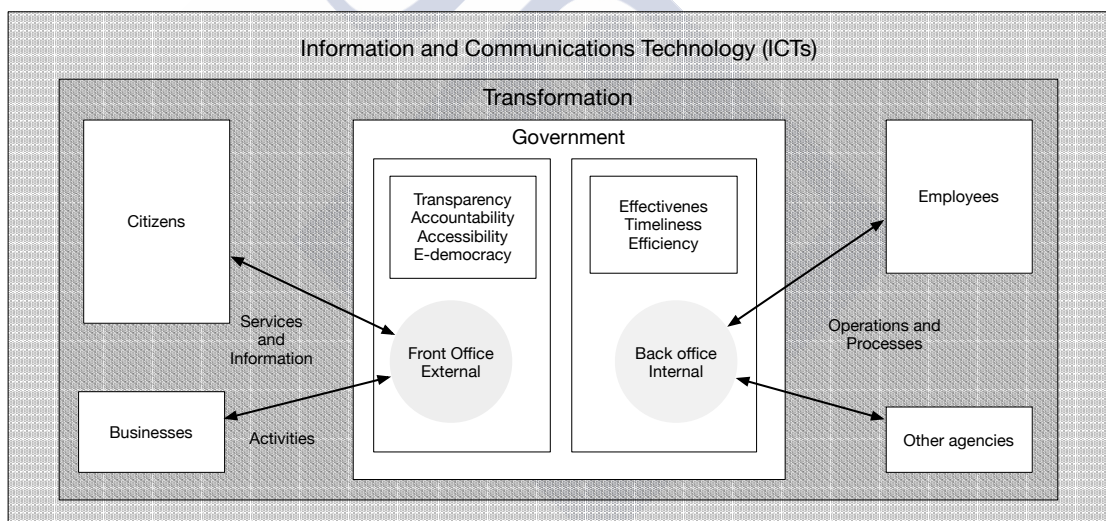
Although ICTs are becoming universal, some scholars highlight that there are still many people without online access or even a computer (Akman *et al.*, 2005) Thus e-government is not about putting in computers or setting up a web site for information access; it is about transforming the primary relationship between government and the public (Reffat, 2003).

This view sees e-government as a new form of organization for public management to increase efficiency, transparency, and accessibility in a timely manner, for either public officials or citizens (Urrutia, 2006), supporting and improving public policies and government operations, engaging citizens and providing comprehensive and convenient government services (Scholl, 2008). Electronic government is the continuous optimization of service delivery, constituency participation, and governance by transforming internal and external

relationships through technology (Halchin, 2004).

From a holistic perspective (see Figure 2), e-government integrates the interactions and the interrelations between government and citizens, firms, customers, and public institutions through the application of innovative ICTs (Schedler and Scharf, 2001; Helbig *et al.*, 2009). These are capable of increasing and spreading the ability of government organizations to serve their communities and to promote a pool, of mostly positive, benefits for government and its citizens (Norris and Moon, 2005), such as the progress of managerial effectiveness, and the promotion of democratic values and mechanisms (Gil-García and Pardo, 2005). But at the moment, e-government still remains a one-way activity from governments outward, as there is little evidence that e-government has transformed the governments themselves, or changed relationships among public administration agencies (Norris and Reddick, 2013).

Figure 2. E-government global definition



Overall the definition of e-government changes from the very generic: the availability of governmental information and services by electronic means, usually the web, without restriction as to place and time (Norris, 2010), to “any use of ICTs in public administration and services” and the “delivery of government services over the Internet in general and the web in particular” (Bannister, 2007, p. 172).

3.3 DIMENSIONS OF E-GOVERNMENT

Governments use technology to transform itself and its communications exchange with

citizens in order to produce an impact on society (Estevez and Janowski, 2013). The 5 dimensions of e-government: government, technology, interaction, stakeholders and the community are embedded in this statement. For Norris (2010), e-government is the outward application of technology for various operations and functions for citizens, businesses and governments. The outcome of the application of any ICTs derives in several types of services, being e-government no exception (Safeena and Kammani, 2013).

Depending on the author, these services might have a different terminology: e-government types (Belanger and Hiller, 2006; Yanqing, 2010), subcategories of e-government and their characteristics (Rowley, 2011), e-government services types (Fang, 2002; Safeena and Kammani, 2013), operations and functions (Moon *et al.*, 2014) or areas of government development (Siau and Long, 2005).

The service categories can be classified into 8 types (see also Figure 3):

Government-to-Citizen (G2C) / Citizen-to-Government (C2G)

G2C activities include the online delivery of services of communications and information to citizens. It is the main driver for provision of online services (Fang, 2002; Yanqing, 2010; Siau and Long, 2005; Ndou, 2004). Also referred to as one-stop, online access of information and services (Palvia and Sharma, 2007), where government sets a direct channel with its citizens to deliver a service or benefit (Belanger and Hiller, 2006). The leading e-government features in this category are communication, transparency, accountability, effectiveness, efficiency and standardization of information and services (Yildiz, 2007; Rowley, 2011).

Government-to-Business (G2B)/Business -to-Government (B2G)

The advent of innovations of e-commerce technologies within government organizations have driven electronic transactions forward, such as the exchange of information with businesses and the procurement of government services and goods (Fang, 2002; Yanqing, 2010; Siau and Long, 2005; Ndou, 2004). Businesses will act as suppliers using online markets for two-way interactions and transactions, such as e-procurement. Communication, collaboration and commerce are the main characteristics

of this type of e-government (Yildiz, 2007; Rowley, 2011).

Government-to-Employee (G2E)

G2E activities covers all initiatives that will ease management functions with employees, internal communications and general processing operations, such as electronic filing or paperless applications (Fang, 2002; Yanqing, 2010; Siau and Long, 2005; Ndou, 2004). Relationships between employees and their government agencies observe the same behaviour as business to employee's interactions, for example an intranet can be established for information purposes or transactions, as long as the suitable systems are implemented (Belanger and Hiller, 2006).

Government-to-Government (G2G)

The range of G2G activities go from those that take place between different government organizations that require the information access through an online database, to those that entail an internal exchange of information and commodities (Fang, 2002; Yanqing, 2010; Siau and Long, 2005; Ndou, 2004). Most of these activities are intended to enhance the efficiency and effectiveness of government operations and processes (Palvia and Sharma, 2007), but government agencies must be set to work together and/or provide services to one another in order to achieve these operational benefits (Belanger and Hiller, 2006). The prevailing G2G activities characteristics include communication, coordination and standardization of services (Yildiz, 2007; Rowley, 2011).

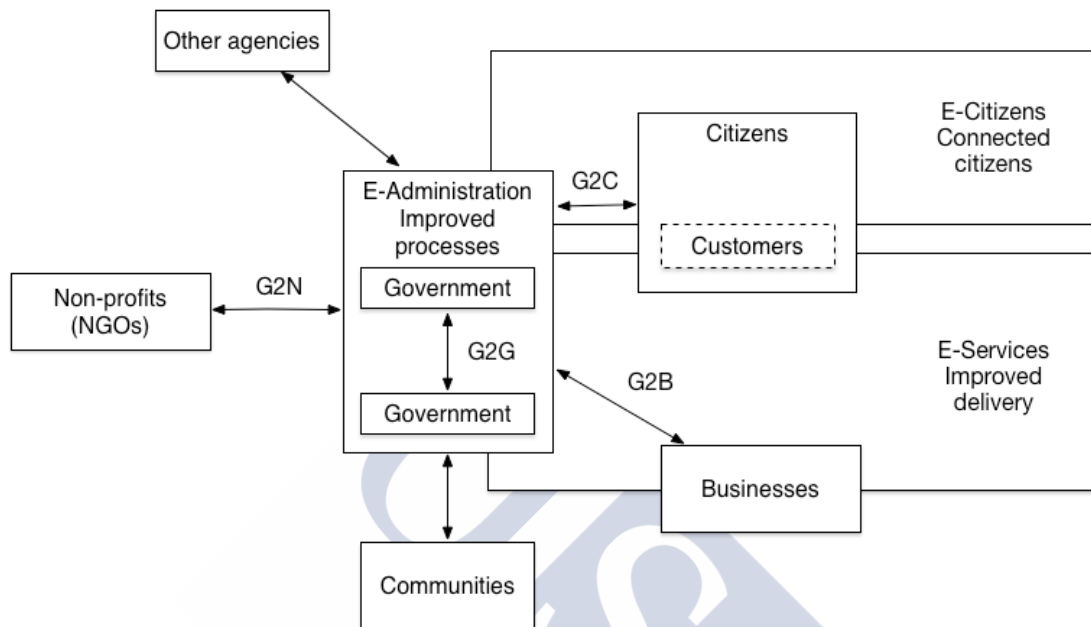
Government to Constituents (E-Democracy)

This type of service covers all activities and relationships referred to as the democratic processes made online, between political parties, citizens, government and the elected representatives. Electronic voting or participation in online forums are some of the services available to citizens (Palvia and Sharma, 2007; Belanger and Hiller, 2006).

Government-to-Non-profit (G2N) / Non-profit-to-Government (N2G)

Government also provides and exchanges information and communication to non-profit organizations, political parties and social organizations (Fang, 2002).

Figure 3. Categories of e-government



Source: Adapted from Heeks, (2008) and Yildiz (2007).

3.4 E-GOVERNMENT IMPACT

E-government affects performance of public administrations. Drawing from the academic research, the appraisal of the effects of e-government should be assessed in positive terms, using factors such as, transparency, accountability, trust and citizen satisfaction, costs and streamlining, efficiency and effectiveness and even in economic competitiveness (Yang and Rho, 2007; Lee and Kim, 2007; Jahankhani, 2012).

The immediate impact of e-government usage can be observed in relation to the delivery of services. Unlike the traditional, offline, face to face service delivery, provision of online services are non-hierarchical and nonlinear (Nasi and Frosini, 2010). They are interactive and available twenty-four hours a day, seven days a week (Holden *et al.*, 2003; Norris and Moon, 2005). These characteristics enable the public to get information at their convenience, which is recognized to be a way for improving the effectiveness of service delivery and public satisfaction improvement (Nasi and Frosini, 2010) and an interaction with citizens to obtain

policy inputs (Moon *et al.*, 2005).

Effects of e-government are also inward looking, as it is considered a means for promoting more effective intra- and inter-governmental relations (Moon *et al.*, 2005). The ripple effect of e-government stimulates vertical and horizontal service delivery integration for programs across government agencies and between levels of government that require electronic information sharing and integration (Pardo, 2000; Fang, 2002). This has an impact on procedures and activities (Lee and Kim, 2007), makes government agencies more productive (Yanqing, 2010), reduces costs and redundancies (Kardan and Sadeghiani, 2011), and establishes a technological solution for a better, more efficient and effective government (Moon *et al.*, 2005; Ayanso *et al.*, 2011; Grönlund and Horan, 2004).

The benefits from e-government initiatives are described as modifications to current organizational structures and processes, as well as specific organizational outcomes, such as improved service quality or increased policy effectiveness (Gil-Garcia, 2006). E-government has been recognized as a facilitator or tool for government administrative transformation (Helbig *et al.*, 2009).

As a set of techniques, e-government is an important driver for the modernization of the public sector (Meijer and Bekkers, 2015) delivering electronic and integrated public services (Reffat, 2003) and better services to citizens (Grönlund and Horan, 2004; Kardan and Sadeghiani, 2011).

In terms of relationships, e-government has enormous potential to improve and advance the interactions between citizens, businesses, and government (Jaeger, 2003), bringing them closer (Fang, 2002), rebuilding government-customer relationships (Reffat, 2003) and providing citizens access to personal benefits (Pardo, 2000; Fang, 2002). Or as Yanqing (2010) points out, e-government allows citizens to be online and not in line. Giving citizens access to government information is the most common digital government initiative (Pardo, 2000; Fang, 2002), which in turn increases transparency and accountability (Kardan and Sadeghiani, 2011; Jaeger, 2005)

This new approach of interaction with government offers a great possibility in seeking innovative ways to reach the ideal of government of the people, by the people and for the

people (Fang, 2002), creating a more participative form of government (Reffat, 2003), and above all improved democratic processes (Grönlund and Horan, 2004), extending public participation and underpinning good governance (Yanqing, 2010), as well as providing electronic access to services that facilitate compliance with a set of rules or regulations (Pardo, 2000; Fang, 2002). When e-government promotes democracy and effective governance, the goals which can be achieved include the following (Clift, 2003; Kardan and Sadeghiani, 2011):

- Better government management
- Citizen trust improvement
- Accountability and transparency enhancement
- Capacity to embed citizens offline customs with the new online channels
- E-participation awareness and policy making involvement of stakeholders,

Government's impact on business comes from incorporating electronic commerce initiatives into their processes. For example, purchasing, payment and procurement applications allow government agencies to take advantage of the benefits being realized in the private sector through e-commerce applications (Pardo, 2000; Fang, 2002; Yanqing, 2010). Also governments can foster economic development by helping businesses to move online and assisting them to use online tools, and facilitating education through the widespread use of e-learning, thus reducing the digital divide (Reffat, 2003).

Other scholars like (Heeks, (2008) summarizes 5 categories that the benefits of e-government fall into:

- Cheaper: producing outputs at lower total cost.
- More: producing more outputs.
- Quicker: producing outputs in less time.
- Better: producing outputs of a higher quality.
- New: producing new outputs.

From an institutional viewpoint, United Nations (2001) benchmarked e-government across the world identifying the potential benefits and opportunities:

- Economic development and long term growth,
- Transformation of public administration embracing citizen values
- Better and more agile governance based on trust and transparent institutions

Although the provision of e-government services, or e-services, is the critical goal of e-government (Akman *et al.*, 2005), the types of services that can be delivered over the Internet are still being conceived, developed and improved by both the public and private sectors (United Nations, 2001).

Ultimately, the goal of e-government is to enhance the interaction between three main actors in society; government, citizens and business, in order to stimulate political, social and economic progress in the country (Yanqing, 2010). However, Nasi and Frosini (2010) consider that the full potential of e-government can only be achieved when organizational and managerial changes go together with technological development as IS/ITCs benefits can only be achieved with full integration of different functions of electronic government (Layne and Lee, 2001). The ultimate objective of e-government programs ought to be the frequent and recurring use of online services by citizens not only for obtaining information but also for interacting and transacting with the government (Kumar *et al.*, 2007) and should act as a driving force towards effective governance and increased transparency to better manage a country's social and economic resources for development (Yanqing, 2010).

3.5 E-GOVERNMENT IMPLEMENTATION, INITIATIVES AND ADOPTION FACTORS

Government's extensive use of ICTs is becoming universal, but the key element for e-government to work is not technology, but the citizens. There are still many people who do not or cannot access computers and/or the Internet (Akman *et al.*, 2005). E-government is not a web site or a computer for information access, it is about changing the relationship between government and citizens using technology for delivering services (Reffat, 2003). Scholars like Kumar *et al.* (2007) consider that the e-government challenge is not technological, but how to exploit ITCs in order to enhance the capabilities of the public administration and at the same time improve the quality of life of citizens.

Although e-government provides greater control to citizens with this new way to interact with government, as citizens can choose the time and the place where to receive a public

service, it does not mean that by making services available online citizens will effectively access them (Shi, 2007). This might be due to a digital divide among potential e-government users, a disparity in access to e-government (Jaeger, 2003), which will jeopardize any initial efforts when building an e-government solution (Yang and Rho, 2007). There are also (Yang and Rho, 2007; Jaeger, 2003) more divides that will challenge e-government, such as education and skills levels. The higher the level of education and skills is, the more the use of Internet and technology in general is, which ultimately favours e-government usage. Another gap is economic and income related, which is a concern in both rich and poor nations and there is even a democratic divide (Yang and Rho, 2007), that refers to the different approaches and experiences towards e-participation services in government of citizens.

Academic research points out as e-government barriers that the scarcity of access to Internet by the population is the most important barrier to the progress of e-government by all of the stakeholders (Kumar *et al.*, 2007). Social challenges, such as lack of awareness, trust, language barriers (Weerakkody and Choudrie, 2005; Aerschot and Rodousakis, 2008), privacy concerns (Fedorowicz *et al.*, 2010), failure of the organizations to incorporate the processes and technology used to deliver online services (Rana *et al.*, 2013), and the public management capabilities for an effective leadership when implementing e-government (Streib and Navarro, 2008) are also cited as barriers.

Findings also confirmed by Alshehri *et al.* (2012), who undertook a thorough study of the barriers and challenges for the acceptance of e-government services, concluded that lack of technical support from government, lack of availability and consistent Internet connection, and shortage of information about the e-government services were some of the main barriers to overcome for a successful e-government adoption. Furthermore, Irani *et al.* (2005) evaluated local e-government from an organizational perspective and they pointed out two big challenges in the areas of e-government infrastructures; web design and service management, whereas Norris and Reddick (2013) specified that the barriers local governments face in adopting e-government have not changed much since the last decade, the lack of funding being the number-one barrier.

Drawing from the frequency of citation in e-government papers, Savoldelli *et al.* (2014) summarize the e-government challenges in three categories:

1. Technological and economical

This category includes mostly tangible-resource related issues such as: infrastructure development (Reffat, 2003; Ebrahim and Irani, 2005), lack of interoperability (Reffat, 2003), hardware/equipment obsolescence (Norris and Moon, 2005; Criado, 2004), lack of bandwidth capacity or patchy Internet access (Criado, 2004; Jaeger, 2003; Reffat, 2003), investment and too high maintenance costs and scarce resources, either financial or human (Criado, 2004; Ebrahim and Irani, 2005; Norris and Moon, 2005; Norris and Reddick, 2013), and lack of open software and standards (Savoldelli *et al.*, 2014).

2. Managerial and organizational

This type of challenges are linked to administrative and coordination issues, such as the low implication from other governmental agencies and employees, the non-existent collaboration with the public sector, lack of ICTs culture within, and the absence of employee training programs (Criado, 2004) or shortage of web staff (Norris and Moon, 2005), together with organizational issues (Ebrahim and Irani, 2005) and resistance to change and no project management capabilities (Savoldelli *et al.*, 2014).

3. Institutional and political

Institutional and political barriers are the main factors explaining lack of e-government adoption (Savoldelli *et al.*, 2014). Drawing from the academic literature, the main challenges are: digital divide or disparity in e-government access, level of e-literacy (Reffat, 2003; Jaeger, 2003), absence of political commitment and prioritization (Jaeger, 2003; Criado, 2004), lack of trust and transparency, or perceived shortage of security and privacy from citizens (Jaeger, 2003; Reffat, 2003; Criado, 2004; Ebrahim and Irani, 2005; Norris and Moon, 2005), absence of citizen's participation, perception of service delivery improvement not present, resistance to change to a faceless interface (Criado, 2004), citizen awareness and no marketing education for public administration staff (Criado, 2004; Jaeger, 2003; Norris and Moon, 2005).

Finally, Dwivedi *et al.* (2012) concluded that e-government implementation efforts have seen abundance of challenges due to the complex nature of the implementation process and participation of diversified stakeholders.

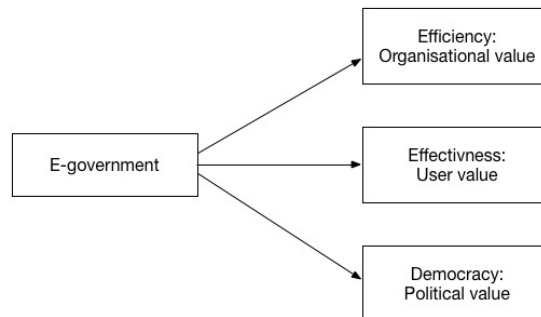
3.6 E-GOVERNMENT ASSESSMENT-MEASUREMENT

Despite growing interest in the development of e-government among scholars and academics, little progress has been made in determining the factors affecting e-government development (Moon *et al.*, 2005). E-government has been considered a complex and unified portal to connect internal governing actors and external users (Siau and Long, 2005), but new models are required to meet the current and future challenges of e-government (Gronlund, 2010; Bannister and Connolly, 2015).

Research has been focused mainly on technical, economic and administrative grounds, leaving aside the e-government normative values (Gronlund, 2010). This is because the use of innovative new channels has been considered a key development of e-government in the past decade (Meijer and Bekkers, 2015), as the efforts for e-government deployment were more concentrated on technological and operational matters, instead of directing the attention to institutional and political issues (Savoldelli *et al.*, 2014).

Future e-government research must face the challenge of supporting these new values (see Figure 4) and contribute to define ways of assessing them (Gronlund, 2010). For example the creation of a benchmark index in the European Union (EU), as the project the eGEP Measurement Framework (MF), that is set to integrate three e-government value drivers: efficiency, democracy, and effectiveness, developed in such a way that should yield a multidimensional evaluation of the public value potentially created by e-government (EGEP, 2006).

Figure 4. E-government values



Source: Adapted from (EGEP, 2006).

The E-government 2012 survey (United Nations, 2014), finds that many countries are already moving from a dispersed specific purpose organization model, to an integrated government model that contributes to efficiency, effectiveness and transparency, but metrics used to assess e-government initiatives are, “designed to measure the static nature of e-government performance, based on web content analysis”, not capturing the evolving nature of the mechanisms and interactions that drive toward sophisticated and complex systems of rules and values (Moon *et al.*, 2005, p. 10). Citizens looking for better services and transparency or public managers searching for more effective internal operations will act as the driving force for this e-government evolution (Gil-Garcia and Martinez-Moyano, 2007).

In order to recognize and assess these values (effectiveness, efficiency, transparency) as well as the ICTs that enable the use and adoption of e-government, researchers use different measures (Snead and Wright, 2014). Some academics focus their attention on maturity levels of e-government (Peters *et al.*, 2004), while others make use of an index or benchmark which yields a result that can be used to compare governments against each other, or with themselves over time (Flak and Olsen, 2005).

One of the most common indexes used in research, is the e-Government Readiness Index, created by the United Nations (UN) in 2001. This synthetic indicator is a score of other indexes that measures the capacity and preparedness of countries to use e-government. This composite index comprises several other indexes related to each country’s education and literacy levels, the ICTs and telecoms infrastructure, web stage development and the levels of

participation in the public policy issues (Palvia and Sharma, 2007). Despite their widespread use, these indexes have limitations, as they are not considering the stages of e-government maturity or whether the websites are relative to the nation's level of development (Rorissa *et al.*, 2011).

From a different perspective, the literature review done by Gil-Garcia and Martinez-Moyano (2007) has recognized two significant features in e-government evolution:

- At first e-government progresses from its early presence on the Internet to more transactional and integrated applications.
- Secondly at the governance level, national governments have started adding technological and organizational complexities followed by state/regional and local governments.

Continuing with Gil-Garcia and Martinez-Moyano (2007), three emergent dynamics characterize e-government approaches: definitional, stakeholder oriented and evolutionary, where the level of technological and organizational sophistication determines the stage of e-government development.

In line with this research Srivastava (2011) classifies e-government studies into three streams: evolution and development (Layne and Lee, 2001), adoption and implementation (Teo *et al.*, 2009) and impact on citizens (Srivastava and Teo, 2007). The fuzziness and the broad diversity of the objectives of e-government initiatives have constrained the research on the impact on e-government (Srivastava, 2011).

Evaluation of e-government should be based on the grounds of the possible benefits it is thought to produce, such as, efficiency, effectiveness, citizen satisfaction, economic competitiveness, service quality, transparency and lower costs but current academic studies are focused mainly on the layout and content of e-government websites rather than their functional impact (Yang and Rho, 2007).

The evolutionary models are the most common for explaining e-government development, like the model of Layne and Lee (2001) which depicts e-government implementations in development stages, each one integrating higher organizational and

technology sophistication (Yildiz, 2007). For e-government to evolve, public organizations are required to set up and put into place different activities and processes moving from one stage to the next (Siau and Long, 2005). At the first stages, the development is technology driven, setting up websites, online channels and automating processes. Then the move is more cultural as it gets to a transformation phase, and eventually the political motives drive citizen participation into the democratic processes embedded in e-government (Reinwald and Kraemmergaard, 2011).

Overall, different measures may fit the purpose of the users of the e-governmental services, however, owing to conflicting objectives and priorities little agreement exists on an unchanging set of measures, needed for comparison of e-government development, as the stakeholders involved may come to different understandings of the status of e-government (Peters *et al.*, 2004).

Traditional methods of measuring e-government impact and resource usage are scarce due to the richness of data required for the effective evaluation of e-government strategies. A good theoretical framework for measuring the impact of e-government and the use of resources is still lacking (Peters *et al.*, 2004).

3.7 E-GOVERNMENT STAGE MODELS

The evolutionary approach examines e-government stages: governments evolve from one stage to another (Schelin, 2003). Evolutionary studies focus on what Layne and Lee (2001) refer to as stages of growth models for fully efficient e-government. The theoretical framework used in e-government research has been dominated by the stage model (Heeks and Bailur, 2007).

Models used to depict e-government suggest that there are a number of distinct phases in the development of e-government. Initial models of the evolution of e-government projected higher sophistication in public organizations as technology interacts with processes of information distribution to more complex integrated processes and procedures (Layne and Lee, 2001; Moon, 2002; Feeney and Welch, 2012). From the turn of the century, numerous e-government stage models have been proposed by academics, organizations and even consulting firms, but they appear to be based on different perspectives and use distinctive

descriptions for each stage, causing confusion when the results of research are discussed and the grounds for future e-government development are established (Lee, 2010). This might be due to the fact that stage models are often used to appraise the development of e-government status and the results may collide with the interests and objectives of e-government organisations and other stakeholders (Peters *et al.*, 2004).

Despite these drawbacks, different maturity models for e-government exist in the literature that have been contemplated in relevant e-government studies (Baum and Di Maio, 2000; Layne and Lee, 2001; Moon, 2002; Belanger and Hiller, 2006; Siau and Long, 2005; Lee, 2010). All these models are based on the idea that development of e-government is gradual and takes place in linear steps; the higher the level of maturity the better it becomes, but the jumps from one stage to the next require experience and overcoming the challenges the organizations face when they are transformed by e-government (Reinwald and Kraemmergaard, 2011). Although these models appear to be mechanistic in approach, they provide a useful tool to evaluate the development of e-government in a given setting (Ngulube, 2007).

Technology is the main driving force for advancement within the models (Gronlund, 2010). “*The evolutionary approach examines e-government stages: from developing a Web page to integrating government systems behind the Web interface*” (Gil-Garcia and Martinez-Moyano, 2007, p. 268). The objective of the 4-stage model of Layne and Lee (2001) is that organizations allow information to move across their internal structures and put into place new routines and procedures, as part of a multi-perspective transformation process driven by technology. Despite the positive effects derived from innovation and organization changes, this model excludes policy as well as e-government values from stakeholders. For example, privacy, risk and fraud issues are absent from the model dynamics as the free flow of data moves around without citizen control, which could reduce government accountability (Gronlund, 2010).

For Moon (2002), each stage is defined by the level of technological complexity, transparency, and interaction with stakeholders (citizens, businesses, other government agencies, public employees and other actors), but taking into consideration policy values related to e-participation, public voting and voicing opinions about the government, through

online forums which occurs at the final and most mature stage (see figure 6). Confirmed by Coursey and Norris (2008), e-government should (and will) produce e-participation or e-democracy and a fundamental transformation in the relationship between governments and citizens.

Therefore, without a common e-government stage model, research into e-government may be based on different stage models (see Table 3), so it is necessary to blend the existing e-government stage models into one common framework to use as a reference (Siau and Long, 2005; Lee, 2010).

Table 3. E-government development stages

Author	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5
Baum and Di Maio (2000)	Web presence	Interaction	Transaction	Transformation	
Layne and Lee (2001)	Catalogue	Transaction	Vertical Integration	Horizontal Integration	
Hiller and Belanger(2001)	Info dissemination and catalogue	Two-way communication	Service and financial transaction	Vertical and Horizontal Transaction	
West (2004)	Billboard stage	Partial service delivery	Portal stage	Interactive democracy	
Siau and Long (2005)	Web presence	Interaction	Transaction	Transformation	E-democracy

Source: Adapted from (Lee, 2010).

The model designed by Siau and Long (2005) depicted in Figure 5, provides a synthesized conceptual framework to evaluate e-government, combining legacy models into a 5-stage model with the following stages:

INFORMATION/ WEB PRESENCE

Information dissemination is the simplest form of e-government. In this stage, public organizations provide a web site to post basic information to the public (Baum and Di Maio, 2000; Siau and Long, 2005; Akman *et al.*, 2005; Fang, 2002). This is also called catalogue (Layne and Lee, 2001) or billboard stage (West, 2004). This stage delivers some static or basic information through web sites (Layne and Lee,

2001) that can be characterized as simple information dissemination or one-way communication. This is the most basic form of e-government, which disseminates information by simply posting it on web sites (Belanger and Hiller, 2006; Moon, 2002). This initial or emerging presence exists when a government agency has an official presence on the Internet through a limited number of individual public pages (Gil-Garcia and Martinez-Moyano, 2007; UNDP and ASPA, 2002), and no interaction is possible (Siau and Long, 2005). They also describe the enhanced web presence which occurs when the number of web sites increases as information becomes more dynamic (Fang, 2002; UNDP and ASPA, 2002).

INTERACTION

In this stage citizens are able to contact the government directly via government web sites as well as receive self-service information and documents (Baum and Di Maio, 2000). Two way communication occurs, a request and response between government and users (Belanger and Hiller, 2006; Moon, 2002). Most of the exchange of communications happens via email at this stage (Akman *et al.*, 2005). It is a transitional period between simple web presence and a full transaction (Siau and Long, 2005). It is an extended presence stage where governments provide more dynamic, specialized information that is distributed and regularly updated in a great number of government sites (UNDP and ASPA, 2002; Gil-Garcia and Martinez-Moyano, 2007). Other authors (Gil-Garcia and Martinez-Moyano, 2007) categorized this stage as interactive presence: citizens and businesses can access information and more dynamic and specialized information according to their different interests. In some cases passwords are used to access more customized and secure services (Fang, 2002).

TRANSACTION

This stage allows citizens to do simple transactions such as filing government forms, tax filing and personal information updates (Layne and Lee, 2001; Siau and Long, 2005; Belanger and Hiller, 2006; Moon, 2002; Akman *et al.*, 2005; Fang, 2002). Now that secure electronic payments are available, service and financial transactions are possible where relations of the type G2C and G2B occur (Belanger

and Hiller, 2006; Moon, 2002). For Baum and Di Maio (2000), users can complete entire transactions online (e.g. license application and procurement). In this transactional presence stage, users can customize their national or regional portal, thus the portal is becoming a unique showcase for all available government services (UNDP and ASPA, 2002).

TRANSFORMATION

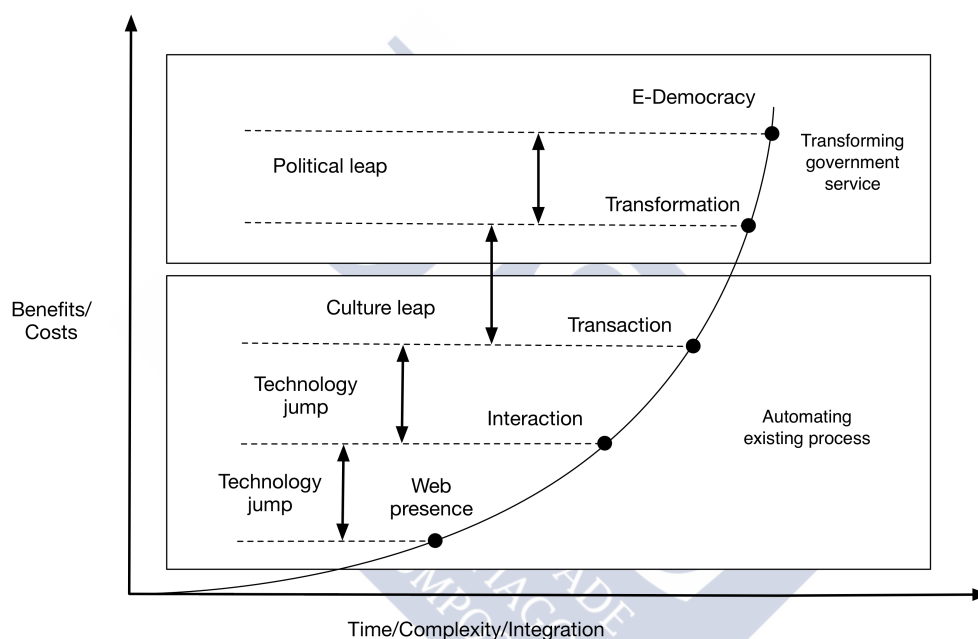
Whereas in the first two stages, information and interaction, the jumps were driven by technology, automating and digitalizing operational processes, the move upwards from transaction to a transformation stage is due to a cultural leap in understanding about how government provides services (Siau and Long, 2005). This stage is also known as vertical integration (Akman et al., 2005). It is all about transforming and integrating similar government services and functions previously delivered at different levels, from local to national (Layne and Lee, 2001). It is also a horizontal integration of systems where the goal is to offer a seamless service offer from different departments in a unified way (Layne and Lee, 2001; Belanger and Hiller, 2006; Moon, 2002). To reach this stage governments should consider commencing an internal integration and reorganize existing processes (Siau and Long, 2005). This stage is not solely about a change in the form of a web site but a change and reconstruction of the processes and governmental structures as a whole, crossing organizational boundaries (Gil-Garcia and Martinez-Moyano, 2007). This stage is quite challenging for public administrators as it puts a strain on the government resources necessary to integrate services and systems (Belanger and Hiller, 2006). Other models call this stage seamless (UNDP and ASPA, 2002; Gil-Garcia and Martinez-Moyano, 2007), total integration, or fully integrated web presence (Fang, 2002).

E-DEMOCRACY

Interactive democracy (West, 2004) or political participation (Hiller and Belanger, 2001) is the last stage and is mainly political and participation driven. Promotion of political interaction is achieved by setting up a direct channel with the public through services such as online voting, online surveys or posting comments on

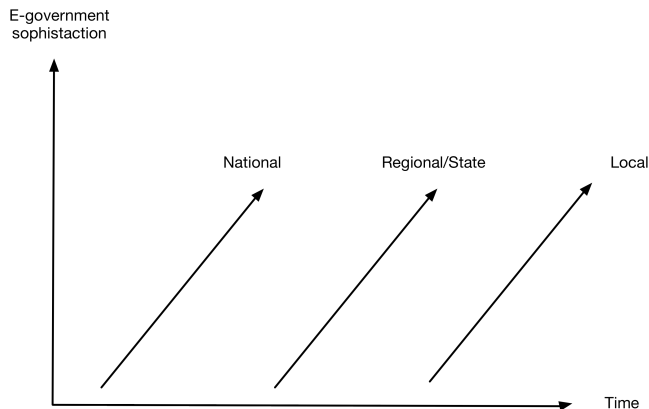
a website (Moon, 2002; Hiller and Belanger, 2001). The former stages are based on administrative-centered public services while this stage considers the political actions by citizens (Siau and Long, 2005). The e-democracy stage is the breakthrough in the evolution from e-government to e-governance due to the introduction of e-participation tools (Torre et al., 2005). Other authors called this the seamless stage, as full integration of government ICTs and organization transformation is complete (Yildiz, 2007).

Figure 5. E-government stage model



Source: Adapted from Siau and Long (2005).

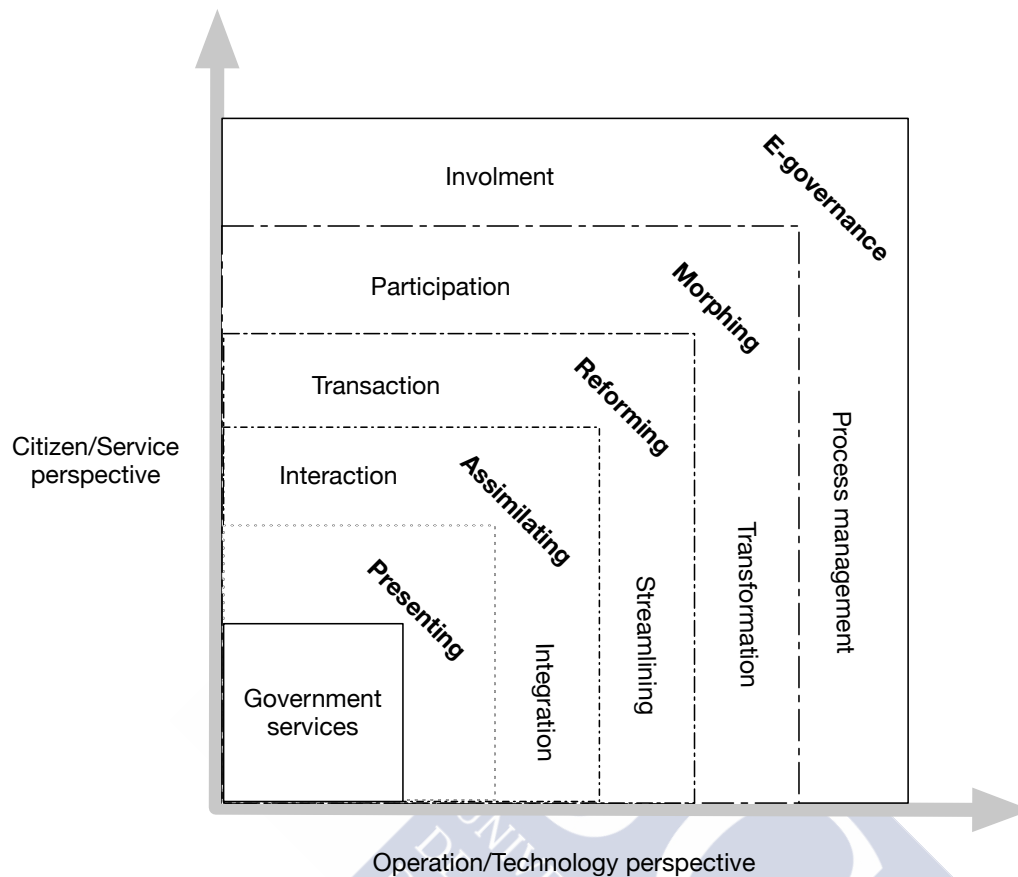
Each stage is defined by the degree of technological complexity, transparency, and interaction with internal and external stakeholders: public employees, other governments, citizens, businesses, and other social actors (Moon, 2002). According to Siau and Long (2005), public organizations need to make distinctive jumps moving from one stage to the next as seen in Figure 5. The first three stages from presence to transaction are related to technological and innovation changes, where the processes are streamlined and automated. As e-government evolves, a culture change is produced moving into the transformation stage. This eventually ends up the political awareness of citizens that provokes a democratic interaction with government through the use of e-government tools.

Figure 6. E-government evolution compared to government levels

Source: Adapted from (Siau and Long, 2005).

However, it is important to highlight that these stages diverge among national settings (see Figure 6) and levels of government (Gil-Garcia and Martinez-Moyano, 2007; Moon, 2002). The evolution prowess of e-government is subjected to resources, as can be expected. The larger government organizations are more likely to be proactive and strategic in developing e-government. Moving down the government levels, state/regional governments seem to engage in e-government initiatives more dynamically than local governments (Moon, 2002). National governments have both the financial resources and the technical know-how to be able to continuously move toward more sophisticated e-government even with the least direct democratic control from citizens, businesses, and other stakeholders (Gil-Garcia and Martinez-Moyano, 2007). Although e-government at the local level is still in its initial stages (Holden *et al.*, 2003; Gupta and Jana, 2003), there are important exceptions to this trend such as with government to businesses applications (Reddick, 2004) and e-government web sites in some large cities (Torres *et al.*, 2005). These exceptions highlight how specific contexts and the capabilities and resources of certain stakeholders (especially businesses) might influence e-government evolution (Gil-Garcia and Martinez-Moyano, 2007).

Figure 7. Framework for e-government stage models



Adapted from Lee (2010).

Source:

The stage models do not, however, explain how the e-government progression or advancement will occur, neither the time nor the pace that it will take to be fully developed, see for example Lee (2010) framework in Figure 7. More importantly the models do not mention how to deal with the challenges and barriers (financial, legal, organizational, technological, political), faced by organizations when implementing and adopting e-government. In addition e-government implementation does not follow a fixed path, as late adopters of e-government need not start at the presence stage of e-government, they can copy and follow experiences from other governments and the private sector and commence with a more sophisticated project (Coursey and Norris, 2008).

Most of the research on e-government has been heavily influenced by an optimistic view from scholars who promote the initial models (Baum and Di Maio, 2000; Hiller and Belanger, 2001; Layne and Lee, 2001). They argued that these models would evolve naturally through

several steps or phases, moving from the basic information and services delivery through transactions and interaction, to an integrated government (the horizontal and vertical integration of information and service provision within and among governments), and finally to e-transformation and e-democracy (Norris and Reddick, 2013).

A good theoretical framework for measuring the impact of e-government and the use of resources is still lacking (Peters *et al.*, 2004). The findings from the literature review suggest that the statements made based on the normative models are fluctuating with the empirical reality of e-government (Norris and Reddick, 2013).

3.8 E-GOVERNMENT EMPIRICAL REVIEW

The table 4 synthetizes the empirical review of e-government.

Table 4. E-government empirical review

Authors	Country and Sample	Measures	Some key findings
Danziger and Andersen (2002)	Worldwide-All levels	Impact of ITCs on government asessed capabilities, interactions, orientations,value distributions	-E-government is positively related to perfomance (effiency and productivity) The highest impact of ITCs on government is on capabilities (quality)
Norris and Moon (2005)	USA - Local Administration/ Municipalities	Local government adoption of e-government, measured by the sophistication of local web sites	-E-government adoption is strongly related to local government size (population) - Development or evolution of e-government is quicker at initial stages.
Moon <i>et al.</i> (2005)	Worldwide - Academic literature review	E-government performance (transparency, interactivity, benchmarking indexes, e-government readiness indexes) explained by	-Low correlation among e-government performance measures. -Low to moderate consistency in the relationships between established independent

Authors	Country and Sample	Measures	Some key findings
		economic, ITCs, democracy variables	variables and e- government performance measures
Reddick and Frank (2007)	USA - Local - Public officials	Management effectiveness explained by resources, ITCs sophistication, online services and demand	-E-government influence , management effectiveness/performance -Stakeholders and other governments pressures increase e-government adoption
Wang and Liao (2008)	Taiwan - National - Citizens	E-government success dimensions	Service quality, user satisfaction, and perceived benefit are valid measures of e-government system success.
Gupta <i>et al.</i> (2008)	India- National - Government employees	ICTs use among e- government employees and factors that influence adoption of ICTs	-E-government (G2E) adoption is positively related with performance and effort expectancy, social influence and facilitating conditions
Coursey and Norris (2008)	USA - Local - Municipalities	Web site adoption, online service adoption and transactional and transformational factors	-E-government adoption in complex stages is not accurately explained by sophisticated stage models
Streib and Navarro (2008)	USA - Local - Public officials	Assesment of ITCs and how to use and implement use of technology effectively within a municipal government.	Management can lead e- government developments but with certain capacity limits
Andersen <i>et al.</i> (2010)	Worldwide - Academic literature review	Impact of ITCs on government capabilities, interactions, orientations,value distributions	-Impacts of e-government are positive, mostly on capabilities. ITCs use in public administration have positive effects
Nasi and Frosini	Italy - Local -	Assessment of strategies, organizational and	-Receptiveness/endorsement of municipalities with regard

Authors	Country and Sample	Measures	Some key findings
(2010)	Municipalities	technical capacities, and service delivery of e-government	to e-government is positive -Local administrations are aware of the transformational role of e-government but organizational and operationally still marginal
Gallego-Álvarez <i>et al.</i> (2010)	Worldwide - Local - Municipalities	E-government performance: (OECD Digital Governance Index) explained with economic, population and political factors	E-government development differs in municipalities in the same country -Internationally there is political will to achieve a dynamic and participatory e-government.
Reinwald and Kraemmergaard (2011)	Denmark - Local - Case study	Stakeholders involved in reaching transformational e-government stage	-Key stakeholders identified: Top-management, Local Politicians, Middle Managers, Employees, and Citizens
Ayanso <i>et al.</i> (2011)	Worldwide - National	E-government readiness index	-Building and validating an e-government readiness index that includes: Telecom Infrastructure, Web measures, Human Resources measures
Lee <i>et al.</i> (2011b)	Worldwide - National	E-government and E-democracy development	-Human capital and transparency are the key factors of e-government development
Chung-pin Lee <i>et al.</i> , (2011)	Korea - Local - Businesses	E-government adoption: willingness to adopt the e-government service explained by service quality and technology attitude	-E-government adoption from business comes from the level of trust through services provided offline and the Internet technology itself
Karunasena and	Sri Lanka - National -	E-government	- A valid framework of

Authors	Country and Sample	Measures	Some key findings
Deng (2012)	Citizens	performance (Public value creation)	critical factors for evaluating the public value of e-government (Quality, efficiency, transparency, responsiveness, user orientation, environmental sustainability)
Weerakkody <i>et al.</i> (2013)	Saudi Arabia - Local - Citizens	E-government use (Intention behavior) explained with performance and trust	Performance expectancy, effort expectancy, and trust are positively related with the use of e-government
Iskender and Ozkan (2013)	Turkey National - Citizens	E-government factors success score	Success of E-government transformation is positively related with accessibility, trust, management and political support
Reddick and Roy (2013)	Canada - National - Businesses	Perception of government, regulatory changes, and satisfaction with e-government website	User satisfaction is positively related to the use of e-government
Hung <i>et al.</i> (2013)	Taiwan National - Citizens	Use of e-government services	-Trust, efficacy, ease of use are factors positively related to e-government use
Alawneh <i>et al.</i> (2013)	Jordan - National - Citizens	E-government services and citizen satisfaction	-Accessibility, awareness and quality of public services determine citizen satisfaction with e-government services
Nam (2014)	USA - National- Citizens	Degree of e-government use	-Three main purposes of e-government use are identified as: service use, information use, and policy research. -Psychological factors of

Authors	Country and Sample	Measures	Some key findings
			technology adoption, civicness, information channels and trust, determine the e-government use
Alcaide-Muñoz (2014)	Spain - Local - Public officials	Performance (Public managers' perceptions of e-government efficiency)	E-government adoption and implementation increases performance

3.9 CHAPTER SUMMARY

1. ICTs improve government and promote democracy.
2. First, the ICTs were used in government, now the websites and the Internet technologies are the e-government drivers.
3. Among the objectives of e-government are to enhance transparency, trust and performance.
4. Government uses ICTs to improve information and service delivery to stakeholders and transform government from within.
5. A successful e-government implementation requires the interaction of government, citizens and businesses.
6. Failure to provide Internet access to citizens, lack of trust in government, unconcerned public management and scarce resources are the main barriers for e-government adoption.
7. The stage model is the most common framework to measure e-government development.
8. It is relatively quick to implement e-government as an ICTs driven system, but the evolution and adoption depends on educational, cultural and political factors.
9. Empirical research on e-government development is based on the Internet and web sites in particular.
10. New disruptive technologies and forms of online citizen participation will shape e-government in the future.



4 TRANSPARENCY

4.1 INTRODUCTION

A number of corporate misconducts with worldwide repercussion at the beginning of the century in US and Europe have put the spotlight onto how these big corporations are managed, the information they disclose, the concerns of the stakeholders and the corporate social responsibility (CSR). The answer for such issues was to improve transparency; as a result, new normative frameworks were put in place in the shape of directives, principles and acts in US, EU and the OECD (Forssbaeck and Oxelheim, 2015).

Due to the volatile nature of world financial markets and the increased independence of the central banks in many countries, much of the research on transparency and accountability has been focused on how transparency could help in financial crisis and economic policy making (Bellver and Kaufmann, 2005). Another important cause for the growing interest in transparency is related to the fast spread of ICTs; developments that create more transparent markets, hence, heightening competition and improving the efficiency (Grimmelikhuijsen, 2012).

Transparency is greatly praised but its outcomes are more ambiguous than is suggested. It is exposed to technological change such as the Internet and the surveillance technology, and also by media developments, which tends to concentrate and trivialize data (Heald, 2012).

The flow of information about government and corporate actions is a necessary condition for accountability to citizens (Nelson, 2003). Corporate transparency is different from government transparency policy and transparency about the government's policy decisions differs from the transparency of the processes and procedures by which these decisions are taken (Forssbaeck and Oxelheim, 2015).

There has been much political and media attention about government transparency but academic consideration seems to be trailing behind. Much of the discussion about government transparency centers on the relationship between the accessibility of information (government transparency) and the use of this information by citizens and stakeholders (participation) as

Meijer (2012) considers. Transparency in the activities of government and other public agencies has become a democratic principle (Pasquier and Villeneuve, 2007). While governmental transparency is not a new matter, where the government secrecy ends and where the open government begins (Piotrowski and Borry, 2010) is right at the top of public discussion (Piotrowski and Van Ryzin, 2007). Citizens are demanding more accountability and transparency from government organizations and more chances for a straightforward channel on public issues that affect them (Scott, 2006). Transparency creates a context of understanding and community when combined with consistent disclosure of government performance information. Ultimately it will impact positively on citizen trust (Grimmelikhuijsen, 2012).

Transparency advocates argue that lifting the “veil of secrecy” (Moser, 2001; Meijer, 2009) will be positive and only those who have something to hide will dispute transparency (Grimmelikhuijsen, 2012). Recent disrupting events originating from the Internet occurred with the uncontrolled dissemination of information from the Wikileaks website (Meijer, 2012; Bannister and Connolly, 2011; Margetts, 2011; Meijer, 2013). Consequently, the discussion over government transparency shifted to the freedom of information originated from a normative nature to a transparency resulted from a direct action (Hood, 2011), as a result, a definitive framework is still absent and further uncertainties emerged, regarding the requirements and outcomes of transparency (Meijer, 2013).

Calls for transparency have recently become more urgent, in part because the new ICTs used in support of both e-government as well as open government initiatives, have made it increasingly possible to distribute information. It is argued that ICTs, enhance the scope and reach of transparency at less expense, and potentially create new opportunities for participation and accountability (Bertot *et al.*, 2010; Margetts, 2011). In that sense, world political leaders have launched initiatives to make their governments more open and transparent, underlining the idea that openness is desirable to restore citizens’ trust in government (Meijer, 2012). For example, increasing openness through better response to requests for public records, through technology or posting records online for citizens to examine and monitor (Cuillier and Piotrowski, 2009).

Following the transparency debate, it is important to identify the existence of information

asymmetries (Bellver and Kaufmann, 2005; Forssbaeck and Oxelheim, 2015). Individuals make decisions based on public information (available to everyone freely) and private information (available to the authorized people). Assuming that private information is more relevant for making decisions, and its access is restricted to only some people, the asymmetries of the delivered information will impact decisions and hence their economic outcomes (Forssbaeck and Oxelheim, 2015). The discussion about transparency has also been driven by the need to determine when information is useful and what is effective transparency or what is just a simple release of information (Harrison and Sayogo, 2014).

As a consequence, transparency literature is fragmented and still underdeveloped. Prior work has noted that the field of public administration lacks a theoretical framework to adequately account for variation in the types of transparency and the contexts in which transparency is applied (Grimmelikhuijsen and Welch, 2012; Meijer, 2009).

4.2 DEFINITIONS

Transparency appears to have become the contemporary term of choice (Heald, 2006a) among scholars when referring to topics such as: openness, access to information, disclosure, timely availability of data, integrity of bureaucracy, or surveillance. From an economic-political perspective, there is no a single definition of transparency unanimously shared by academics except that it has to do with openness, clarity and accessibility of information, and communication (Forssbaeck and Oxelheim, 2015), freedom of information, Internet, active dissemination of information and access to documents or usability of websites (Meijer *et al.*, 2012)

Openness (open government) and transparency are often used interchangeably when related to access to information (Jaeger and Bertot, 2010; Heald, 2006a). For Piotrowski (2007) governmental transparency is equal to open government, and it is often considered synonymous with disclosure (Etzioni, 2010). In accounting terms, transparency is called disclosure; the obligation to disclose an organization's financial conditions for the benefit of their stakeholders (Hood, 2006). Openness can also denote public interactions and the availability of information to concerned citizens (Meijer *et al.*, 2012). Overall most definitions of transparency identify the degree to which an organization discloses significant

information about its own decision making processes, procedures, functioning and performance (Curtin and Meijer, 2006; Grimmelikhuijsen, 2012).

4.2.1 GENERAL DEFINITIONS

The academic definitions of transparency include informal terms for referring to transparency such as: “lifting the ‘veil of secrecy’ or the capability to look clearly through the windows of an institution” (Meijer, 2009, p. 258), but the principal concept rotates around the exchanging of relevant information in a timely manner. The transparency of an actor A towards another actor B has been defined basically as “the ability of B to receive information from A” (Grigorescu, 2007, p. 626), but it is required that the information should be prompt, ready and usable, for the external actor to monitor the internal operations and performance of the organization (Grimmelikhuijsen and Welch, 2012). Therefore, the level of transparency will be assessed by the intention of the organization to be examined about its performance and how willing it is to allow others to participate in its policy processes (Grimmelikhuijsen and Welch, 2012).

From a normative perspective, transparency is defined as the principle of allowing the public to obtain information about the operations and structures of a given entity (Etzioni, 2010; Heald, 2006a). Others, from a multidimensional perspective (Bellver and Kaufmann, 2005, p. 4), see transparency as the “increased flow of timely and reliable economic, social and political information, which is accessible to all relevant stakeholders”. The information provided should also be accessible, relevant, of good quality and reliable. Transparency is a desirable objective from the economic perspective, because it increases efficiency in the allocation of resources (Holmstrom, 1979).

4.2.2 GOVERNMENT TRANSPARENCY

While there is recognition that government must be transparent, this statement carries two implicit dimensions: one that goes together with basic governance principles such as effectiveness and efficiency, and the other which connects directly with democracy and accountability (Otenyo and Lind, 2004).

The increase in the international focus on governmental transparency has been linked partly to global media growth, the rapid innovations of technology, homeland security

concerns, and democracy advancements which have allowed citizens to learn about their governments' whereabouts like in no other time (Relly and Sabharwal, 2009). But government transparency is not an absolute term; an entirely transparent government might not be the best depending on the settings. Transparency should be understood not as the final goal towards which a government should endeavour, but rather, as a means to a necessary end and for a more effective government (Nam and Pardo, 2014).

Government transparency definitions found in the literature are either *normative*, considering transparency as a principle deeply embedded in the public thinking (Bannister and Connolly, 2011), the “people’s right to know” where the public has a legal right to be able to obtain proof of the good workings of an institution (Cuillier and Piotrowski, 2009). Or it can be *descriptive*, presenting transparency as an institutional relation, where public information is available and a method to access it is in place (Meijer, 2009; Bannister and Connolly, 2011; Oliver, 2004; Moser, 2001).

It is an abstract term (Nam and Pardo, 2014) and a multi-dimensional concept (Grimmelikhuisen and Welch, 2012), which applies to many government areas: organizational, accounting and budgetary, actions and responsibilities, operations and procedures or policies (Pasquier and Villeneuve, 2007). In addition to being a legal right, transparency must also be considered an instrument for a complete two-way exchange of information between citizens and public administrations (Pasquier and Villeneuve, 2007).

Academic definitions include concepts of openness, accountability, relevancy and availability when referring to transparency. Transparency and accountability together with integrity have been identified as part of the founding principles of public administration (Armstrong, 2005). In public administration, integrity refers to honesty or trust serving as the opposite to corruption. Transparency denotes unfettered (unrestrained) access by the public to prompt and trustworthy information on decisions and performance in the public sector. Finally, accountability indicates the obligation on the part of public officials to answer to the usage of public resources and the accomplishment of an expected performance (Armstrong, 2005).

Openness and transparency are the availability and accessibility of relevant information about the functioning of the policy (Gerring and Thacker, 2004). The concept of

governmental openness is a measure of governmental response to citizens' demands for information and services from government organizations (La Porte *et al.*, 2002). Although openness is not always of interest to public organizations, as it can lead to reducing organizational scope in carrying out its tasks in the context of limited resources and bureaucratic conflict (La Porte *et al.*, 2002). The greater the governmental transparency, the easier it is for individuals to hold government officials accountable for their actions (Piotrowski and Borry, 2010). Whatever the case may be, transparency is always a necessary condition or tool to achieve accountability (Meijer, 2003; Piotrowski and Van Ryzin, 2007).

Governmental transparency has been defined as the degree to which access to government information is available (Piotrowski and Borry, 2010). It can be explained as the ability to find out what is going on inside government (Piotrowski and Van Ryzin, 2007). Transparency is generally defined as the open flow of information (Piotrowski, 2007) and when an organization is depicted as transparent, it is required to specify to whom it is transparent, just as it is needed to specify to whom it is accountable. Therefore, transparency can be represented by a series of actors and the flow of information between them (Grigorescu, 2007).

In line with this, Grimmelikhuijsen and Meijer (2014, p. 3) define transparency as the "availability of information about an organization or actor allowing external actors to monitor the internal workings or performance of that organization". This is a broad definition that includes both an active disclosure activity accepted proactively by the public administration and a passive form of transparency in which the government reacts to external demands (Grimmelikhuijsen and Welch, 2012).

4.2.3 E-TRANSPARENCY

The fast development of the ICTs has transformed the transparency discourse and taken it to a new level (Otenyo and Lind, 2004). The Internet has become a ground for information disclosure, sometimes confidential and without control, which has led to a new form of transparency (Bannister and Connolly, 2011) termed as e-transparency (Pina *et al.*, 2010a), computer mediated transparency (Meijer, 2009), Internet-enabled transparency (Margetts, 2011) or ICTs enabled transparency (Bertot *et al.*, 2010).

The view of transparency that has been emerged from this context carries higher levels of openness, as it is easier for citizens to carry out their own surveillance on government institutions, they can share information and experiences online with other citizens (Margetts, 2011) and it is also less expensive and increases the scope of transparency (Harrison and Sayogo, 2014).

At the same time governments' incorporating new advances in ICTs, in their processes and operations, including social media technologies that engage citizens and government in interactive conversations (Oliveira and Welch, 2013; Bertot *et al.*, 2010) increases transparency (Bonsón *et al.*, 2012). Empirical research by (Meijer, 2003) indicated that transparency increases when ICTs are used, due to the fact that the amount of information is higher in relation to other means. But the mediated (one way) nature of the e-transparency and the immense volume of information affects its context and reference values (Meijer, 2009), creating a barrier to citizens without the capabilities to interpret the data or who do not even have access to a computer with an Internet connection (Margetts, 2011).

The interface for accessing information over the Internet are the government web sites. If they are designed carefully and openly, they can be valuable resources for transparency, as citizens and other stakeholders should be able to see political and governmental information, laws and policies (Ndou, 2004; Cucciniello and Nasi, 2014).

Overall, ICTs provide a fast and immediate channel for accessing and posting information, but little analysis have been put forward on the privacy aspects of the information, the technical details, costs, the complexities to obtain relevant and useful information and the risk of information overload (Bannister and Connolly, 2011; Grimmelikhuijsen, 2013). This "real time" transparency may also provoke over-defensive behaviours from over-concerned politicians and government officials towards public information disclosure, avoiding the creation of traceable records (Bannister and Connolly, 2011). This view is a consequence of the attitude of some citizens who are more anxious to signal government errors than appraise its accomplishments (Grimmelikhuijsen, 2013).

Due to the underdeveloped research on transparency and the lack of a definitive integrated theory, no framework has been found that effectively describes the different types of transparencies and the settings applied (Meijer, 2009; Grimmelikhuijsen and Welch, 2012).

The literature on the determinants of local government transparency is still scarce (da Cruz *et al.*, 2015), even though it has been growing over the past decade as seen by the works of Piotrowski and Van Ryzin (2007).

When reviewing transparency, academics focus their research on the following aspects: the type and how far transparency should reach, how relevant should the information available be and when the information must be disclosed (Meijer *et al.*, 2012). Others, like Grimmelikhuijsen and Welch (2012), distinguish three transparency components based on the willingness and accessibility an organization has in order to disclose information:

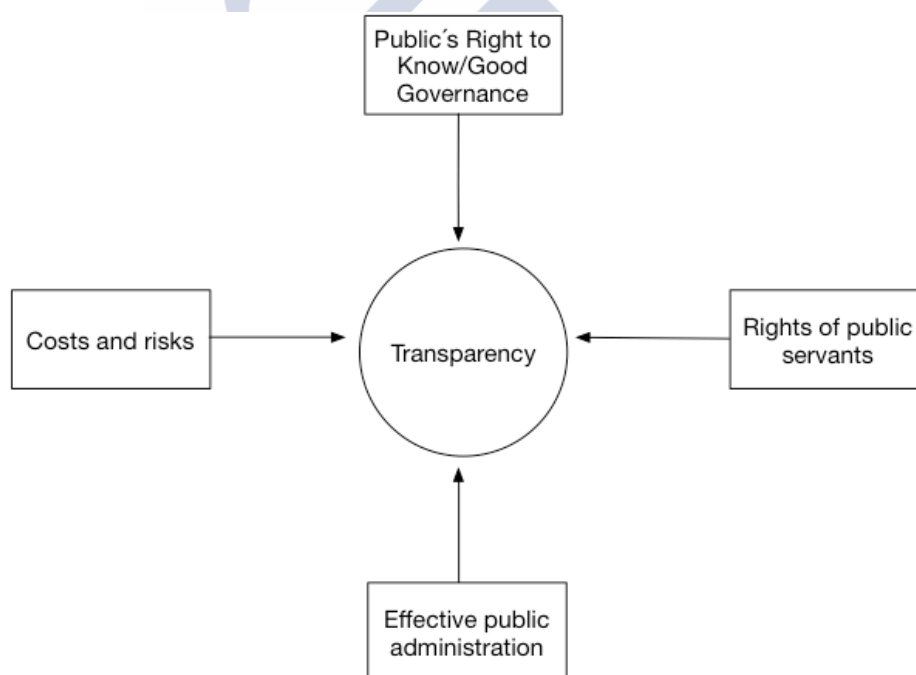
- *Inward observability* denotes the capacity of external stakeholders to procure information about the actions of the organization.
- *Active disclosure* refers to how open an organization is when publishing information.
- *External assessability* refers to how the organization faces public evaluation

According to the flow of information between actors, Heald (2006a) considers transparency in four levels:

- a. *Transparency upwards (surveillance)* occurs when the superior can monitor the performance of the subordinate.
- b. *Transparency downwards* happens when the citizens can witness the actions and outcomes of their managers' decisions and make them accountable in a democratic setting.
- c. *Transparency outwards* materializes when citizens can perceive what is happening outside their environment and observe the behaviours of their peers.
- d. *Transparency inwards* occurs when citizens can observe what is going on inside an organization, and it connotes the existence of access to information laws in order to enforce freedom of information; transparency inwards is the most predominant approach in the public and academic domain (Bannister and Connolly, 2011).

Furthermore, Heald (2006a) divides transparency in two types: event transparency and process transparency. Events are related to inputs, outputs and outcomes that can be measured whereas process transparency refers to the properties of operations and processes. Meanwhile Cucciniello and Nasi (2014) distinguish two government levels of transparency. One is formal, when the dissemination of information is required by law, and secondly, the valuable transparency, which relates to the kind of information the citizens are most interested in. Moreover, Meijer (2013) considers three attributes of government transparency: as institutional relation, where one actor (object) is being monitored by another (subject), as information exchange and as the transparency of the inner workings and organizational performance. Meanwhile, Bannister (2011) mentions that an adequate level of transparency will require achieving a balance between four sets of beliefs and principles (Figure 8).

Figure 8. Forces influencing policy on transparency

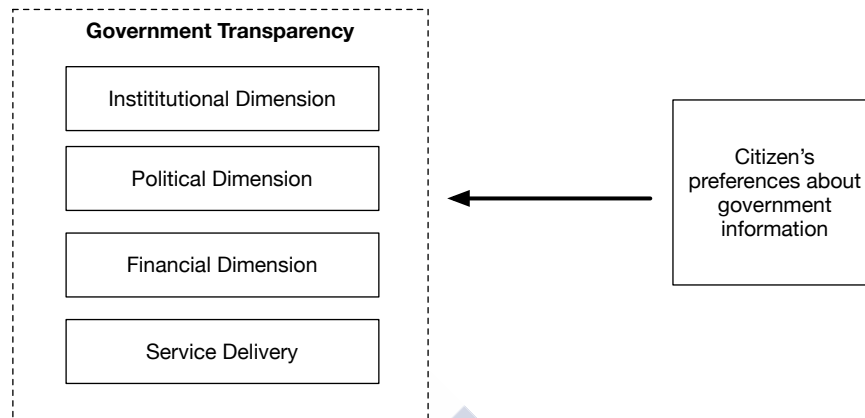


Source: Adapted from Bannister and Connolly (2011)

With reference to Internet transparency three categories are proposed by Bannister and Connolly (2011) using a question analogy next to each type: data transparency (expressed as what to observe?), process transparency (how?) and decision/policy transparency (why?). Based on four different dimensions of the online information disclosure, Cucciniello and Nasi (2014) outlined a multidimensional framework (see figure 9) aiming to monitor the degree of

transparency in terms of the magnitude of information released from government operations and activities, resources, or politicians, and the performance when delivering services to citizens.

Figure 9. Government transparency model

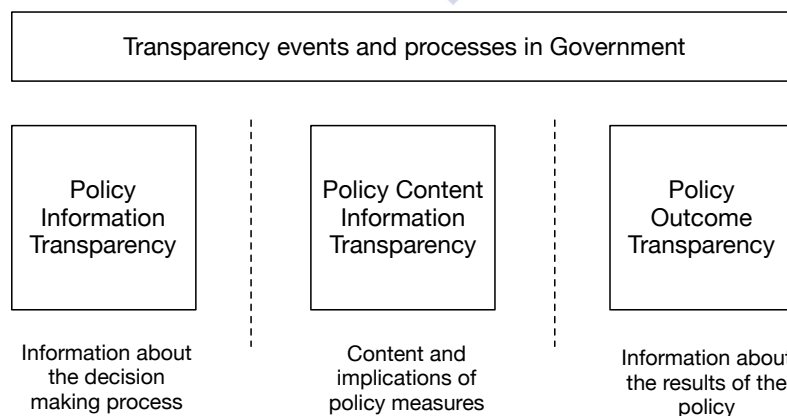


Source: Adapted from Cucciniello and Nasi (2014).

In line with this research Heald (2006a) and Grimmelikhuijsen and Welch (2012) identify categories, as it is illustrated in Figure 10, where government determines the information outcomes of transparency, distinguishing three events and processes:

1. Transparency of decision-making processes
2. Transparency of policy content
3. Transparency of policy outcomes or effects

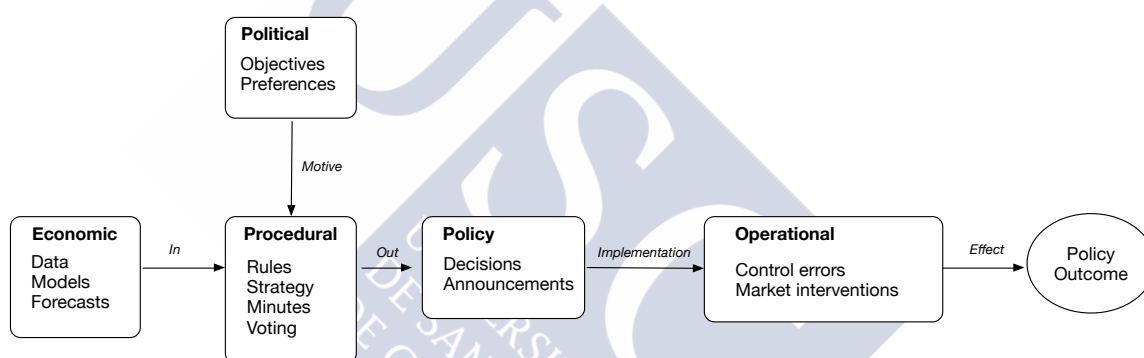
Figure 10. Information flows in government activities



Source: Adapted from Heald (2006)

These institutional determinants of transparency can be explained with factors of organizational capacity, political influence, and group influence, which altogether are used to foresee transparency results and with different impacts on each factor (Grimmelikhuijsen and Welch, 2012). Organizational capacity factor predicts that transparency is part of an enhanced process outcome. The political perspective argues that information is biased towards political interests. And lastly, the group influence view acknowledges that citizens and other actors put pressure on governments for better transparency outcomes. For example, transparency of decision-making is regarded as political rather than organizational, as government makes communications that align with their constituents (see figure 11).

Figure 11. Conceptual framework for government transparency



Source: Adapted from Geraats (2002).

The way the government information is released or acquired is depicted by Cuillier and Piotrowski (2009):

1. Through active disclosure by the government bodies, via press releases, online repositories of data or documentation.
2. Releasing information upon request from citizens or other actors from non proactive organizations
3. From informal leaks of whistle-blowers
4. Issuing information in public venues where information is discussed and released openly

Others like Nelson (2003), establishes that the effectiveness of a disclosure policy will be

effective if the information is relevant, disclosed in full and complete, if the documentation supporting the information is accessible and if there are mechanisms available for recourse. Transparency quality should be measured in terms of its visibility, with reference to the collection of information of events and processes, and for its inferability, which conveys how the information management has affected the capacity to draw provable conclusions (Michener and Bersch, 2013). Meanwhile Grimmelikhuijsen *et al.* (2013) argue that the quality of transparent information should feature completeness, usability and colour when is referred to the level of positiveness of the information.

Although government transparency has become a democratic principle (Pasquier and Villeneuve, 2007), there are barriers to transparency. Some organizations are forbidden by law to disclose information (non-transparency), other agencies divert information requests actively (averted transparency), while others use legal mechanisms to limit the access (obstructed), others indicate lack of resources to disclose information (strained transparency), and ultimately when an organization is fully transparent and all information is available but it is not structured or impossible to navigate through records (too much transparency may destroy transparency).

4.1 TRANSPARENCY IMPACT

Transparency and new forms of accountability have been highlighted as a key element of good governance (Kim *et al.*, 2005). There is a strong consensus that transparency is good, but there has to be an agreement of what the goal of it is. Forssbaeck and Oxelheim (2015) propose two objectives: one functional or instrumental which covers many forms but the general idea is to improve efficiency and is the most important in economic research as it tries to look for responses on how information distribution affects resource allocation and performance. The other objective is more principle driven, as it aligns with ideas of rights from democratic values, such as accountability and law (the “right to know”).

The values associated with transparency, from an economic perspective, help reduce the uncertainty caused by information asymmetries, decreasing the information disadvantage of some actors without access to privileged data used by some to change people’s beliefs through signals or leaks which respond to the incentives of the sender (Geraats, 2002).

Transparency levels act as indicators of e-government evolution (Moon, 2002) as well as how a country is ranked in online public participation or e-democracy (Chung-pin Lee *et al.*, 2011; Shim and Eom, 2008). Given that countries pursue investors, transparency signs, such as access to information laws, ICTs infrastructure and e-government level, set up the foundations for openness and indicates the will of the nation for doing business (Relly and Sabharwal, 2009). The relationship between e-government and governmental openness has been found to be mixed, as countries with the same political and economic backgrounds do not share the same transparency settings (La Porte *et al.*, 2002; La Porte, 2005; Shi, 2007).

The absence of corruption is often linked with openness and transparency, understood as the availability and accessibility of meaningful information about the functioning of politicians. A greater transparency should discourage corrupt actions or at least facilitate appropriate mechanisms for sanctions (Gerring and Thacker, 2004). Transparency and trust play a considerable function as mediators in limiting corruption and enhancing citizen satisfaction (Park and Blenkinsopp, 2011).

Policy makers are prone to lean towards transparency for reducing effects in contexts of uncertainty (Geraats, 2002), as well as to help to build positive public perceptions of political decisions and managers (Heald, 2006b), using values such as accountability, anticorruption and financial efficiency (Bannister and Connolly, 2011). Transparency is believed to be positively connected to performance because exposure to public opinions acts as an incentive (Heald, 2006b).

Transparency encourages the involvement of the people in the development and implementation of public policies (Meijer *et al.*, 2012), increases participation in the democratic process, reduces corruption and creates trust, but the information has to be relevant (Jaeger and Bertot, 2010). Transparency has become a prerequisite condition for good governance and citizen participation (Pasquier and Villeneuve, 2007).

The right to access government records is essential in a democracy to foster citizens' trust, deter corruption, and provide basic information for the citizens (Cuillier and Piotrowski, 2009). Trust is the confident expectations of positive actions made by others (Bellver and Kaufmann, 2005). Openness is a requirement for trust and authors like Meijer *et al.* (2012) suggest a direct link between openness and trust, which may contribute to more participation

in the democratic process (Cucciniello and Nasi, 2014). However, there is no a unique relationship between trust and transparency (Meijer *et al.*, 2012). For example, transparency may reduce levels of trust as more details are revealed from government insights, so perceptions of competence might be reduced which eventually impact negatively on trust (Margetts, 2011) Conversely Welch (Welch *et al.*, 2005) found support for the idea that the higher the satisfaction of government transparency is the higher the level of government trust.

Transparency is also essential to reputation; proactive information disclosure regarding strategy and management decisions provides the settings for a solid reputation (Mazzola *et al.*, 2006). Establishing and maintaining a robust reputation requires high levels of transparency and information quality (Eccles *et al.*, 2006). Organizations capable of attracting resources to maintain its strategies hold reputations based on trust and transparency (Mazzola *et al.*, 2006).

4.1.1 TRANSPARENCY STAKEHOLDERS

The relationship between public institutions and citizens has been worsening over time, with perceptions of government performance reaching a minimum. Based on this, some authors consider that an open government could help to recover the trust in government (Norris, 2001; Tolbert and Mosserberger, 2006). The way citizens and government interact is greatly strengthen by transparency (Cucciniello and Nasi, 2014), but attitudes towards impressions of accountability and transparency will change according to the citizens' idea of how public expenditures are handled (Heald, 2012). Information is perceived differently depending on the recipients interests (Heald, 2006b; Piotrowski and Van Ryzin, 2007), as the reasons for public demand for information varies from financial data, safety issues, compliance with the principle of openness, to the idea of respectable and truthful government (Piotrowski and Van Ryzin, 2007) or what Forssbaeck and Oxelheim (2015) called the actors incentives desire (sender and receiver) for reducing information asymmetries.

Empirical research on transparency has shown that culture (Grimmelikhuijsen *et al.* 2013) and initial levels of trust and understanding of government activities have an impact on people experiencing transparency (Grimmelikhuijsen and Meijer 2012). Piotrowski and Van Ryzin (2007) also argue that the demand for transparency lessens when the idea of an open government is in the public domain, but people who are continuously engaged politically with

government demand higher levels of transparency. Therefore, to improve transparency and have an effective government (Norris, 2001), a mere disclose of information is not sufficient without first establishing a clear strategy of the preferences of information from citizens (Cucciniello and Nasi, 2014). From a normative perspective, government policy on transparency is also influenced by international agencies, neighboring countries and businesses demanding good standards and best practices to be put in place (Chung-pin Lee *et al.*, 2011). Businesses in particular are more interested in transparency about economic and fiscal affairs than political transparency, so the existence of a legal framework for transparency and e-government could act as a signal for investments and become a prerequisite for trading (Relly and Sabharwal, 2009).

Therefore, improving government information to citizens may help correct prejudiced public perception and affect expectations of trust by reducing the information divide between the public and governments (Welch *et al.*, 2005).

4.1.2 LIMITS TO TRANSPARENCY

There is an optimal level of transparency, which is the result of appraising the trade-offs between transparency and trust, accountability, effectiveness, independence and control, confidentiality, privacy and anonymity, legality and objectivity (Forssbaeck and Oxelheim, 2015). Too much information from citizens can also obstruct the decision making process. In addition, if public officials are monitored strictly they may be too cautious as they might be easily questioned and remain working with older processes (Shim and Eom, 2008).

4.1.3 TRANSPARENCY MEASURES

Measuring transparency can take heterogeneous approaches as several dimensions of transparency can be assessed from the literature review done: openness, governance, online transparency, and economic, political and organizational factors. Moreover, it is possible to identify measures of transparency that are mainly indexes built from institutional data or from descriptive factors of the accessibility and usability of information.

Some authors consider that transparency is about the magnitude of online information available on official government websites (Moon *et al.*, 2005; Curtin and Meijer, 2006; Grimmelikhuijsen and Welch, 2012). In line with this view, the work of Pina *et al.*, (2007)

evaluates the role of ICTs in improving transparency and accountability in local governments, measuring website performance in four dimensions: transparency, interactivity, usability, and maturity. Despite the fact that there is no one acceptable theoretical transparency framework to follow (del Sol, 2013), there are some studies that examine the determinants of transparency at the local level, and some empirical research attempting to propose new methods to measure local government transparency that are mostly focused on the usability and comprehensiveness of websites and/or on fiscal transparency, but not on government transparency in its larger sense (da Cruz *et al.*, 2015).

Others like La Porte *et al.* (2002) explore the degree of openness on government websites based on transparency together with interactivity using Cyberspace Policy Research Group (CyPRG) data. In a similar line, Piotrowski and Bertelli, (2010) developed a municipal transparency index using Item Response Theory (IRT) to measure the transparency of municipalities; index based on questions concerning information disclosure of local government activity. More recently, several authors have used the transparency index constructed by the NGO Transparency International to investigate the determinants of local government transparency (Guillamón *et al.*, 2011; Albalade del Sol, 2013; Delgado-García *et al.*, 2013); index based on indicators and scores about general information on the council, relations with citizens and society, economic and financial information, municipal services procurement, and urban planning. Another study measures budget transparency in small municipalities developing a questionnaire based on the IMF's revised Code of Good Practices on Fiscal Transparency (Caamaño-Alegre *et al.*, 2012).

With a different unit of analysis (Cheung *et al.*, 2010) creates the Disclosure Index based on the OECD Principles of Corporate Governance, in order to assess the transparency of firms. Others, like Islam (2006), measure transparency through an index monitoring the frequency which governments update economic data that they make accessible to the public. Another proposal is the index designed by Kaufmann *et al.* (2005) that is composed of two sub-components: economic/institutional transparency, and political transparency.

Finally, as a common measure for transparency, indexes presume that the indicators which are they are based upon are additive, not considering the interactive effects. Even more importantly they tend to value nominal transparency rather than effective transparency, so

variances may occur in order to get a truthful representation of transparency (Heald, 2006b; Heald, 2012).

4.2 E-GOVERNMENT AND TRANSPARENCY

Transparency and new forms of accountability have been highlighted as key elements of good governance (Kim *et al.*, 2005; Islam, 2006). E-government is argued to reduce corruption and enhance transparency by promoting good governance and strengthening reform-oriented actors (Shim and Eom, 2008). Pina *et al.* (2010) argue that ICTs can help governments to restore trust in public institutions by enhancing transparency, cost efficiency, effectiveness, and political participation.

E-government is positively related to government transparency (Yang and Rho, 2007; Welch and Hinnant, 2003; Moon, 2003), and facilitates provision of relevant government information in electronic form to the citizens in a timely manner and with better service delivery to citizens (Safeena and Kammani, 2013 and helps to increase the transparency of decision-making processes, offering opportunities for citizens to participate directly in decision-making, by allowing them to provide their own ideas and suggestions in forums (Ndou, 2004).

Proponents of the use of e-government defend the delivery improvement of many types of public services, including online transactions, as well as disseminating information about the operation of government. E-government and social media, in particular, can be used to make public records more widely available (Harrison and Sayogo, 2014; Bertot *et al.*, 2010; Tolbert and Mosserberger, 2006; Cucciniello and Nasi, 2014). However, some researchers (Heald, 2006b; Margetts, 2011; Pina *et al.*, 2010a; Pina *et al.*, 2007; Reichard, 1998) have also found that governments publish information mainly about their institutional mission and their use of financial resources. Additionally, legal requirements in specific country settings may oblige them to publish certain types of information about their operations and performance.

E-government is a one-stop Internet gateway to major government services, that facilitates provision of relevant government information in electronic form to the citizens in a timely manner (Palvia and Sharma, 2007; Safeena and Kammani, 2013).

4.3 E-GOVERNMENT AND TRANSPARENCY: EMPIRICAL REVIEW

The following Table 5 synthesizes the empirical review of e-government and transparency.

Table 5. E-government and transparency: empirical review

Authors	Country and sample	Measures	Some key findings
Smith (2004)	USA - Local - Municipalities	Performance (Comprehensive Annual Financial Report; budget) and political, economic and population factors	- Income, education, political competition, financial performance and quality management are positively related with governmental performance reporting
Torres <i>et al.</i> (2005)	EU - Regional/Local	Relevant features for a successful implementation of e-government	E-government enhances accessibility, transparency and citizens' participation
Styles and Tennyson (2007)	USA - Local - Municipalities	Financial performance (Comprehensive Annual Financial Report) and political, economic and population factors	-Transparency is related with population size (provision of financial reports is more prominent among larger cities) and citizen income (higher income per capita more likely to provide financial reporting).
Piotrowski and Van Ryzin (2007)	USA - Local - Citizens	Transparency - (citizens' demand for transparency) analysed with political, economic, size and trust factors	- Drivers of citizens transparency are public finances, safety, government issues and normative openness - More trust in government less transparency is demanded
Shim and Eom (2008)	Korea - National - Citizens	Transparency (Corruption Perception Index)	- Corruption can be reduced by E-government

Authors	Country and sample	Measures	Some key findings
		explained with performance, participation and public employees conditions	via more citizen online participation and greater control of public employees
Andersen (2009)	Worldwide - Country - Government	Transparency (Control of Corruption Index) based on governance values and Internet based government	E-government use reduces corruption
Gandía and Archidona (2008)	Spain - Local - Citizens	Transparency (disclosure indexes) explained with political competition, wealth, education levels, media and population size	- Transparency levels depend on political competition, public media visibility, access to technology and educational level of citizens
Serrano-Cinca <i>et al.</i> (2009)	Spain - Local - Municipalities	Transparency (e-disclosure) is explained with political, economic, education, size and e-government components	- Transparency is determined by size, political will, and citizens' income level
Relly and Sabharwal (2009)	Worldwide - Country - Citizens	Transparency explained with legal, e-government, media, democracy and resources factors	- Countries perceived as more transparent hold higher levels of access-to-information laws, telecommunication infrastructure, e-government, free press, and higher income levels
Pina <i>et al.</i> (2010a)	EU - Local - Municipal websites	E-government enables transparency (disclosure/accountability)	- Beyond the legal requirements, transparency is not increased with e-government
Armstrong (2011)	USA - Local - Municipal	Transparency (availability of public records) is	- Transparency is not related to the availability

Authors	Country and sample	Measures	Some key findings
	Website	explained with demographic, ITCs and public outreach factors.	of public records - Websites with ease of accessibility and professional looking are positively related to transparency
Cucciniello <i>et al.</i> (2011)	Italy - Local - Website	Transparency level is based on institutional, political, financial and performance of service delivery dimensions.	- Transparency levels of local administrations is limited to institutional and political dimensions
Caamaño-Alegre <i>et al.</i> (2013)	Spain - Local - Municipality	Transparency (General Transparency Index) explained by socioeconomic, fiscal and political factors	- Transparency is negatively related with unemployment, and positively related with budget transparency
Guillamón <i>et al.</i> (2011)	Spain - Local - Municipality	Financial transparency index, explained by economic, size, political factors	- Budget transparency is positively related with the amount of tax transactions per citizen - Transparency is also related with political factors (left wing parties)
Grimmelikhuijsen and Welch (2012)	Netherland's - Local	Transparency dimensions explained by institutional factors	- Decision making transparency is related with political factors (left wing parties) - Policy information transparency is affected by media exposure and external group pressures - Policy outcome transparency is linked to external pressure and organizational capacity

Authors	Country and sample	Measures	Some key findings
Bonsón <i>et al.</i> (2012)	EU - Local	Transparency - (Sophistication Index: Web 2.0; Social Media) explained by local e-government, Internet penetration, social media and e-commerce)	Transparency is enhanced with e-government
Rodríguez Bolívar <i>et al.</i> (2013)	Worldwide - Local	Transparency - (Disclosure of public financial information) related to financial, size, time, political and culture factors	<ul style="list-style-type: none"> - Financial condition, management reform, culture, municipal wealth and political competition are determinants of financial information transparency - Financial condition has a stronger effect at national level than at local level on financial information transparency
(García-Sánchez <i>et al.</i> (2013)	Local - Spain	Transparency: Information Index (ITA) using local government context, and internal features of the public agency	<ul style="list-style-type: none"> - Political competition and ruling party political trend is negatively related with transparency - Public agency size and municipal population size are positively related with transparency - Economic level and local sustainability are not relevant on transparency - Both economic level and local sustainability do not have significant influence on transparency
del Sol (2013)	Spain - Local	Municipal Transparency: Transparency Index	Transparency is positively explained by population,

Authors	Country and sample	Measures	Some key findings
		explained with socio-demographic, institutional and fiscal variables	tourism, city as administrative centre, political orientation
Elbahnasawy (2014)	Worldwide - National/Local	Impact of e-government on transparency. Corruption Perceptions Index (CPI) analyzed with e-government dimensions: service quality, human resources and telecoms infrastructure	- E-government reduces corruption - The telecoms infrastructure is a major force within e-government on reducing corruption
Grimmelikhuisen and Meijer (2014)	Netherlands - Local	Effect of transparency on trustworthiness (perceived benevolence competence, and honesty)	- Transparency has a negative effect on the perceived competence of a government organization - Transparency can only influence trust that is based on affection and not on prior knowledge

4.4 CHAPTER SUMMARY

- Key events at the beginning of the twenty first century have changed the way transparency is understood.
- Transparency is good and unlimited transparency is bad: it is all about trade-offs.
- Openness, disclosure and accountability are terms deeply embedded in the transparency definition.
- Models measuring transparency are focused on nominal transparency rather than effective transparency.
- Effective transparency requires timely disclosure of relevant information with a format that can be interpreted to whoever it is directed to.
- Governments should be transparent as a matter of principle, the peoples' right to know.

- New forms of e-government, especially in the social media field, increases transparency.
- Transparency has economic and social effects reducing the information asymmetries among stakeholders.
- Greater transparency is often associated to less corruption, more trust, and more reputation.
- Transparency is often seen as the magnitude of information available on government web sites.



5 REPUTATION

5.1 INTRODUCTION

Organizations have increasingly started to shape themselves to their stakeholders' expectations, through different communication channels: websites, advertising, media, annual reports, and other communication efforts. Organizations have opened up with regards to the quality of their products, financial performance, and their environmental and social achievements. The idea of reputation is not new but its meaning is somehow abstract and has even been named vague and unclear (Walsh *et al.*, 2009). Corporate concepts, such as image, identity traits and trust, have been associated with reputation or even used simultaneously, which have added more confusion (Barnett *et al.*, 2003; Podnar *et al.*, 2012).

Reputation reduces uncertainty and information asymmetries (Rindova *et al.*, 2005), distinguishing organizations in a competitive environment (Peteraf, 1993), as it can be used to assess organizational performance (Fombrun *et al.*, 1990; Roberts and Dowling, 2002). It is a key element when it is required to explain why some organizations enjoy better performance than others (Boyd *et al.*, 2010; Chun, 2005). Moreover, reputation is a strategic resource that drives sustained financial performance (Roberts and Dowling, 2002), and it also allows the organization to reach and enjoy a unique and special status (De Castro *et al.*, 2006).

The RBV proponents (Barney, 1996; Grant, 1996; Deephouse, 2000) have highlighted the strategic significance of the reputation as an intangible asset and value creating capability, hard to imitate, and a source for a superior competitive advantage over its competitors (De Castro *et al.*, 2006). The distinctive characteristics of reputation for each organization are built over time which makes it difficult to picture its attributes and measure them (Deephouse, 2000). Reputation is a very complex capability (Barney, 1999), multidimensional in its nature (Fombrun and van Riel, 1997; Dollinger *et al.*, 1997; Barney, 1991), and which affects the stakeholders attitudes towards an organization (Chun, 2005).

From the literature review, is possible to identify an agreement (Rindova *et al.*, 2005; Rindova *et al.*, 2010) that considers reputation as the shared views of organizational stakeholders on financial and non-financial issues, or as the summary of perceptions and

thoughts that the stakeholders hold on internal and external firm issues (Post and Griffin, 1997; Chun, 2005). Perceptions and views become judgments made by observers when these signals are triggered by errors or mistakes (Barnett *et al.*, 2003). Based on this idea, reputation is somehow dormant until some negative events occur so it gets noticed (Fombrun and van Riel, 1997). Reputation is a resource that is developed through time (Deephouse, 2000) with perceptions based on past behaviours (Kotha *et al.*, 2001), built and collected on a previous context within conditions that cannot be repeated (De Castro *et al.*, 2006).

Public organizations tend to be careful when building reputations, as they have to be both political and rationally aligned with the expectations and views of their constituents. These perceptions will be based on performance, social values and operational capability (Carpenter and Krause, 2012), and due to reputational considerations different stakeholders require distinctive communications (Maor *et al.*, 2013).

Based on mostly logical considerations, scholars converge on the idea that above average performance and competitive success are paramount for achieving a good reputation, which in turn will help to overcome difficulties and may act as reservoir of goodwill (Mazzola *et al.*, 2006).

5.2 DEFINITIONS

In practice, scholars have approached reputation from two perspectives:

(1) As the evaluation of a specific attribute, defining reputation as the perceptions about an organization's strategic type from an economic view (Rindova *et al.*, 2005; Rindova *et al.*, 2010). Therefore, reputation is seen as an organizational attribute, represented as a wide, multidimensional single construct whose value is determined through the interactions and exchanges among other traits, both internal and external to the organization (Barney *et al.*, 2001; Roberts and Dowling, 2002).

(2) Meanwhile, from an institutional/sociological perspective reputation is understood as collective knowledge and recognition (Rindova *et al.*, 2005; Rindova *et al.*, 2010).

These two perspectives of organizational reputation have shaped the definitions of the

construct in the fields of management, economics, sociology, and marketing (Rindova *et al.*, 2005). These views are further categorized by Fombrun and van Riel (1997), who sum up the multidimensional nature of corporate reputation by providing the definitions from the different disciplines (economics, strategic, accounting, marketing and communications, organizational and sociological), that are summarized below.

Economics

Reputation is defined as behaviours and signals with outcomes perceived and assessed by external stakeholders (Fombrun and van Riel, 1997), reducing the uncertainty stakeholders face in evaluating competing firms as potential providers of products and services (Rindova *et al.*, 2005). Economists are more concerned about how stakeholders measure a particular organizational attribute and focused on the observed quality dimension of organizational reputation (Rindova *et al.*, 2005). A positive relationship between reputation and financial performance has been proved (Roberts and Dowling, 2002; Rindova *et al.*, 2005), which contributes to maintain persistent levels of profitability (Roberts and Dowling, 2002).

Strategic

Strategic management focuses on obtaining an advantage over competitors that is sustainable over time (Mahon, 2002). Thus, strategists understand reputations, also called reputational capital (Fombrun and van Riel, 1997), as intangibles assets, difficult for rivals to imitate, acquire, or replace which create mobility barriers that provide their holders with a sustainable competitive advantage. The perceived quality of products and services (quality, innovation, good value for money) is influenced by the signals that organizations send when they make strategic choices about the resources deployed in producing products and services (Rindova *et al.*, 2005). The reputation for trustworthiness and accountability seems to positively affect the capacity of these firms to gather the consensus of financial audiences required to carry out ambitious strategic plans (Mazzola *et al.*, 2006).

Accounting

Reputation is one of many types of intangible assets that are difficult to measure that also creates value for firms (Fombrun and van Riel, 1997). In line with this, accounting research should be more concerned with reputation due to the increasing discrepancies in the actual value of a firm and its market valuation (Roper and Fill, 2012).

Marketing

The marketing view of reputation is often labelled as brand image, describing the associations that stakeholders establish with the organization's name (Fombrun and van Riel, 1997; Fombrun *et al.*, 2000), mostly with regard to individuals that have ties to an organization (Walsh and Beatty, 2007). For example, customers evaluate service firms differently than other stakeholders do, and that their evaluation will influence their behaviour towards a firm (Walsh and Beatty, 2007). The customer-based reputation (CBR) is the comprehensive evaluation of the organization, based on responses to services, goods or communications and interactions with the organization representatives such as employees, management and other stakeholders (Walsh and Beatty, 2007).

Organizational

From an organizational perspective, corporate reputations are embedded in the appreciation of mind-making experiences of employees and the integration in the workplace environment (Fombrun and van Riel, 1997).

Sociological

The sociological view sees reputation as the emotional connection and attraction an organization provokes in stakeholders, the feel good factors, the trust and prestige that the organization inspires (Fombrun and van Riel, 1997). This socio-cognitive process is derived from accumulated opinions, concerned with the collective awareness and recognition that an organization has achieved in its field (Rindova *et al.*, 2005).

Despite these differences in definitions and approaches, scholars from all disciplines agreed upon two ideas: the term reputation refers to social cognitions, such as knowledge, impressions, perceptions, and beliefs and secondly; these social perceptions reside in the minds of external observers (Rindova *et al.*, 2010).

Corporate reputation is a fairly new academic domain, but it is becoming an important subject for a consistent assessment of organizations and firm performance (Chun, 2005). As a consequence of this novelty, reputations are determined from various disciplines in its fundamentals (Chun, 2005) and different perspectives are still uncovered within academic literature (Fombrun and van Riel, 1997). From an economic, organizational, strategic, sociological or managerial perspective, reputation can be developed with different dimensions, definitions and terms (Barnett *et al.*, 2003; Deephouse, 2000). Hence, the difficulty in defining an integrative concept of reputation (Carmeli and Tishler, 2005); as

argued by Mahon and Mitnick (2010; p. 282): “*reputation is a perception, not an objective reality, and as such it can be shaped*”.

The key characteristics of a reputation are malleable and can be heavily influenced by a variety of past, transactional, contextual, observer related, and other factors (Mahon and Mitnick, 2010), making reputation a social construction. This multidimensional character of organizational reputation was first addressed by Fombrun and van Riel (1997), who put together several perspectives, suggesting that reputation are the common assessments of the trustworthiness and reliability of organizations based upon personal views.

Also, Dollinger *et al.* (1997) highlighted the multidimensionality of this construct, identifying three main components for reputation: managerial reputation (integrity), financial reputation (reliability), and product reputation (product quality). These dimensions are independent and represent different aspects of corporate reputation and their role with different stakeholders (Dollinger *et al.*, 1997). Others like Barnett *et al.* (2003), suggest that reputation are judgements based on identity and image perceptions caused by events. In practice, identity and image are in the main reputation landscape (Chun, 2005).

The key barrier for creating a unified concept of reputation resides in the confusion, that is possible to observe in the literature (see Table 6), with similar terms like reputation, identity and image (Barnett *et al.*, 2003). Following Fombrun and van Riel (1997), identity is viewed as the reflection of the reputation inside the organization that comes from multiple images from the stakeholders. Identity is often regarded as the fundamental and essential character of the firm from the employees’ perspective (Barnett *et al.*, 2003; Walker, 2010). The organizational inside view answers the questions “who are we?” and “how do we see ourselves?”. Culture and organizational identity are similar concepts, while image is also referred to as corporate communications (Walker, 2010). Furthermore, image is the external reflection of the organization, as it answers the question: “how do the others see us?” (Chun, 2005). The terms: identity, image and reputation are still often used interchangeably (Barnett *et al.*, 2006) especially in marketing research (Chun, 2005), and some scholars suggest that any misalignment or gap between image, identity or desired identity affects a firm’s reputation (Chun, 2005).

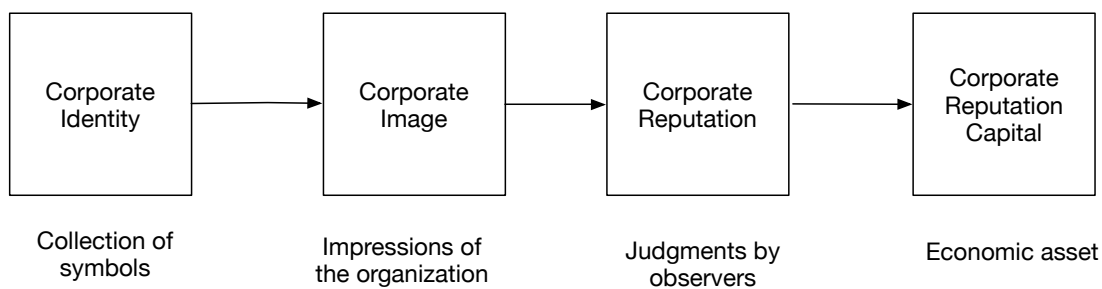
Table 6. Differentiating identity, image and reputation in the organization

	Identity	Image	Reputation
Stakeholders	Internal	External	Internal and External
Perception	Actual	Desired	Actual
Source	Inside	Inside	Inside and outside
Perception outcome	Positive or negative	Positive	Positive or negative
Relevant question	Who, what do we believe we are?	What/who do we want others to think we are?	What we are seen to be?

Source: Adapted from Walker (2010).

Reputation is also known as a social approval asset (Pfarrer *et al.*, 2010) because its value comes from positive collective perceptions. Previous research has suggested that good reputation is an intangible resource that produces a sustainable competitive advantage (Barney, 1991; Hall, 1992). The RBV has been applied to conceptualizing reputation and linking it to performance (Roberts and Dowling, 2002). It is a valuable asset that allows organizations to sustain superior performance and profitability (Roberts and Dowling, 2002; Chun, 2005; Lee and Jungbae Roh, 2012; Carmeli and Cohen, 2001; Boyd *et al.*, 2010). Reputations are rare, as they are not widely distributed, they cannot be exchanged, and they are developed on socially complex routines, so they cannot be imitated or replicated (Kotha *et al.*, 2001), and they are a valuable and costly asset that requires time and resources to be developed fully (Dierickx and Cool, 1989).

Figure 12. Elements of reputation



Source: adapted from Rindova *et al.* (2005).

For some scholars, there are two research streams about reputation, one that focuses on the foundations, antecedents and origins of reputation, while the other one studies the effects of reputation (Carmeli and Cohen, 2001). In relation to its meaning, reputation is conceptually linked (Berens and van Riel, 2004) to the different social expectations that people have towards organizations, personality qualities of the organization and trust. See Table 7 for further detail of associations to the concept of reputation.

Table 7. Associations of corporate reputation

Concept of reputation	Examples of associations
Corporate social expectations	Products and services, vision and leadership, workplace environment, social and environment responsibility (CSR), Financial performance
Corporate personality	Competence, ruthlessness, informality, modern, formal
Trust	Reliability, honesty, benevolence

Source: Adapted from Berens and van Riel (2004).

From a more stakeholders' oriented perspective and following the multidimensional nature of the reputational construct, Barnett *et al.* (2003) and Lange *et al.* (2011) distinguish, in the literature, three themes that explain the different conceptualizations of reputation:

1. Awareness or "being known". This contains concepts that consider that the stakeholders have knowledge of the existence of the entity's or the organization's prominence in the collective perception (Rindova *et al.*, 2005; Saxton and Dollinger, 2004).
2. Assessment or "being known for something". These include definitions that reputation arises from the stakeholders involved in the evaluation of the organization. It is the perceived certainty of organizational outcomes and behaviour relevant to specific audience interests (Rindova *et al.*, 2005; Fischer and Schornberg, 2007; Love and Kraatz, 2009).
3. Asset or "generalized favourability". These are definitions that denote reputation as something of value and important to the organization. This definition includes concepts of positive perceptions or judgments of the organization as whole (Fischer and Reuber, 2007; Love and Kraatz, 2009).

Meanwhile, Chun (2005) identifies three streams within reputation literature: evaluative, impressional and relational and they are distinguished in relation to which stakeholders are

considered, rather than the subject perceived. The evaluative scholars treat reputation as the assessment of financial and strategic performance. The impressional stream studies reputation as a generic and single overview of the organization considering stakeholder opinions from marketing perspectives, organizational behaviours, media communications and customer views. Lastly the relational view involves the assessment of missing information between the internal and external interpretations of the stakeholders. Furthermore, after an extensive literature review, Walker (2010) identifies five common elements found among reputation definitions: (1) reputation is based on perceptions; (2) it is the collective perception of all stakeholders; (3) it is comparative; (4) it can either be positive or negative; and (5) it is even and permanent. Meanwhile, Walsh and Beatty (2007) suggest that reputation definitions include the collective perception, but rarely incorporate direct or indirect experiences of the interactions with the subject perceived.

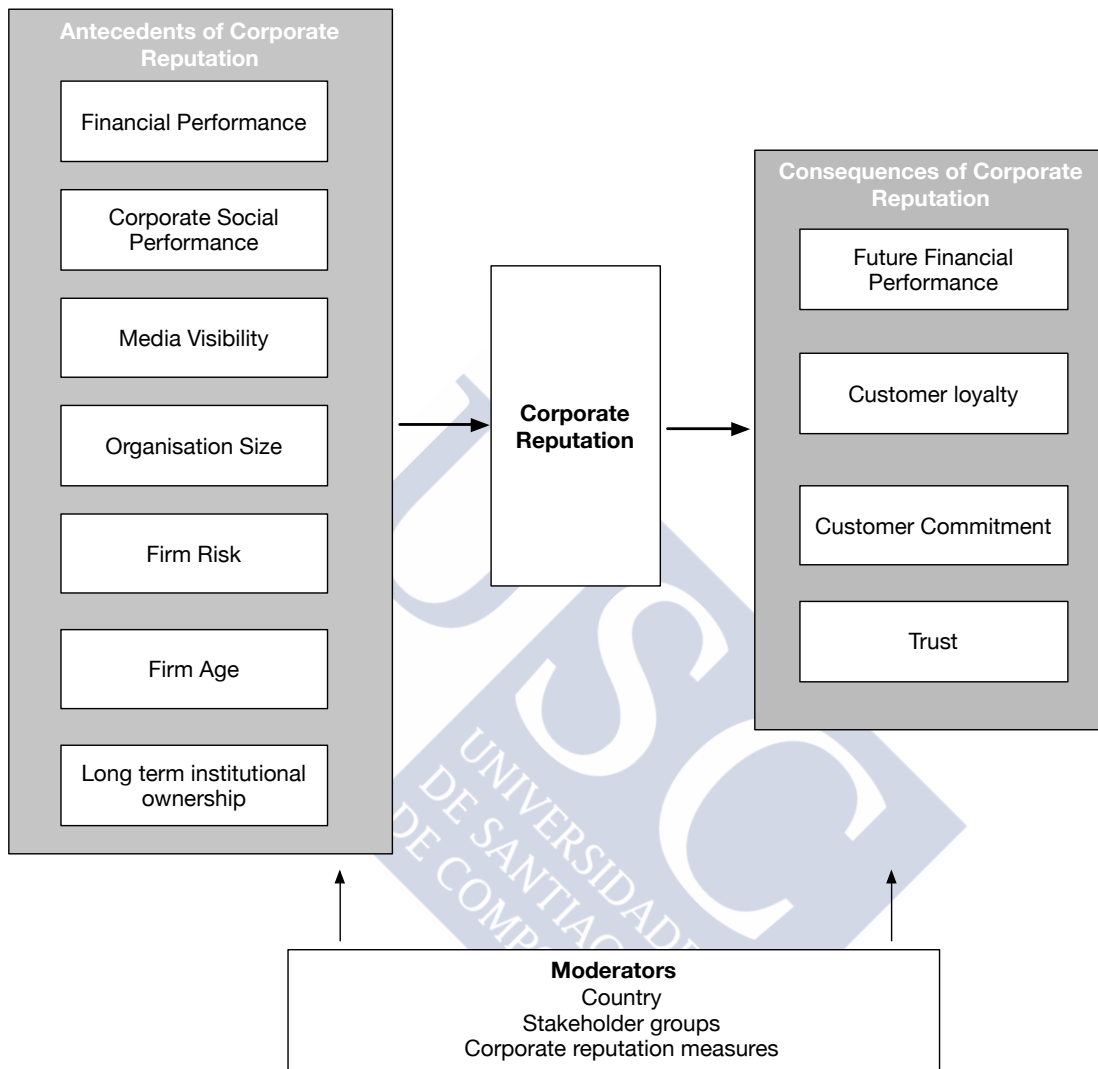
Recently a more holistic definition suggests that organizational reputation merged determinants of trust, confidence and respect with the forthcoming behaviours of the organization (Walsh *et al.*, 2009). From an integrative view, authors consider reputation as the subjective and collective assessments of the trustworthiness and reliability of organizations (Fombrun and van Riel, 1997). One of the most comprehensive definitions found in the literature considers reputation as “the collective representation of actions and outcomes of the past and present of the organization that describe its capability to obtain valuable outcomes for different stakeholders” (De Castro *et al.*, 2006, p. 362). Moreover, stakeholders act as observers of the organization, producing judgments based on assessments of the financial, social, and environmental impacts attributed to the organization over time (Barnett *et al.*, 2003). Finally, reputation measures the organization’s “relative standing both internally with employees and externally with its stakeholders, in both its competitive and institutional environments” (Fombrun and van Riel, 1997, p. 10).

5.3 DIMENSIONS OF REPUTATION

After an in depth literature review of reputation, it can be argued that there are many dimensions and determinants of reputation (see Figure 13), each one considering a different perspective, but scholars have not reached an agreement on the concept of reputation dimensions (Wilson and Gotsi, 2001), as reputation models rely on generic methodologies

without differentiating sectors or stakeholders.

Figure 13. Conceptual model for reputation



Source: Adapted from Ali *et al.* (2015).

Moreover, the views to determine reputation are based on perceptions that differ from one stakeholder group to another (Walker, 2010), which in turn makes operationalizing reputation very challenging. An organization does not have a single reputation; it has many (Chun, 2005). Chun and others, like Dollinger *et al.* (1997), highlight the multidimensionality of the reputational construct also arguing that the dimensions are independent and represent different aspects of reputation, with a specific meaning for different stakeholders. Reputation has a multidimensional effect on firm performance (Lee and Jungbae Roh, 2012; López and Iglesias, 2006), and it appears to emerge as a critical dimension of benchmarking of

performance (Lee and Jungbae Roh, 2012), as most stakeholders are not only concerned with the positive financial outputs but also with the high-quality intangible assets for sustained superior benchmarking performance (Lee and Jungbae Roh, 2012).

Some authors argue that an organization's reputation involves several dimensions, which are concentrated in different groups of stakeholders, but few scholars have provided an integrative framework that depicts comprehensively the dimensions of reputation (Rhee and Valdez, 2009). Furthermore, the categories stakeholders use to describe organizations are expected to differ from one type of organization to another, and from one type of stakeholder to another. However, there is still limited understanding as to whether reputation is a unidimensional or multidimensional construct (Walsh and Beatty, 2007).

From the analysis of the composition and relations of each of the elements that configure corporate reputation, Fombrun *et al.* (2000) suggest six financial and non-financial dimensions, upon which an organization can establish its reputation. Further associations (Helm, 2007) breakdown the overall reputation into five reputational groups of stakeholders (consumers, investors, employees, suppliers, and citizens) each one with a specific reputation and linked to several dimensions, or in some cases antecedents of reputation:

Financial performance

The financial side of reputation arises from reliable and profitable outcomes, value of long-term investments or the effective use of resources that will provide potential to grow in the future (Dollinger *et al.*, 1997; Mazzola *et al.*, 2006), and competitiveness (Podnar *et al.*, 2012).

Corporate social responsibility (CSR)

This dimension originates from supporting good causes or sustaining environmentally friendly policies and standards (Rindova *et al.*, 2005; de Quevedo-Puente *et al.*, 2007) where the socially responsible organization gets an increase in its reputation (Wilson and Gotsi, 2001).

Emotional appeal

This dimension depicts reputation attributes that come from distinction, prominence, trust and admiration, and the emotional links from stakeholders (Rindova *et al.*, 2005; Rindova *et al.*, 2010).

Management quality

Good management signals the vision and leadership of the organizations' managers and their ability to profit from market disruptions (Dollinger *et al.*, 1997; Walsh and Beatty, 2007; Mazzola *et al.*, 2006).

Innovation and quality perceptions in products and services

Reputation is determined from implicit attributes that have an impact on the perceived quality, signals from strategic choices of resources or inputs to produce services and goods that affects the perceptions of quality, as well as perceptions that the firm backs and supports its products and services, and they are competitive and innovative (Dollinger *et al.*, 1997; Rindova *et al.*, 2005; Rindova *et al.*, 2010; Boyd *et al.*, 2010; Fombrun *et al.*, 2000)

Workplace environment and positive working conditions

This reputation of the workplace, gauges the attitude to employees. Positive outcomes from this dimension means that organizations have low employee turnover, and are capable of retaining and developing talented workers. It refers to the perceptions of the capacity of the organization for managing human resources and their competences which may translate in opportunities for employee and employer branding, development and organizational culture (Saxton and Dollinger, 2004; Podnar *et al.*, 2012; Highhouse *et al.*, 2009).

Further determinant and/or dimensions from other reputation models mentioned by academics are also listed below.

Organizational age and longevity

Time matters for building reputation based on trust, reliability and accountability,

accompanied by repeated actions with other organizations and settings (Rhee and Valdez, 2009; Flanagan, 2005). Firms and customers are more inclined to deal with organizations whom they have trusted in the past, therefore creating implicit links and transaction costs (Walsh and Beatty, 2007).

Media, media visibility, communications

The media helps to define reputation by influencing public opinions and delivering communications, thus reducing asymmetries among stakeholders (Deepphouse, 2000; Rindova *et al.*, 2005; Rhee and Valdez, 2009; Mazzola *et al.*, 2006). Managers should pursue good media outcomes as they may have an impact on performance (Deepphouse, 2000).

Diversity or specialism

Whether a firm covers many market segments or a niche, both may support and create reputation perceptions (Rhee and Valdez, 2009).

Certifications from institutional intermediaries

Reputation benefits from scoring high in media rankings or certificates (Rindova *et al.*, 2005; Rindova *et al.*, 2010), participating in high status relationships, the signalling of the organization's correctness and trustworthiness (Fombrun, 1997), or endorsements from third parties (Rhee and Valdez, 2009).

Firm size

Larger companies can be expected to enjoy a stronger reputation than smaller ones, after all companies grow faster if they have a more positive reputation and larger companies should be better known (Flanagan, 2005; Olmedo-Cifuentes *et al.*, 2014).

Industry (from employee perspective)

Observer perceptions and assessments of an industry or business sector also relate to firm reputation (Cable and Graham, 2000; Walsh and Beatty, 2007; Basdeo *et al.*, 2006).

Well-accepted management practices

Industry standard practices help to obtain reputation, as they are associated with normative values and public culture principles (Staw and Epstein, 2000).

Customer satisfaction and customer orientation

The reputation from customer satisfaction collects the outcomes from an attitude-like evaluative judgment of firms' goods and services. Positive perceptions reduce transaction costs, perceived risk and enhance loyalty (Walsh and Beatty, 2007; Walsh *et al.*, 2009; Podnar *et al.*, 2012; Nguyen, 2010).

Transparency, integrity, fairness, empathy, ethics, communications and appearance

Transparency of the organization proves to be an important determinant of corporate reputation, as it helps to reduce information discrepancies and promote a context of informative openness (Walsh and Beatty, 2007; Highhouse *et al.*, 2009; Podnar *et al.*, 2012; de la Fuente Sabaté and de Quevedo Puente, 2003).

Organization actions

Reputation is shaped by its own market/context actions and the actions of its industry rivals (Basdeo *et al.*, 2006; Flanagan, 2005; Love and Kraatz, 2009).

Industry leader

If the organization is assessed among competitors, it can be perceived as a top competitor (Schwaiger, 2004).

Global reach,

The international presence is also a significant reputation dimension (Schwaiger, 2004).

An organization should be known for a global and comprehensive reputation that

embraces most of the determinants before mentioned (Roper and Fill, 2012). Having described categories and determinants of reputation, it is important to consider the different dimensions of reputation that is possible to find in other models.

For example, Fombrun and Van Riel, (2004) proposed five dimensions of reputation an organization should hold: visibility, consistency, distinctiveness, authenticity and transparency. Moreover, drawing on previous research from Deephouse (2000) and De Quevedo (2001), De Castro *et al.* (2006) highlight the existence of two main dimensions of corporate reputation:

- Business reputation (internal), that includes the different internal aspects of corporate reputation related to the agents and stakeholders that appear closely tied to the business activities and processes of the firm, like customers, suppliers, managers or employees.
- Social reputation (external), which is the result of the in-sights and perceptions of external stakeholders that are not close to day-to-day business activities, such as investors and the community in general.

Others, like Roper and Fill (2012), mention forces that have some influence on reputation, some external, which are mostly uncontrolled by the organization, such as political, economic, social, technological, legal and environmental factors. There are also internal pressures that are within the organization's scope, such as the corporate strategy, culture and use of resources, including financial, management and employee expertise. Finally there is a third type of influence, which considers the relational nature of the organization, with its competitors, its partnerships and interactions with other organizations.

Additionally, some research reveals that corporate reputation may be outlined in at least three business topics: (1) quality management, (2) transaction costs research, and (3) market entry barriers (Walsh and Beatty, 2007).

In relation to public administration, there are not many scholars working on reputation dimensions. The work of Carpenter and Krause (2012) is one of the few references proposing four key dimensions that shape its stakeholder perceptions and the associated behaviour of its members and officials:

1. Performative: reputation realized when the perception responds to tasks executed in an efficient manner.
2. Ethical or by principle: reputation attributed to trust and the reliability for safeguarding citizens' interests.
3. Procedural: reputation based on normative values.
4. Technical: reputation linked to operational capability.

Corporate reputation is a multidimensional construct that affects stakeholders' responses towards an organization, determined by outcome values of satisfaction, trust, fidelity and positive word of mouth. These outcomes should support organizations on the development for more refined positioning and communication strategies (Walsh and Beatty, 2007). In line with these thoughts, the research of Maor *et al.* (2013) shows that reputation shapes communications according to stakeholder characteristics.

Based on their literature review, Berens and van Riel (2004) proposed that the majority of typologies of corporate associations described in the literature can be assigned to one of three main clusters: (1) corporate social roles, (2) corporate personality, and (3) trust (Podnar *et al.*, 2012). Moreover, organizational reputation, in relation to the way it is communicated, can be of multiple types (Carroll, 2013) or identities present in any organization (Balmer and Greyser, 2002; Roper and Fill, 2012):

1. The **actual reputations** are the current attributes of the company, privately held by individuals. These may be tacit and unexplored, and respond to the idea of who we really are.
2. The **communicated reputation** is what we say we are, whether through controllable information in the media, via marketing campaigns, public relations or through non-controllable media, such as news and reports, social media or word of mouth.
3. The **conceived (or perceived) reputation** is the way that the organization is viewed by different stakeholders. The conceived identity refers to perceptual concepts: corporate image, corporate reputation, and corporate branding (Balmer and Greyser, 2002).
4. The **construed reputation** is what management assumes the stakeholders'

perceptions of the organization's reputation to be.

5. The **covenanted reputation** represents the values of the brand and what the stakeholders expect from it.
6. The **ideal reputation** is what it should be.; It is the desired place of the organization in its settings or marketplace. This reputation originates from the strategic planners and other individuals with knowledge of the capabilities of the organization within its competitive environment.
7. The **desired reputation** is what the organization leaders wish it to be, their vision, and it emerges from personal perceptions from the leaders rather than rational assessments

5.4 RELATIONSHIPS WITH OTHER VARIABLES

5.4.1 REPUTATION AND TRUST

Trust is one of the three main conceptual associations with reputation used by scholars, (Berens and van Riel, 2004) especially with regard to customer outcome variables. Academics suggest that reputation is linked with satisfaction (Davies *et al.* 2003; Walsh *et al.* 2006), loyalty (Fombrun and van Riel 1997), and trust (Doney and Cannon, 1997). Trust plays different roles in the way views and perceptions of an organization are assumed by different individuals (Bromley, 2000), while reputation is the complete set of information held about an organization (Roper and Fill, 2012). That is why in this research trust is considered as a proxy of reputation (Berens and van Riel, 2004). Moreover, in the literature review carried out it was found that there are no studies that empirically test the relationship between e-government and reputation, that is one of the relationships that are going to be tested in the theoretical model.

Since the benefits of reputation proposed in the literature are often related with the reduction of uncertainty, a positive satisfaction-trust relationship can be predictable (Walsh and Beatty, 2007). Good reputations build up trust, and customers are expected to identify firms with satisfactory reputations as trustworthy (Keh and Xie, 2009). Satisfaction is occasionally regarded as an outcome or antecedent of trust (Teo *et al.*, 2009). Teo *et al.*, (2009) and also Urbano *et al.*, (2013) argue that reputation is a predecessor of trust, thus reputation may influence trust depending on the impact of the evidence. From this perspective, trust is seen as the risk a stakeholder is willing to take based on the reputational

values of honesty, reliability, integrity or confidence of the organization (Yang and Lim, 2009).

In public organizations, satisfaction reflects an emotional and affective link from previous interaction with the organization, and trust will be accountable to outline the citizens' expectations of future behaviours of the organization (Teo *et al.*, 2009).

Trust is cognitive in its nature; a reflection observed by citizens of the government performance, which denotes the differences between stakeholder's expectations and reality (Moon, 2003). Citizens confidence in their institutions will set the degree to which a government would be trusted (S. Kim and Lee, 2012), but ultimately, the stakeholders hopes are that the public institution will do the "right thing" (Tolbert and Mosserberger, 2006).

5.4.2 REPUTATION AND TRANSPARENCY

A positive effect of transparency on reputation is often assumed by proponents but transparency has a limited effect on trust (Meijer, 2012). This is due to the fact that perceptions about government are driven by fundamental convictions that are much more important. Meijer (2012) also suggests that increased information on government performance has a direct impact on how government competence is perceived. Conversely Eccles *et al.*, (2006) argue that the route for public managers to reinstate public trust is transparency, accompanied with higher monitoring and clear strategic plans. This is also supported by Mazzola *et al.*, (2006) who suggest that an open organization that discloses information helps to set up and sustain a robust reputation.

5.4.3 REPUTATION AND PERFORMANCE

The RBV has identified reputation as an organizational attribute and depicted it as a multidimensional construct whose value is determined through the interactions and interrelationships of other attributes, either external or internal to the organization (Barney, 1991; Dowling, 2001), and has used it to establish a link to performance (Roberts and Dowling, 2002; Rumelt, 1987; Boyd *et al.*, 2010). Moreover, numerous studies have documented a positive relationship between reputation and performance (Fombrun and Shanley, 1990; Podolny, 1993; Roberts & Dowling, 2002). This positive relationship can also be found in local governments (Carmeli and Cohen, 2001).

As a multidimensional intangible asset, reputation has two dimensions: quality and prominence, which are different predictors of performance values, but both contribute to create a competitive advantage (Rindova *et al.*, 2010). Furthermore, reputation embodies the evaluation of the social responsibilities and the assessment of the economic performance, which are the two fundamental dimensions of organizational effectiveness (Fombrun and van Riel, 1997; Wilson and Gotsi, 2001). Some authors argue that corporate reputation has a multidimensional effect on firm performance (Lee and Jungbae Roh, 2012; López and Iglesias, 2006), as the stakeholders are not only concerned with economic performance but also with the strategic intangible assets of the firm, for sustained superior benchmarking performance in values such as innovativeness, social responsibility or quality of goods and services (Lee and Jungbae Roh, 2012). Another important feature of the reputation and performance relationship is that reputation connects past performance to forthcoming performance (Roberts and Dowling, 2002). This is in line with Fombrun and Shanley (1990), who suggest that higher performance in the past leads to a good reputation, which in turns improves the organization's likelihood of performing well in the future, which is why some performance measures are time dependent (Richard *et al.*, 2009).

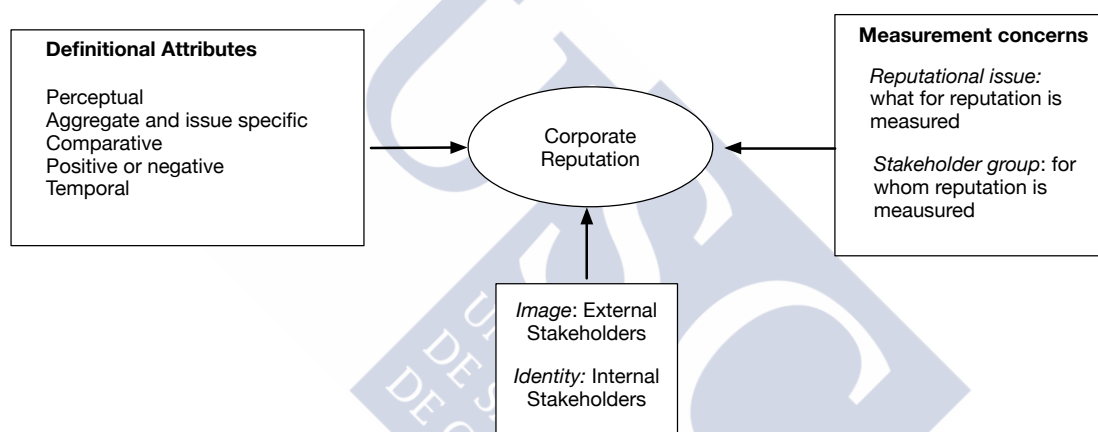
5.5 REPUTATION MEASURES

In order to manage reputation, organizations should measure it and identify the connections with relevant stakeholders (Walsh and Beatty, 2007). Conceptual misperceptions of reputation add confusion over which appropriate measurement method must be chosen (Chun, 2005). Analogous to the diversity of definitions of reputation, different measurement approaches also exist in the literature (Lange *et al.*, 2011; Clardy, 2012). Although scholars tend to favour the extensive use of some reputational measures, there are substantial differences in methodologies and measurements techniques (Ali *et al.*, 2015).

The range of measurement scales used to compare organizations has been questioned for favouring the economic perspective (financial performance scores) and the interpretation of one stakeholder, ignoring the multidimensionality nature of reputation (Chun, 2005), and especially borrowing measures related to branding, image or identity (see Figure 14 for a proposed set of values to consider when measuring reputation). Furthermore, the methodologies scholars used depend on their discipline, ranging from marketing, strategy or

economics. A side-effect of this is that current measures of reputation do not sufficiently capture the perceptions of the most important stakeholder groups (customers/citizens) (Walsh and Beatty, 2007). The discussion that unfolds now refers to the dimensions of reputation as previously described by Fombrun (1997), when these are used to measure overall reputation, and how to weigh the ones related to financial performance versus non-financial (Rindova *et al.*, 2005). For example Walsh and Beatty (2007) and Walsh *et al.* (2009) suggest including the basic six Fombrun (2000) determinants for their measurements but with a clear bias towards customer based reputation distinguishing the cognitive determinants from the affective ones (Schwaiger, 2004).

Figure 14. Measuring reputation



Source: Adapted from Walker (2010).

Reputation rankings and indexes

A massive part of the literature on reputation makes use of external rankings (Chun, 2005). One of the most established measures of reputation is The Fortune's listing of America's Most Admired Companies (AMAC) (Schwaiger, 2004; Walker, 2010). Fortune's AMAC annually collects views and assessments from CEOs and analysts from Fortune 500 firms (from 1984) and Fortune 1000 companies (from 1995). The individuals surveyed are asked to assess a firm in relation to nine reputational attributes: financial reliability, long term investment value, use of resources, innovation, management quality, human resources management, social responsibility, the quality of products and services (Chun, 2005) and the effectiveness in doing business globally (Walker, 2010). As was mentioned earlier, reputation indexes tend to provide more emphasis on financial data (Rhee and Valdez, 2009), and in this

case the Fortune's indexes are highly correlated with financial performance (Deephouse, 2000; Fombrun *et al.*, 1990; Roberts and Dowling, 2002). Furthermore, Fortune only focuses on a limited set of stakeholders such as investors, top managers and analysts, that do not necessarily fully represent all the stakeholder groups (Fombrun *et al.*, 2000; Deephouse, 2000), ignoring, for example, customers' and employees' perspectives (Walsh and Beatty, 2007).

Similarly, The Financial Times' World's Most Respected Companies ranks the perceptions of CEOs of firms of the same category on reputation criteria, which includes: strategic soundness, customers' satisfaction and loyalty, leadership, quality of products and services, solid performance, good human corporate culture, successful change management and capability for doing business globally (Chun, 2005; Schwaiger, 2004; Carroll, 2013).

As an intangible asset, reputation has also been measured by Tobin's Q, accounting goodwill, or brand equity, for instance, and the market value as a descriptive tool for external perceptions (Clardy, 2012). Other reputation measures use attributes such as brand equity, CSR, image or identity measures (Chun, 2005).

As the most of the popular measures have been developed by the business media, it is expected that the media centre its attention on some firms more than others, influencing public opinion (Kotha *et al.*, 2001). In addition there is a fundamental weakness, as they tend to define reputations based on perceptions from a limited set of financially concerned stakeholders (Fombrun *et al.*, 2000). So from a multiple stakeholder perspective, a measure is required that would prompt the perceptions of multiple stakeholder groups (Fombrun *et al.*, 2000) and address the multidimensionality of reputation.

The Reputation Quotient (RQ) was created by Fombrun *et al.*'s (2000) based on a set of six previously described attributes measured through stakeholder surveys. Later the Professor Charles J. Fombrun created a new index, the RepTrak, that is crafted from sharing attributes from the initial RQ, which provides a reasonable representation of the dimensions (Table 8) addressed by most studies (Carroll, 2013; Ponzi *et al.*, 2011).

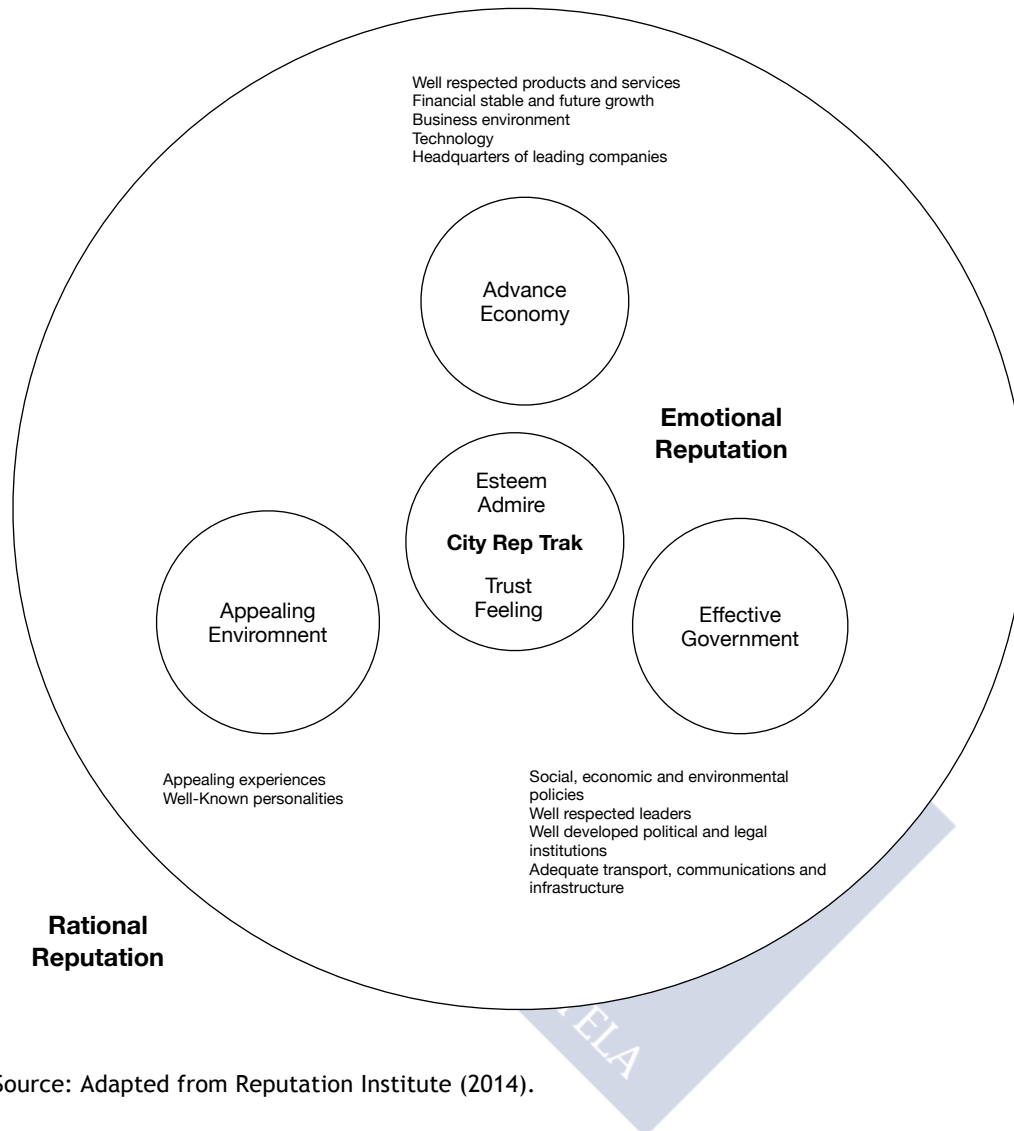
Table 8. RepTrak dimensions

RepTrak Dimension	Attributes
Performance	High quality Value for money Stand behind Meets customer needs
Products	Innovative First to market Adapts quickly to change
Leadership	Rewards employees fairly Employee well-being Offers equal opportunities
Citizenship	Open and transparent Behaves ethically Fair in the way it does business
Governance	Environmentally responsible Supports good causes Positive influence on society
Workplace	Well organized Appealing leader Excellent management Clear vision for its future
Innovation	Profitable Better results than expected Strong growth prospects

Source: Reputation RepTrak scorecard Carroll (2013).

The RepTrak index incorporates multiple dimensions (see Table 8), and each one is measured with multiple scale items in order to avoid the effect of financial performance (Ali *et al.*, 2015). With a similar methodology they developed a City RepTrak (Figure 15), where city reputation is depicted from an emotional core, with esteem, trust, admiration and feeling as attributes, embodied in the rational reputation with the following dimensions and attributes (Moonen *et al.*, 2013; Reputation Institute, 2014) as it can be seen in Table 8.

Figure 15. City RepTrak model



Source: Adapted from Reputation Institute (2014).

Other measures following the same framework are: the Customer Based Corporate Reputation (CBR) scale from Walsh and Beatty (2007) and the Spanish Monitor of Corporate Reputation (MERCO) (Sánchez and Sotorrío, 2007). MERCO is a tool that is already a reference for large companies in the assessment and management of their reputation, as it is the only Spanish monitor to annually evaluate (since 2001) the reputation of the firms that operate in Spain, as do those published by Fortune or The Financial Times (Sánchez and Sotorrío, 2007) but MERCO also measures city reputation of Spanish cities. Data is sourced from surveys of citizens asking their perceptions ranging from social, economic, services and physical aspects of the city. Next, a benchmarking of the cities is performed with information

from different sources on urban issues: environment, urbanism and housing, security, mobility, culture, economy, social services and quality of life with a board of experts in each discipline (Monitor Empresarial Reputación Corporativa, 2008).

The measurement of reputation in public organizations has been scarce (Luoma-aho, 2006), and among the few, Carmeli and Tishler (2004) used an ad-hoc hybrid methodology for measuring the perceived organizational reputation (among other intangible resources) for local public authorities and the relationship with organizational performance.

5.6 E-GOVERNMENT AND REPUTATION

Citizen attitudes towards government, including trust, are fundamental for democratic governance and public administration (Tolbert and Mosserberger, 2006), but trust on governments and public institutions, is in sharp decline, as recent reports suggest (Bannister and Connolly, 2011). The reputation of public organizations has remained rather deserted, as public entities tend to use corporate methods for measuring intangibles (Luoma-aho, 2006).

From a public administration perspective, reputation is defined as a set of principles about an organization's capacities, goals, history and mission, that are embedded in the citizens' minds (Carpenter and Krause, 2012). A robust reputation perception comes from steady and continuous information signals over time, which are collected by citizens, believed and trusted (Dentchev and Heene, 2004). Although trust in government has been deteriorating, e-government has been suggested as an approach to increase positive evaluations of government and trust (Tolbert and Mosserberger, 2006). E-government improves the citizens-government relationship, increases satisfaction in government and creates expectations of government performance that can enhance trust and confidence in public management and policies (Welch *et al.*, 2005; Moon, 2003).

Moreover, some authors suggested that social media has the potential to promote a positive perception of government through dissemination of information and by providing a platform for citizen and government interaction (Magro, 2012). Furthermore, a leading position in IT infrastructure and administrative efficiency could attract international investment and bring a positive political reputation to the country's governors (Lee and Berry, 2011).

Empirical research argues that e-government improves perceptions of responsiveness and quality, favours interactivity with individuals, which both have an effect on citizens' trust (Tolbert and Mosserberger, 2006; Gracia and Casalo Ariño, 2014), and citizens' trust turns into reputation (Luoma-aho, 2006). This is due to the fact that reputation is created among the stakeholders and not by the organization itself (Mahon and Wartick, 2003). From e-government, almost any citizen that has some sort of relationship with the public administration (such as tax payments, information enquiries, etc.) can be considered a stakeholder, or even as "shareholders" from a democratic perspective (Luoma-aho, 2006). Conversely e-government adoption will not occur without high levels of citizens' trust in government and the Internet (Carter *et al.*, 2012).

Reputation in public administration is usually related to high expertise and trust, along with rather modest service delivery and rigid administrative processes, often a mixture of the good and the bad (Claver *et al.*, 1999). Therefore, it is necessary that government communicates their capability and assurance towards providing citizens with suitable and reliable online services (Bélanger and Carter, 2008) in order to enhance trust and create positive perceptions among citizens. A negative image immediately reflects closed and ineffective government (Moon, 2003; Yang and Holzer, 2006). Hence, government transparency may help to lower biased citizens' perceptions and move trust expectations by reducing information asymmetries between public and governments (Welch *et al.*, 2005).

Furthermore, government organizations have a normative power, hence they can sanction laws and norms, so citizens have no other alternative except to accept them or overrule them through a democratic process (Luoma-aho, 2006). Within this context, reputation does not appear to have a direct impact in the law making process, but when public sector organizations serve as regulator watchdogs, the expectation is to perform faultlessly and their functions require stakeholder trust no matter what the situation is (Luoma-aho, 2008).

Government is not affected by reputations especially in B2G relations; the firm's reputation has little effect on public sector relations as public officials or managers would never admit having been influenced by a good reputation (van Riel, 2013). Ultimately local administrations are also exposed to the public scrutiny, in order to explain the positive values that a city offers, for businesses, tourism and just because it is a good place to live. In line

with this, a city brand strategy should be developed, in order to create a reputation for a position within a competitive environment with other cities (Waeraas, 2015).

5.7 REPUTATION EMPIRICAL REVIEW

The following Table 9 synthetizes the empirical review of reputation.

Table 9 Reputation empirical review

Authors	Country and sample	Measures	Some key findings
Kotha <i>et al.</i> (2001)	USA- Firms	Performance (Market value, sales growth)	Positive impact of marketing investments in reputation, reputation borrowing, and media exposure on performance
Carmeli and Ashler Tishler (2004a)	Israel - Local - Public management	Performance (Financial performance, Employment rate, Municipal development, Internal migration) can be explained by organizational elements, size and uncertainty	-Organizational performance is explained by organizational culture and organizational reputation
Carter and Bélanger (2005)	USA - All levels	E-government use is explained by image and trust	- Trustworthiness is an indicator of e-government adoption
Welch <i>et al.</i> (2005)	USA - Citizens	E-government use , satisfaction and trust	- There is a positive relationship between e-government and trust
Rindova <i>et al.</i> (2005)	USA- Business schools - Recruiters	Measures of reputation (premium price, quality, media rankings, certifications and affiliations)	-Organizational reputation (prominence) has a positive effect on performance (price premium)
Tolbert and Mosserberger (2006)	USA - Citizens	E-government use is explained by transparency,	-Use of e-government enhances trust in local

Authors	Country and sample	Measures	Some key findings
		accessibility, and responsiveness are	government
Runyan and Huddleston (2006)	USA - Local - Municipal Web	Layout and content analysis of municipal website	- Local governments do not use e-government for local development and reputation
Bélanger and Carter (2008)	USA - Country - Citizens	E-government adoption explained by trust in the Internet, trust in the government, disposition to trust and perceived risk	- Lack of trust deters e-government use
Teo <i>et al.</i> , (2009)	Singapore - National -Citizens	E-government satisfaction and intention to continue using it, explained by trust in technology, trust in government, trust in e-government web site, information quality, system quality and service quality	- Trust in government is positively related to trust in e-government webs - Trust in e-government webs is positively related to information quality, system quality, and service quality
Colesca (2009a)	Romania - Regional -Citizens	Determinant of trust in E-government: quality, trust in ICTs, organizational trust, privacy issues, age and experience	- E-government trust is influenced by citizens' perception of technological and organisational trustworthiness, the quality and usefulness of e-government services and the Internet experience
Avgerou <i>et al.</i> (2009)	Brazil-National-public officials/citizens	Trust of citizens' perceptions of government institutions	-Trust of e-government relies on citizens' perceptions of reputation of government institutions
Torres <i>et al.</i> (2011)	Spain - Local-Public officials	Performance of local governments (output, efficiency, effectiveness, service quality, satisfaction) related with	- The primary driver, in order to implement performance measures for the local government, is

Authors	Country and sample	Measures	Some key findings
		best practices, accountability and desire for better management decisions	image
Maor <i>et al.</i> (2013)	Israel-National	Reputation (Public administration media communications /opinions)	<ul style="list-style-type: none"> - Reputation shapes the communication strategies of public organizations - Government organizations with strong reputations tend to be silent in their communications
Carter <i>et al.</i> (2012)	USA-National-Citizens	E-government usage is explained by performance expectancy, social factors and reputation	- Perceived reputation has a strong influence on e-government usage
Delgado-García <i>et al.</i> (2013)	Spain- National-Firms	The relationship between corporate reputation (MERC index) and firm risk (variation of performance)	<ul style="list-style-type: none"> - Reputable firms have a higher degree of systematic risk - Reputable firms have a lower level of unsystematic risk - Reputation attracts stakeholders to the firm who remain linked to the organization over time
Jiang and Role (2014)	National - China - Businesses managers	Firm performance is determined by strategic resources and organizational capabilities	- Reputation for quality and brand reputation are the key drivers for superior performance
Hall Jr. and Lee (2014)	Japan and USA-National-Firms	Performance measures [Return on assets (ROA), Return on sales (ROS), Return on equity (ROE) Tobin's Q] related to reputation, size, debt, and diversification	-A positive and significant relationship between firm performance and firm reputation

Authors	Country and sample	Measures	Some key findings
Gul (2014)	Local-Pakistan-Citizens	Customer loyalty, reputation, trust and customer satisfaction	-Reputation has positive and significant influence on customer loyalty, customer satisfaction and trust
Waeraas (2015)	Norway- Local- Public managers	Reputation of municipalities explained by differentiation from other municipalities, differentiation from neighbouring municipalities, strategic positioning and municipal size	- Differentiation and strategic positioning are the basis for a favourable reputation
Park <i>et al.</i> (2014)	Korea- Local- Citizens/Students	Corporate social responsibility (economic, legal, ethical and philanthropic responsibilities), trust (expertise, integrity and social benevolence) and corporate reputation	- Economic and legal initiatives of CSR have a direct and positive impact on reputation - Ethical and philanthropic CSR practices affects corporate reputation through consumer trust - CSR activities create and enrich trust
Vanderleeuw and Sides (2014)	Texas - Local - Municipal	E-government (content analysis/benchmarking of municipal website)	E-government (city web) in local administrations is not used strategically to brand their cities

5.8 CHAPTER SUMMARY

- Reputation is an abstract concept and intangible asset based on collective perceptions that drives performance.
- Reputation is multidimensional in terms of quality and distinction values, and affected by stakeholders' points of view, externally and internally.

- Depending on the discipline studied, reputation can provide different outcomes from diverse measures and distinctive stakeholders.
- Reputation can be closely related to trust, image and identity.
- Financial performance and reputation are positively related, especially with past performance.
- Reputation of public administrations is inherited by the citizens' trust in government institutions.
- The most worldwide and widespread reputation study is the Fortune 500 Index, heavily influenced by the opinions of managers and financial analysts.
- Citizens' admirations build a robust reputation through time, which is based on a set of principles embedded in the citizens' minds.
- E-government enhances perceptions of performance which in turn builds reputation and trust.
- Reputation measures should take into account the multidimensionality of performance, in order to avoid the financial performance bias.



6 PERFORMANCE

6.1 STRATEGIC MANAGEMENT AND PERFORMANCE

The management literature contains a large number of references about the positive influence of strategic management on organizational effectiveness (Mintzberg *et al.*, 1998), as understanding why some organizations outperform others is a central goal of strategic management research (Crook *et al.*, 2008; Andrews *et al.*, 2011; Venkatraman and Vasudevan, 1986).

Despite the fact that most of these streams of research have been considering the firm as a unit of analysis, more recently in the public sector it is also possible to find some examples of studies trying to test the relationships between postulates of strategic management on the performance of public service organizations (Andrews *et al.*, 2012).

Furthermore, one of the fundamental principles of strategic management research is to enhance the knowledge about the determinants of organizational performance (Barney 2001), and to describe how managers can create superior performance (Combs *et al.*, 2005; Richard *et al.*, 2009). Being performance one of the most important concepts in organizational research (Miller *et al.*, 2013), performance measurement and its study is also paramount for the organization to identify its strategic and operational objectives (Popova and Sharpanskykh, 2010).

Strategic management scholars aim to know which factors influence organizational performance and also how to measure it (Ray *et al.*, 2004). Likewise, academics in marketing, operations and other disciplines are in a quest to understand and enhance performance, each one agreeing on related-specific measures such as customer satisfaction, productivity and employee satisfaction (Richard *et al.*, 2009).

Basically, strategy pursues to align organizations' internal capabilities with their external environment (Boyne and Walker, 2010). This assertion embodies the opposite views of the drivers of performance that dominate the strategic management literature (Galbreath and Galvin, 2008):

- (1) From an internal view, past strategy literature, has focused attention on the resources as significant sources of performance (Andrews, 1971; Penrose, 1959); though, it was Wernerfelt (1984) who first shaped the term Resource Based View (RBV).
- (2) However, it was the work of Porter (1980), which brought to the corporate strategists' and management audiences' attention, the idea that industry structure determines performance, developing a unique framework for explaining how external factors have an impact on firm performance within an industry.

Over the last two decades, the RBV has been the main theoretical perspective for explaining performance (Newbert, 2007), suggesting that organization specific internal factors drive performance (Galbreath and Galvin, 2008; Barney 1991). Therefore, organizations' performance is enhanced to the degree that they own strategic resources (Crook *et al.*, 2008), but authors, such as Collis and Montgomery (1995), have warned that there is not a straightforward connection between such resources and performance. Strategic resources describe performance only to the degree that organizations are able to capture the economic value that they produce (Barney and Clark, 2007). The RBV suggests that it is the combination of resources and assets that distinguishes organizations from each other (Barney, 1986) and when these resources are effectively utilized they result in competitive advantages, capable of generating superior and sustained levels of organizational performance (Bowman and Ambrosini, 2003). From this perspective, performance is seen as the aggregate net effect of the individual performance outcomes of business processes, as some might have negative impact on others. This view also examines what kind of resources and capabilities can generate competitive advantages (Ray *et al.*, 2004). However, the RBV critics argue that there is not enough empirical research to sufficiently support its statements (Priem and Butler, 2001), specifically, it has been suggested that more research is required in order: (a) to establish the multi-dimensionality of performance, and (b) to evaluate the effect of a bundle of resources and capabilities on performance (Carmeli and Tishler, 2004b)

In service organizations, resources are identified to be much more important to describing performance variations than in manufacturing organizations (Galbreath and Galvin, 2008). Furthermore some authors suggest that intangible resources are far more likely to trigger performance than tangible resources (Amlt and Schoemaker, 1993; Hitt and

Bierman, 2001; Barney, 2001; Teece, 1998) and this is in line with the results of Galbreath and Galvin (2008).

In relation to public organizations, these entities are usually required to match multiple and possibly contradictory organizational objectives. Moreover, their achievements are evaluated by a diverse set of stakeholders, such as taxpayers, citizens, public employees, and politicians (Brewer *et al.*, 2000), with the major concern of the citizens being the financial facet of the local government's performance (Carmeli and Cohen, 2001). Therefore, the divergent interests of stakeholders influence the definition and measurement of performance, especially in public services, and it emerges as a complex and multidimensional concept (Andrews *et al.*, 2012), making organizational effectiveness a construct that is based on the values, preferences and legitimate claims of evaluators. As a consequence of this, it is very difficult to establish a single and correct definition of organizational performance (Cameron, 2010).

6.2 DEFINITIONS

Thirty years ago, Venkatraman and Ramanujam (1986, p. 801) quoted the following: "The treatment of performance in research settings is perhaps one of the thorniest issues confronting the academic researcher today". Currently, the viewpoint on performance research has not changed much, and the different possible approaches for conceptualizing performance are somehow inconsistent (Miller *et al.*, 2013), as the definition and measurement of performance still remain an open issue (Richard *et al.*, 2009). For example, the terms performance and effectiveness are used interchangeably because problems related to their definition, measurement and explanation are virtually identical (March and Sutton, 1997). Being terms that orbited in the same matter, Porter (1996) states that effectiveness is essential to superior performance. One of the ideas supporting this argument is that performance, despite the fact that it is very common in strategic management, its definition is rarely justified, and most of the time it is unquestionably presumed (March and Sutton, 1997).

Generally, scholars use two approaches when defining performance: a strategic management perspective or placing focus on measurement matters (Venkatraman and

Vasudevan, 1986). Others, like Richard *et al.* (2009) prefer to distinguish organizational performance and organizational effectiveness:

Organizational performance includes three organizational outcomes: (1) financial performance (profits, return on assets, return on investment, etc.); (2) market performance (sales, market share, etc.); and (3) shareholder return (total shareholder return, economic value added, etc.).

Organizational effectiveness captures organizational performance plus internal performance outcomes related to more efficient or effective operations and external measures with a wider scope and not linked specifically with economic outcomes, such as reputation.

Meanwhile, Combs *et al.* (2005) conclude that operational performance is best viewed as an antecedent to organizational performance. Being more specific, operational performance facilitates the relationship between internal activities (strategies, resources, and capabilities) and organizational performance (Ray *et al.*, 2004).

On the other hand, the concept of organizational performance is built upon the sense that an organization is the voluntary association of productive assets, including human, physical, and capital resources, for the purpose of achieving a shared goal (Barney, 2001). Those providing the assets will only be committed to the organization as long as they are satisfied with the value they receive in exchange, relative to alternative uses of the assets. Some authors (Carton and Hofer, 2006) argue that organizational performance is multidimensional, which allows value to be created and measured in different dimensions, some with positive outcomes that might be negative on others, so it is required to measure performance in a way that offsets the different dimensions and includes the different value perceptions of each stakeholder. Therefore, performance definition requires to take into consideration the link between operational and organizational performance, its dimensions and the relationships among them (Combs *et al.*, 2005). In line with this view, (Miller *et al.*, 2013), mention three conceptual approaches to performance:

Performance as a latent multidimensional construct. The first approach defines firm performance as a latent construct. The defining characteristic of such a construct

is that it exists at a more theoretical level than its dimensions. Empirically, the latent approach is focused on shared variance between dimensions, and therefore it demands at least reasonable correlations among those dimensions.

Performance as a domain of separate constructs. From this perspective, organizational performance does not exist as a significant general construct. Instead, it represents a set of freely related, distinct, and separate constructs. Each construct would be treated separately in the analyses.

Performance as an aggregate construct. A third approach sees firm performance as an aggregate construct built on the belief that performance is a complex thought with multiple components that must be theoretically reconciled and aggregated. From this perspective, performance is a holistic concept that is built from diverse dimensions. The aggregate approach is focused on both shared and non-shared variance among dimensions and therefore does not depend on inter-dimensional relationships.

Overall, and more of a concrete and operational definition that covers the latest strategic management theories of performance (Combs *et al.*, 2005), Barney (2001) defines organizational performance as the social and economic outcomes resulting from the interaction between an organization's resources, capabilities, processes, and environment.

6.3 PERFORMANCE: DIMENSIONS

The concept of organizational performance is widely recognized to include many different dimensions as was described previously. Although organizational performance is perhaps the most important construct in strategic management research, the nature of its definitional boundaries and dimensionality has been poorly understood (Walker and Brewer, 2009). Generally, these studies agree that performance is a multidimensional construct, but the actual dimensions identified seem to depend on the analytical method (qualitative vs. quantitative), sources of data, and measures studied (Combs *et al.*, 2005).

Strategic management research has been directed to the conflicting nature of performance dimensions such as long-term growth and short-term profitability, and the related issues of joining them into a unique dimension of performance. (Venkatraman and Vasudevan, 1986).

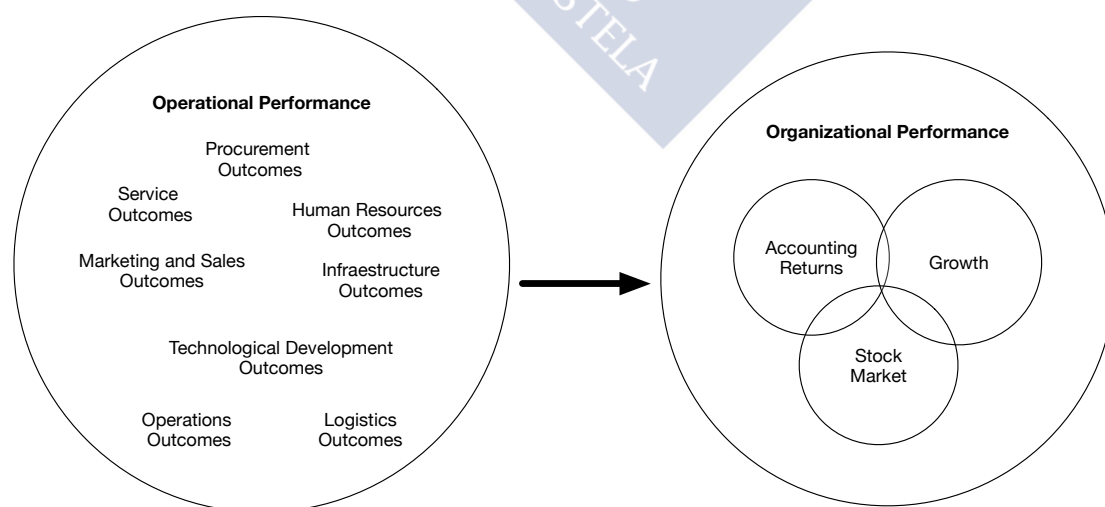
Before the advent of the RBV, Cameron (1980) suggested four dimensional principles to evaluate organizational effectiveness, which include: (1) whether an organization accomplishes its goals, (2) the ability to acquire essential resources, (3) if adequate internal processes and operations are in place, and (4) if the organization has satisfied stakeholders. Later from a RBV perspective, Richard *et al.*(2009), suggested three sources of the multi-dimensionality of organizational performance found in the literature:

1. The relevance of performance to key stakeholders
2. The heterogeneity of resources, the environment and strategic choices?
3. The measurement timeframe and the persistence of performance

Meanwhile, Murphy *et al.* (1996) from an in-depth literature review, identifies four main performance dimensions: (1) efficiency (e.g. return on equity, ROE), (2) growth (e.g. sales growth), (3) profitability (e.g. net profit margin), and (4) size liquidity (e.g. sales level).

In the public sector literature it is also possible to identify a number of terms that capture the variety of dimensions of organizational performance Brewer and Walker, (2009) and (Andrews *et al.*, 2011) including: effectiveness, efficiency, equity, failure, outcome, output, productivity, quality, quantity, responsiveness to service, results, customer and citizen satisfaction and trust.

Figure 16. Operational and Organizational Performance dimensions



Source: Adapted from Combs *et al.* (2005).

The extent of the performance measures covering all dimensions would be determined by the stakeholder's priorities; for example, within the organization, senior managers will have a different view of performance indicators than stakeholders who assess the organization from the outside, like citizens (Combs *et al.*, 2005). Some authors like Andrews *et al.* (2012), go further, identifying underlying influences on performance in the public sector, suggesting three groups of variables, (1) the external environment which demands efficiency and effectiveness, provides resources and sets up the level of services, (2) internal characteristics of the organization including leadership and culture and (3) the managerial strategies. Others like Combs *et al.*, (2005) distinguish two types of performance, operational and organizational (see Figure 16). Operational performance is a determinant of organizational performance which is seen as the sum of the operational performance throughout many different value-generating activities (Porter, 1985; Ray *et al.*, 2004).

Despite its relevance, organizational performance research suffers from problems such as lack of consensus, selection and use of indicators based on researchers' convenience and little consideration of its dimensionality (Combs *et al.*, 2005; Crook *et al.*, 2008; Richard *et al.*, 2009). If several dimensions exist, a researcher should choose the ones most relevant to his or her research and assess the outcomes of this choice (Richard *et al.*, 2009). For example, Ray, Barney and Muhanna (2004) highlight this, warning against the difficulties of testing the resource based theory (RBT) using aggregated measures of performance and suggesting the use of indicators directly connected to the resources under analysis, as organizations may possess competitive advantages at the level of business processes that are not reflected in a firm's overall performance. It must be recognized that competitive position is derived from a combination of several resources and capabilities, something that Carmeli and Tishler, (2004b) describe further as limitations found in RBV research: (1) the use of a single factor or resource to explain variation in firm performance; (2) the use of data from a single industry without the support that the examined resources are specific to that setting, and (3), evaluating each performance measure independently. In order to reduce discretion and to be as objective as possible, a measure of performance must involve the precise assessment of a dimension, and an external process to verify its accuracy (Andrews *et al.*, 2012).

The work of Venkatraman and Ramanujam (1986) tried to framework the measurement domain within strategic management with a model of three concentric circle zones (Figure

17). At the core, the financial performance obtained from economic outcomes indicators (sales growth, accounting returns, ROI etc.), the middle zone being depicted by operational performance, represented by non-financial indicators (product quality, innovation, marketing outcomes etc.), and the surrounding zone which is the organizational effectiveness, embodying both operational and organizational performance. Organizational effectiveness is too wide in its scope, which makes it impossible to be applied in practice (Combs *et al.*, 2005).

Figure 17. Circumscribing business performance domain



Source: Adapted from Venkatraman and Vasudevan (1986).

There are other approaches to organizational performance measurement seen in the literature (Richard *et al.*, 2009):

- As a single measure based on the confidence of the relationship of that measure with performance (Roberts and Dowling, 2002; Spanos *et al.*, 2004).
- A second approach is where different measures are used to compare analyses with diverse dependent but identical independent variables (Baum and Wally,

2003).

- The last approach is where dependent variables are combined, supposing convergent rationality based on the correlation between the measures (Cho and Pucik, 2005).

Moreover, is possible to identify in the literature, objective and subjective measures of organizational performance. Objective measures include accounting and financial market indicators (see Table 10), meanwhile subjective measures can adopt the shape of reputation, strongly correlated with past financial performance (Rowe *et al.*, 2003). Furthermore, it has been found that there is also a strong relationship between subjective and objective measures (Wall *et al.*, 2004; Richard *et al.*, 2009). In any case, based on the analysis of Combs *et al.* (2005) from articles published in a leading strategic management journal between 1980 and 2004, They identified 238 empirical studies that used 56 different indicators, and the dominant picture seems to be the use of objective measures. In most cases, financial performance was used (82%) with accounting measures of profitability being the most common (52%). Others, like Carton and Hofer (2006) and Richard *et al.* (2009) described similar results, analysing different journals in other time periods.

Supporters of better accountability and management practices have encouraged governments not only to measure and report their performance but also to use these measures as a tool for performance improvement (Ammons, 2013). But measuring performance or effectiveness encounters numerous and conflicting organizational goals (Carmeli and Cohen, 2001) and an array of diverse stakeholders such as taxpayers, citizens, employees and politicians, each one with a different set of perceptions about performance (Brewer *et al.*, 2000) which have an impact on how performance is measured (Andrews *et al.*, 2012). The basic theoretical rationale, which the performance measures should reflect, consists of accountability and the need to meet the public interest of citizens (Ammons, 1995). Therefore to cover all the stakeholder priorities, the academics argue that a group of measures for explaining performance is required to cover all technical and conceptual benchmarks, as it is unlikely that the relevant stakeholders have a unified view of performance. More importantly is the way performance data is sourced, as might be expected, administrative data that is instructed by government is also prone to be shaped by the values of political leaders, meanwhile surveys taken from citizens should not be biased (Andrews *et al.*, 2011).

Other authors describe the efforts to include performance measures at the local level, which are seen in the form of reports of service quality, efficiency and effectiveness (Ammons, 2013). But these might be more related to management actions and achievements than to the raw output data of performance generally published. Meanwhile (Carmeli and Cohen, 2001) suggest two approaches for measuring local government performance:

- (1) One approach that covers all the tasks a local administration must accomplish, such as social services, tax collection, finances, etc., categorizing these measures into groups, such as safety, culture, utilities or in terms of economy, efficiency and effectiveness (Boland and Fowler, 2000). Critics of this approach point out that it fails to cover aspects like quality, customer satisfaction, availability, awareness, fairness, equity, and predictability (Carmeli and Cohen, 2001).
- (2) The other approach, more in line with the demand of most citizens, argues that financial measures should be used to assess the efficiency and effectiveness, in terms of public expenditure and how it is accomplished in relation to a given budget (Carmeli and Cohen, 2001). However, many researchers suggest that these types of measures tend to ignore the transformation and feedback effects, and they are too focused on short-time results overlooking the long-term organizational effectiveness (Upadhaya *et al.*, 2014).

Table 10 Performance dimensions and measures of dimensions

Performance dimension	Most common measures
Efficiency	Return of Investment (ROI), Return on Equity (ROE)
Growth	Change in sales, Change in employees, Market share growth
Profit	Return on sales, Net profit margin, Gross profit margin, Net profit level
Size liquidity	Sales level, Cash-Flow level, Ability to fund growth

Source: Adapted from Murphy *et al.* (1996).

6.4 E-GOVERNMENT AND PERFORMANCE

The government stakeholders assume that government by nature is inefficient and its poor performance is based on public over-expenditure and lack of trust (Moynihan, 2008), but performance information will help it to make more rational decisions and encourage accountability. A major role in creating more effective and efficient governments comes from the application of ICTs in government (Safeena and Kammani, 2013a; Norris, 2010; Yildiz, 2007; Rowley, 2011). As previous research has shown, ICTs contribute to improve organizational performance (Brynjolfsson and Hitt, 1996; Melville *et al.*, 2004; Powell and Dent-Micallef, 1997).

So nowadays, e-government is recognized as a key strategy for improving government performance, and the effectiveness of public policies and services (Pardo *et al.*, 2012; Ebrahim and Irani, 2005) and providing potential benefits to their citizens and businesses. The adoption of information and communication technologies (ICTs) has become a global trend in public administrations (Pina *et al.*, 2010a). As well as other organizations, governments have the same issues when they assess their e-government performance, as they have to match the expectations of their citizens and public officials (Peters *et al.*, 2004). Additionally, implementations of e-government yield heterogeneous outcomes (Alcaide-Muñoz, 2014), mainly creating websites but with different results. The issue of different performance measures is also a matter of values, according to e-government definitions found in the literature e-government performance can be examined from economic, social and political outcomes (Grönlund and Horan, 2004).

Initially a website was used to enhance the effectiveness, efficiency, and responsiveness of government (Clayton and Streib, 2003). This resulted in metrics used to assess e-government initiatives that were “designed to measure the static nature of e-government performance mainly based on Web content analysis” (Moon *et al.*, 2005) not capturing adequately the dynamic nature of their actions and interactions (Gil-Garcia and Martinez-Moyano, 2007). As was argued by Grönlund and Horan (2004), e-government definitions lead to diverse performance measures. When the focus is on the Internet, performance indicators tend to assess the online presence and the reduction of costs and when the emphasis is on service delivery, indicators are related to productivity and efficiency. All this seems a rather

objective and concrete way to measure e-government performance, but there are also examples of subjective performance measures in the shape of perceptions of e-government from public officials (Reddick, 2009) and citizens as a way of understanding e-government effectiveness.

6.5 PERFORMANCE EMPIRICAL REVIEW

The following Table 11 synthetizes the empirical review of performance.

Table 11 Performance empirical review

Authors	Country and sample	Measures	Some key findings
Carmeli (2002)	Israel -Local- Municipalities	Performance (financial strength: liquidity, fiscal balance, solvency), service and municipal development (expenditure per citizen)	- The use of annual financial reports is a valid tool for performance measure. - Design of effective performance measures with (a) financial strength/weakness, and (b) level of municipal development
Carmeli and Ashler Tishler (2004a)	Israel - Local - Management	Performance (financial, employment rate, development and internal migration) and the relationships with organizational reputation and other five intangible resources	- Organizational performance is explained by reputation, culture, human resources, internal control and managerial capabilities
Kaufmann <i>et al.</i> (2005)	Worldwide-Local- Citizens	Globalization, city governance and city performance (access and quality of infrastructure service delivery)	- City performance is determined by governance and globalization
Gargallo-Castel and	Spain-National-Firms	Organizational performance (employee	- Performance is determined by the use of

Authors	Country and sample	Measures	Some key findings
Galve-Górriz (2007)		productivity) explained by ITCs use and human capital	ITCs in organizations when proactive management, process innovation and highly qualified employees are in place
Lawson-Body (2008)	USA-National-Citizens	The effect of balance scorecard's dimensions (innovation and learning, internal process, veteran value proposition and financial) on e-government performance (service delivery)	-E-government performance is determined by innovation, learning and internal processes
Blumenthal <i>et al.</i> (2009)	USA-Local-Citizens	City performance (variations of gross metropolitan product and employment) and its drivers (economic structure, urban structure and connectivity, airport departures)	-Performance is determined by initial-year economic structure, agglomeration economies, education, and legal framework for employment
Srivastava and Teo (2010)	Worldwide -National- Country level	Tecnology, human capital, environment, e-government development, e-business development and economic performance	- The impact of e-government on economic performance is achieved via the development of e-business
Greasley <i>et al.</i> (2011)	UK- Local - Municipalities	Urban performance (employment and population variations) explained by political and governance factors, and planning development expenditure)	- They did not find a statistically significant relationship among political leadership and local government actions on urban level performance

Authors	Country and sample	Measures	Some key findings
Al-Haddad <i>et al.</i> (2011)	Kuwait - National - Citizens	Performance outcomes of e-government: satisfaction, adoption, trust, quality and perceived usefulness and tangible value and perceived performance	- Model validation for evaluation of e-government performance from citizens' perspective.
D'agostino <i>et al.</i> (2011)	USA- Local- Municipality website	E-government performance (e-governance performance index)	- E-government performance is higher at initial e-government stages and then decreases when implementing e-governance applications
Lee and Jungbae (2012)	USA-National-Firms	Firm performance (ROA, ROE, Tobin's Q and sales growth) explained by corporate reputation (CSR, quality of products/services, innovation)	- Corporate reputation is significantly and positively related with most of the corporate performance measures
Hameed and Al-hawabkah Adnan (2013)	Jordan - National - Public officials	Organizational performance explained by e-government (ICTs, human resources management)	- Performance has a strong correlation with e-government and human resources management
Poister <i>et al.</i> (2013)	USA- Local-Public employees	Performance (operating efficiency, utilization-ridership, system productivity, cost-effectiveness) explained by past performance, strategy, structure, and specific characteristics.	- There is a causal relationship between strategy development and performance
Kwon and Rupp (2013)	National-Korea-Firms	Firm performance (ROA and ROE) and the relationships with	- A negative impact of high-performer turnover on firm performance will be

Authors	Country and sample	Measures	Some key findings
		reputation, high-performer turnover rate and human resources management	most relevant for reputable firms and for firms who invest less in human capital
Luna <i>et al.</i> (2013)	Mexico- Regional- Regional websites	Input performance measures and output performance measures	- Model validation to evaluate e-government performance (efficiency) via web portals - E-government evaluation should include not only measures of results (outputs), but also measures of the inputs (capabilities, resources, institutions, and environmental conditions)
Stier (2015)	Worldwide-All levels-	E-government performance (E-Government Development Index) and political drivers	- Political regime type and government capacity are significant drivers of e-government performance

6.6 CHAPTER SUMMARY

- Performance can be understood as the alignment of resources with the environment.
- The RBV has emerged as the dominant framework for explaining performance in the strategic management domain.
- Performance is multidimensional, made up of a combination of heterogeneous outcomes.
- Performance in public organizations must capture divergent and often contradictory organizational objectives.
- Measures of performance can be viewed as a single, aggregate and separate construct.

- In general, resources found in service organizations explain performance better than industry organizations.
- Additional organizational performance is more likely to be generated by intangible resources.
- Accounting and financial measures are the most common and the most preferred by stakeholders in order to evaluate performance.



7 HYPOTHESIS

Based on the previous findings, derived from the literature review, a summary of the main ideas supporting the design of the hypotheses of this research is listed below.

7.1 THE RELATIONSHIP OF E-GOVERNMENT AND TRANSPARENCY

These are the main ideas derived from the literature review that prompt the relationship between E-government and Transparency.

- Giving citizens access to government information is the most common digital government initiative (Pardo, 2000; Fang, 2002), which in turn increases transparency and accountability (Kardan and Sadeghiani, 2011; Jaeger, 2005).
- To increase accountability and openness and to promote citizens' participation, every public organization should make information accessible through online open formats (McDermott, 2010).
- ICTs can help governments to re-establish citizens' trust in public institutions by improving transparency (Moon, 2003; Ruano de la Fuente, 2014).
- Most local Spanish governments use e-government to enhance transparency (Bonsón *et al.*, 2012).
- Citizens presume that ICTs will improve transparency, providing them with the means to monitor government performance more thoroughly, and facilitate interaction between citizens and government (Pina *et al.*, 2010b).
- E-Government creates a positive level of transparency and offers a good opportunity for innovative ways of servicing citizens (Colesca, 2009b).
- The governments are incorporating new developments in ICTs in their processes and operations, including social media technologies, that promote conversations between citizens and government (Oliveira and Welch, 2013; Bertot *et al.*, 2010) which in turn increases transparency (Bonsón *et al.*, 2012).
- Transparency increases when ICTs are used (Meijer, 2003).
- E-government is argued to reduce corruption and increase transparency by promoting good governance and supporting reforms (Shim and Eom, 2008).

- E-government is positively related to government transparency (Yang and Rho, 2007; Welch and Hinnant, 2003; Moon, 2003).
- E-government, in particular, has been used in many prominent comprehensive transparency efforts in a number of nations (Bertot *et al.*, 2010).
- The “*change in the level of Web site openness represents the revealed level of change in accountability of public agency*” (Wong and Welch, 2004, p. 278).
- “E-government enhances citizens’ perceptions of local government transparency by facilitating their access to information, which is “a central component of governmental transparency” (Piotrowski and Van Ryzin, 2007, p. 307).
- The results of the work of Jun *et al.* (2014) show that the number of visits to public government web sites have an impact on citizens’ perceptions of government transparency. This supports the findings of other studies showing that e-government can positively affect perceptions of government transparency (Bertot *et al.*, 2010; Tolbert and Mossberger, 2006; Welch *et al.*, 2005).
- The local administrations which have made bigger efforts to implement e-government are more likely to release information via the Internet (Serrano-Cinca *et al.*, 2009).
- A significant number of public administrations are using ICTs to provide new ways for delivering public services and enhance transparency (Caba-Pérez *et al.*, 2008).
- The ICTs are the drivers for a fundamental change that offer possibilities of greater information and communication flows, that applied to e-government strengthens the capacity of public institutions as well as the transparency and openness of political processes (Von Haldenwang, 2004).

In consonance with the above observations the following hypothesis is proposed:

Hypothesis H₁: Greater local e-government development has a positive impact on transparency.

7.2 THE RELATIONSHIP OF E-GOVERNMENT AND REPUTATION

These are the core ideas drawn from the literature review that induce the relationship between E-government and Reputation.

- Empirical research argues that e-government improves perceptions of responsiveness and quality, favours interactivity with individuals, both which have an effect on citizens' trust (Tolbert and Mosserberger, 2006; Gracia and Casaló Ariño, 2014) and citizens' trust turns into reputation (Luoma-aho, 2006).
- Trust in government, but not trust in technology, is positively related to trust in e-government (Teo *et al.*, 2009).
- Highly functional and usable e-government websites are perceived as more credible (Huang and Benyoucef, 2014).
- It is necessary that government provides awareness and assurance to citizens about their capability towards providing citizens with appropriate and consistent online services (Bélanger and Carter, 2008) in order to enhance trust and create positive perceptions among citizens.
- The adoption of e-government requires citizen confidence in the ability of an agency to provide online services (Colesca, 2009b).
- Firms in particular are more interested in transparency about economic and fiscal affairs than political transparency, so the existence of a legal framework for transparency and e-government could act as a signal for investments and become a prerequisite for trading (Relly and Sabharwal, 2009).
- Today, governments worldwide recognise ICTs as powerful tools for enhancing citizen engagement in public policymaking and as a way of increasing citizen trust in governments (La Porte *et al.*, 2002).
- The development of government web sites has the potential to improve the government's image and the positive influence on perceptions of government capacity (Jun *et al.*, 2014).

Consequently, the following hypothesis is proposed:

Hypothesis H₂: Greater local e-government development has a positive impact on reputation.

7.3 THE RELATIONSHIP OF TRANSPARENCY AND REPUTATION

These are the primary ideas resulting from the literature review that cover the relationship between Transparency and Reputation.

- The higher the satisfaction about government transparency is, the higher the level of government trust is (Welch *et al.*, 2005).
- Transparency is also essential to reputation; proactive information disclosure regarding strategy and management decisions provides the base for a solid reputation (Mazzola *et al.*, 2006).
- Establishing and maintaining a robust reputation requires high levels of transparency and quality information (Eccles *et al.*, 2006).
- Organizations capable of attracting resources to maintain its strategies, hold reputations based on trust and transparency (Mazzola *et al.*, 2006).
- An open government could help to recover the trust in government (Norris, 2001; Tolbert and Mosserberger, 2006).
- Organizational transparency proves to be an important determinant of corporate reputation, as it helps to reduce information discrepancies and promotes a context of openness (Walsh and Beatty, 2007; Highhouse *et al.*, 2009; Podnar *et al.*, 2012; de la Fuente Sabaté and de Quevedo Puente, 2003).
- Government transparency may help to lower biased citizens' perceptions and move trust expectations by reducing information asymmetries between public and governments (Welch *et al.*, 2005).
- Transparency creates a context of understanding and community when combined with consistent disclosure of government performance information; ultimately it will impact positively on citizen trust (Grimmelikhuijsen, 2012).
- The perceived distance in the information gap between citizens and government appears to be one of the major elements that has led to the decline of public trust in government (Pina *et al.*, 2010b).
- A positive effect of transparency on reputation is often assumed (Meijer, 2012).
- An open organization that discloses information helps to set up and sustain a robust reputation (Mazzola *et al.*, 2006).

- There is a positive relation between e-government users assessment of government transparency and their trust in the local government (Kim and Lee, 2012).
- There is a solid support for the view that a perception of disclosure and fairness has an effect in the formation of trusting beliefs (Bannister and Connolly, 2011).
- If government provided citizens with more information on performance, levels of trust would increase (Bannister and Connolly, 2011).

From this, the following hypothesis is proposed:

Hypothesis H₃: Greater transparency has a positive effect on reputation.

7.4 THE RELATIONSHIP OF E-GOVERNMENT AND PERFORMANCE

These are the fundamental postulates rising from the literature review that support the relationship between E-Government and Performance.

- Scholars like Heeks (2001, 2008) summarizes 5 categories where the benefits of e-Government fall into:
 - Cheaper: producing outputs at a lower total cost.
 - More: producing more outputs.
 - Quicker: producing outputs in less time.
 - Better: producing outputs of a higher quality.
 - New: producing new outputs
- Ultimately, the goal of e-government is to improve the exchange among three main actors in society; government, citizens and firms, in order to fuel political, social and economic development in the country (Yanqing, 2010).
- Public administrations have pursued to improve the efficiency of public services by incorporating ICTs (Chan and Chow, 2007).
- One of the most important arguments towards e-government reform is that it raises the internal or production efficiency of public institutions (Von Haldenwang, 2004).

Accordingly, the following hypothesis is proposed:

Hypothesis H₄: Greater local e-government development has a positive impact on

Performance.

7.5 THE RELATIONSHIP OF REPUTATION AND PERFORMANCE

These are the primary ideas summarized from the literature review that prompt the relationship between Reputation and Performance.

- Firms and customers are more inclined to deal with organizations whom they have trusted in the past, therefore creating implicit links and transaction costs (Walsh and Beatty, 2007).
- Managers should pursue good media outcomes as they may have an impact on performance (Deephouse, 2000).
- Ultimately, local administrations are also exposed to the public scrutiny when explaining the positive values that a city has to offer, for firms, tourism or just because it is a good place to live. In line with this, a city brand strategy should be developed in order to create a reputation for a position within a competitive environment with other cities (Waeraas, 2015).
- Economic performance, the monitoring and control of political corruption, the quality of public services, and citizen participation in public policies are strongly related with wide public trust in government (Kim, 2010).

Therefore, the subsequent hypothesis is suggested:

Hypothesis H₅: Reputation has a positive impact on Performance.

8 EMPIRICAL ANALYSIS AND METHODOLOGY

8.1 DATA

In order to test the hypotheses, the data required for the development of the constructs of the models was obtained from three different databases. Thus, the e-government construct was obtained from CIBERP@ÍS (2007) a study of local government websites. The source for the resource transparency is Transparency International (TI) Spain (2008), a study carried out in Spain by the International Transparency Organization. Finally, the resource reputation was built from the Spanish Monitor of Reputation, an instrument of reputational assessment by MERCO (2008). The number of the definitive sample considering the three databases combined was 78 municipalities.

Ciberp@aís database

The specific section dedicated to ICTs from the Spanish newspaper El País, called CIBERP@ÍS (2007), was based on a study carried out on Spanish official municipal websites, between May and June of 2007. The study covered cities with a population of 50,000 people or over and administrative centres with fewer populations, as Spain is divided into 50 provinces, and 17 autonomous regions and each one holds a city as the administrative and government centre which might have less than 50,000 people. The total number of cities considered was 138. In order to obtain the current census per city, the Spanish National Statistics Institute (INE) data was used.

The methodology followed by Ciberp@aís, consisted in analysing the content and functionality of each municipal web site with an active assessment of some of the services offered online, such as filling out an application form for requesting information or sending an email to the citizen's mailbox. Also the web sites were tested for accessibility compliance with the CTIC Foundation, a Spanish NGO entity specialized in software and auditing sites for normative standards, such as W3C guidelines, law, accessibility, mobility and transparency.

A ranking of the websites was obtained by adding the points given to each of the 16 items (services) analysed. Ciberp@aís provided the maximum score to aspects such as public folder

access, payments and transactions executed online, the accessibility compliance (required by law), and the existence of citizen services delivered by email. Also evaluated were the possibility of using a search engine or the lack of it, tracking and monitoring the status of applications and administrative services, and ultimately the usability of the site in relation to its responsiveness, quick access to forms and contact information, digital ID certificates and how well they are integrated into the website.

Reputation-MERCO database

The Business Monitor of Corporate Reputation (MERCO) is one of the reference rankings in Spain and Latin America, having created a reputation assessment tool launched in 2000, based on a multi-stakeholder assessment methodology. Merco City (MERCO, 2008), a reputation index which was launched in 2008, estimates the value a city can offer in terms of the rational and emotional identifications of the city with its stakeholders. According to MERCO methodology, the city reputation will be a combination of emotional values represented by the capabilities of self-identification and empathy, and functional values represented by the resources available.

In order to cover all the aspects, Merco City considers a set of 6 primary dimensions (5 items each) with a total of 30 items, as can be seen below in Table 12:

Table 12. Merco City dimensions and items

Quality of life	Demand for qualified employment
Public services	Public employment
Housing and house prices	Employment generating capacity
Environmental quality	Production structure
Mobility	R & D Centres
Citizen security	Professional associations
Business context	Education offer
Industrial and trade fairs	University degrees
Infrastructure and communications	Business Schools
Investment incentives	Vocational professional schools
Business infrastructure	Educational facilities
Quality of telecommunications	Student residences

Leisure and culture	Responsible Citizenship
Cultural heritage	Support for the third sector
Cultural and sporting agenda	Sustainable sector
Sporting facilities	Care for the elderly and dependent
Natural heritage	Aid and social services
Hospitality offer	Development aid

Source: Adapted from MERCO (2008).

The reputation of a city is the rational identification (functional value = resources available) and emotional (emotional value = capacity of identification and empathy) of a city with different audiences. Merco City methodology includes three evaluations and a prior validation phase, as can be seen below:

1. Prior validation phase

The validation of the methodology is done through 20 in-depth interviews with experts in the urban economic and social fields and 4 focus groups with citizens. Also the items and sub items are tested (30 in total), using a qualitative study.

2. Macro survey to population

A questionnaire survey was conducted on a sample of 8,750 citizens aged 16 or older, in capitals and cities with more than 100,000 people. The objective is to assess the opinion of a city from three perspectives: what the people say about their city, from other cities inside the region, and outside the autonomous region, through a survey divided into five blocks:

- a) Allocation of the importance of the city items: respondents mark each item according to its importance in shaping the reputation of the city.
- b) City rating according to the Merco City items.
- c) Identification of the best and worst things of the city.
- d) Identification of the two best cities in the autonomous region for: living, working, doing business, studying and leisure.
- e) Identification of the two best cities in Spain for: living, working, doing business, studying and leisure.

3. Benchmarking of city resources

In this assessment phase, cities are benchmarked against more than 100 items from secondary sources, all related to urban issues: environment, urban planning and housing, security,

mobility, culture, economy, social services and quality of life. The individual results are merged with the outcomes of the citizen survey, providing a provisional ranking of the most reputed cities.

4. Direct assessment of each city

The third and final stage involves a direct assessment of the 75 cities with the best reputation through a questionnaire of merits. Each city is informed that it has been included in the provisional reputation ranking, and additional information is requested in order to support the results for which the city has been considered as a reputed city. The outcome of this questionnaire is accumulated to the previous provisional classification so a general and definitive reputation index is obtained which makes up the final ranking.

Transparency International (TI) Spain database

Transparency International (TI) is a worldwide nongovernmental organization that promotes openness and accountability at government, business and civil levels. It also monitors transparency in organizations, providing indexes to measure it, such as the Index of Municipalities ITA (Transparency International Spain, 2008).

Table 13. ITA: Transparency indicators of the municipalities

a) Information about the Municipal Corporation (16)
Basic institutional information (10)
Information on municipal rules and regulations (6)
b) Relations with Citizens and Society (20)
Characteristics of the council's website (3)
Information and citizen care and attention (11)
Level of commitment to citizens (6)
c) Economic and Financial Transparency (20)
Accounting and budgetary information (11)
Transparency in municipal income and expenses (6)
Transparency in municipal debt (4)
d) Information about Municipal Service Contract Bidding (6)
Procurement of services procedures (4)
Relations and transactions with suppliers (2)
e) Transparency about Urban Development/Public Works (18)
Urban planning and planning agreements (4)
Re-planning decisions and planning permissions (2)
Announcements and public works tenders (4)

Contractors information, offers and resolutions (2)
Monitoring and control of execution of works (3)
Planning indicators and public works (3)

Source: Adapted from Transparency International Spain (2008).

The methodology used involves three stages: information processing, grading and elaboration of the ranking.

1. Information Processing

A questionnaire containing 80 questions divided into five categories and 16 subcategories, was sent to a total of 100 city councils in early May 2008, (see Table 13). This had been prefilled by Transparency International, Spain which contained a result derived from a previous and external assessment done by this organization, which had an initial value for each municipality. This score was added to the new information that the municipalities had been incorporating into the questionnaire. The questionnaire was complemented by an annex that the municipalities have also had to fill in, indicating therein, the location of the data that was signalled for each indicator, so Transparency International Spain can later verify the data added.

The questionnaire and annex sent to each municipality were both on paper and in digital format, along with detailed instructions for completing these documents. The councils had 45 days to complete and return the questionnaire and the annex to Transparency International Spain. The information that the municipalities had added to the questionnaire had consequently increased its total score, and therefore the overall assessment of the level of transparency. The information from the municipalities that have not sent the requested information has been preserved and valued with the pre-set minimum score.

2. Grading - Levels of scoring:

There have been four possible levels of scoring in each of the 80 indicators that make up the Transparency Index of the municipalities:

- a. 2 points: If the information is published on the city website.
- b. 1 point: If the information is included in any periodic publication (paper or electronic format) of the City Council, or is sent to an official publication. The only publications accepted are the ones with an ISSN (or ISBN) or with public access such as official publications and bulletins.

- c. 1.5 points: It is a particular case: If the City does not want or is not able to publish the data requested on the local web, but instead gives Transparency International Spain that information for publication on this TI website, then this intermediate score (1.5) is granted for the corresponding indicator.
- d. 0 points: If information is not published through any type of media, and/or has not been replied to in the questionnaire, zero points will be awarded in the indicator.

8.2 VARIABLES

8.2.1 RESOURCE E-GOVERNMENT

For this research, the 16 items (services) per website analysed by CIBERP@ÍS (2007) were used (see Table 14), adding a score, which took values of zero (0) or one (1) depending on whether the attribute is present or not in each of the municipalities studied, as proposed by Esteves (2005). Then, a classification of the items was done in order to create a five-stage (five-dimension) model in line with the literature review (Siau and Long, 2005; Layne and Lee, 2001; Alshehri *et al.*, 2012). This methodology is also used in other empirical works related to government web content analysis and e-government (Alshehri *et al.*, 2012; García-Sánchez, Rodríguez-Domínguez, *et al.*, 2013; Kaaya, 2004; Luna-Reyes *et al.*, 2012; Rorissa *et al.*, 2011; Holzer and Manoharan, 2008; Abanumy *et al.*, 2005).

Table 14. E-Government dimensions, items and weights

E-government stages (Dimensions)	Items (Services)	Description	Weight
Web Presence	Forms	Proceeding documents (general information)	0.25
	Council/plenary proceedings	Acts or changes in description of laws in the council (decrees and local regulations)	0,25
	Search box	To find information inside city web pages	0,25
	Web map	Map of the website	0,25
	RSS	Up-to-date news subscription	0,25
Information	Street map	City map with all streets (can be static or dynamic)	0,50
	Transportation	Transport facilities and how to get to the city	0,50
Interaction	Citizen mailbox	Information request or method of contact	0,75
	Telephone Listings	Telephone numbers of the different services	0,75
Transaction	Follow-up functionality	It is possible to track the online applications or check the status	1
	Online applications	Is it possible to apply for documentation and services request?	1
	Payments	The possibility to finalize a payment	1

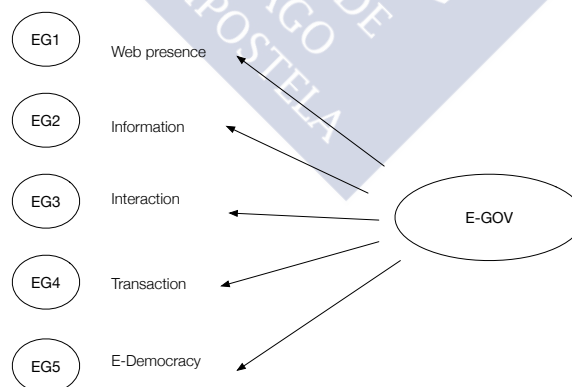
E-government stages (Dimensions)	Items (Services)	Description	Weight
		transaction on the web (taxes, fees etc..)	
	Digital signatures/certificate	If it is possible to obtain certified documents directly from the website	1
	Citizen folder	Citizens can update and maintain personal details	1
	Mobile	The web site is ready for mobile devices	1
E-democracy	Blogs	Discussion and forum facility for debate and posting information	1,25

Source: Adapted from Estevez (2005).

Subsequently each item (service) is grouped in a dimension following a classification of stages of e-government development (Alshehri *et al.*, 2012; Esteves, 2005), and each item is weighted in relation to the stage it belongs to following Esteves (2005), as follows (see Table 14): Web Presence (0.25), Information (0.5), Interaction (0.75), Transaction (1), and E-democracy (1.25).

The next step was to create E-government (E-GOV) as a latent variable (see Figure 18) derived from a five stage model (Alshehri *et al.*, 2012; Esteves, 2005). These five stages are the previously mentioned Web Presence (EG1), Information (EG2), Interaction (EG3), Transaction (EG4), and E-democracy (EG5), as measured in Estevez (2005).

Figure 18: E-government latent variable and its 5 dimensions



8.2.2 RESOURCE TRANSPARENCY

The next step was to create Transparency (F_TRANS) as a latent variable (see Figure 19) derived from the five dimensions of Transparency International Spain (2008) (Guillamón *et*

al., 2011; Albalate del Sol, 2013; Da Cruz *et al.*, 2015). These five dimensions are Information about the Municipal Corporation (T1), Relations with Citizens and Society (T2), Economic and Financial Transparency (T3), Information about Municipal Service Contracts Bidding (T4), and Transparency about Urban Development/Public Works (T5).

Figure 19. Transparency latent variable and its dimensions



8.2.3 RESOURCE REPUTATION

Reputation (REPUTATION) was also created as a latent variable measured by Merco (2008) (García-Sánchez *et al.*, 2013; Delgado-García *et al.*, 2013; Ruiz *et al.*, 2014; Ali *et al.*, 2015). Thus, the latent variable REPUTATION took the total score of the reputation of each city. Despite the fact that Merco City explains that 30 items are grouped in 6 dimensions to create the final score of reputation, they do not provide the individual score of each dimension nor the values of the individual items, hence, it was not possible to create a new factor of reputation considering the scores of each dimension: 1. Quality of life, 2. Demand for qualified employment, 3. Business context, 4. Education offer, 5. Leisure and Culture, and 6. Responsible Citizenship.

8.2.4 PERFORMANCE

Due to the nature of local governments, their activities and their accounting system, the most traditional indicators of organizational performance (economic profitability and financial returns) cannot be used and must be replaced by more appropriate measures of their own peculiarities within public administration (Corolleur *et al.*, 2004).

In most of the proposed empirical models, performance is the dependent variable. In order to measure it, several approaches were reviewed, considering different individual indicators of performance and performance growth. At the same time factors were derived from individual indicators, as can be seen in the following Table 15.

Table 15. Individual indicators and factors of performance

Performance	Code	Performance Growth	Code
Economic Activity Index per Capita	P1	Economic Activity Index Growth	G1
Employment	P2	Employment Growth	G2
Performance Factor	PF	Population Growth	G3
		Growth Factor	GF

Economic Activity Index per Capita

$$\text{Economic Activity Index per capita (P1)} = \frac{\text{Economic Activity Index}_{2013}}{\text{Population}_{2012}}$$

The Economic Activity Index per Capita (P1) and the population for the years 2012 and 2013, were obtained from the Economic Activity Index (Estudios y Análisis Económico de La Caixa, 2013). The Economic Activity Index describes the municipal economic activity per 100,000 for each city over a national base of 100,000 units. This indicator is calculated from the taxes corresponding to the total of the municipal economic activity (services, trade and industry) and professional activity divided by the total taxes corresponding to the Spanish economic activity (Albalate del Sol, 2013).

Employment

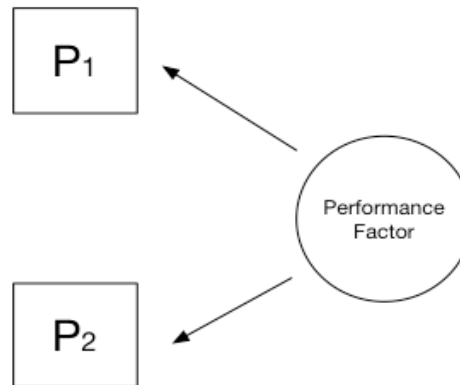
$$\text{Employment (P2)} = \frac{(100 - \text{Population Unemployed}_{2013})}{100}$$

The employment rate (P2) is calculated from the unemployment rate obtained from the La Caixa Economic Yearbook 2013 (Blumenthal *et al.*, 2009; Caamaño-Alegre *et al.*, 2012; Greasley *et al.*, 2011).

Performance Factor

The technique of Principal Component Analysis (PCA) was used to create a Performance Factor (PF) with the items P₁ (economic activity index per capita) and P₂ (employment).

Figure 20. Performance Factor



Economic Activity Index Growth

$$\text{Economic Activity Index Growth}(G1) = \left(\frac{\text{Economic Activity Index}_{2013}}{\text{Economic Activity Index}_{2009}} \right)^{\frac{1}{4}} - 1$$

The Economic Activity Index Growth (G1) was determined using the geometric mean of the Economic Activity Index between years 2009 and 2013 (Siskos *et al.*, 2014; Williams, 2011).

Population Growth

$$\text{Population Growth}(G2) = \left(\frac{\text{Population}_{2012}}{\text{Population}_{2009}} \right)^{\frac{1}{3}} - 1$$

The indicator Population Growth (G2) is obtained using the geometric mean of population, between 2009 and 2012 (Greasley *et al.*, 2011; Williams, 2011).

Employment Growth

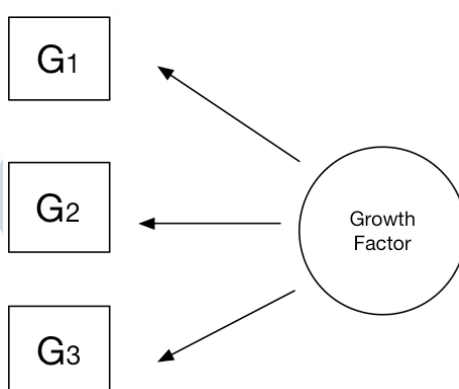
$$\text{Employment Growth}(G3) = \left(\frac{\text{Employment } P2_{2012}}{\text{Employment } P2_{2009}} \right)^{\frac{1}{3}} - 1$$

The indicator of Employment Growth (G3) is obtained using the geometric mean of employment between 2009 and 2012 (Blumenthal *et al.*, 2009).

Growth Factor

The technique of Principal Component Analysis (PCA) was used to create build a Growth Factor (GF) (Figure 21) with the items G₁ (economic activity index growth), G₂ (population growth) and G₃ (employment growth).

Figure 21. Growth Factor



8.2.5 CONTROL VARIABLES

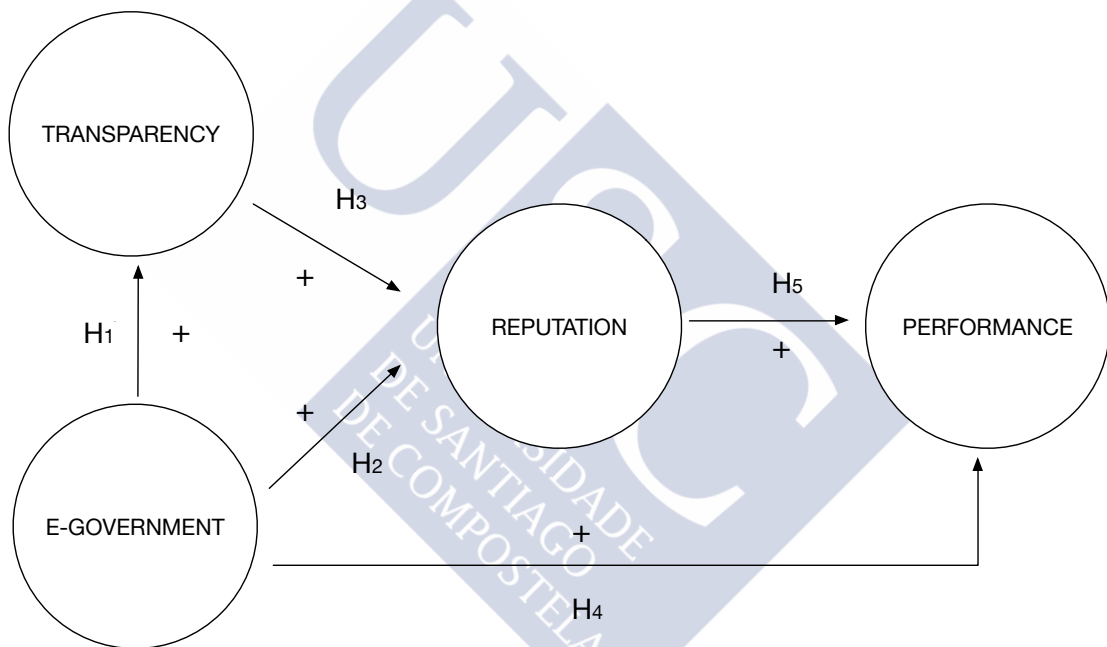
In the proposed models, two control variables were considered. The first one is human capital (Carmeli and Tishler, 2004a; Gandía and Archidona, 2008; Greasley *et al.*, 2011; Srivastava and Teo, 2010; Chung-pin Lee *et al.*, 2011), which was measured as the percentage of the population with a university degree (Estudios y Análisis Económico de La Caixa, 2013). The second one is city size that is frequently used in empirical studies with performance as a dependent variable (Carmeli and Tishler, 2004a; Smith, 2004; Chung-pin Lee *et al.*, 2011; Serrano-Cinca *et al.*, 2009; Caamaño-Alegre *et al.*, 2012; Guillamón *et al.*, 2011; Albalate del Sol, 2013), which was measured as the population of the city (Estudios y Análisis Económico de La Caixa, 2013). However, size was not included as a control variable in the models due to the fact that one of the indicators of performance, the Economic Activity Index per capita (P1), it is already adjusted to size.

8.3 MODEL DESCRIPTION

As was stated in the introduction, the main objective of this empirical study is, according to the theoretical perspective (RBV), to test, in a sample of Spanish municipalities, if a group of strategic resources (e-government, transparency and reputation) can be the drivers of organizational performance.

Figure 22 represents the main conceptual Model A causal model is presented in order to determine the influence of E-government, Transparency and Reputation on Performance.

Figure 22. Main conceptual Model (A)



Therefore, structural equation modelling (SEM) was the methodology used to test the proposed hypotheses and AMOS 21 was the software used to attain it. SEM is a statistical technique that simultaneously assesses the reliability and validity of the measures of the theoretical constructs and estimates the relationships among these constructs. It is used extensively in public administration research (Morgeson *et al.*, 2010) and also in strategic management studies (Baum and Wally, 2003).

In order to test the hypotheses that are presented in Figure 22, several models were developed.

The first model (B) considers the following three hypotheses: H_1 (E-GOVERNMENT \Rightarrow TRANSPARENCY), H_2 (E-GOVERNMENT \Rightarrow REPUTATION), and H_3 (TRANSPARENCY \Rightarrow REPUTATION). In this model, reputation has been considered as an indicator of the presence of competitive advantages, which could produce a superior performance. This is in line with the thoughts of some authors that consider reputation as a resource capable of explaining performance. For example, DiMaggio and Powell (1983) and Podolny, (1993) put special emphasis on finding alternative ways to assess the future success of organizations by certain signs that signal the environment and provide the organizations with legitimacy in society at large. Therefore, alternative measures must be put in place that will embody certain organizational characteristics that could be used as benchmarks to measure the performance (Baum and Silverman, 2004; Stuart *et al.*, 1999).

Both in this model and in the others (C, D, E, F, G, H, I) human capital is included as a control variable.

The second model (C) considers the following five hypotheses: H_1 (E-GOVERNMENT \Rightarrow TRANSPARENCY), H_2 (E-GOVERNMENT \Rightarrow REPUTATION), H_3 (TRANSPARENCY \Rightarrow REPUTATION), H_4 (E-GOVERNMENT \Rightarrow PERFORMANCE), and H_5 (REPUTATION \Rightarrow PERFORMANCE). This model tests all the five hypotheses contained in the original theoretical model (A).

As for the other models (D, E, F, G, H, I), they are identical in terms of hypotheses and the only difference among them is the measurement of performance used (see section 8.2.4). In all the six models four hypotheses are considered: H_1 (E-GOVERNMENT \Rightarrow TRANSPARENCY), H_2 (E-GOVERNMENT \Rightarrow REPUTATION), H_3 (TRANSPARENCY \Rightarrow REPUTATION), and H_5 (REPUTATION \Rightarrow PERFORMANCE).

8.4 RESULTS AND DISCUSSION

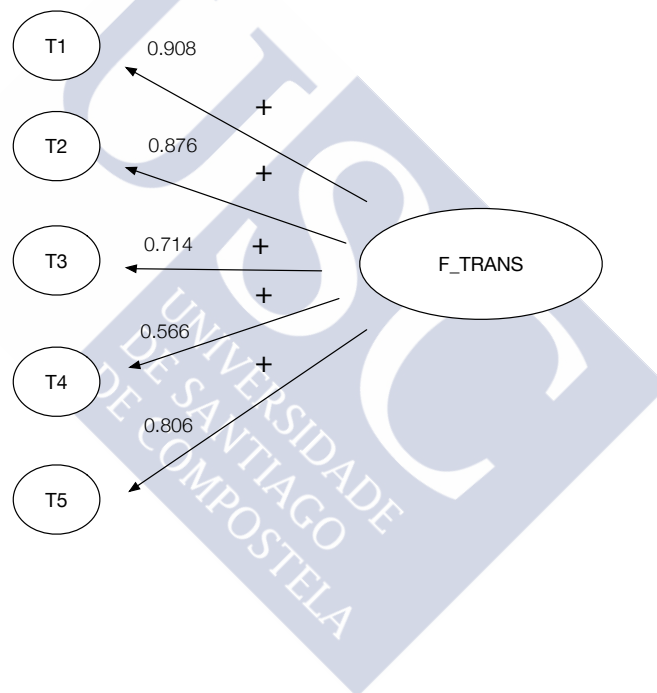
8.4.1 RESULTS: FACTOR ANALYSIS

Transparency Factor

In Figure 23 the factor loadings of the principal component analysis (PCA) are shown for Transparency Factor (F_TRANS) and the five dimensions [Information about the Municipal

Corporation (T1), Relations with Citizens and Society (T2), Economic and Financial Transparency (T3), Information about Municipal Service Contracts Bidding (T4) and Transparency about Urban Development/Public Works (T5)]. In order to examine if the PCA depicted is adequate, the Kaiser-Meyer-Olkin test (KMO) and Bartlett's test of sphericity was used (Hair *et al.*, 1999). The factor F_TRANS presents a KMO coefficient of 0.845, a chi-square of 218.415, 10 degrees of freedom and a p-value of 0.000. Despite the fact that the results of the factor analysis for F-TRANS are adequate, the models were tested using TRANSPARENCY¹, a latent variable with the score of a score from the study, Transparency International Spain (2008).

Figure 23. F_TRANS latent variable

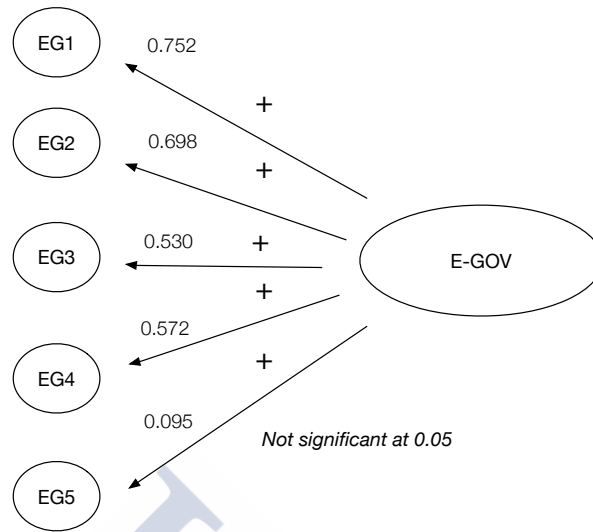


E-government Factor

In figure 24 the factor loadings of PCA are shown for E-government Factor (E-GOV) and its five stages: Web Presence (EG1), Information (EG2), Interaction (EG3), Transaction (EG4) and E-democracy (EG5). E-GOV presents a KMO coefficient of 0.715, a chi-square of 65.384, 10 degrees of freedom and a p-value of 0.000.

¹ F_TRANS and TRANSPARENCY have a coefficient of correlation of 0.99. Given the small size of the sample (72 cities), for the SEM analysis it is better to work with a latent variable previously estimated by Transparency International Spain (2008) in order to simplify the measurement model.

Figure 24. E-GOV factor

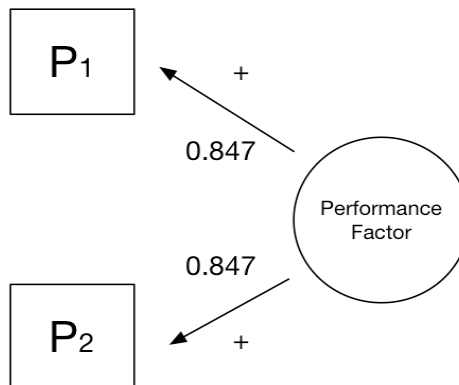


The five items EG1-EG5 present positive factor loadings. However, the results also show that the factor loading of e-democracy (EG5) was not significant at the 0.05 level, so it was considered appropriate to eliminate this item from the E-government factor. Doing this, the composite reliability of the new four-item E-GOV construct gives a value of 0.736. Since this exceeds the recommended threshold of 0.7 (Hair *et al.*, 1999), it can be seen as a proof of the internal consistency of the items that make up the factor. The new factor E-GOV presents a KMO coefficient of 0.751, a chi-square of 60.650, 6 degrees of freedom and a p-value of 0.000.

Performance Factor

The factor loadings for Performance Factor (PF) are shown in figure 25.

Figure 25. Performance Factor



The Performance Factor explained a 71.71% of the variance and, as can be seen in Table 16, the values of the tests are adequate, although the KMO is low.

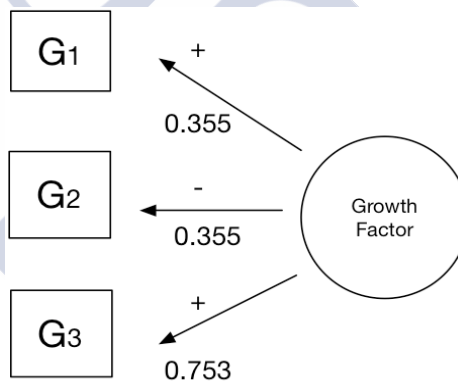
Table 16. Performance Factor tests of sampling adequacy

KMO		0.500
Bartlett's test	Chi square	15.779
	Degrees of freedom	1
	P-value	0.000

Growth Factor

The factor loadings of PCA for Growth Factor (GF) are shown in Figure 26.

Figure 26. Growth Factor



The Growth Factor explained a very small percentage of the variance (37,4%) and as can be seen in Table 17, the tests of sampling adequacy show that the factor is not adequate to be used in the proposed models.

Table 17. Growth Factor tests of sampling adequacy

KMO		0.496
Bartlett's test	Chi square	1.160
	Degrees of freedom	3
	P-value	0.763

8.4.2 RESULTS: PROPOSED MODELS

The results of the models that are going to be shown come from juxtaposing the adjusted measurement model (the four-item E-GOV construct²) and the different structural models presented previously. With respect to the factor loadings of E-GOV in all of the proposed models, the four of them result very similar to those obtained in the previous factor analysis done (see section 8.4.1) and they remain significant at the 0.05 level in all the cases. Also, the control variable (HUMAN CAPITAL) is included in all the models, and always presents a positive regression weight and a t-value significant at a level of 0.05.

Model B

The first of the models to be tested was Model B. In this model three hypotheses were considered: H_1 (E-GOVERNMENT \Rightarrow TRANSPARENCY), H_2 (E-GOVERNMENT \Rightarrow REPUTATION), and H_3 (TRANSPARENCY \Rightarrow REPUTATION).

The model fits adequately as can be seen in Table 18. The values of the indices of fit either exceed the minimum reference limits (0.05 for the chi-square probability and 0.9 for the CFI), or are to be found within the interval of acceptance that are frequently cited in the literature (this applies for CMIN/DF and RMSEA).

As far as the hypotheses (H_1 , H_2 , H_3) are concerned, the three of them have been confirmed by the data (see Figure 27). This is suggested by the positive sign of the regression weights for the relationships E-GOVERNMENT \Rightarrow TRANSPARENCY, E-GOVERNMENT \Rightarrow REPUTATION, and TRANSPARENCY \Rightarrow REPUTATION, and the t-values significant at a level of 0.05 (H_1 , H_2) or 0.10 (H_3).

² See the results of factor analysis for E-GOV in 8.4.1.

Figure 27. Model B

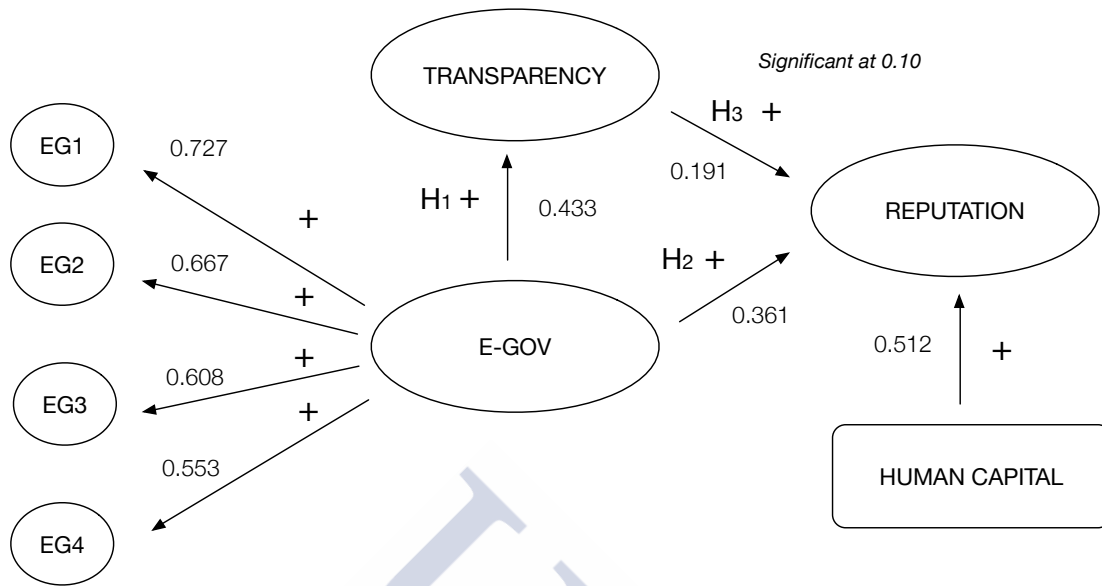


Table 18. Model B: Indices of fit

Chi square	19.529	CFI	0.940
Degrees of freedom	13	CMIN/DF	1.502
P-value	0.108	RMSEA	0.081

Model C

The second of the models to be tested was Model C. In this model five hypotheses were considered: H₁ (E-GOVERNMENT ⇒ TRANSPARENCY), H₂ (E-GOVERNMENT ⇒ REPUTATION), H₃ (TRANSPARENCY ⇒ REPUTATION), H₄ (E-GOVERNMENT ⇒ PERFORMANCE), and H₅ (REPUTATION ⇒ PERFORMANCE). At the same time, the indicator of performance studied is the Economic Activity Index per Capita.

The model fits adequately as can be seen for the values of the indices of fit in Table 19. And as far as the hypotheses H₁, H₂, H₃, H₅ are concerned, they have been confirmed by the data (see Figure 28). This is suggested by the positive sign of the regression weights for the relationships E-GOVERNMENT ⇒ TRANSPARENCY, E-GOVERNMENT ⇒ REPUTATION, TRANSPARENCY ⇒ REPUTATION, and REPUTATION ⇒ PERFORMANCE and the t-values significant at a level of 0.05 (H₁, H₂, H₅) or 0.10 (H₃). However, despite the positive sign of the regression weight of the hypothesis H₄, the relationship E-GOVERNMENT ⇒ PERFORMANCE is not significant and the hypothesis

must be rejected. This result was also obtained testing the model with the other indicators of performance that are considered in models E, F, G, H, I. In relation with the tests with the five indicators of performance, the factor loadings, the regression weights and the level of significance are not included here because they are very similar to those presented in Figure 28 and for the sake of clarity.

Figure 28. Model C

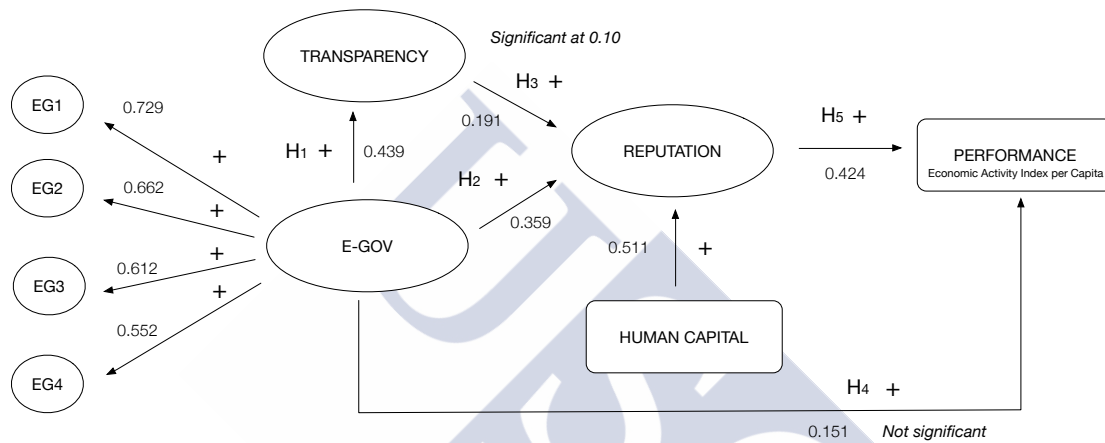


Table 19. Model C: Indices of fit

Chi square	22.467	CFI	0.964
Degrees of freedom	18	CMIN/DF	1.248
P-value	0.212	RMSEA	0.057

Model D

The third of the models to be tested was Model D. In this model four hypotheses were considered: H₁ (E-GOVERNMENT ⇒ TRANSPARENCY), H₂ (E-GOVERNMENT ⇒ REPUTATION), H₃ (TRANSPARENCY ⇒ REPUTATION), and H₅ (REPUTATION ⇒ PERFORMANCE). The indicator of performance considered is Economic Activity Index per Capita, as it was also for Model C.

The model fits adequately as it can be appreciated for the values of the indices of fit in Table 20. And as far as the hypotheses H₁, H₂, H₃, H₅ are concerned, they have been confirmed by the data (see Figure 29). This is recommended by the positive sign of the

regression weights for the relationships E-GOVERNMENT \Rightarrow TRANSPARENCY, E-GOVERNMENT \Rightarrow REPUTATION, TRANSPARENCY \Rightarrow REPUTATION, and REPUTATION \Rightarrow PERFORMANCE and the t-values significant at a level of 0.05 (H₁, H₂, H₅) or 0.10 (H₃).

Figure 29. Model D

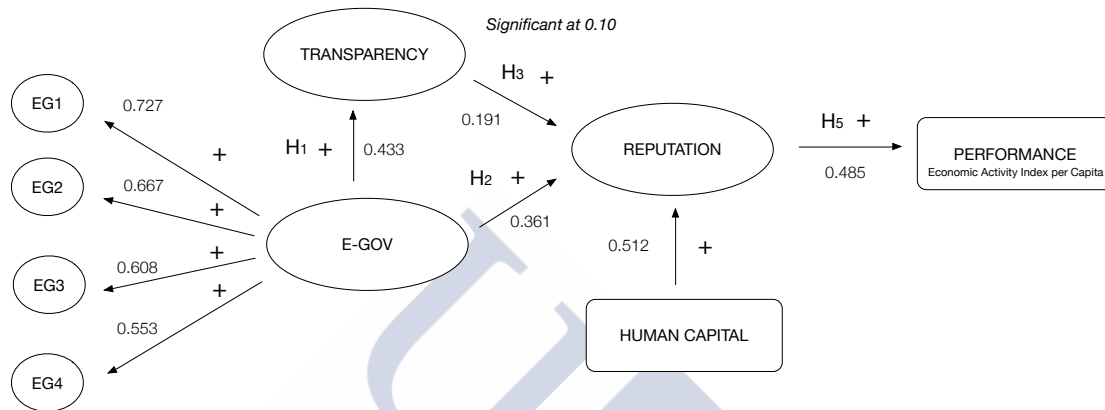


Table 20. Model D: Indices of fit

Chi square	23.921	CFI	0.961
Degrees of freedom	19	CMIN/DF	1.259
P-value	0.199	RMSEA	0.058

Model E

The fourth of the models to be tested was Model E. In this model four hypotheses were considered: H₁ (E-GOVERNMENT \Rightarrow TRANSPARENCY), H₂ (E-GOVERNMENT \Rightarrow REPUTATION), H₃ (TRANSPARENCY \Rightarrow REPUTATION), and H₅ (REPUTATION \Rightarrow PERFORMANCE). The indicator of performance studied is Economic Activity Index Growth.

The model fits adequately as it can be seen for the values of the indices of fit in Table 21. And as for hypotheses H₁, H₂, H₃, H₅, they have been confirmed by the data (see Figure 30). This is suggested by the positive sign of the regression weights for the relationships E-GOVERNMENT \Rightarrow TRANSPARENCY, E-GOVERNMENT \Rightarrow REPUTATION,

TRANSPARENCY \Rightarrow REPUTATION, and REPUTATION \Rightarrow PERFORMANCE and the t-values significant at a level of 0.05 (H_1, H_2, H_5) or 0.10 (H_3).

Figure 30. Model E

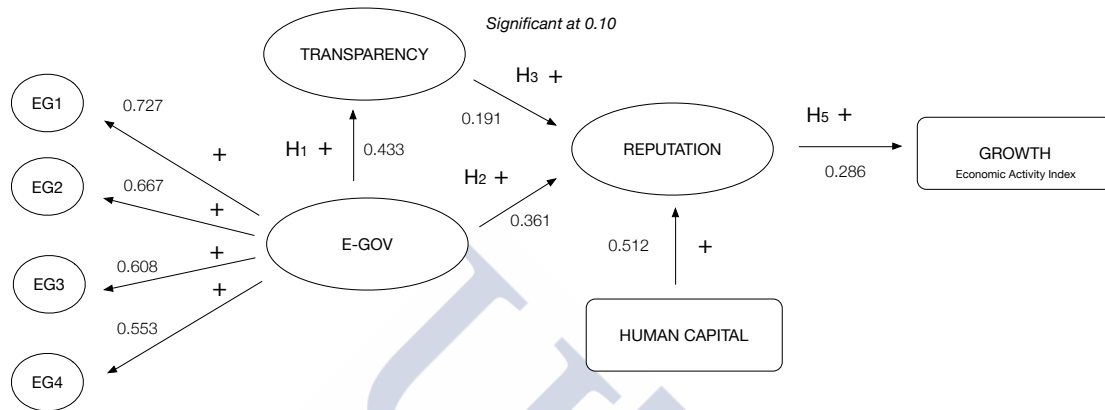


Table 21. Model E: Indices of fit

Chi square	28.779	CFI	0.916
Degrees of freedom	19	CMIN/DF	1.515
P-value	0.07	RMSEA	0.082

Model F

The fifth of the models to be tested was Model F. In this model four hypotheses were considered: H_1 (E-GOVERNMENT \Rightarrow TRANSPARENCY), H_2 (E-GOVERNMENT \Rightarrow REPUTATION), H_3 (TRANSPARENCY \Rightarrow REPUTATION), and H_5 (REPUTATION \Rightarrow PERFORMANCE). The indicator of performance considered is Population Growth.

The model fits adequately as it can be seen for the values of the indices of fit in Table 22. And as for hypotheses $H_1, H_2,$ and H_3 , they have been confirmed by the data (see Figure 31). This is suggested by the positive sign of the regression weights for the relationships E-GOVERNMENT \Rightarrow TRANSPARENCY, E-GOVERNMENT \Rightarrow REPUTATION, and TRANSPARENCY \Rightarrow REPUTATION, and the t-values significant at a level of 0.05 (H_1, H_2)

or 0.10 (H₃). The hypothesis H₅ must be rejected, with a t-value significant at a level of 0.05, but with a negative sign of the regression weight for the relationship REPUTATION ⇒ PERFORMANCE, which is a result opposite to the expected one.

Figure 31. Model F

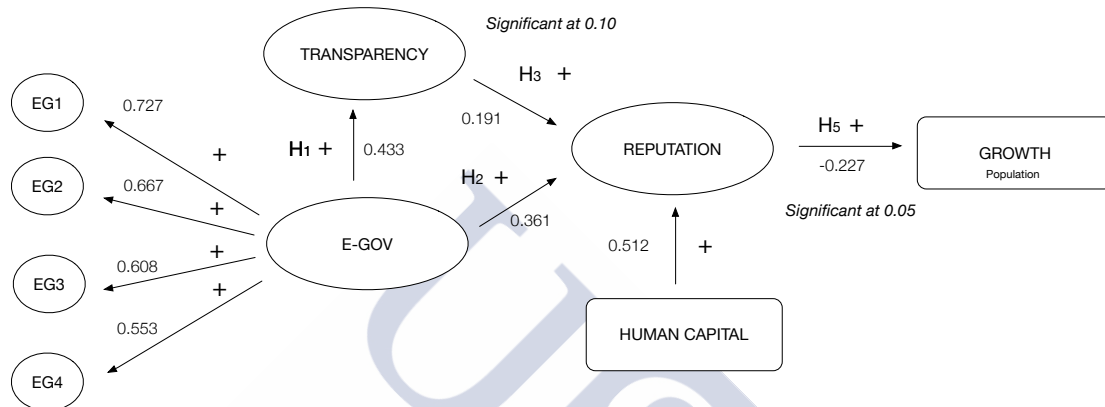


Table 22. Model F: Indices of fit

Chi square	22.100	CFI	0.971
Degrees of freedom	19	CMIN/DF	1.163
P-value	0.279	RMSEA	0.046

Model G

The sixth of the models to be tested was Model G. In this model four hypotheses were considered: H₁ (E-GOVERNMENT ⇒ TRANSPARENCY), H₂ (E-GOVERNMENT ⇒ REPUTATION), H₃ (TRANSPARENCY ⇒ REPUTATION), and H₅ (REPUTATION ⇒ PERFORMANCE). Employment is the indicator of performance contemplated.

The model fits adequately as it can be seen for the values of the indices of fit in Table 23. And as for hypotheses H₁, H₂, H₃, H₅, they have been confirmed by the data (see Figure 32). This is suggested by the positive sign of the regression weights for the relationships E-GOVERNMENT ⇒ TRANSPARENCY, E-GOVERNMENT ⇒ REPUTATION, TRANSPARENCY ⇒ REPUTATION, and REPUTATION ⇒ PERFORMANCE and the t-values significant at a level of 0.05 (H₁, H₂, H₅) or 0.10 (H₃).

Figure 32. Model G

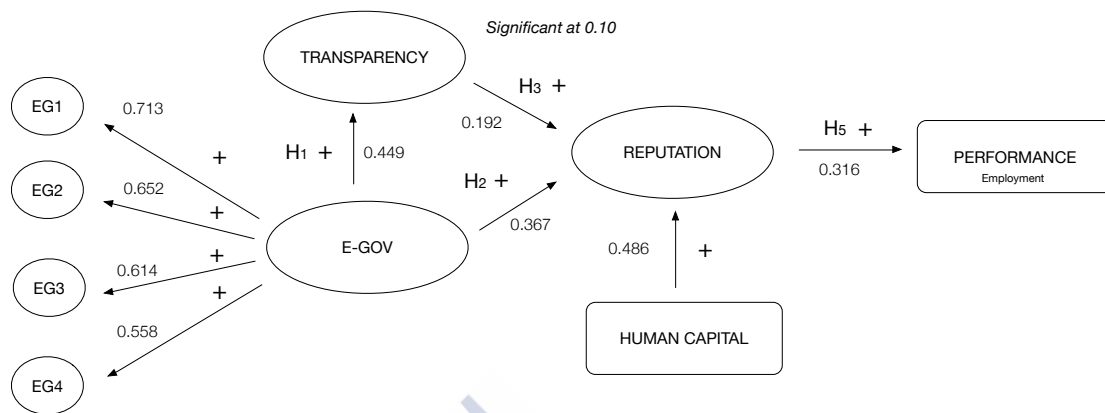


Table 23. Model G: Indices of fit

Chi square	26.426	CFI	0.932
Degrees of freedom	18	CMIN/DF	1.468
P-value	0.090	RMSEA	0.078

Model H

The seventh of the models to be tested was Model H. In this model four hypotheses were considered: H₁ (E-GOVERNMENT ⇒ TRANSPARENCY), H₂ (E-GOVERNMENT ⇒ REPUTATION), H₃ (TRANSPARENCY ⇒ REPUTATION), and H₅ (REPUTATION ⇒ PERFORMANCE). The indicator of performance contemplated is Employment Growth.

The model fits adequately as it can be seen for the values of the indices of fit in Table 24. And as far as the hypotheses H₁, H₂, H₃, H₅ are concerned, they have been confirmed by the data (see Figure 33). This is suggested by the positive sign of the regression weights for the relationships E-GOVERNMENT ⇒ TRANSPARENCY, E-GOVERNMENT ⇒ REPUTATION, TRANSPARENCY ⇒ REPUTATION and REPUTATION ⇒ PERFORMANCE and the t-values significant at a level of 0.05 (H₁, H₂, H₅) or 0.10 (H₃).

Figure 33. Model H

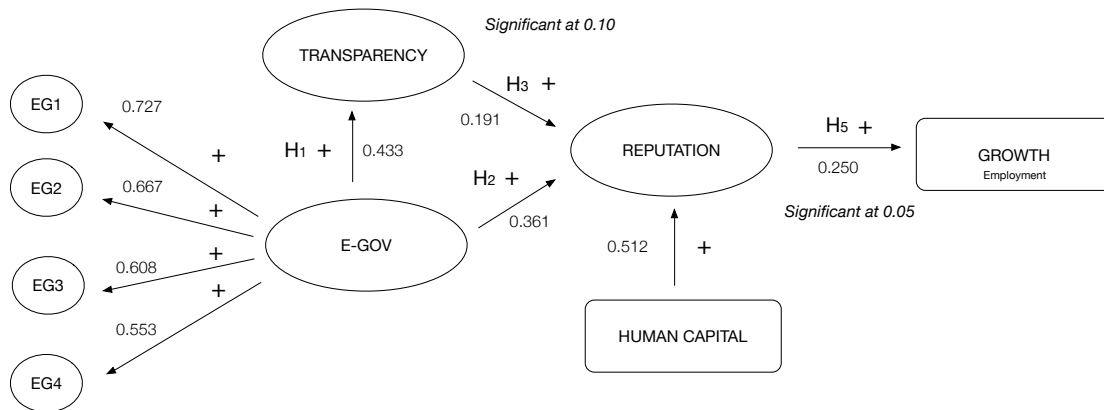


Table 24. Model H: Indices of fit

Chi square	23.497	CFI	0.959
Degrees of freedom	19	CMIN/DF	1.237
P-value	0.216	RMSEA	0.055

Model I

The eighth of the models to be tested was Model I. In this model four hypotheses were considered: H₁ (E-GOVERNMENT ⇒ TRANSPARENCY), H₂ (E-GOVERNMENT ⇒ REPUTATION), H₃ (TRANSPARENCY ⇒ REPUTATION), and H₅ (REPUTATION ⇒ PERFORMANCE). The indicator of performance contemplated is Performance Factor.

The model fits adequately as it can be seen for the values of the indices of fit in Table 25. And as far as the hypotheses H₁, H₂, H₃ and H₅ are concerned, they have been confirmed by the data (see Figure 34). This is suggested by the positive sign of the regression weights for the relationships E-GOVERNMENT ⇒ TRANSPARENCY, E-GOVERNMENT ⇒ REPUTATION, TRANSPARENCY ⇒ REPUTATION, and REPUTATION ⇒ PERFORMANCE and the t-values significant at a level of 0.05 (H₁, H₂, H₅) or 0.10 (H₃).

Figure 34. Model I

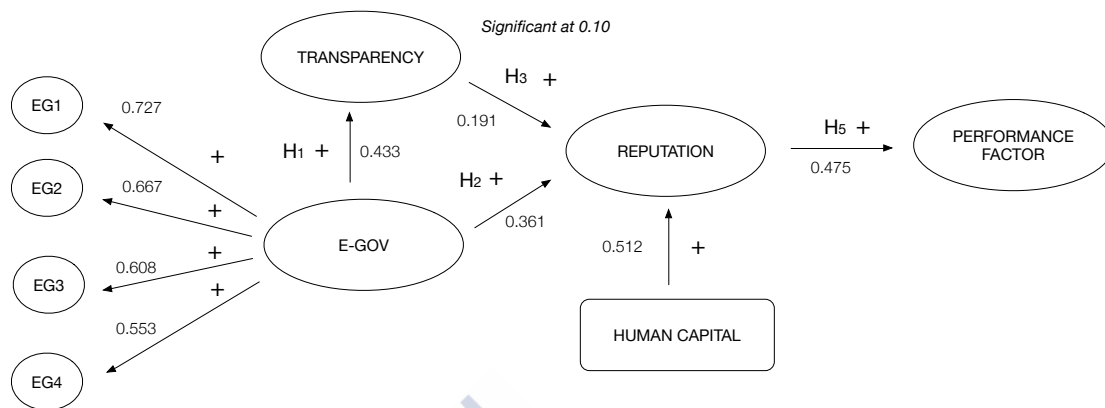


Table 25. Model I: Indices of fit

Chi square	29.152	CFI	0.921
Degrees of freedom	19	CMIN/DF	1.534
P-value	0.064	RMSEA	0.083

8.4.3 DISCUSSION OF RESULTS

Building on the empirical findings that have been shown previously, this section presents the discussion of the results. In this study, based on the previous literature review, a conceptual model (model A, see figure 22) was proposed in order to test the hypotheses that were formulated. The theoretical model establishes five different relationships (E-government and Transparency, E-government and Reputation, Transparency and Reputation, E-Government and Performance, and Reputation and Performance) to test in a definitive sample of 78 municipalities.

In order to develop the theoretical model, two latent variables were created, E-GOV, and F-TRANS. Both constructs were considered suitable to be incorporated in the models, although F-TRANS was not included. Instead, Transparency was measured as a latent variable estimated earlier by Transparency International for the year 2008 (Transparency International Spain, 2008), in order to simplify the conceptual model. In any case, the correlation between F-TRANS and the factor used is very high.

As for the factor E-GOV, it was redesigned from 5 e-government stages to 4 stages (Web Presence, Information, Interaction and Transaction). The exclusion of the fifth stage (e-Democracy) was due to the fact that the factor loading was not statistically significant. This result is in line with the findings of Coursey and Norris (2008) that in a study of US municipalities found that E-government adoption in complex stages is not accurately explained by stage models. This can also be perceived in the literature related to stage model proposals, where in most cases four stages are considered (Baum and Di Maio, 2000; Layne and Lee, 2001; Hiller and Belanger, 2001; West, 2004) and few propose five stages (Siau and Long, 2005; Lee 2010).

As mentioned earlier the theoretical model includes five hypotheses. These were tested in different models (see Table 26). The main reasoning behind the number of models tested is to verify if the theoretical model and the underlying hypotheses depicted can be influenced by the indicator of performance considered.

Table 26. Models and Hypotheses

	H ₁	H ₂	H ₃	H ₄	H ₅
B	Accepted	Accepted	Accepted	Not tested	Not tested
C	Accepted	Accepted	Accepted	Rejected	Accepted
D	Accepted	Accepted	Accepted	Not tested	Accepted
E	Accepted	Accepted	Accepted	Not tested	Rejected
F	Accepted	Accepted	Accepted	Not tested	Accepted
G	Accepted	Accepted	Accepted	Not tested	Accepted
H	Accepted	Accepted	Accepted	Not tested	Accepted

In order to prove the robustness of the theoretical model in relation to that variable (performance), several measures of performance (Economic Activity Index per Capita, Employment, Performance Factor) and performance growth (Economic Activity Index Growth, Employment Growth, Population Growth) were designed. Furthermore, some of the models proven do not include H₄, as it is not statistically significant in the analysis. On the contrary, the other hypotheses are largely supported by the results.

The variable human capital was used as a control variable on reputation in all models. Despite the fact that in the literature there is a significant number of references showing a positive relationship between human capital and performance (Carmeli and Tishler, 2004a), in

this research human capital was used as a control variable only for reputation. And this is because reputation is considered in all the models tested, not only as a strategic resource, but also as a proxy variable capable of capturing organizational performance. The results show a positive and statistically significant regression weight between Human Capital and Reputation in all models. This strong and stable link is also found by Hitt *et al.* (2001) and Crooks *et al.* (2011) among others.

The relationship E-GOVERNMENT \Rightarrow TRANSPARENCY (H₁) is accepted in all the models. This equals the findings of other scholars. For example, Torres *et al.* (2005) in a study of regional and local governments of the EU, identify that e-Government enhances transparency. Moreover, several studies find that e-government reduces corruption by increasing government accountability and transparency; for example, Shim and Eom (2008) in a study in Korea, as well as Andersen (2009) and Elbahnasawy (2014) using countries worldwide as the unit of analysis. Furthermore, Bonsón *et al.* (2012) in a EU study of local governments maintain that transparency increases with e-government.

The relationship E-GOVERNMENT \Rightarrow REPUTATION (H₂) is also accepted in all the models. Trust was used as an alternative to reputation (see table 7), as is proposed by Berens and Van Riel (2004). Academics such as Parent *et al.* (2005) identify, in a study of Canadian voters, a positive relationship between e-government usage and trust in government. Based on a four-case study developed with organizations of the US and Korea Moon (2003) suggests that governments' ITCs have the potential to contribute to the enhancement of public trust, despite the fact that it was not empirically tested. Moreover, several authors identify a positive relationship between e-participation and trust in government (Welch *et al.*, 2005; Tolbert and Mossberger, 2006).

The relationship TRANSPARENCY \Rightarrow REPUTATION (H₃) is accepted in all models as well. This is in line with the view of Mazzola *et al.* (2006) who propose that a way for an organization to improve reputation is to enhance transparency. Also, De la Fuente-Sabaté and De Quevedo-Puente (2003), in a study of the Spanish savings banks, identify that the informative transparency of the organization proves to have a positive effect on reputation.

The relationship E-GOVERNMENT \Rightarrow PERFORMANCE (H₄) was only tested in model C, and it was rejected. But it is important to emphasize that this model was also tested with

the other performance indicators and the hypothesis was rejected in all cases. As was shown in the literature review, it is extremely difficult to identify positive or negative effects of e-government on performance. This is due to the fact that in most of the few empirical papers that cover this relationship, performance is proposed as a measure of the effectiveness of e-government rather than a measurement of the performance of the city, as was the relationship proposed in this research based on the indicators of performance used.

Despite the fact that apparently there is not a direct impact of e-government on performance, there does exist such an impact (and positive) in an indirect way through the relations E-GOVERNMENT \Rightarrow TRANSPARENCY \Rightarrow REPUTATION \Rightarrow PERFORMANCE and E-GOVERNMENT \Rightarrow REPUTATION \Rightarrow PERFORMANCE.

The relationship REPUTATION \Rightarrow PERFORMANCE (H₅) is supported in six models and it is rejected in one model (F). This relationship is also supported by academics such as Carmeli and Tishler (2004a), where in a study of Israeli local authorities, the authors found a positive effect of perceived organizational reputation on performance. Similar results were found by Kotha *et al.* (2001) in a study of 50 pure Internet organizations and Rindova *et al.* (2005) in a research of American business schools.

9 CONCLUSIONS

9.1 IMPLICATIONS FOR SCHOLARS AND PRACTITIONERS

The management of public organizations is a subject of study that is receiving growing attention around the world, not only from politicians but also from academics, public officials, and citizens.

As was appreciated in the literature review, it is common to find strategic management research where the RBV is used to assess resources and capabilities of for-profit organizations. At the same time, a growing body of research has recognized the prominence of measuring organisational performance (Cinca *et al.*, 2003) in public organizations; however, the measurement of intangible assets and strategic resources remains a challenge (Luoma-aho, 2008).

Firstly, this thesis has contributed to increase the knowledge of management of public organizations, following the RBV postulates strongly linked to the strategic management domain. This contribution agrees to answer affirmatively the question initially formulated in the introduction of the thesis, about the potentiality of the resource-based view to explain research issues affecting public organizations. This outcome has several implications for scholars. The RBV, therefore, could also be applied to solve research questions related to different levels of government and diverse public organizations. Moreover, for academics highly focused on the development of the RBV, and mainly for those testing empirical models for for-profit organizations in heterogeneous industries, it could be a challenge to improve the knowledge base which has emerged from the empirical research to date, enlarging the issues tested with new works of the public administration. For those scholars involved in the research of public organizations and deeply rooted in perspectives linked to political science, using a strategic management view like the RBV could give rise to a new opportunity for enhancing their theoretical models..

The strategic resources studied in this research have been E-government, Transparency and Reputation. These resources were studied as drivers of performance in a sample of Spanish municipalities, and show direct and indirect effects on the dependent variable. To date, and from the empirical research reviewed, no study has set up the relationships tested

here among Transparency, E-government, Reputation and Performance in municipalities either in Spain or in other countries. Therefore this study establishes as an initial standpoint to increase the knowledge base about, at least, the Spanish local administration and city performance.

From a designed theoretical model, a set of empirical models has been developed to test the hypotheses formulated in this research. From the results obtained, the following conclusions are drawn:

- A positive relationship between E-government and Transparency, derived from the results, contributes to enhance the knowledge about local administration worldwide and it is aligned with the empirical findings of other research at different levels of governments and countries.
- The E-government and Reputation relationship has also a positive sign. This result, although it has not been directly tested in other empirical works, has been tested in several studies with the scope of study on the relationship between e-government and trust.
- Another relationship that presents a positive sign is Transparency and Reputation. This association is also in line with the literature, where an open government has a positive influence on reputation.
- The results also show that the resource E-government cannot explain an improvement in Performance. This can be due to the fact that in this research the indicators of performance not only can be explained by strategic resources linked to the local government, but also by the relationship with other levels of government (country, autonomous region, and province). In the literature, a positive connection between e-government and performance appears when performance is measured based on indicators of citizens' e-government usage and perception; but that is not the case in this work.
- A relationship commonly identified in strategic management literature, Reputation and Performance, presents results in line with this research.

Another outcome of this thesis is that the proposed theoretical model is scarcely sensitive to the measure of performance chosen. Out of six different performance indicators tested in

the models, only one does not support a positive relationship. Hence, future empirical studies on public organizations would benefit from carrying out a sensitivity analysis similar to the one carried out in this research in relation to the indicators of performance. This would prevent unnecessary bias and make the models more robust.

An additional contribution of this research, linked to that performance issue, rests on the fact that performance measures used in the models were approached from both a static and a dynamic perspective. From a static view, strategic resources influence performance of a given year, meanwhile the dynamic approach provides insights of how resources affect positively the growth of performance for a given period.

Further implications of this research for practitioners comprise that an e-government strategy is a paramount component in modernising public organizations, through by analysing and developing other organisational resources. For those with responsibilities in local governments, such as public managers and officials, it can be useful to know that a strategic perspective focused on the development of intangible resources (e-government, transparency and reputation) can provide a competitive advantage for their municipalities, as it has been shown that a positive influence between resources and performance can be achieved.

9.2 LIMITATIONS AND GUIDELINES FOR FUTURE RESEARCH

As with any research attempt, this work has intrinsic limitations. The most relevant is related to the size of the sample. The data used was attained from a subset of three different databases, which determined the definitive number of 78 municipalities used.

Moreover, e-government database was only created for one year, so it is impossible to test the development of e-government stages changing over time from a dynamic perspective.

Another limitation, data related, was the difficulty for obtaining or acquiring further information. In this study, only secondary sources of information were used to measure the group of strategic resources. This is due to the difficulty of getting data from multiple stakeholders, for example through a costly and complexly designed questionnaire.

Further limitations stem from the very few empirical works studying the relationships observed in this thesis in the local government domain. As a consequence, the discussion and the generalization of the results suffer from this constraint.

Despite the positive insights derived from the results of the empirical models, it cannot be assumed that the only strategic resources with capacity of explaining the performance of municipalities can be limited to e-government, transparency and reputation. The RBV presents a huge catalogue of resources capable of explaining the performance of for-profit organizations that in the majority of cases have been tested in different settings. Therefore, the limitation to get suitable data required for the measurement of additional resources to be studied in local governments acts also as a barrier for testing them.

Further research from the before mentioned conclusions can be presented. In order to identify new potential relationships between the strategic resources studied in this work and other dependent variables, the economic risk of the municipalities could be a new dependent variable, which would not be difficult to implement with the information available.

Another possibility could be to complement the secondary sources of information used to measure resources with an in-depth web content analysis that will also cover the usability and functionality of local government webs, in order to establish and match the different e-government stages.

There is a strong and growing interest worldwide about the quality of life of the citizens. This can be a matter for future integration of the models presented with scales suitable to measure the quality of life of cities.

10 APPENDIX

Table A1: Municipal websites analysed by Ciberp@ís (2007)

Municipio	Web
Albacete	www.albacete.com
Alcalá de Guadaíra	www.ciudadalcala.org
Alcalá de Henares	www.ayto-a-lea-ladehenares.es
Alcobendas	www.alcobendas.org
Alcorcón	www.ayto-a-lcorcon.es
Alcoy/Alcoi	www.alcoLorg
Algeciras	www.algeciras.es
Alicante/Alacant	www.alicante.es
Almería	www.aytoalmeria.es
Arona	www.arona.org
Arrecife	www.arrecife.es
Ávila	www.avila.es
Avilés	www.aviles.es
Badajoz	www.aytobadajoz.es
Badalona	www.badalona.cat
Barakaldo	www.barakaldo.org
Barcelona	www.bcn.cat
Benalmádena	www.benalmadena.com
Benidorm	www.benidorm.org
Bilbao	www.bilbao.net
Burgos	www.aytoburgos.es
Cáceres	www.caceres.es
Cádiz	www.cadiz.es
Cartagena	www.cartagena.es
Castelldefels	www.castelldefels.cat
Castellón de la Plana/Castelló de la Plana	www.castellon.es
Cerdanyola del Vallès	www.cerdanyola.cat
Ceuta	www.ceuta.es
Chiclana de la Frontera	www.chiclana.es
Ciudad Real	www.ciudadreal.es
Collado Villalba	www.ayto-colladovillalba.org
Córdoba	www.cordoba.es
Cornellà de Llobregat	www.cornella.cat
Coruña (A)	www.acoruna.es
Coslada	www.ayto-coslada.es
Cuenca	www.cuenca.es
Donostia-San Sebastián	www.donostia.org
Dos Hermanas	www.doshermanas.es
Ejido (El)	www.elejido.es
Elche/Elx	www.elche.es
Elda	www.elda.es
Estepona	www.estepona.es
Ferrol	www.ferrol.es
Fuengirola	www.fuengirola.es
Fuenlabrada	www.fuenlabrada.es

Municipio	Web
Gandia	www.gandia.es
Getafe	www.getafe.es
Getxo	www.getxo.net
Gijón	www.gijon.es
Girona	www.ajgirona.cat
Granada	www.granada.org
Granollers	www.granollers.cat
Guadalajara	www.guadalajara.es
Hospitalet de Llobregat (L')	www.l-h.cat
Huelva	www.huelva.es
Huesca	www.huesca.es
Irun	www.irun.org
Jaén	www.aytojaen.es
Jerez de la Frontera	www.jerez.es
Leganés	www.leganes.org
León	www.aytoleon.es
Linares	www.ayuntamientodelinares.org
Línea de la Concepción (La)	www.lalineas.es
Lleida	www.lleida.cat
Logroño	www.logro-o.org
Lorca	www.lorca.es
Lugo	www.lugo.es
Madrid	www.munimadrid.es
Majadahonda	www.majadahonda.org
Málaga	www.ayto-malaga.es
Manresa	www.ajmanresa.cat
Marbella	www.marbella.es
Mataró	www.mataro.cat
Melilla	www.melilla.es
Mérida	www.merida.es
Mijas	www.mijas-digital.es
Molina de Segura	www.molinadesegura.es
Mollet del Vallès	www.molletvalles.cat
Móstoles	www.mostoles.es
Motril	www.motril.es
Murcia	www.murcia.es
Orihuela	www.orihuela.es
Ourense	www.ourense.es
Oviedo	www.oviedo.es
Palencia	www.aytopalencia.es
Palma de Mallorca	www.palmademallorca.es
Palmas de Gran Canaria (Las)	www.laspalmasgc.es
Pamplona/Iruña	www.pamplona.es
Parla	www.parla.es
Paterna	www.paterna.es
Ponferrada	www.ponferrada.org
Pontevedra	www.concellopontevedra.es
Pozuelo de Alarcón	www.pozuelodealarcon.es
Prat de Llobregat (El)	www.aj-elprat.cat
Puerto de Santa María (El)	www.elpuertosm.es
Puertollano	www.puertollano.es
Reus	www.reus.cat

Municipio	Web
Rivas-Vaciamadrid	www.rivas-vaciamadrid.org
Roquetas de Mar	www.aytoroquetas.org
Rozas de Madrid (Las)	www.aytolasrozas.org
Rubí	www.ajrubl.cat
Sabadell	www.sabadell.cat
Sagunto/Sagunt	www.sagunt.es
Salamanca	www.aytosalamanca.es
San Cristóbal de La Laguna	www.aytolalaguna.com
San Fernando	www.sanfernando.es
San Sebastián de los Reyes	www.ssreyes.org
Sanlúcar de Barrameda	www.aytosanlucar.org
Sant Boi de Llobregat	www.stboi.cat
Sant Cugat del Vallès	www.santcugat.cat
Santa Coloma de Gramenet	www.gramenet.cat
Santa Cruz de Tenerife	www.santacruzdetenerife.es
Santa Lucía de Tirajana	www.santaluciagc.com
Santander	www.santander.es
Santiago de Compostela	www.santiagodecompostela.org
Segovia	www.segovia.es
Sevilla	www.sevilla.org
Soria	www.ayto-soria.org
Talavera de la Reina	www.talavera.es
Tarragona	www.tarragona.cat
Telde	www.telde.es
Terrassa	www.terrassa.cat
Teruel	www.teruel.es
Toledo	www.toledo.es
Torrejón de Ardoz	www.torrejon.es
Torrelavega	www.torrelavega.es
Torremolinos	www.torremolinos.es
Torrent	www.torrent.es
Torrevieja	www.torrevieja.es
Valencia	www.valencia.es
Valladolid	www.valladolid.es
Vélez-Málaga	www.ayto-velezmalaga.es
Vigo	www.vigo.es
Viladecans	www.viladecans.cat
Vilanova i la Geltrú	www.vilanova.cat
Vitoria-Gasteiz	www.vitoria-gasteiz.org
Zamora	www.ayto-zamora.org
Zaragoza	www.zaragoza.es

11 REFERENCES

- Abanumy, A., Al-badi, A. and Mayhew, P. (2005) 'E-Government Website Accessibility : In-Depth Evaluation of Saudi Arabia and Oman.' *The Electronic Journal of e-Government*, Vol. 3, No. 3, pp. 99–106.
- Acedo, F. J., Barroso, C. and Galan, J. L. (2006) 'The Resource-Based Theory: Dissemination and Main Trends.' *Strategic Management Journal*, Vol. 27, No. 7, pp. 621–636.
- Aerschot, L. Van and Rodousakis, N. (2008) 'The Link between Socio-Economic Background and Internet Use: Barriers Faced by Low Socio-Economic Status Groups and Possible Solutions.' *Innovation: The European Journal of Social Science Research*, Vol. 21, No. 4, pp. 317–351.
- Akman, I., Yazici, A., Mishra, A. and Arifoglu, A. (2005) 'E-Government: A Global View and an Empirical Evaluation of Some Attributes of Citizens.' *Government Information Quarterly*, Vol. 22, No. 2, pp. 239–257.
- Al-Haddad, S. A., Hyland, P. N. and Hubona, G. (2011) 'An Assessment Tool for E-Government System Performance: A Citizen-Centric Model.' *17th Americas Conference on Information Systems 2011, AMCIS 2011*, Vol. 2, pp. 1605–1615.
- Alawneh, A., Al-Refai, H. and Batiha, K. (2013) 'Measuring User Satisfaction from E-Government Services: Lessons from Jordan.' *Government Information Quarterly*, Vol. 30, No. 3, pp. 277–288.
- Albalate del Sol, D. (2013) 'The Institutional, Economic and Social Determinants of Local Government Transparency.' *Journal of Economic Policy Reform*, Vol. 16, No. 1, pp. 90–107.
- Alcaide-Muñoz, L., Caba-Pérez, C. and López-Hernández, A. M. (2014) 'Public Managers' Perceptions of E-Government Efficiency: A Case Study of Andalusian Municipalities.' In *Measuring E-government Efficiency* (New York: Springer New York.), pp. 135–156.
- Ali, R., Lynch, R., Melewar, T. C. and Jin, Z. (2015) 'The Moderating Influences on the

- Relationship of Corporate Reputation with Its Antecedents and Consequences: A Meta-Analytic Review.' *Journal of Business Research*, Vol. 68, No. 5, pp. 1105–1117.
- Alshehri, M., Drew, S. and Alfarraj, O. (2012) 'A Comprehensive Analysis of E-Government Services Adoption in Saudi Arabia: Obstacles and Challenges.' *International Journal of Advanced Computer Science and Applications*, Vol. 3, No. 2, pp. 1–6.
- Amlt, R. and Schoemaker, P. J. H. (1993) 'Strategic Assets and Organizational Rent.' *Strategic Management Journal*, Vol. 14, No. 1, pp. 33–46.
- Ammons, D. N. (1995) 'Overcoming the Inadequacies of Performance Measurement in Local Government: The Case of Libraries and Leisure Services.' *Public Administration Review*, Vol. 55, No. 1, p. 37.
- Ammons, D. N. (2013) 'Signs of Performance Measurement Progress Among Prominent City Governments.' *Public Performance & Management Review*, Vol. 36, No. 4, pp. 507–528.
- Andersen, K. N., Henriksen, H. Z., Medaglia, R., Danziger, J. N., Sannarnes, M. K. and Enemærke, M. (2010) 'Fads and Facts of E-Government: A Review of Impacts of E-Government (2003–2009).' *International Journal of Public Administration*, Vol. 33, No. 11, pp. 564–579.
- Andersen, T. B. (2009) 'E-Government as an Anti-Corruption Strategy.' *Information Economics and Policy*, Vol. 21, No. 3, pp. 201–210.
- Andrews, K. R. (1997) *The Concept of Corporate Strategy* (Oxford University Press on Demand).
- Andrews, R., George A. Boyne, Law, J. and Walker, R. M. (2012) *Strategic Management and Public Service Performance* (Palgrave Macmillan).
- Andrews, R. W., Boyne, G. A. and Walker, R. (2011) 'The Impact of Management on Administrative and Survey Measures of Organizational Performance.' , Vol. 13, No. 2, pp. 227–256.

- Ansoff, H. I. (1965) *Corporate Strategy: Business Policy for Growth and Expansion* (McGraw-Hill Book).
- Aral, S. and Weill, P. (2007) 'IT Assets, Organizational Capabilities, and Firm Performance: How Resource Allocations and Organizational Differences Explain Performance Variation.' *Organization Science*, Vol. 18, No. 5, pp. 763–780.
- Armstrong, C. E. and Shimizu, K. (2007) 'A Review of Approaches to Empirical Research on the Resource-Based View of the Firm.' *Journal of Management*, Vol. 33, No. 6, pp. 959–986.
- Armstrong, C. L. (2011) 'Providing a Clearer View: An Examination of Transparency on Local Government Websites.' *Government Information Quarterly*, Vol. 28, No. 1, pp. 11–16.
- Armstrong, E. (2005) 'Integrity, Transparency and Accountability in Public Administration: Recent Trends, Regional and International Developments and Emerging Issues.' *United Nations, Department of Economic and Social Affairs*, No. August, pp. 1–16.
- Avgerou, C., Ganzaroli, A., Poulymenakou, A. and Reinhard, N. (2009) 'Interpreting the Trustworthiness of Government Mediated by Information and Communication Technology: Lessons from Electronic Voting in Brazil.' *Information Technology for Development*, Vol. 15, No. 2, pp. 133–148.
- Ayanso, A., Chatterjee, D. and Cho, D. I. (2011) 'E-Government Readiness Index: A Methodology and Analysis.' *Government Information Quarterly*, Vol. 28, No. 4, pp. 522–532.
- Balmer, J. M. T. and Greyser, S. A. (2002) 'Managing the Multiple Identities of the Corporation.' *California Management Review*, Vol. 44, No. 3, pp. 72–86.
- Bannister, F. (2007) 'The Curse of the Benchmark: An Assessment of the Validity and Value of E-Government Comparisons.' *International Review of Administrative Sciences*, Vol. 73, No. 2, pp. 171–188.

- Bannister, F. and Connolly, R. (2011) 'The Trouble with Transparency : A Critical View of Openness in E- Government.' *Policy & Internet*, Vol. 3, No. 1, pp. 158–187.
- Bannister, F. and Connolly, R. (2015) 'The Great Theory Hunt: Does E-Government Really Have a Problem?' *Government Information Quarterly*, Vol. 32, No. 1, pp. 1–11.
- Barnett, M. L., Jermier, J. M. and Lafferty, B. A. (2003) 'Corporate Reputation: The Definitional Landscape.' *Corporate Reputation Review*, Vol. 9, No. 1, pp. 26–38.
- Barney, J. B. (1986a) 'Strategic Factor Markets: Expectations, Luck, and Business Strategy.' *Management science*, Vol. 32, No. 10, pp. 1231–1241.
- Barney, J. B. (1986b) 'Types of Competition and the Theory of Strategy: Toward an Integrative Framework.' *Academy of Management Review*, Vol. 11, No. 4, pp. 791–800.
- Barney, J. B. (1991) 'Firm Resources and Sustained Competitive Advantage.' *Journal of management*, Vol. 17, No. 1, pp. 99–120.
- Barney, J. B. (1996) 'The Resource-Based Theory of the Firm.' *Organization Science*, Vol. 7, No. 5, pp. 469–501.
- Barney, J. B. (1999) 'How a Firm's Capabilities Affect Boundary Decisions.' *MIT Sloan Management Review*, Vol. 40, No. 3, p. 137.
- Barney, J. B. (2001) 'Is the Resource-Based "view" a Useful Perspective for Strategic Management Research? Yes'. *Academy of Management Review*, Vol. 26, No. 1, pp. 41–56.
- Barney, J. B. and Clark, D. N. (2007) *Resource-Based Theory: Creating and Sustaining Competitive Advantage* (Oxford University Press Oxford).
- Barney, J. B., Wright, M. and Ketchen, D. J. (2001) 'The Resource-Based View of the Firm: Ten Years after 1991', *Journal of Management*, 625–641.
- Basdeo, D. K., Smith, K. G., Grimm, C. M., Rindova, V. P. and Derfus, P. J. (2006) 'The Impact of Market Actions on Firm Reputation.' *Strategic Management Journal*, Vol. 27,

- No. 12, pp. 1205–1219.
- Baum, C. and Di Maio, A. (2000) ‘Gartner’s Four Phases of E-Government Model.’ *Gartner Group*.
- Baum, J. A. C. and Silverman, B. S. (2004) ‘Picking Winners or Building Them? Alliance, Intellectual, and Human Capital as Selection Criteria in Venture Financing and Performance of Biotechnology Startups.’ *Journal of Business Venturing*, Vol. 19, No. 3, pp. 411–436.
- Baum, J. R. and Wally, S. (2003) ‘Strategic Decision Speed and Firm Performance.’ *Strategic Management Journal*, Vol. 24, No. 11, pp. 1107–1129.
- Bélanger, F. and Carter, L. (2008) ‘Trust and Risk in E-Government Adoption.’ *Journal of Strategic Information Systems*, Vol. 17, No. 2, pp. 165–176.
- Belanger, F. and Hiller, J. S. (2006) ‘A Framework for E-Government: Privacy Implications.’ *Business Process Management Journal*, Vol. 12, No. 1, pp. 48–60.
- Bellver, A. and Kaufmann, D. (2005) ‘Transparencing Transparency: Initial Empirics and Policy Applications.’ *World Bank Policy Research Working Paper*, No. 8188, pp. 1–73.
- Berens, G. and van Riel, C. B. M. (2004) ‘Corporate Associations in the Academic Literature: Three Main Streams of Thought in the Reputation Measurement Literature.’ *Corporate Reputation Review*, Vol. 7, No. 2, pp. 161–178.
- Bertot, J. C., Jaeger, P. T. and Grimes, J. M. (2010) ‘Using ICTs to Create a Culture of Transparency: E-Government and Social Media as Openness and Anti-Corruption Tools for Societies.’ *Government Information Quarterly*, Vol. 27, No. 3, pp. 264–271.
- Birkinshaw, J. and Hood, N. (1998) ‘Multinational Subsidiary Evolution: Capability and Charter Change in Foreign-Owned Subsidiary Companies.’ *Academy of management review*, Vol. 23, No. 4, pp. 773–795.
- Black, J. A. and Boal, K. B. (1994) ‘Strategic Resources: Traits, Configurations and Paths to Sustainable Competitive Advantage.’ *Strategic management journal*, Vol. 15, p. 131.

- Blumenthal, P., Wolman, H. L. and Hill, E. (2009) 'Understanding the Economic Performance of Metropolitan Areas in the United States.' *Urban Studies*, Vol. 46, No. 3, pp. 605–627.
- Boland, T. and Fowler, A. (2000) 'A Systems Perspective of Performance Management in Public Sector Organisations.' *International Journal of Public Sector Management*, Vol. 13, No. 5, pp. 417–446.
- Bonsón, E., Torres, L., Royo, S. and Flores, F. (2012) 'Local E-Government 2.0: Social Media and Corporate Transparency in Municipalities.' *Government Information Quarterly*, Vol. 29, No. 2, pp. 123–132.
- Bowman, C. and Ambrosini, V. (2003) 'How the Resource-Based and the Dynamic Capability Views of the Firm Inform Corporate-Level Strategy.' *British journal of management*, Vol. 14, No. 4, pp. 289–303.
- Boyd, B. K., Bergh, D. D. and Ketchen, D. J. (2010) 'Reconsidering the Reputation--Performance Relationship: A Resource-Based View.' *Journal of Management*, Vol. 36, No. 3, pp. 588–609.
- Boyne, G. a and Walker, R. M. (2010) 'Strategic Management and Public Service Performance: Th E Way Ahead.' *Public Administration Review*, Vol. December, No. Special Issue, pp. 185–192.
- Brewer, G. a, Selden, S. C. and Facer II, R. L. (2000) 'Individual Conceptions of Public Service Motivation Individual Conceptions of Public Service Motivation.' *Public Administration Review*, Vol. 60, No. 3, pp. 254–264.
- Brewer, G. a. and Walker, R. M. (2009) 'The Impact of Red Tape on Governmental Performance: An Empirical Analysis.' *Journal of Public Administration Research and Theory*, Vol. 20, No. 1, pp. 233–257.
- Bromley, D. B. (2000) 'Psychological Aspects of Corporate Identity, Image and Reputation.' *Corporate Reputation Review*, Vol. 3, No. 3, pp. 240–252.

- Brynjolfsson, E. and Hitt, L. (1996) 'Paradox Lost? Firm-Level Evidence on the Returns to Information Systems Spending.' *Management science*, Vol. 42, No. 4, pp. 541–558.
- Caamaño-Alegre, J., Lago-Peñas, S., Reyes-Santias, F. and Santiago-Boubeta, A. (2012) 'Budget Transparency in Local Governments: An Empirical Analysis.' *Local Government Studies*, Vol. 39, No. 2, pp. 182–207.
- Caba-Pérez, C., Rodríguez-Bolívar, M. P. and López-Hernández, A. M. (2008) 'E-Government Process and Incentives for Online Public Financial Information.' *Online Information Review*, Vol. 32, No. 3, pp. 379–400.
- Cable, D. M. and Graham, M. E. (2000) 'The Determinants of Job Seekers' Reputation Perceptions.' *Journal of Organizational Behavior*, Vol. 21, No. 8, pp. 929–947.
- Calista, D. J. and Melitski, J. (2007) 'E-Government and E-Governance: Converging Constructs of Public Sector Information and Communications Technologies.' *Public Administration Quarterly*, No. Spring, pp. 87–120.
- Cameron, K. (1980) 'Critical Questions in Assessing Organizational Effectiveness.' *Organizational dynamics*, Vol. 9, No. 2, pp. 66–80.
- Cameron, K. (2010) *Organizational Effectiveness* (Wiley Online Library).
- Carmeli, A. (2002) 'A Conceptual and Practical Framework of Measuring Performance of Local Authorities in Financial Terms: Analysing the Case of Israel.' *Local Government Studies*, Vol. 28, No. 1, pp. 21–36.
- Carmeli, A. and Cohen, A. (2001) 'Organizational Reputation as a Source of Sustainable Competitive Advantage and Above-Normal Performance: An Empirical Test among Local Authorities in Israel.' *Public Administration and Management*, Vol. 6, No. 4, pp. 122–165.
- Carmeli, A. and Tishler, A. (2004a) 'The Relationships between Intangible Organizational Elements and Organizational Performance.' *Strategic Management Journal*, Vol. 25, No. 13, pp. 1257–1278.

- Carmeli, A. and Tishler, A. (2004b) 'Resources, Capabilities, and the Performance of Industrial Firms: A Multivariate Analysis.' *Managerial and Decision Economics*, Vol. 25, No. 6-7, pp. 299–315.
- Carmeli, A. and Tishler, A. (2005) 'Perceived Organizational Reputation and Organizational Performance: An Empirical Investigation of Industrial Enterprises.' *Corporate Reputation Review*, Vol. 8, No. 1, pp. 13–30.
- Carpenter, D. P. and Krause, G. a. (2012) 'Reputation and Public Administration.' *Public Administration Review*, Vol. 72, No. 1, pp. 26–32.
- Carroll, C. E. (2013) *The Handbook of Communication and Corporate Reputation* (John Wiley & Sons).
- Carter, L. and Bélanger, F. (2005) 'The Utilization of E-Government Services: Citizen Trust, Innovation and Acceptance Factors.' *Information Systems Journal*, Vol. 15, No. 1, pp. 5–25.
- Carter, L., Schaupp, L. C., Hobbs, J. and Campbell, R. (2012) 'E-Government Utilization: Understanding the Impact of Reputation and Risk.' *International Journal of Electronic Government Research (IJEGR)*, Vol. 8, No. 1, pp. 83–97.
- Carton, R. B. and Hofer, C. W. (2006) *Measuring Organizational Performance: Metrics for Entrepreneurship and Strategic Management Research* (Edward Elgar Publishing).
- Chan, H. S. and Chow, K. W. (2007) 'Public Management Policy and Practice in Western China: Metapolicy, Tacit Knowledge, and Implications for Management Innovation Transfer.' *The American Review of Public Administration*, Vol. 37, No. 4, pp. 479–498.
- Chandler, A. D. (1962) *Strategy and Structure: Chapters in the History of the Industrial Enterprise* (Cambridge: MIT).
- Chen, Y. and Yan-Ru, L. (2006) 'The Construction of a Model and Scale for Assessing Technology Resources.' *International Journal of Management*, Vol. 23, No. 2, p. 321.
- Cheung, Y. L., Jiang, P. and Tan, W. (2010) 'A Transparency Disclosure Index Measuring

- Disclosures: Chinese Listed Companies.’ *Journal of Accounting and Public Policy*, Vol. 29, No. 3, pp. 259–280.
- Cho, H. J. and Pucik, V. (2005) ‘Relationship between Innovativeness, Quality, Growth, Profitability, and Market Value.’ *Strategic Management Journal*, Vol. 26, No. 6, pp. 555–575.
- Christensen, K. and Fahey, L. (1984) ‘Building Distinctive Competences into Competitive Advantage.’ *Strategic Planning Management*, Vol. 2, pp. 113–123.
- Chun, R. (2005) ‘Corporate Reputation: Meaning and Measurement.’ *International Journal of Management Reviews*, Vol. 7, No. 2, pp. 91–109.
- Ciberp@is (2007) *VII Radiografía de Las Webs Municipales*, El País, July 19. Available at «http://elpais.com/diario/2007/07/19/ciberpais/1184809221_850215.html».
- Clardy, A. (2012) ‘Organizational Reputation: Issues in Conceptualization and Measurement.’ *Corporate Reputation Review*, Vol. 15, No. 4, pp. 285–303.
- Claver, E., Llopis, J., Gascó, J. L., Molina, H. and Conca, F. J. (1999) ‘Public Administration: From Bureaucratic Culture to Citizen-Oriented Culture.’ *International Journal of Public Sector Management*, Vol. 12, No. 5, pp. 455–464.
- Clayton, J. and Streib, G. (2003) ‘The New Face of Government: Citizen-Initiated Contacts in the Era of E-Government.’ *Journal of Public Administration Research and Theory*, Vol. 13, No. 1, pp. 83–102.
- Clift, S. (2003) ‘E-Democracy, E-Governance and Public Net-Work.’ Available at «<http://www.publicus.net/articles/edempublietwork.html>».
- Colesca, S. E. (2009a) ‘Increasing E-Trust: A Solution to Minimize Risk in E-Government Adoption.’ *Journal of applied quantitative methods*, Vol. 4, No. 1, pp. 31–44.
- Colesca, S. E. (2009b) ‘Understanding Trust in E-Government.’ *Economics on engineering decisions*, Vol. 3, No. 3, pp. 7–15.

- Collis, D. J. and Montgomery, C. A. (1995) 'Competing on Resources.' *Harvard Business Review*, Vol. 73, No. 4, pp. 118–127.
- Combs, J. G., Crook, T. R. and Shook, C. L. (2005) 'The Dimensionality of Organizational Performance and Its Implications for Strategic Management Research.' In *Research methodology in strategy and management* (Emerald Group Publishing), p. 259.
- Conner, K. R. (1991) 'A Historical Comparison of Resource-Based Theory and Five Schools of Thought Within Industrial Organization Economics: Do We Have a New Theory of the Firm?' *Journal of Management*, Vol. 17, No. 1, pp. 121–154.
- Corolleur, C. D. F., Carrere, M. and Mangematin, V. (2004) 'Turning Scientific and Technological Human Capital into Economic Capital: The Experience of Biotech Start-Ups in France.' *Research Policy*, Vol. 33, No. 4, pp. 631–642.
- Coursey, D. and Norris, D. F. (2008) 'Models of E-Government: Are They Correct? An Empirical Assessment.' *Public Administration Review*, Vol. 68, No. 3, pp. 523–536.
- Criado, J. I. (2004) 'Entre Sueños Utópicos Y Visiones Pesimistas. Un Análisis de La Administración Electrónica Local En España 1.' *Gestión y Política Pública*, Vol. 13, No. 2, pp. 469–524.
- Crook, T. R., Ketchen, D. J., Combs, J. G. and Todd, S. Y. (2008) 'Strategic Resources and Performance: A Meta-Analysis.' *Strategic management journal*, Vol. 29, No. 11, pp. 1141–1154.
- Cucciniello, M. and Nasi, G. (2014) 'Transparency for Trust in Government: How Effective Is Formal Transparency?' *International Journal of Public Administration*, Vol. 37, No. 13, pp. 911–921.
- Cucciniello, M., Nasi, G. and Valotti, G. (2011) 'Assessing Transparency in Government: Rhetoric, Reality and Desire.' *Proceedings of the Annual Hawaii International Conference on System Sciences*, pp. 2451–2461.
- Cuillier, D. and Piotrowski, S. J. (2009) 'Internet Information-Seeking and Its Relation to

- Support for Access to Government Records.’ *Government Information Quarterly*, Vol. 26, No. 3, pp. 441–449.
- Curtin, D. and Meijer, a. J. (2006) ‘Does Transparency Strengthen Legitimacy ? A Critical Analysis of European Union Policy Documents.’ *Information Polity*, Vol. 11, No. 2, pp. 109–122.
- D’agostino, M. J., Schwester, R., Carrizales, T., Melitski, J., E-government, A. S. O. F., Websites, M., Schwester, R. and Carrizales, T. (2011) ‘A Study of E-Government and E-Governance: An Empirical Examination of Municipal Websites.’ *Public Administration Quarterly*, pp. 3–25.
- da Cruz, N. F., Tavares, A. F., Marques, R. C., Jorge, S. and de Sousa, L. (2015) ‘Measuring Local Government Transparency.’ *Public Management Review*, No. July, pp. 1–28.
- Danziger, J. N. and Andersen, K. V (2002) ‘The Impacts of Information Technology on Public Administration: An Analysis of Empirical Research From the “Golden Age” of Transformation [1]’. *International Journal of Public Administration*, Vol. 25, No. 5, pp. 591–627.
- David, F. R. (2013) *Strategic Management Concepts And Cases (New Jersey: Prentice Hall)*.
- Davies, G., Chun, R., Da Silva, R. V. and Roper, S. (2003) *Corporate Reputation and Competitiveness, First Edit*, (London: Routledge).
- De Castro, G. M., López, J. E. N. and Sáez, P. L. (2006) ‘Business and Social Reputation: Exploring the Concept and Main Dimensions of Corporate Reputation.’ *Journal of Business Ethics*, Vol. 63, No. 4, pp. 361–370.
- de la Fuente Sabaté, J. M. and de Quevedo Puente, E. (2003) ‘The Concept and Measurement of Corporate Reputation: An Application to Spanish Financial Intermediaries.’ *Corporate Reputation Review*, Vol. 5, No. 4, pp. 280–301.
- de Quevedo-Puente, E., de la Fuente-Sabaté, J. M. and Fombrun, C. J. (2007) ‘Corporate Social Performance and Corporate Reputation: Two Interwoven Perspectives.’

Corporate Reputation Review, Vol. 10, No. 1, pp. 60–72.

De Wit, B. and Meyer, R. (2010) *Strategy: Process, Content, Context: An International Perspective* (Cengage Learning EMEA).

Deephouse, D. L. (2000) ‘Media Reputation as a Strategic Resource: An Integration of Mass Communication and Resource-Based Theories.’ *Journal of Management*, Vol. 26, No. 6, pp. 1091–1112.

del Sol, D. a (2013) ‘The Institutional, Economic and Social Determinants of Local Government Transparency.’ *Journal of Economic Policy Reform*, Vol. 16, No. 1, pp. 90–107.

Delgado-García, J. B., de Quevedo-Puente, E. and Díez-Esteban, J. M. (2013) ‘The Impact of Corporate Reputation on Firm Risk: A Panel Data Analysis of Spanish Quoted Firms.’ *British Journal of Management*, Vol. 24, No. 1, pp. 1–20.

Dentchev, N. a and Heene, A. (2004) ‘Managing the Reputation of Restructuring Corporations : Send the Right Signal to the Right Stakeholder.’, Vol. 4, No. 1, pp. 56–72.

Dierickx, I. and Cool, K. (1989) ‘Asset Stock Accumulation and Sustainability of Competitive Advantage.’ *Management science*, Vol. 35, No. 12, pp. 1504–1511.

DiMaggio, P. and Powell, W. W. (1983) ‘The Iron Cage Revisited: Collective Rationality and Institutional Isomorphism in Organizational Fields.’ *American Sociological Review*, Vol. 48, No. 2, pp. 147–160.

Dollinger, M. J., Golden, P. a. and Saxton, T. (1997) ‘The Effect of Reputation on the Decision to Joint Venture.’ *Strategic Management Journal*, Vol. 18, No. 2, pp. 127–140.

Doney, P. M. and Cannon, J. P. (1997) ‘An Examination of the Nature of Trust in Buyer-Seller Relationships.’ *Journal of Marketing*, Vol. 61, No. April, pp. 35–51.

Dranove, D., Peteraf, M. and Shanley, M. (1998) ‘Do Strategic Groups Exist? An Economic Framework for Analysis.’ *Management*, Vol. 19, No. 11, pp. 1029–1044.

- Dwivedi, Y. K., Weerakkody, V. and Janssen, M. (2012) 'Moving towards Maturity: Challenges to Successful E-Government Implementation and Diffusion.' *ACM SIGMIS Database*, Vol. 42, No. 4, pp. 11–22.
- Ebrahim, Z. and Irani, Z. (2005) 'E-Government Adoption: Architecture and Barriers.' *Business Process Management Journal*, Vol. 11, No. 5, pp. 589–611.
- Eccles, R. G., Grant, R. M. and van Riel, C. B. M. (2006) 'Reputation and Transparency: Lessons from a Painful Period in Public Disclosure.' *Long Range Planning*, Vol. 39, No. 4, pp. 353–359.
- EGEP (2006) *eGovernment Economics Project (eGEP) Measurement Framework Final Version*.
- Elbahnasawy, N. G. (2014) 'E-Government, Internet Adoption, and Corruption: An Empirical Investigation.' *World Development*, Vol. 57, pp. 114–126.
- Esteves, J. (2005) 'Análisis del desarrollo del gobierno electrónico municipal en España.' *Instituto de Empresa (IE) Working paper*, No. WPE05-32.
- Estevez, E. and Janowski, T. (2013) 'Electronic Governance for Sustainable Development - Conceptual Framework and State of Research.' *Government Information Quarterly*, Vol. 30, No. SUPPL. 1, pp. S94–S109.
- Estudios y Análisis Económico de La Caixa (2013) *Anuario Económico de España 2013*, Estudios y Análisis Económico de La Caixa. Available at «http://www.anuarieco.lacaixa.com/java/X?cgi=caixa.le_menuGeneral.patern».
- Etzioni, A. (2010) 'Is Transparency the Best Disinfectant?' *Journal of Political Philosophy*, Vol. 18, No. 4, pp. 389–404.
- European Commission (2006) *The Role of eGovernment for Europe's Future*, EUR-Lex. Available at «<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=URISERV:l24226b>».
- Fang, Z. (2002) 'E-Government in Digital Era : Concept , Practice , and Development.'

International Journal of The Computer, The Internet and Management, Vol. 10, No. 2, pp. 1–22.

Fedorowicz, J., Gogan, J. L. and Culnan, M. J. (2010) ‘Barriers to Interorganizational Information Sharing in E-Government: A Stakeholder Analysis.’ *The Information Society*, Vol. 26, No. 5, pp. 315–329.

Feeney, M. K. and Welch, E. W. (2012) ‘Electronic Participation Technologies and Perceived Outcomes for Local Government Managers.’ *Public Management Review*, Vol. 14, No. 6, pp. 815–833.

Fischer, C. and Schornberg, S. (2007) ‘Assessing the Competitiveness Situation of EU Food and Drink Manufacturing Industries: An Index-Based Approach.’ *Agribusiness*, Vol. 23, No. 4, pp. 473–495.

Fischer, E. and Reuber, R. (2007) ‘The Good, the Bad, and the Unfamiliar: The Challenges of Reputation Formation Facing New Firms.’ *Entrepreneurship: Theory and Practice*, Vol. 31, No. 1, pp. 53–75.

Flak, L. S. and Olsen, D. H. (2005) ‘Local E-Government in Norway.’ *Scandinavian Journal of Information Systems*, Vol. 17, No. 2, pp. 41–84.

Flanagan, D. J. (2005) ‘The Effect of Layoffs on Firm Reputation.’ *Journal of Management*, Vol. 31, No. 3, pp. 445–463.

Fleisher, C. S. and Bensoussan, B. E. (2003) *Strategic and Competitive Analysis: Methods and Techniques for Analyzing Business Competition* (Prentice Hall Upper Saddle River, NJ).

Fombrun, C. J., Gardberg, N. A. and Sever, J. M. (2000) ‘The Reputation Quotient: A Multi-Stakeholder Measure of Corporate Reputation.’ *The Journal of Brand Management*, Vol. 7, No. 4, pp. 241–255.

Fombrun, C. J. and Van Riel, C. B. M. (2004) *Fame & Fortune: How Successful Companies Build Winning Reputations* (FT Press).

- Fombrun, C., Shanley, M., Fombrun, C. and Shanley, M. (1990) 'What's in a Name? Reputation Building and Corporate Strategy.' *The Academy of Management Journal*, Vol. 33, No. 2, pp. 233–258.
- Fombrun, C. and van Riel, C. (1997) 'The Reputational Landscape.' *Corporate Reputation Review*, Vol. 1, No. 2, pp. 5–13.
- Forssbæck, J. and Oxelheim, L. (eds) (2015) *The Oxford Handbook of Economic and Institutional Transparency* (New York: Oxford University Press).
- Foss, N. J. (1997) *Resources, Firms, and Strategies: A Reader in the Resource-Based Perspective* (Oxford University Press).
- Galbreath, J. and Galvin, P. (2008) 'Firm Factors, Industry Structure and Performance Variation: New Empirical Evidence to a Classic Debate.' *Journal of Business Research*, Vol. 61, No. 2, pp. 109–117.
- Gallego-Álvarez, I., Rodríguez-Domínguez, L. and García-Sánchez, I. M. (2010) 'Are Determining Factors of Municipal E-Government Common to a Worldwide Municipal View? An Intra-Country Comparison.' *Government Information Quarterly*, Vol. 27, No. 4, pp. 423–430.
- Gandía, J. L. and Archidona, M. C. (2008) 'Determinants of Web Site Information by Spanish City Councils.' *Online Information Review*, Vol. 32, No. 1, pp. 35–57.
- García-Sánchez, I. M., Frías-Aceituno, J. V. and Rodríguez-Domínguez, L. (2013) 'Determinants of Corporate Social Disclosure in Spanish Local Governments.' *Journal of Cleaner Production*, Vol. 39, No. July 2015, pp. 60–72.
- García-Sánchez, I. M., Rodríguez-Domínguez, L. and Frías-Aceituno, J. V. (2013) 'Evolutions in E-Governance: Evidence from Spanish Local Governments.' *Environmental Policy and Governance*, Vol. 23, No. 5, pp. 323–340.
- Gargallo-Castel, A. and Galve-Górriz, C. (2007) 'Information Technology, Complementarities and Three Measures of Organizational Performance: Empirical

- Evidence from Spain.’ *Journal of Information Technology Impact*, Vol. 7, No. 1, pp. 43–58.
- Geraats, P. M. (2002) ‘Central Bank Transparency.’ *Economic Journal*, Vol. 112, No. 483, pp. 532–565.
- Gerring, J. and Thacker, S. C. (2004) ‘Political Institutions and Corruption: The Role of Unitarism and Parliamentarism.’ *British Journal of Political Science*, Vol. 34, No. 2, pp. 295–330.
- Gil-Garcia, J. R. (2006) ‘Enacting State Websites: A Mixed Method Study Exploring E-Government Success in Multi-Organizational Settings.’ *Proceedings of the Annual Hawaii International Conference on System Sciences*, Vol. 4, No. C, pp. 1–10.
- Gil-Garcia, J. R. and Martinez-Moyano, I. J. (2007) ‘Understanding the Evolution of E-Government: The Influence of Systems of Rules on Public Sector Dynamics.’ *Government Information Quarterly*, Vol. 24, No. 2, pp. 266–290.
- Gil-García, J. R. and Pardo, T. a. (2005) ‘E-Government Success Factors: Mapping Practical Tools to Theoretical Foundations.’ *Government Information Quarterly*, Vol. 22, No. 2, pp. 187–216.
- Gracia, D. B. and Casalo Ariño, L. V. (2014) ‘Rebuilding Public Trust in Government Administrations through E-Government Actions.’ *Revista Española de Investigación en Marketing ESIC*.
- Grant, R. M. (1991) ‘The Resource-Based Theory of Competitive Advantage: Implications for Strategy Formulation.’ *California Management Review*, Vol. 33, No. No. 3, pp. 114–135.
- Grant, R. M. (1996) ‘Prospering in Dynamically-Competitive Environments: Organizational Capability as Knowledge Integration.’ *Organization science*, Vol. 7, No. 4, pp. 375–387.
- Grant, R. M. (2010) *Contemporary Strategy Analysis and Cases: Text and Cases* (John Wiley & Sons).

- Greasley, S., John, P. and Wolman, H. (2011) 'Does Government Performance Matter? The Effects of Local Government on Urban Outcomes in England.' *Urban Studies*, Vol. 48, No. 9, pp. 1835–1851.
- Grigorescu, A. (2007) 'Transparency of International Organizations: The Roles of Member States, International Bureaucracies and Nongovernmental Organizations.' *International Studies Quarterly*, Vol. 51, pp. 625–648.
- Grimmelikhuijsen, S. (2012) 'Linking Transparency, Knowledge and Citizen Trust in Government: An Experiment.' *International Review of Administrative Sciences*, Vol. 78, No. 1, pp. 50–73.
- Grimmelikhuijsen, S. (2013) 'A Good Man but a Bad Wizard. about the Limits and Future of Transparency of Democratic Governments.' *Innovation and the Public Sector*, Vol. 20, pp. 83–92.
- Grimmelikhuijsen, S. G. and Meijer, A. J. (2014) 'Effects of Transparency on the Perceived Trustworthiness of a Government Organization: Evidence from an Online Experiment.' *Journal of Public Administration Research and Theory*, Vol. 24, No. 1, pp. 137–157.
- Grimmelikhuijsen, S. G. and Welch, E. W. (2012) 'Developing and Testing a Theoretical Framework for Computer-Mediated Transparency of Local Governments.' *Public Administration Review*, Vol. 72, No. 4, pp. 562–572.
- Grimmelikhuijsen, S., Porumbescu, G., Hong, B. and Im, T. (2013) 'The Effect of Transparency on Trust in Government: A Cross-National Comparative Experiment.' *Public Administration Review*, Vol. 73, No. 4, pp. 575–586.
- Gronlund, A. (2010) 'Ten Years of E-Government: The "End of History" and New Beginning'. *Electronic Government: 9th IFIP WG 8.5 International Conference, EGOV 2010, Lausanne, Switzerland, August/September 2010: Proceedings*, pp. 13–24.
- Grönlund, Å. and Horan, T. A. (2004) 'Introducing E-Gov: History, Definitions, and Issues.' *Communications of the Association for Information Systems*, Vol. 15, pp. 713–729.

- Guillamón, M.-D., Bastida, F. and Benito, B. (2011) 'The Determinants of Local Government's Financial Transparency.' *Local Government Studies*, Vol. 37, No. 4, pp. 391–406.
- Gul, R. (2014) 'The Relationship between Reputation , Customer Satisfaction , Trust , and Loyalty.' *Journal of Public Administration and Governance*, Vol. 4, No. 3, pp. 368–387.
- Gupta, B., Dasgupta, S. and Gupta, A. (2008) 'Adoption of ICT in a Government Organization in a Developing Country: An Empirical Study.' *Journal of Strategic Information Systems*, Vol. 17, No. 2, pp. 140–154.
- Gupta, M. . and Jana, D. (2003) 'E-Government Evaluation: A Framework and Case Study.' *Government Information Quarterly*, Vol. 20, No. 4, pp. 365–387.
- Halchin, L. E. (2004) 'Electronic Government: Government Capability and Terrorist Resource.' *Government Information Quarterly*, Vol. 21, No. 4, pp. 406–419.
- Hall Jr., E. H. and Lee, J. (2014) 'Assessing the Impact of Firm Reputation on Performance: An International Point of View.' *International Business Research*, Vol. 7, No. 12, pp. 1–13.
- Hall, R. (1993) 'A Framework Linking Intangible Resources and Capabilities to Sustainable Competitive Advantage.' *Strategic management journal*, Vol. 14, No. 8, pp. 607–618.
- Hameed, S. and Al-hawabkah Adnan (2013) 'Role of E-Government in Improving Organizational Performance in the Civil Status and Passports Department of Jordan.' *Developing Country Studies*, Vol. 3, No. 5, pp. 50–65.
- Hansen, G. S. and Wernerfelt, B. (1989) 'Determinants of Firm Performance: The Relative Importance of Economic and Organizational Factors.' *Strategic Management Journal*, Vol. 10, No. 5, pp. 399–411.
- Harrison, T. M. and Sayogo, D. S. (2014) 'Transparency, Participation, and Accountability Practices in Open Government: A Comparative Study.' *Government Information Quarterly*, Vol. 31, No. 4, pp. 513–525.

- Heald, D. (2006a) 'Varieties of Transparency.' *Proceedings-British Academy*, pp. 25–43.
- Heald, D. (2006b) 'Transparency as an Instrumental Value.' *Transparency: The Key to Better Governance?.Proceedings-British Academy 135*, pp. 59–73.
- Heald, D. (2012) 'Why Is Transparency about Public Expenditure so Elusive?' *International Review of Administrative Sciences*, Vol. 78, No. 1, pp. 30–49.
- Heeks, R. (2008) 'Benchmarking eGovernment: Improving the National and International Measurement, Evaluation and Comparison of eGovernment.' In *Evaluating Information Systems* p. 257.
- Heeks, R. and Bailur, S. (2007) 'Analyzing E-Government Research: Perspective, Philosophies, Theories, Methods, and Practice.' *Government Information Quarterly*, Vol. 24, No. 2, pp. 243–265.
- Helbig, N., Gil-García, J. R. and Ferro, E. (2009) 'Understanding the Complexity of Electronic Government: Implications from the Digital Divide Literature.' *Government Information Quarterly*, Vol. 26, No. 1, pp. 89–97.
- Helfat, C. E., Finkelstein, S., Mitchell, W., Peteraf, M., Singh, H., Teece, D. and Winter, S. G. (2009) *Dynamic Capabilities: Understanding Strategic Change in Organizations* (John Wiley & Sons).
- Helfat, C. E. and Peteraf, M. a. (2003) 'The Dynamic Resource-Based View: Capability Lifecycles.' *Strategic Management Journal*, Vol. 24, No. 10 SPEC ISS., pp. 997–1010.
- Helm, S. (2007) 'One Reputation or Many?: Comparing Stakeholders' Perceptions of Corporate Reputation.' *Corporate Communications: An International Journal*, Vol. 12, No. 3, pp. 238–254.
- Highhouse, S., Brooks, M. E. and Gregarus, G. (2009) 'An Organizational Impression Management Perspective on the Formation of Corporate Reputations.' *Journal of Management*, Vol. 35, No. 6, pp. 1481–1493.
- Hill, C. W. L., Jones, G. R. and Schilling, M. A. (2015) *Strategic Management 11th Ed.*

- Hiller, J. S. and Belanger, F. (2001) 'Privacy Strategies for Electronic Government.' , pp. 162–198.
- Hillman, A. J. and Hitt, M. A. (1999) 'Corporate Political Strategy Formulation: A Model of Approach, Participation, and Strategy Decisions.' *Academy of management review*, Vol. 24, No. 4, pp. 825–842.
- Hitt, M. A. and Bierman, L. (2001) 'Direct and Moderating Effects of Human Capital on Strategy and Performance in Professional Service Firms: A Resource Based Perspective.' *Academy of Management Journal*, Vol. 44, No. October 2015, pp. 13–28.
- Hitt, M. A. and Ireland, R. D. (1985) 'Corporate Distinctive Competence, Strategy, Industry and Performance.' *Strategic Management Journal*, Vol. 6, No. 3, pp. 273–293.
- Hofer, C. W. and Schendel, D. (1980) *Strategy Formulation: Analytical Concepts* (West Publishing).
- Holden, S. H., Norris, D. F. and Fletcher, P. D. (2003) 'Electronic Government: Progress to Date and Future Issues.' *Management*, Vol. 26, No. 4, pp. 325–344.
- Holmstrom, B. (1979) 'Moral Hazard and Observability.' *The Bell Journal of Economics*, Vol. 10, No. 1, pp. 74–91.
- Holzer, M. and Manoharan, A. (2008) 'Global Trends in Municipal E-Government: An Online Assessment of Worldwide Municipal Web Portals.' *New York*, pp. 178–188.
- Hood, C. (2011) 'From FOI World to WikiLeaks World: A New Chapter in the Transparency Story?' *Governance*, Vol. 24, No. 4, pp. 635–638.
- Huang, Z. and Benyoucef, M. (2014) 'Usability and Credibility of E-Government Websites.' *Government Information Quarterly*, Vol. 31, No. 4, pp. 584–595.
- Huang-Horowitz, N. C. (2014) 'Public Relations in the Small Business Environment: Creating Identity and Building Reputation.' *Public Relations Review*.
- Hung, S. Y., Chang, C. M. and Kuo, S. R. (2013) 'User Acceptance of Mobile E-Government

- Services: An Empirical Study.’ *Government Information Quarterly*, Vol. 30, No. 1, pp. 33–44.
- Irani, Z., Love, P. E. D., Elliman, T., Jones, S. and Themistocleous, M. (2005) ‘Evaluating E-Government: Learning from the Experiences of Two UK Local Authorities.’ *Information Systems Journal*, Vol. 15, No. 1, pp. 61–82.
- Iskender, G. and Ozkan, S. (2013) ‘Analysis of Success Factors in E-Government Transformation in Turkey: Are These Factors Really the Causes of Success?’ *Information Development*, Vol. 90, No. 532, pp. 1–10.
- Islam, R. (2006) ‘Does More Transparency Go along with Better Governance?’ *Economics and Politics*, Vol. 18, No. 2, pp. 121–167.
- Itami, H. and Roehl, W. (1987) *Mobilizing Invisible Assets* (Harvard University Press, Cambridge, MA).
- Jaeger, P. T. (2003) ‘The Endless Wire: E-Government as Global Phenomenon.’ *Government Information Quarterly*, Vol. 20, No. 4, pp. 323–331.
- Jaeger, P. T. (2005) ‘Deliberative Democracy and the Conceptual Foundations of Electronic Government.’ *Government Information Quarterly*, Vol. 22, No. 4, pp. 702–719.
- Jaeger, P. T. and Bertot, J. C. (2010) ‘Transparency and Technological Change: Ensuring Equal and Sustained Public Access to Government Information.’ *Government Information Quarterly*, Vol. 27, No. 4, pp. 371–376.
- Jahankhani, H. (2012) ‘E-Government Stage Model : Based on Citizen-Centric Approach in Regional.’ *International Journal of Electronic Commerce Studies*, Vol. 3, No. 1, pp. 145–164.
- Janowski, T., Estevez, E. and Ojo, A. (2011) ‘Conceptualizing Electronic Governance Education.’ *Proceedings of the Annual Hawaii International Conference on System Sciences*, pp. 2269–2278.
- Jiang, W. and Role, T. (2014) *Business Partnerships and Organizational Performance*

(Springer).

- Jun, K.-N., Wang, F. and Wang, D. (2014) 'E-Government Use and Perceived Government Transparency and Service Capacity.' *Public Performance & Management Review*, Vol. 38, No. 1, pp. 125–151.
- Kaaya, J. (2004) 'Implementing E-Government Services in East Africa: Assessing Status through Content Analysis of Government Websites.' *Electronic Journal of e-Government*, Vol. 2, No. 1, pp. 39–54.
- Kardan, A. a. and Sadeghiani, A. (2011) 'Is E-Government a Way to E-Democracy?. A Longitudinal Study of the Iranian Situation.' *Government Information Quarterly*, Vol. 28, No. 4, pp. 466–473.
- Karunasena, K. and Deng, H. (2012) 'Critical Factors for Evaluating the Public Value of E-Government in Sri Lanka.' *Government Information Quarterly*, Vol. 29, No. 1, pp. 76–84.
- Kaufmann, D., Léautier, F. and Mastruzzi, M. (2005) 'Governance and the City: An Empirical Exploration into Global Determinants of Urban Performance' (World Bank Publications).
- Kay, J. (1995) *Foundations of Corporate Success: How Business Strategies Add Value* (Oxford University Press).
- Keh, H. T. and Xie, Y. (2009) 'Corporate Reputation and Customer Behavioral Intentions: The Roles of Trust, Identification and Commitment.' *Industrial Marketing Management*, Vol. 38, No. 7, pp. 732–742.
- Kim, P. S., Halligan, J., Cho, N., Oh, C. H. and Eikenberry, A. M. (2005) 'Toward Participatory and Transparent Governance: Report on the Sixth Global Forum on Reinventing Government.' *Public Administration Review*, Vol. 65, No. 6, pp. 646–654.
- Kim, S. (2010) 'Public Trust in Government in Japan and South Korea: Does the Rise of Critical Citizens Matter?' *Public Administration Review*, Vol. 70, No. 5, pp. 801–810.

- Kim, S. and Lee, J. (2012) 'E-Participation, Transparency, and Trust in Local Government.' *Public Administration Review*, Vol. 72, No. 6, pp. 819–828.
- Kogut, B. and Zander, U. (1992) 'Knowledge of the Firm, Combinative Capabilities, and the Replication of Technology.' *Organization science*, Vol. 3, No. 3, pp. 383–397.
- Kor, Y. Y. and Mahoney, J. T. (2004) 'Edith Penrose' S (1959) Contributions to the Resource-Based View of Strategic Management.' *Journal of Management Studies*, Vol. 41, No. 1, pp. 183–191.
- Kotha, S., Rajgopal, S. and Rindova, V. (2001) 'Reputation Building and Performance: An Empirical Analysis of the Top-50 Pure Internet Firms.' *European Management Journal*, Vol. 19, No. 6, pp. 571–586.
- Kraaijenbrink, J., Spender, J.-C. and Groen, a. J. (2010) 'The Resource-Based View: A Review and Assessment of Its Critiques.' *Journal of Management*, Vol. 36, No. 1, pp. 349–372.
- Kumar, V., Mukerji, B., Butt, I. and Persaud, A. (2007) 'Factors for Successful E-Government Adoption: A Conceptual Framework.' *Electronic Journal of E-government*, Vol. 5, No. 1, pp. 63–76.
- Kwon, K. and Rupp, D. E. (2013) 'High-Performer Turnover and Firm Performance: The Moderating Role of Human Capital Investment and Firm Reputation.' *Journal of Organizational Behavior*, Vol. 34, No. 1, pp. 129–150.
- La Porte, T. M. (2005) 'Being Good and Doing Well: Organizational Openness and Government Effectiveness on the World Wide Web.' *Bulletin of the American Society for Information*, Vol. 31, No. 3, pp. 23–27.
- La Porte, T. M., Demchak, C. C. and de Jong, M. (2002) 'Democracy and Bureaucracy in the Age of the Web: Empirical Findings and Theoretical Speculations.' *Administration & Society*, Vol. 34, No. 4, pp. 411–446.
- Lange, D., Lee, P. M. and Dai, Y. (2011) 'Organizational Reputation: A Review.' *Journal of*

Management, Vol. 37, No. 1, pp. 153–184.

Lawson-Body, A (2008) ‘An Adaptation of the Balanced Scorecard for E-Government Service Delivery: A Content Analysis.’ *Journal of Service Science*, Vol. 1, No. 1, pp. 75–82.

Layne, K. and Lee, J. (2001) ‘Developing Fully Functional E-Government: A Four Stage Model.’ *Government Information Quarterly*, Vol. 18, pp. 122–136.

Lee, C., Chang, K. and Berry, F. S. (2011) ‘Testing the Development and Diffusion of E-Government and E-Democracy: A Global Perspective.’ *Public Administration Review*, Vol. 71, No. 3, pp. 444–454.

Lee, J. (2010) ‘10year Retrospect on Stage Models of E-Government: A Qualitative Meta-Synthesis.’ *Government Information Quarterly*, Vol. 27, No. 3, pp. 220–230.

Lee, J. and Jungbae Roh, J. (2012) ‘Revisiting Corporate Reputation and Firm Performance Link.’ *Benchmarking: An International Journal*, Vol. 19, No. 4/5, pp. 649–664.

Lee, J., Kim, H. J. and Ahn, M. J. (2011) ‘The Willingness of E-Government Service Adoption by Business Users: The Role of Offline Service Quality and Trust in Technology.’ *Government Information Quarterly*, Vol. 28, No. 2, pp. 222–230.

Lee, J. and Kim, J. (2007) ‘Grounded Theory Analysis of E-Government Initiatives: Exploring Perceptions of Government Authorities.’ *Government Information Quarterly*, Vol. 24, No. 1, pp. 135–147.

Leonard-Barton, D. (1992) ‘Management of Technology and Moose on Tables.’ *Organization Science*, Vol. 3, No. 4, pp. 556–558.

Lippman, S. A. and Rumelt, R. P. (1982) ‘Uncertain Imitability: An Analysis of Interfirm Differences in Efficiency under Competition.’ *The Bell Journal of Economics*, pp. 418–438.

López, V. A. and Iglesias, S. (2006) ‘Percepciones Directivas Del Recurso Reputación. Estudio Empírico de Sus Relaciones Con El Rendimiento Empresarial.’ *Cuadernos de*

- Economia y Direccion de la Empresa*, No. 28, pp. 139–160.
- Love, G. E. and Kraatz, M. (2009) ‘Character, Conformity, or the Bottom Line? How and Why Downsizing Affected Corporate Reputation.’ *Academy of Management Journal*, Vol. 52, No. 2, pp. 314–335.
- Luna, D. E., Gil-Garcia, J. R., Luna-Reyes, L. F., Sandoval-Almazan, R. and Duarte-Valle, A. (2013) ‘Improving the Performance Assessment of Government Web Portals: A Proposal Using Data Envelopment Analysis (DEA).’ *Information Polity*, Vol. 18, No. 2, pp. 169–187.
- Luna-Reyes, L. F., Gil-Garcia, J. R. and Romero, G. (2012) ‘Towards a Multidimensional Model for Evaluating Electronic Government: Proposing a More Comprehensive and Integrative Perspective.’ *Government Information Quarterly*, Vol. 29, No. 3, pp. 324–334.
- Luoma-aho, V. (2006) ‘Neutral Reputation and Public Sector Organizations.’ *Corporate Reputation Review*, Vol. 10, No. 2, pp. 124–143.
- Luoma-aho, V. (2008) ‘Sector Reputation and Public Organisations.’ *International Journal of Public Sector Management*, Vol. 21, No. 5, pp. 446–467.
- Magro, M. J. (2012) ‘A Review of Social Media Use in E-Government.’ *Administrative Sciences*, Vol. 2, No. 2, pp. 148–161.
- Mahon, J. F. (2002) ‘Corporate Reputation: Research Agenda Using Strategy and Stakeholder Literature.’ *Business & Society*, Vol. 41, No. 4, pp. 415–445.
- Mahon, J. F. and Mitnick, B. M. (2010) ‘Reputation Shifting.’ *Journal of Public Affairs*, Vol. 10, No. 4, pp. 280–299.
- Mahon, J. F. and Wartick, S. L. (2003) ‘Dealing with Stakeholders: How Reputation, Credibility and Framing Influence the Game.’ *Corporate Reputation Review*, Vol. 6, No. 1, pp. 19–35.
- Mahoney, J. T. (2001) ‘A Resource-Based Theory of Sustainable Rents.’ *Journal of*

- Management*, Vol. 27, No. 6, pp. 651–660.
- Mahoney, J. T. and Pandian, J. R. (1992) ‘The Resource-Based View within the Conversation of Strategic Management.’ *Strategic management journal*, Vol. 13, No. 5, pp. 363–380.
- Maor, M., Gilad, S. and Bloom, P. B. N. (2013) ‘Organizational Reputation, Regulatory Talk, and Strategic Silence.’ *Journal of Public Administration Research and Theory*, Vol. 23, No. 3, pp. 581–608.
- March, J. G. and Sutton, R. I. (1997) ‘Organizational Performance as a Dependent Variable.’ *Organization science*, Vol. 8, No. 6, pp. 698–706.
- Margetts, H. (2011) ‘The Internet and Transparency.’ *Political Quarterly*, Vol. 82, No. 4, pp. 518–521.
- Mata, F. J., Fuerst, W. L. and Barney, J. B. (1995) ‘Information Technology and Sustained Competitive Advantage: A Resource-Based Analysis.’ *MIS quarterly*, pp. 487–505.
- Mazzola, P., Ravasi, D. and Gabbioneta, C. (2006) ‘How to Build Reputation in Financial Markets.’ *Long Range Planning*, Vol. 39, No. 4, pp. 385–407.
- McDermott, P. (2010) ‘Building Open Government.’ *Government Information Quarterly*, Vol. 27, No. 4, pp. 401–413.
- McGee, J. (2005) *Strategy* (Wiley Online Library).
- McGee, J. and Thomas, H. (1986) ‘Strategic Groups: Theory, Research and Taxonomy.’ *Strategic Management Journal*, Vol. 7, No. 2, pp. 141–160.
- Meijer, a. J., Curtin, D. and Hillebrandt, M. (2012) ‘Open Government: Connecting Vision and Voice.’ *International Review of Administrative Sciences*, Vol. 78, No. 1, pp. 10–29.
- Meijer, A. (2009) ‘Understanding Modern Transparency.’ *International Review of Administrative Sciences*, Vol. 75, No. 2, pp. 255–269.
- Meijer, A. (2013) ‘Understanding the Complex Dynamics of Transparency.’ *Public*

- Administration Review*, Vol. 73, No. 3, pp. 429–439.
- Meijer, A. and Bekkers, V. (2015) ‘A Metatheory of E-Government: Creating Some Order in a Fragmented Research Field.’ *Government Information Quarterly*.
- Meijer, A. J. (2003) ‘Transparent Government: Parliamentary and Legal Accountability in an Information Age.’ *Information Polity*, Vol. 8, No. 1-2, pp. 67–78.
- Meijer, A. J. (2012) ‘Introduction to the Special Issue on Government Transparency.’ *International Review of Administrative Sciences*, Vol. 78, No. 1, pp. 3–9.
- Melville, N., Kraemer, K. and Gurbaxani, V. (2004) ‘Review: Information Technology and Organizational Performance: An Integrative Model of IT Business Value.’ *MIS quarterly*, Vol. 28, No. 2, pp. 283–322.
- Michalisin, M. D., Smith, R. D. and Kline, D. M. (1997) ‘In Search of Strategic Assets.’ *The international journal of organizational analysis*, Vol. 5, No. 4, pp. 360–387.
- Michener, G. and Bersch, K. (2013) ‘Identifying Transparency.’ *Information Polity*, Vol. 18, No. 3, pp. 233–242.
- Miller, C. C., Washburn, N. T. and Glick, W. H. (2013) ‘The Myth of Firm Performance The Myth of Firm Performance.’ *Organization Science*, Vol. 24, No. 3, pp. 948–964.
- Mintzberg, H., Ahlstrand, B. and Lampel, J. (1998) *Strategy Safari Wilds of Strategic Management* (New York: Free Press).
- Molina, C. M., Rufin Moreno, R. and Moreno, M. R. (2013) ‘La Adopción Del E-Gobierno En Entornos Voluntarios.’ *Investigaciones Europeas de Direccion y Economia de la Empresa*, Vol. 19, No. 1, pp. 42–52.
- Monitor Empresarial Reputación Corporativa (2008) *Merco Ciudad Reputada 2008*. Available at <http://villafane.com/files/Reputacion_ciudad_100709.pdf>.
- Moon, M. J. (2002) ‘The Evolution of E-Government among Municipalities: Rhetoric or Reality?’ *Public Administration Review*, Vol. 62, No. 4, pp. 424–433.

- Moon, M. J. (2003) 'Can IT Help Government to Restore Public Trust? Declining Public Trust and Potential Prospects of IT in the Public Sector.' *Proceedings of the 36th Hawaii International Conference on System Sciences*.
- Moon, M. J., Lee, J. and Roh, C.-Y. (2014) 'The Evolution of Internal IT Applications and E-Government Studies in Public Administration: Research Themes and Methods.' *Administration & Society*, Vol. 46, No. 1, pp. 3–36.
- Moon, M. J., Welch, E. W. and Wong, W. (2005) 'What Drives Global E-Governance? An Exploratory Study at a Macro Level.' *Proceedings of the Annual Hawaii International Conference on System Sciences*, Vol. 00, No. C, p. 131.
- Moonen, A. T., Clark, G. and Feenan, E. R. (2013) 'The Business of Cities 2013 What Do 150 City Indexes and Benchmarking Studies Tell Us about the Urban World in 2013 ?' , No. November.
- Morgeson, F. V., Vanamburg, D. and Mithas, S. (2010) 'Misplaced Trust? Exploring the Structure of the E-Government-Citizen Trust Relationship.' *Journal of Public Administration Research and Theory*, Vol. 21, No. 2, pp. 257–283.
- Moser, C. (2001) 'How Open Is "Open as Possible"? Three Different Approaches to Transparency and Openness in Regulating Access to EU Documents.' *IHS Political Science Series*, Vol. 80.
- Moynihan, D. P. (2008) *The Dynamics of Performance Management: Constructing Information and Reform* (Georgetown University Press).
- Murphy, G. B., Trailer, J. W. and Hill, R. C. (1996) 'Measuring Performance in Entrepreneurship Research.' *Journal of Business Research*, Vol. 36, No. 1, pp. 15–23.
- Nam, T. (2014) 'Determining the Type of E-Government Use.' *Government Information Quarterly*, Vol. 31, No. 2, pp. 211–220.
- Nam, T. and Pardo, T. a. (2014) 'The Changing Face of a City Government: A Case Study of Philly311.' *Government Information Quarterly*, Vol. 31, No. SUPPL.1.

- Nasi, G. and Frosini, F. (2010) 'Vision and Practice of E-Government : An Empirical Study.' *Financial Accountability & Management*, Vol. 26, No. 1, pp. 85–101.
- Ndou, V. (2004) 'E-Government for Developing Countries: Opportunities and Challenges.' ... *of Information Systems in Developing Countries*, Vol. 18, No. 1, pp. 1–24.
- Nelson, P. J. (2003) 'Multilateral Development Banks, Transparency and Corporate Clients: "Public-Private Partnerships" and Public Access to Information'. *Public Administration and Development*, Vol. 23, No. 3, pp. 249–257.
- Nelson, R. R. and Winter, S. G. (1982) 'The Schumpeterian Tradeoff Revisited.' *The American Economic Review*, pp. 114–132.
- Newbert, S. L. (2007) 'Empirical Research on the Resource-Based View of the Firm: An Assessment and Suggestions for Future Research.' *Strategic management journal*, Vol. 28, No. 2, pp. 121–146.
- Ngulube, P. (2007) 'The Nature and Accessibility of E-Government in Sub Saharan Africa.' *International Review of Information Ethics*, Vol. 7, pp. 1–13.
- Nguyen, N. (2010) 'Competence and Benevolence of Contact Personnel in the Perceived Corporate Reputation: An Empirical Study in Financial Services.' *Corporate Reputation Review*, Vol. 12, No. 4, pp. 345–356.
- Norris, D. F. (2010) 'E-Government 2020: Plus a Change, plus C'est La Meme Chose.' *Public Administration Review*, Vol. 70, No. SUPPL. 1, pp. 180–181.
- Norris, D. F. and Moon, M. J. (2005) 'Advancing E-Government at the Grassroots: Tortoise or Hare?' *Public Administration Review*, Vol. 65, No. 1, pp. 64–75.
- Norris, D. F. and Reddick, C. G. (2013) 'Local E-Government in the United States: Transformation or Incremental Change?' *Public Administration Review*, Vol. 73, No. 1, pp. 165–175.
- Norris, P. (2001) *Digital Divide: Civic Engagement, Information Poverty, and the Internet Worldwide* (Cambridge University Press).

- Nothnagel, K. (2008) *Empirical Research within Resource-Based Theory. A Meta-Analysis of the Central Propositions* (Gabler -Springer Science).
- OECD (2003) 'The Case for E-Government : Excerpts from the OECD Report The E-Government Imperative.' *OECD Journal on Budgeting*, Vol. 3, No. 1, pp. 1987–1996.
- Oliveira, G. H. and Welch, E. W. (2013) 'Social Media Use in Local Government: Linkage of Technology, Task, and Organizational Context.' *Government Information Quarterly*, Vol. 30, No. 4, pp. 397–405.
- Oliver, C. (1997) 'Sustainable Competitive Advantage: Combining Institutional and Resource-Based Views', *Strategic Management Journal*, 697–713.
- Oliver, R. (2004) *What Is Transparency?* (McGraw Hill Professional).
- Olmedo-Cifuentes, I., Martínez-León, I. M. and Davies, G. (2014) *Managing Internal Stakeholders' Views of Corporate Reputation*.
- Otenyo, E. E. and Lind, N. S. (2004) 'Faces and Phases of Transparency Reform in Local Government.' *International Journal of Public Administration*, Vol. 27, No. 5, pp. 287–307.
- Ozkan, S. and Kanat, I. E. (2011) 'E-Government Adoption Model Based on Theory of Planned Behavior: Empirical Validation.' *Government Information Quarterly*, Vol. 28, No. 4, pp. 503–513.
- Palvia, S. C. J. and Sharma, S. S. (2007) 'E-Government and E-Governance : Definitions / Domain Framework and Status around the World.' *Foundation of e-government*, pp. 1–12.
- Pardo, T. a (2000) 'Realizing the Promise of Digital Government : It ' S More than Building a Web Site.' *Center of Technology in Government. University of Albany*, No. October, pp. 1–12.
- Pardo, T. a., Nam, T. and Burke, G. B. (2012) 'E-Government Interoperability: Interaction of Policy, Management, and Technology Dimensions.' *Social Science Computer Review*,

- Vol. 30, No. 1, pp. 7–23.
- Park, H. and Blenkinsopp, J. (2011) ‘The Roles of Transparency and Trust in the Relationship between Corruption and Citizen Satisfaction.’ *International Review of Administrative Sciences*, Vol. 77, No. 2, pp. 254–274.
- Park, J., Lee, H. and Kim, C. (2014) ‘Corporate Social Responsibilities, Consumer Trust and Corporate Reputation: South Korean Consumers’ Perspectives.’ *Journal of Business Research*, Vol. 67, No. 3, pp. 295–302.
- Pasquier, M. and Villeneuve, J.-P. (2007) ‘Organizational Barriers to Transparency: A Typology and Analysis of Organizational Behaviour Tending to Prevent or Restrict Access to Information.’ *International Review of Administrative Sciences*, Vol. 73, No. 1, pp. 147–162.
- Penrose, E. T. (1959) ‘The Theory of the Growth of the Firm.’ *Great Britain: Basil Blackwell and Mott Ltd.*
- Peteraf, M. A. (1993) ‘The Cornerstones of Competitive Advantage: A Resource-Based View.’ *Strategic management journal*, Vol. 14, No. 3, pp. 179–191.
- Peteraf, M. and Shanley, M. (1997) ‘Getting to Know You: A Theory of Strategic Group Identity.’ *Management*, Vol. 18, No. S1, pp. 165–186.
- Peters, R. M., Janssen, M. and van Engers, T. M. (2004) ‘Measuring E-Government Impact: Existing Practices and Shortcomings.’ *Proceedings of the 6th international conference on Electronic commerce*, pp. 480–489.
- Pfarrer, M., Pollock, T. and Rindova, V. (2010) ‘A Tale of Two Assets: The Effects of Firm Reputation and Celebrity on Earnings Surprises and Investors’ Reactions.’ *Academy of Management Journal*, Vol. 53, No. 5, pp. 1131–1152.
- Pina, V., Torres, L. and Acerete, B. (2007) ‘Are ICTs Promoting Government Accountability?: A Comparative Analysis of E-Governance Developments in 19 OECD Countries.’ *Critical Perspectives on Accounting*, Vol. 18, No. 5, pp. 583–602.

- Pina, V., Torres, L. and Royo, S. (2007) 'Are ICTs Improving Transparency and Accountability in the EU Regional and Local Governments? An Empirical Study.' *Public Administration*, Vol. 85, No. 2, pp. 449–472.
- Pina, V., Torres, L. and Royo, S. (2010a) 'Is E-Government Leading to More Accountable and Transparent Local Governments? An Overall View.' *Financial Accountability & Management*, Vol. 26, No. 1, pp. 3–20.
- Pina, V., Torres, L. and Royo, S. (2010b) 'Is E-Government Promoting Convergence Towards More Accountable Local Governments?' *International Public Management Journal*, Vol. 13, No. 4, pp. 350–380.
- Piotrowski, S. and Bertelli, A. (2010) 'Measuring Municipal Transparency.' In *14th IRSPM Conference, Bern, Switzerland, April*.
- Piotrowski, S. J. (2007) *Governmental Transparency in the Path of Administrative Reform* (Albany).
- Piotrowski, S. J. and Borry, E. (2010) 'An Analytic Framework for Open Meetings and Transparency.' *Public Administration & Management*, Vol. 15, No. 1, pp. 138–176.
- Piotrowski, S. J. and Van Ryzin, G. G. (2007) 'Citizens Attitudes Toward Transparency in Local Government.' *The American Review of Public Administration*, Vol. 37, No. 10, pp. 306–323.
- Podnar, K., Tuškej, U. and Golob, U. (2012) 'Mapping Semantic Meaning of Corporate Reputation in Global Economic Crisis Context: A Slovenian Study.' *Public Relations Review*, Vol. 38, No. 5, pp. 906–915.
- Podolny, J. M. (1993) 'A Status-Based Model of Market Competition.' *American journal of sociology*, pp. 829–872.
- Poister, T. H., Edwards, L. H., Pasha, O. Q. and Edwards, J. (2013) 'Strategy Formulation and Performance.' *Public Performance & Management Review*, Vol. 36, No. 4, pp. 585–615.

- Polat, B., Bakiroğlu, C. T. and Sayın, M. E. D. (2013) 'E-Transformation of Municipalities and Social Media's Role on E-Participation in European E-Municipalities.' *Academic Journal of Interdisciplinary Studies*, Vol. 2, No. 9, pp. 386–392.
- Ponzi, L. J., Fombrun, C. J. and Gardberg, N. a (2011) 'RepTrak™ Pulse: Conceptualizing and Validating a Short-Form Measure of Corporate Reputation.' *Corporate Reputation Review*, Vol. 14, No. 1, pp. 15–35.
- Popova, V. and Sharpanskykh, A. (2010) 'Modeling Organizational Performance Indicators.' *Information Systems*, Vol. 35, No. 4, pp. 505–527.
- Porter, M. E. (1980) *Competitive Strategy: Techniques for analyzing industries and competitors* (New York: Free Press).
- Porter, M. E. (1985) *Competitive Advantage: Creating and Sustaining Superior Performance* (New York: Free Press).
- Porter, M. E. (1991) 'Towards a Dynamic Theory of Strategy.' *Strategic management journal*, Vol. 12, No. S2, pp. 95–117.
- Porter, M. E. (1990) 'The Competitive Advantage of Nations', Harvard Business Review.
- Post, J. E. and Griffin, J. J. (1997) 'Corporate Reputation and External Affairs Management.' *Corporate Reputation Review*, Vol. 1, No. 2, pp. 165–171.
- Powell, T. C. (1996) 'How Much Does Industry Matter? An Alternative Empirical Test.' *Strategic Management Journal*, Vol. 17, pp. 323–334.
- Powell, T. C. (2003) 'Varieties of Competitive Parity.' *Strategic Management Journal*, Vol. 24, No. 1, pp. 61–86.
- Powell, T. C. and Dent-Micallef, A. (1997) 'Information Technology as Competitive Advantage: The Role of Business and Technology Resources.' *Strategic Management Journal*, Vol. 18, No. 5, pp. 375 – 405.
- Prahalad, C. K. and Hamel, G. (1990) 'The Core Competence of the Corporation.' *Harvard*

Business Review, No. May-Jun, pp. 79–90.

Priem, R. L. and Butler, J. E. (2001) ‘Is the Resource-Based “view” a Useful Perspective for Strategic Management Research?’ *Academy of management review*, Vol. 26, No. 1, pp. 22–40.

Quinn, J. B. (1980) *Strategies for Change: Logical Incrementalism* (Irwin Professional Publishing).

Rainey, Hal G., Robert Backoff, and Charles Levine. 1976. Comparing public and private organizations. *Public Administration Review* 36:233–44

Rana, N. P., Dwivedi, Y. K. and Williams, M. D. (2013) ‘Analysing Challenges, Barriers and CSF of Egov Adoption.’ *Transforming Government: People, Process and Policy*, Vol. 7, No. 2, pp. 177–198.

Rao, H. (1994) ‘The Social Construction of Reputation: Certification Contests, Legitimation, and the Survival of Organizations in the American Automobile Industry: 1895-1912.’ *Strategic Management Journal*, Vol. 15, No. S1, pp. 29–44.

Ray, G., Barney, J. B. and Muhanna, W. A. (2004) ‘Capabilities, Business Processes, and Competitive Advantage: Choosing the Dependent Variable in Empirical Tests of the Resource-Based View.’ *Strategic Management Journal*, Vol. 25, No. 1, pp. 23–37.

Reddick, C. G. (2009) ‘Factors That Explain the Perceived Effectiveness of E-Government: A Survey of United States City Government Information Technology Directors.’ *International Journal of Electronic Government Research*, Vol. 5, No. 2, p. 1.

Reddick, C. G. and Frank, H. A. (2007) ‘E-Government and Its Influence on Managerial Effectiveness: A Survey of Florida and Texas City Managers.’ *Financial Accountability & Management*, Vol. 23, No. 1, pp. 1–26.

Reddick, C. G. and Roy, J. (2013) ‘Business Perceptions and Satisfaction with E-Government: Findings from a Canadian Survey.’ *Government Information Quarterly*, Vol. 30, No. 1, pp. 1–9.

- Reed, R. and DeFillippi, R. J. (1990) 'Causal Ambiguity, Barriers to Imitation, and Sustainable Competitive Advantage.' *Academy of Management Review*, Vol. 15, No. 1, pp. 88–102.
- Reffat, R. (2003) 'Developing a Successful E-Government.' *Proceedings of the Symposium on E-government: Opportunities and Challenge*, pp. 1–13.
- Regnér, P. (1999) 'Strategy Creation and Change in Complexity: Adaptive and Creative Learning Dynamics in the Firm.'
- Reichard, C. (1998) 'The Impact of Performance Management on Transparency and Accountability in the Public Sector.' *Ethics and accountability in a context of governance and new public management*, Vol. 7, pp. 123–137.
- Reinwald, A. and Kraemmergaard, P. (2011) 'Managing Stakeholders in Transformational Government - A Case Study in a Danish Local Government.' *tGov Workshop "11 (tGOV11) Working paper*.
- Relly, J. E. and Sabharwal, M. (2009) 'Perceptions of Transparency of Government Policymaking: A Cross-National Study.' *Government Information Quarterly*, Vol. 26, No. 1, pp. 148–157.
- Relyea, H. C. (2002) 'E-Gov : Introduction and Overview.' *Government Information Quarterly*, Vol. 19, No. 1, pp. 9–35.
- Reputation Institute (2014) '2014 City RepTrak World, The Most Reputable Cities.'
- Rhee, M. and Valdez, M. E. (2009) 'Contextual Factors Surrounding Reputation Damage with Potential Implications for Reputation Repair.' *Academy of Management Review*, Vol. 34, No. 1, pp. 146–168.
- Richard, P. J., Devinney, T. M., Yip, G. S. and Johnson, G. (2009) 'Measuring Organizational Performance: Towards Methodological Best Practice.' *Journal of management*.
- Rindova, V. P., Williamson, I. a N. O. and Petkova, A. P. (2005) 'Being Good or Being Known: An Empirical Examination of the Dimensions, Antecedents, and Consequences

- of Organizational Reputation.’ *Academy of Management Journal*, Vol. 48, No. 6, pp. 1033–1049.
- Rindova, V. P., Williamson, I. O. and Petkova, a. P. (2010) ‘Reputation as an Intangible Asset: Reflections on Theory and Methods in Two Empirical Studies of Business School Reputations.’ *Journal of Management*, Vol. 36, No. 3, pp. 610–619.
- Roberts, P. W. and Dowling, G. R. (2002) ‘Corporate Reputation and Sustained Superior Financial Performance.’ *Strategic Management Journal*, Vol. 23, No. 12, pp. 1077–1093.
- Rodríguez Bolívar, M. P., Alcaide Muñoz, L. and López Hernández, A. M. (2013) ‘Determinants of Financial Transparency in Government.’ *International Public Management Journal*, Vol. 16, No. 4, pp. 557–602.
- Roper, S. and Fill, C. (2012) *Corporate Reputation, Brand and Communication* (Pearson Higher Ed).
- Rorissa, A., Demissie, D. and Pardo, T. (2011) ‘Benchmarking E-Government: A Comparison of Frameworks for Computing E-Government Index and Ranking.’ *Government Information Quarterly*, Vol. 28, No. 3, pp. 354–362.
- Rowe, W. G., Harris, I. C., Cannella, A. a. and Francolini, T. (2003) ‘In Search of Meaning: Does the Fortune Reputation Survey Alter Performance Expectations?’ *Canadian Journal of Administrative Sciences / Revue Canadienne des Sciences de l’Administration*, Vol. 20, No. 3, pp. 187–195.
- Rowley, J. (2011) ‘E-Government Stakeholders - Who Are They and What Do They Want?’ *International Journal of Information Management*, Vol. 31, No. 1, pp. 53–62.
- Ruano de la Fuente, J. M. (2014) ‘E-Government Strategies in Spanish Local Governments.’ *Local Government Studies*, Vol. 40, No. 4, pp. 600–620.
- Rubin, P. H. (1973) ‘The Expansion of Firms.’ *The Journal of Political Economy*, pp. 936–949.

- Rugman, A. M. and Verbeke, A. (1998) 'Corporate Strategies and Environmental Regulations: An Organizing Framework.' *Strategic Management Journal*, Vol. 19, No. 4, pp. 363–375.
- Ruiz, B., Esteban, Á. and Gutiérrez, S. (2014) 'Determinants of Reputation of Leading Spanish Financial Institutions among Their Customers in a Context of Economic Crisis.' *Business Research Quarterly*, Vol. 17, No. 4, pp. 259–278.
- Rugman, A. M. and Verbeke, A. (2001) 'Subsidiary-Specific Advantages in Multinational Enterprises.' *Strategic Management Journal*, Vol. 22, No. 3, pp. 237–250.
- Rumelt, R. P. (1991) 'How Much Does Industry Matter?' *Strategic Management Journal*, Vol. 12, No. 3, pp. 167–185.
- Rumelt, R. P. (1997) 'Towards a Strategic Theory of the Firm.' *Resources, firms, and strategies: A reader in the resource-based perspective*, pp. 131–145.
- Rumelt, R. P. (2003) 'What in the World Is Competitive Advantage ?' *Policy working paper*, Vol. 105, pp. 1–5.
- Runyan, R. C. and Huddleston, P. (2006) 'Getting Customers Downtown: The Role of Branding in Achieving Success for Central Business Districts.' *Journal of Product & Brand Management*, Vol. 15, No. 1, pp. 48–61.
- Safeena, R. and Kammani, A. (2013) 'Conceptualization of Electronic Government Adoption.' *International Journal of Managing Information Technology*, Vol. 5, No. 1, pp. 13–22.
- Saloner, G., Shepard, A., Andrea, A. and Podolny, J. (2001) *Strategic Management* (John Wiley & Sons).
- Sánchez, J. L. F. and Sotorrío, L. L. (2007) 'The Creation of Value Through Corporate Reputation.' *Journal of Business Ethics*, Vol. 76, No. 3, pp. 335–346.
- Savoldelli, A., Codagnone, C. and Misuraca, G. (2014) 'Understanding the E-Government Paradox: Learning from Literature and Practice on Barriers to Adoption.' *Government*

Information Quarterly, Vol. 31, No. SUPPL.1, pp. S63–S71.

Saxton, T. and Dollinger, M. (2004) ‘Target Reputation and Appropriability: Picking and Deploying Resources in Acquisitions.’ *Journal of Management*, Vol. 30, No. 1, pp. 123–147.

Schedler, K. and Scharf, M. C. (2001) ‘Exploring The Interrelations Between Electronic Government And The New Public Management.’ *Towards the E-Society*, pp. 775–788.

Schedler, K. and Schmidt, B. (2004) ‘Managing the E-Government Organization.’ *International Public Management Review*, Vol. 5, No. 1, pp. 1–20.

Schelin, S. H. (2003) ‘E-Government: An Overview.’ In *Public information technology* pp. 120–137.

Schoemaker, P. J. H. (1992) ‘How to Link Strategic Vision to Core Capabilities.’ *Sloan Management*.

Scholl, H. J. (2006) ‘Is E-Government Research a Flash in the Pan or Here for the Long Shot?’ In *Electronic Government* (Springer), pp. 13–24.

Scholl, H. J. J. (2008) ‘Discipline or Interdisciplinary Study Domain? Challenges and Promises in Electronic Government Research.’ In *Digital government* (Springer), pp. 21–41.

Schwaiger, M. (2004) ‘Components and Parameters of Corporate Reputation - An Empirical Study.’ *Schmalenbach Business Review*, Vol. Vol. 56, No. January, pp. 46–71.

Scott, J. K. (2006) “‘E’ the People: Do U.S. Municipal Government Web Sites Support Public Involvement?” *Public Administration Review*, Vol. 66, No. 3, pp. 341–353.

Serrano-Cinca, C., Rueda-Tomás, M. and Portillo-Tarragona, P. (2009) ‘Factors Influencing E-Disclosure in Local Public Administrations.’ *Environment and Planning C: Government and Policy*, Vol. 27, No. 2, pp. 355–378.

Seth, A. and Thomas, H. (1994) ‘Theories of the Firm: Implications for Strategy Research.’

- Journal of Management Studies*, Vol. 31, No. 2, pp. 165–192.
- Shi, Y. (2007) 'The Accessibility of Chinese Local Government Web Sites: An Exploratory Study.' *Government Information Quarterly*, Vol. 24, No. 2, pp. 377–403.
- Shim, D. C. and Eom, T. H. (2008) 'E-Government and Anti-Corruption: Empirical Analysis of International Data.' *International Journal of Public Administration*, Vol. 31, No. 3, pp. 298–316.
- Siau, K. and Long, Y. (2005) 'Synthesizing E-Government Stage Models – a Meta-Synthesis Based on Meta-Ethnography Approach.' *Industrial Management & Data Systems*, Vol. 105, No. 4, pp. 443–458.
- Sirmon, D. G., Hitt, M. A. and Ireland, R. D. (2007) 'Managing Firm Resources in Dynamic Environments to Create Value: Looking inside the Black Box.' *Academy of management review*, Vol. 32, No. 1, pp. 273–292.
- Siskos, E., Askounis, D. and Psarras, J. (2014) 'Multicriteria Decision Support for Global E-Government Evaluation.' *Omega*, Vol. 46, No. FEBRUARY, pp. 51–63.
- Smith, K. A. (2004) 'Voluntarily Reporting Performance Measures to the Public a Test of Accounting Reports from U.S. Cities.' *International Public Management Journal*, Vol. 7, No. 1, pp. 19–48.
- Snead, J. T. and Wright, E. (2014) 'E-Government Research in the United States.' *Government Information Quarterly*, Vol. 31, No. 1, pp. 129–136.
- Snow, C. C. and Hrebiniak, L. G. (1980) 'Strategy, Distinctive Competence, and Organizational Performance.' *Administrative Science Quarterly*, pp. 317–336.
- Spanos, Y. E. and Lioukas, S. (2001) 'An Examination into the Causal Logic of Rent Generation: Contrasting Porter's Competitive Strategy Framework and the Resource-Based Perspective.' *Strategic management journal*, Vol. 22, No. 10, pp. 907–934.
- Spanos, Y. E., Zaralis, G. and Lioukas, S. (2004) 'Strategy and Industry Effects on Profitability: Evidence from Greece.' *Strategic Management Journal*, Vol. 25, No. 2, pp.

139–165.

- Srivastava, S. C. (2011) 'Is E-Government Providing the Promised Returns?: A Value Framework for Assessing E-Government Impact.' *Transforming Government: People, Process and Policy*, Vol. 5, No. 2, pp. 107–113.
- Srivastava, S. C. and Teo, T. S. H. (2007) 'E-Government Payoffs.' *Journal of Global Information Management*, Vol. 15, No. 4, p. 20.
- Srivastava, S. C. and Teo, T. S. H. (2010) 'E-Government, E-Business, and National Economic Performance.' *Communications of the Association for Information Systems*, Vol. 26, No. March 2010, pp. 267–286.
- Staw, B. M. and Epstein, L. D. (2000) 'What Bandwagons Bring: Effects of Popular Management Techniques on Corporate Performance, Reputation, and CEO Pay.' *Administrative Science Quarterly*, Vol. 45, No. 3, pp. 523–556.
- Stier, S. (2015) 'Political Determinants of E-Government Performance Revisited: Comparing Democracies and Autocracies.' *Government Information Quarterly*.
- Straub, D., Weill, P. and Stewart, K. (2002) 'Strategic Control of IT Resources: A Test of Resource-Based Theory in the Context of Selective IT Outsourcing.'
- Streib, G. and Navarro, I. (2008) 'City Managers and E-Government Development.' *International Journal of Electronic Government Research*, Vol. 4, No. 4, pp. 37–53.
- Stuart, T. E., Hoang, H. and Hybels, R. C. (1999) 'Interorganizational Endorsements and the Performance of Entrepreneurial Ventures.' *Administrative science quarterly*, Vol. 44, No. 2, pp. 315–349.
- Styles, A. K. and Tennyson, M. (2007) 'The Accessibility of Financial Reporting of U.S. Municipalities on the Internet.' *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 19, No. 1, pp. 56–92.
- Teece, D. J. (1984) 'Economic Analysis and Strategic Management.' *California Management Review*, Vol. 26, No. Spring, pp. 87–110.

- Teece, D. J. (1998) 'Capturing Value from Knowledge Assets: The New Economy, Markets for Know-How, and Intangible Assets.' *California Management Review*, Vol. 40, No. 3, pp. 55–79.
- Teece, D. J. (2007) 'Explicating Dynamic Capabilities: The Nature and Microfoundations of (sustainable) Enterprise Performance.' *Strategic management journal*, Vol. 28, No. 13, pp. 1319–1350.
- Teece, D. J., Pisano, G. and Shuen, A. (1997) 'Dynamic Capabilities and Strategic Management.' *Strategic Management Journal*, Vol. 18, No. 7, pp. 509–533.
- Teo, T. S. H., Srivastava, S. C. and Jiang, L. (2009) 'Trust and Electronic Government Success: An Empirical Study.' *Journal of Management Information Systems*, Vol. 25, No. 3, pp. 99–132.
- Tolbert, C. J. and Mosserberger, K. (2006) 'The Effects of E-Government on Trust and Confidence in Government.' *Public Administration Review*, Vol. May-June, No. June, pp. 354–369.
- Torres, L., Pina, V. and Acerete, B. (2005) 'E-Government Developments on Delivering Public Services among EU Cities.' *Government Information Quarterly*, Vol. 22, No. 2, pp. 217–238.
- Torres, L., Pina, V. and Royo, S. (2005) 'E-Government and the Transformation of Public Administrations in EU Countries: Beyond NPM or Just a Second Wave of Reforms?' *Online Information Review*, Vol. 29, No. 5, pp. 531–553.
- Torres, L., Pina, V. and Yetano, A. (2011) 'Performance Measurement in Spanish Local Governments. A Cross-Case Comparison Study.' *Public Administration*, Vol. 89, No. 3, pp. 1081–1109.
- Transparency International Spain (2008) *Transparency Indexes of Municipalities Year 2008*. Available at <<http://transparencia.org.es/en/ita-2008/>>.
- UNDP (2006) 'Fighting Corruption with E-Government Applications.' *APDIP e-Note*.

UNDP and ASPA (2002) 'Benchmarking E-Government: A Global Perspective - Assessing the Progress of the UN Member States.' *United Nations - DPEPA (Division for Public Economics and Public Administration) and ASPA (American Society for Public Administration)*.

United Nations (2001) 'Benchmarking E-Government : A Global . Available at : Perspective.' «<http://unpan3.un.org/egovkb/Portals/egovkb/Documents/un/English.pdf>»

United Nations (2014) *E-Government Survey 2014*. Available at : «<http://unpan3.un.org/egovkb/en-us/Reports/UN-E-Government-Survey-2014>».

Upadhaya, B., Munir, R. and Blount, Y. (2014) 'Association between Performance Measurement Systems and Organisational Effectiveness.' *International Journal of Operations & Production Management*, Vol. 34, No. 7, pp. 853–875.

Urbano, J., Rocha, A. and Oliveira, E. (2013) 'A Socio-Cognitive Perspective of Trust.' *Agreement Technologies*, pp. 413–423.

Urrutia, E. R. (2006) 'Concepto Y Problemas de La Construcción Del Gobierno Electrónico.' *Gestión y Política Pública*, Vol. 15, No. 2, pp. 259–305.

van Riel, C. B. (2013) 'Corporate Reputation and the Discipline of Public Opinion.' *The handbook of communication and corporate reputation*, pp. 11–19.

Vanderleeuw, J. and Sides, J. C. (2014) 'City Web Sites: Do They Promote Economic Development, or Branding, or Anything at All?' *Information Polity*, Vol. 19, No. 3/4, pp. 207–224.

Venkatraman, N. and Vasudevan, R. (1986) 'Measurement of Business Performance in Strategy Research : A Comparison of Approaches Massachusetts Institute of Technology.' *Academy of Management Review*, Vol. 11, No. 4, pp. 801–814.

Von Haldenwang, C. (2004) 'Electronic Government (E-Government) and Development.' *The European Journal of Development Research*, Vol. 16, No. 2, pp. 417–432.

Waeraas, A. (2015) 'Making a Difference: Strategic Positioning in Municipal Reputation

- Building.’ *Local Government Studies*, Vol. 41, No. 2, pp. 280–300.
- Walker, K. (2010) ‘A Systematic Review of the Corporate Reputation Literature: Definition, Measurement, and Theory.’ *Corporate Reputation Review*, Vol. 12, No. 4, pp. 357–387.
- Walker, R. M. and Brewer, G. a. (2009) ‘Can Management Strategy Minimize the Impact of Red Tape on Organizational Performance?’ *Administration & Society*, Vol. 41, No. 4, pp. 423–448.
- Wall, T. D., Michie, J., Patterson, M., Wood, S. J., Sheehan, M., Clegg, C. W. and West, M. (2004b) ‘On the Validity of Subjective Measures of Company Performance.’ *Personnel psychology*, Vol. 57, No. 1, pp. 95–118.
- Walsh, G. and Beatty, S. E. (2007) ‘Customer-Based Corporate Reputation of a Service Firm: Scale Development and Validation.’ *Journal of the Academy of Marketing Science*, Vol. 35, No. 1, pp. 127–143.
- Walsh, G., Mitchell, V. W., Jackson, P. R. and Beatty, S. E. (2009) ‘Examining the Antecedents and Consequences of Corporate Reputation: A Customer Perspective.’ *British Journal of Management*, Vol. 20, No. 2, pp. 187–203.
- Wang, Y. S. and Liao, Y. W. (2008) ‘Assessing eGovernment Systems Success: A Validation of the DeLone and McLean Model of Information Systems Success.’ *Government Information Quarterly*, Vol. 25, No. 4, pp. 717–733.
- Weerakkody, V. and Choudrie, J. (2005) ‘Exploring E-Government in the UK: Challenges, Issues and Complexities.’ *Journal of Information Science and Technology*, Vol. 2, No. 2, pp. 25–45.
- Weerakkody, V., El-Haddadeh, R., Al-Sobhi, F., Shareef, M. A. and Dwivedi, Y. K. (2013) ‘Examining the Influence of Intermediaries in Facilitating E-Government Adoption: An Empirical Investigation.’ *International Journal of Information Management*, Vol. 33, No. 5, pp. 716–725.
- Welch, E. W. and Hinnant, C. C. (2003) ‘Internet Use, Transparency, and Interactivity Effects

- on Trust in Government.’ *36th Annual Hawaii International Conference on System Sciences, 2003. Proceedings of the*, No. c.
- Welch, E. W., Hinnant, C. C. and Moon, M. J. (2005) ‘Linking Citizen Satisfaction with E-Government and Trust in Government.’ *Journal of Public Administration Research and Theory*, Vol. 15, No. 3, pp. 371–391.
- Wernerfelt, B. (1984) ‘A Resource-Based View of the Firm.’ *Strategic management journal*, Vol. 5, No. 2, pp. 171–180.
- Wernerfelt, B. (1995) ‘The Resource-Based View of the Firm: Ten Years Later.’ *Strategic Management Journal*, Vol. 16, No. 3, pp. 171–174.
- West, D. M. (2004) ‘E-Government and the Transformation of Service Delivery and Citizen Attitudes.’ *Public administration review*, Vol. 64, No. 1, pp. 15–27.
- Wheelwright, S. C. and Clark, K. B. (1988) *Dynamic Manufacturing: Creating the Learning Organization* (Simon and Schuster).
- Williams, A. (2011) ‘Shining a Light on the Resource Curse: An Empirical Analysis of the Relationship Between Natural Resources, Transparency, and Economic Growth.’ *World Development*, Vol. 39, No. 4, pp. 490–505.
- Wilson, a. M. and Gotsi, D. (2001) ‘Corporate Reputation: Seeking a Definition.’ *Corporate Communications: An International Journal*, Vol. 6, pp. 24–30.
- Winfrey, F. L., Michalisin, M. D. and Acar, W. (1996) ‘The Paradox of Competitive Advantage.’ *Strategic Change*, Vol. 5, No. 4, pp. 199–209.
- Wirtz, B. W. and Nitzsche, P. (2013) ‘Local Level E-Government in International Comparison.’ *Journal of Public Administration and Governance*, Vol. 3, No. 3, pp. 64–93.
- Wong, W. and Welch, E. (2004) ‘Does E-Government Promote Accountability? A Comparative Analysis of Website Openness and Government Accountability.’ *Governance*, Vol. 17, No. 2, pp. 275–297.

- World Bank (2015) *Introduction to E-Government*. Available at «<http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTINFORMATIONANDCOMMUNICATIONANDTECHNOLOGIES/EXTEGOVERNMENT/0,,contentMDK:20694335~pagePK:210058~piPK:210062~theSitePK:702586~isCURL:Y,00.html>».
- Yang, K. and Holzer, M. (2006) 'The Performance – Trust Link: Implications for Performance Measurement.' *Public Administration Review*, No. February, pp. 114–126.
- Yang, K. and Rho, S.-Y. (2007) 'E-Government for Better Performance: Promises, Realities, and Challenges.' *International Journal of Public Administration*, Vol. 30, No. 11, pp. 1197–1217.
- Yang, S.-U. and Lim, J. S. (2009) 'The Effects of Blog-Mediated Public Relations (BMPR) on Relational Trust.' *Journal of Public Relations Research*, Vol. 21, No. 3, pp. 341–359.
- Yanqing, G. (2010) 'E-Government: Definition, Goals, Benefits and Risks.' , pp. 9–12.
- Yildiz, M. (2007) 'E-Government Research: Reviewing the Literature, Limitations, and Ways Forward.' *Government Information Quarterly*, Vol. 24, No. 3, pp. 646–665.



THESIS SUMMARY IN SPANISH

1. Introducción

Desde la perspectiva de los recursos (The Resource-Based View of the Firm, RBV) se afirma que ciertos recursos, especialmente aquellos de naturaleza intangible, son los verdaderos impulsores de las ventajas competitivas en las empresas. Por lo tanto, aquellas organizaciones que sean capaces de crear y desarrollar recursos estratégicos, tendrán un rendimiento superior al de sus competidores (Barney, 1991).

A pesar del sustancial esfuerzo de investigación realizado utilizando como hilo conductor el RBV, los trabajos empíricos desarrollados en el ámbito de la administración pública son escasos (Carmeli, 2002; Ebrahim y Irani, 2005). Es por ello que se podría plantear la siguiente cuestión: ¿algunos de los postulados de la dirección estratégica desde una perspectiva RBV, podrían ser aplicados para explicar temas de investigación que afectan a las organizaciones públicas?

La cuestión anteriormente planteada da lugar al objetivo principal de este estudio; esto es, examinar cómo un conjunto de recursos estratégicos (e-gobierno, transparencia y reputación) pueden ser los impulsores del rendimiento en las organizaciones públicas, desarrollando para ello un modelo teórico basado en la RBV.

Con el propósito de alcanzar el objetivo propuesto, la presente tesis se estructura de la siguiente forma:

- A. Marco teórico
- B. Desarrollo de hipótesis
- C. Estudio empírico

La parte A se compone de los capítulos dos al seis (dedicados al RBV, E-gobierno, Transparencia, Reputación y Rendimiento); la parte B está formada por el capítulo siete

(hipótesis) y la parte C comprende los capítulos ocho y nueve (análisis empírico y metodología, y conclusiones).

A continuación de la introducción (Capítulo 1) se revisa el marco teórico. En el Capítulo 2 se analizan los postulados del enfoque RBV y los conceptos fundamentales en la dirección estratégica, como puede ser el caso de la ventaja competitiva. En el Capítulo 3 se hace una revisión del e-gobierno desde perspectivas diferentes, analizando sus dimensiones y los efectos de naturaleza diversa en el ámbito de las organizaciones públicas. Entre los marcos teóricos del e-gobierno, se presta una atención especial a aquellos modelos que plantean el desarrollo de las etapas del e-gobierno. Igualmente, se realiza una revisión de los trabajos empíricos que estudian el e-gobierno. El recurso transparencia es abordado en el Capítulo 4, sus dimensiones, sus perspectivas, sus principales impulsores y sus relaciones con los grupos de interés, y una revisión de los trabajos empíricos más significativos. Siguiendo con la misma estructura del capítulo previo, la reputación es estudiada en el Capítulo 5, además en las relaciones con otros recursos intangibles y con el rendimiento. En el Capítulo 7, se presentan de forma sintetizada las ideas principales identificadas previamente en la revisión de la literatura, y que dan soporte a las hipótesis formuladas.

El estudio empírico desarrollado en el Capítulo 8 incluye una descripción de los datos de partida, de la muestra estudiada, de las medidas propuestas para cada variable, la descripción del modelo teórico, la metodología aplicada mediante la modelización con ecuaciones estructurales (SEM), el diseño de un grupo de modelos para su contraste y los resultados obtenidos y su discusión. Finalmente en el Capítulo 9, se presentan las conclusiones, limitaciones y propuestas de futuras líneas de investigación.

2. Marco teórico

La RBV ha estudiado relaciones de naturaleza múltiple entre recursos intangibles y el rendimiento organizacional en industrias diversas (Acedo *et al.*, 2006; Kraaijenbrink *et al.*, 2010).

Desde hace años, el enfoque de los recursos se ha posicionado como una de las teorías dominantes en el ámbito de la dirección estratégica, proponiendo que aquellas organizaciones

que sean capaces de crear y desarrollar recursos estratégicos disfrutarán de ventajas competitivas que les permitirán generar un rendimiento superior a la media de sus competidores (Teece *et al.*, 1997).

Actualmente, a pesar del significativo número de trabajos llevados a cabo bajo una perspectiva RBV en el ámbito de la empresa, son escasos los ejemplos de la aplicación de este enfoque en organizaciones públicas (Carmeli, 2002).

E-gobierno

Desde la pasada década tanto gobernantes como académicos han considerado al e-gobierno, como una estrategia para lograr una posición superior basándose en las tecnologías de la información y la comunicación (TIC), tal y como sostienen Grönlund and Horan (2004). La OCDE (2003) agrupa las definiciones de e-gobierno en tres grandes bloques: un primer grupo que define el e-gobierno como la prestación de servicios y actividades a través de internet; un segundo grupo que propone que e-gobierno está vinculado al uso de las TIC por parte del gobierno; y un último grupo que propone que el e-gobierno es capaz de transformar la administración pública con el uso de las TIC. Por tanto tomando como referencia a la OECD (2003, p. 63), el e-gobierno puede ser definido como el uso de las TIC, especialmente aquellas fuertemente vinculadas al uso de internet, como una herramienta que permite mejorar el gobierno.

Las principales ideas del capítulo toman como referencia entre otros los trabajos de Layne y Lee (2001), Siau y Long (2005), Belangér y Hiller (2006) y Norris y Moon (2005).

Transparencia

La transparencia se puede definir como el nivel de acceso a la información que está disponible acerca del gobierno (Piotrowski y Borry, 2009). La revisión bibliográfica desarrollada en el capítulo 4 toma como punto de partida a los siguientes autores: Piotrowski, (2007), Grimmelikhuijsen y Meijer (2014), Bannister y Connolly (2011) y Pina *et al.* (2010).

Reputación

Probablemente una de las definiciones más integradoras que se pueden encontrar en la literatura, es la que considera a la reputación como una representación colectiva de las acciones y resultados del pasado y del presente, de una organización, describiendo su capacidad para generar valor para los diferentes grupos de interés (De Castro *et al.*, 2006, p. 362). Para sintetizar las ideas más relevantes acerca del recurso reputación estudiado en el capítulo 5, se han considerado primordialmente los trabajos de Fombrun y van Riel (1997), Berens y van Riel (2004), Rindova *et al.* (2005) y Chun (2005).

Rendimiento

Desde la perspectiva RBV, una de las definiciones más integradoras de rendimiento es aquella que define al rendimiento como el resultado económico y social producido por la interacción entre los recursos organizativos, sus capacidades, sus procesos y el entorno (Barney, 2001; Combs *et al.*, 2005).

3. Desarrollo de hipótesis

En base a la revisión bibliográfica realizada en los capítulos 2 al 6, se plantean cinco hipótesis que contemplan diferentes relaciones ente los recursos y rendimiento:

La relación e-gobierno y transparencia

Entre las ideas surgidas de la revisión realizada, que impulsan la relación entre e-gobierno y transparencia se destacan:

- La transparencia aumenta cuando las TIC son utilizadas (Meijer, 2003).
- El e-gobierno presenta una relación positiva con la transparencia del gobierno (Yang y Rho, 2007; Welch y Hinnant, 2003; Moon, 2003).
- El e-gobierno crea un clima positivo de transparencia y presenta una oportunidad innovadora de prestar servicios al ciudadano (Colesca , 2009) .
- Una parte significativa de las administraciones locales españolas utilizan el e-gobierno para incrementar la transparencia (Bonsón *et al.*, 2012).

Con base en ello se formula la siguiente hipótesis:

Hipótesis 1: Un mayor desarrollo del e-gobierno tiene un impacto positivo en la transparencia.

La relación e-gobierno y reputación

Para justificar el planteamiento de la relación entre e-gobierno y reputación, a continuación se presentan las ideas principales derivadas de la revisión bibliográfica:

- El e-gobierno mejora la confianza que los ciudadanos poseen sobre el gobierno, lo que se traduce en una mejora de la reputación (Tolbert y Mosserberger, 2006; Gracia y Casaló, 2014; Luoma-aho, 2006).
- La funcionalidad y usabilidad del e-gobierno tienen un impacto positivo en la percepción de credibilidad (Huang y Benyoucef, 2014).
- El desarrollo del e-gobierno posee el potencial de mejorar la imagen del gobierno y la capacidad de generar una influencia positiva en las percepciones de los ciudadanos (Jun *et al.*, 2014).

Según esto se propone la siguiente hipótesis:

Hipótesis 2: Un mayor desarrollo del e-gobierno tiene un efecto positivo en la reputación.

La relación transparencia y reputación

Las ideas que emanan de la revisión bibliográfica y que motivan la relación entre transparencia reputación, son las siguientes:

- Cuanta mayor es la satisfacción acerca de la transparencia del gobierno, mayor es el nivel de confianza en el gobierno (Welch *et al.*, 2005).
- Un gobierno transparente presenta el potencial de recuperar la confianza de los ciudadanos en el gobierno (Norris, 2001; Tolbert y Mosserberger, 2006).
- La transparencia organizativa es uno de los determinantes de la reputación (Walsh y Beatty, 2007; Highhouse *et al.*, 2009; Podnar *et al.*, 2012; de la Fuente y de Quevedo, 2003).

Con fundamento en estas cuestiones se formula la hipótesis:

Hipótesis 3: Un mayor nivel de transparencia genera un efecto positivo en la reputación.

La relación e-gobierno y rendimiento

Estas son las ideas fundamentales extraídas de la revisión de la literatura que inducen la relación entre el e-gobierno y rendimiento:

- Uno de los motivos principales para mejorar el e-gobierno es el impacto positivo en la eficiencia de las instituciones públicas (Von Haldenwang, 2004).
- La mejora del desarrollo económico es uno de los objetivos principales del e-gobierno (Yanqing, 2010).
- Entre los beneficios del e-gobierno Heeks (2001, 2008) destaca la mejora en los resultados.

Estas ideas dan paso a la hipótesis que se plantea a continuación:

Hipótesis 4: Un mayor desarrollo del e-gobierno tiene un efecto positivo en el rendimiento.

La relación reputación y rendimiento

La relación entre el reputación y rendimiento se fundamenta en las siguientes ideas derivadas de la revisión bibliográfica.

- Los directivos deben buscar informaciones positivas de sus organizaciones en los medios de comunicación, ya que éstas pueden tener un impacto positivo en el rendimiento (Deephouse, 2000).
- El desarrollo de una estrategia de imagen de la ciudad tiene el potencial de mejorar la reputación, y finalmente, aumentar su capacidad competitiva frente a otras ciudades (Waeraas, 2015).

Con base en ello se formula la siguiente hipótesis:

Hipótesis 5: La reputación tiene un impacto positivo en el rendimiento.

4. Estudio empírico

Datos

Para el presente trabajo se seleccionó como población objetivo a los municipios españoles con página web, con una población superior a 100.000 habitantes y capitales de provincia. Concretamente, la muestra utilizada se corresponde con los 78 ayuntamientos que superaban los 100.000 habitantes, según el censo de población del INE en el año 2007, además de las capitales de provincia con población inferior (ver tabla). La muestra del presente estudio ha sido resultado de cruzar tres bases de datos diferentes: Ciberp@ís (2007), Transparencia Internacional (TI) España (2008) y MERCO (2008).

Datos de la muestra

Universo de la población	Municipios españoles con página web municipal
Tamaño de la muestra	78 municipios
Ámbito geográfico	España
Unidad muestral	Municipios de más de 100.000 habitantes y capitales de provincia
Fuentes de información secundarias	INE, Transparencia Internacional España, Merco, Estudios Sociales y Económicos de la Caixa y Ciberp@ís

Variables

Recurso E-gobierno

Los datos de e-gobierno se obtuvieron de CiberP@ís (2007), un estudio del contenido y funcionalidad de las páginas web de 138 grandes municipios y capitales de provincia en el año 2007, correspondiendo el censo poblacional a los datos del INE de ese mismo año. El estudio generó un ranking en relación a 16 servicios y funcionalidades ofrecidas por cada web. Los ítems se agruparon en factores según la clasificación del desarrollo del e-gobierno de Esteves (2005). Siguiendo a este autor, se ponderó cada ítem en relación al factor al que

pertenecía (las dimensiones y los ítems de la variable e-gobierno pueden verse en el anexo de la tesis).

El paso siguiente fue crear una variable latente del e-gobierno (E-GOV), tomando como referencia el modelo de las cinco etapas de desarrollo de e-gobierno que anteriormente se ha descrito, con las siguientes dimensiones: presencia (EG1), información (EG2), interacción (EG3), transacción (EG4), y e-democracia (EG5).

Recurso Transparencia

La fuente de datos para el recurso transparencia ha sido Transparencia Internacional (TI) España (2008). Las dimensiones y los ítems de la variable transparencia pueden verse en el anexo de la tesis.

A continuación, se creó una variable latente Transparencia (F_TRANS) derivada de las cinco dimensiones de Transparencia Internacional España (2008). Estas cinco dimensiones son: información sobre la corporación municipal (T1), relaciones con los ciudadanos y la sociedad (T2), transparencia económica y financiera (T3), transparencia en las contrataciones de servicios (T4), y transparencia en materias de urbanismo y obras públicas (T5).

Recurso Reputación

El recurso reputación fue obtenido con los datos del monitor Español de Reputación, un instrumento de evaluación reputacional creado por MERCOSUR (2008). Las dimensiones y los ítems de la variable reputación pueden verse en el anexo de la tesis.

La variable Reputación (REPUTACIÓN) también fue creada como una variable latente con los datos de las medidas de Merco (Delgado-García *et al.*, 2013). Por lo tanto, la variable reputación tomó la puntuación total de cada ciudad. A pesar de que Merco Ciudad explica los 30 elementos y los agrupa en 6 dimensiones para crear el índice de la reputación, no proporciona la puntuación de cada dimensión, ni los valores de los ítems, lo cual imposibilitó crear un nuevo factor de la reputación teniendo en cuenta las puntuaciones de cada dimensión.

Variable Rendimiento

El rendimiento, la variable dependiente de cada uno de los modelos empíricos de este estudio, fue medido con los siguientes indicadores:

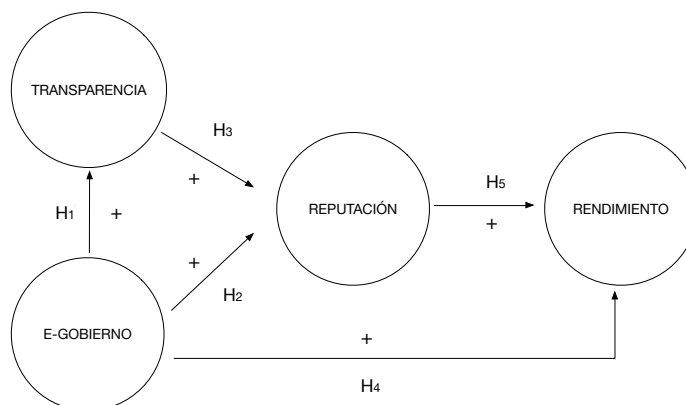
- Rendimiento
 - Índice de Actividad Económica per Capita (P1). Modelos C y D
 - Empleo (P2). Modelo G
 - Factor rendimiento (PF). Modelo I
- Crecimiento del rendimiento
 - Crecimiento del Índice de Actividad Económica (G1). Modelo E
 - Crecimiento Empleo (G2). Modelo H
 - Crecimiento Población (G3).Modelo F
 - Factor crecimiento (GF)

Variables de control

En los modelos propuestos se consideraron, inicialmente, dos variables de control. La primera de ellas es el capital humano (CAPITAL HUMANO), que se mide como el porcentaje de la población con educación universitaria. La segunda es el tamaño de la ciudad que se utiliza con frecuencia en los estudios empíricos con el rendimiento como variable dependiente, medida con la población de la ciudad. Sin embargo, no se incluyó como variable de control en los modelos debido al hecho de que uno de los indicadores de rendimiento, el Índice de Actividad Económica per cápita (P1), lleva implícito la población en el cálculo del variable.

Modelo teórico

El modelo teórico propuesto (A) es un modelo causal que plantea relaciones diversas entre el e-gobierno, la transparencia, la reputación y el rendimiento. Las relaciones y su identificación con las hipótesis se pueden ver en la figura siguiente.



Para poder contrastar las hipótesis, se plantearon diversos modelos causales derivados del modelo teórico. Como metodología se empleó el análisis de ecuaciones estructurales (SEM). Este se compone de dos conjuntos de ecuaciones: el modelo de medida y el estructural. El primero especifica qué indicadores definen cada constructo o variable latente, mientras que el segundo expresa las relaciones de causalidad entre variables latentes o entre latentes y observables. A continuación se resumen los resultados obtenidos por ellos.

Resultados y discusión

Resultados relativos al modelo de medida

- Los resultados del análisis de componentes principales para el factor transparencia (F_TRANS) han sido satisfactorios, pero a pesar de ello, finalmente se utiliza la variable latente TRANSPARENCIA.
- Los resultados iniciales del análisis de componentes principales para el factor e-gobierno (E-GOV) han determinado la reespecificación del modelo de medida, eliminando la quinta dimensión e-democracia (EG5).
- Los resultados del factor rendimiento (PF) derivados del análisis de componentes principales, permiten su incorporación a los modelos.
- Los resultados del factor crecimiento (GF) derivados del análisis de componentes principales, no aconsejan su incorporación a los modelos.

Resultados relativos al modelo estructural: resultados de los modelos empíricos

En la siguiente tabla se sintetizan los resultados del estudio empírico para cada una de las hipótesis según cada modelo planteado.

	H ₁	H ₂	H ₃	H ₄	H ₅
Modelo B	Aceptada	Aceptada	Aceptada	No contrastada	No contrastada
Modelo C	Aceptada	Aceptada	Aceptada	Rechazada	Aceptada
Modelo D	Aceptada	Aceptada	Aceptada	No contrastada	Aceptada
Modelo E	Aceptada	Aceptada	Aceptada	No contrastada	Rechazada
Modelo F	Aceptada	Aceptada	Aceptada	No contrastada	Aceptada
Modelo G	Aceptada	Aceptada	Aceptada	No contrastada	Aceptada
Modelo H	Aceptada	Aceptada	Aceptada	No contrastada	Aceptada

Discusión de los resultados

- La relación E-GOBIERNO \Rightarrow TRANSPARENCIA (H₁) es aceptada en todos los modelos; resultados que están alineados con los trabajos de entre otros Torres *et al.* (2005), Shim y Eom (2008), Andersen (2009) y Elbahnasawy (2014) y Bonson *et al.* (2012).
- La relación E-GOBIERNO \Rightarrow REPUTACIÓN (H₂) es aceptada en todos los modelos; resultados en la misma dirección que las investigaciones de, entre otros, Parent *et al.* (2005), Moon (2003), Welch *et al.* (2005), y Tolbert y Mossberger (2006).
- La relación TRANSPARENCIA \Rightarrow REPUTACIÓN (H₃) es aceptada en todos los modelos; resultados que están en línea con los trabajos de Mazzola *et al.* (2006) y De la Fuente y De Quevedo (2003).
- La relación E-GOBIERNO \Rightarrow RENDIMIENTO (H₄), solamente se contrastó en el modelo C, y fue rechazada. En este modelo se mide la variable rendimiento con Índice de Actividad Económica per cápita. También se contrastó el modelo con esta hipótesis midiendo la variable rendimiento con las otras medidas anteriormente mencionadas, y en todos los caso la hipótesis resultó rechazada (estos resultados no se incluyen en la tesis por simplificación y porque son muy similares a los del modelo C. En la literatura se observaba mayoritariamente una relación positiva entre e-gobierno y rendimiento. La justificación del signo y de la relación estadística observado subyace en el hecho de que el rendimiento medido como grado de utilización del e-gobierno en vez de mediante indicadores del rendimiento de la ciudad (como se hace en la presente investigación). No obstante, se puede concluir que si bien en este trabajo no se encuentra una relación directa entre e-gobierno y rendimiento, sí se observan

relaciones indirectas positivas entre estas dos variables; más concretamente e-gobierno-transparencia-reputación-rendimiento y e-gobierno-reputación-rendimiento.

- La relación REPUTACIÓN \Rightarrow RENDIMIENTO (H₅) es aceptada en seis modelos y rechazada en uno con una medida de rendimiento concreta. Resultados alineados con los trabajos de Carmeli y Tishler (2004), Kotha *et al.* (2001) y Rindova *et al.* (2005).

Conclusiones

Implicaciones para académicos y profesionales

La gestión de las organizaciones públicas es un tema que está recibiendo cada vez más atención desde grupos de interés diferentes (políticos, académicos, profesionales y ciudadanos, entre otros).

Como se aprecia en la revisión de la literatura, es frecuente identificar estudios que analizan los recursos estratégicos, principalmente en empresas, desde una perspectiva RBV. Al mismo tiempo, investigaciones recientes han reconocido la importancia de medir el rendimiento en las organizaciones públicas. Sin embargo, la medición de los recursos estratégicos en la administración pública sigue siendo un reto (Luoma-aho, 2008).

En relación con lo anterior, en primer lugar esta tesis ha contribuido a aumentar el conocimiento sobre la dirección de las organizaciones públicas, siguiendo los postulados del enfoque RBV, perspectiva vinculada a la dirección estratégica. Esta contribución permite responder afirmativamente a la pregunta planteada en la introducción de la tesis, sobre la potencialidad del RBV para abordar temas de investigación que afectan a las organizaciones públicas. Este resultado tiene varias implicaciones para los académicos. Así, el RBV también podría adaptarse para resolver cuestiones relacionadas con ámbitos diferentes de las organizaciones públicas. Por otra parte, para aquellos investigadores comprometidos con el desarrollo del enfoque de los recursos, y sobre todo para aquellos que están más focalizados en el estudio empírico de las organizaciones empresariales, podría ser un reto para mejorar la base de conocimiento generado por la investigación desarrollada hasta la fecha, a través de la ampliación de las temáticas abordadas con nuevos trabajos acerca de la administración pública.

Para los académicos involucrados en la investigación de las organizaciones públicas y con orientaciones teóricas vinculadas a la ciencia política, el empleo de un enfoque fuertemente enraizado en la dirección estratégica como es el RBV, podría dar lugar a una nueva oportunidad de complementar sus modelos teóricos.

Como se ha visto, los recursos estratégicos estudiados en esta investigación han sido el e-gobierno, la transparencia y la reputación. Estos recursos han sido contemplados como impulsores del rendimiento en una muestra de municipios españoles, y presentan efectos directos e indirectos sobre la variable dependiente. Hasta la fecha, ningún estudio empírico ha planteado relaciones entre los recursos transparencia, e-gobierno, reputación y rendimiento, en la administración local, tanto en España como en otros países. Por tanto, este estudio puede ser considerado como un punto de partida inicial para aumentar la base de conocimiento sobre, al menos, la administración local española y el rendimiento de las ciudades.

Por otro lado, a partir de un modelo teórico propuesto se han desarrollado un conjunto de modelos empíricos para contrastar las hipótesis formuladas en esta investigación. De los resultados obtenidos, se derivan las siguientes conclusiones:

- La relación positiva entre el e-gobierno y transparencia, está en línea con los resultados empíricos de otras investigaciones en diferentes ámbitos de la administración pública y países.
- La relación e-gobierno y reputación también presenta un signo positivo. Este resultado, a pesar de que no ha sido contrastado directamente en otros trabajos empíricos, está en línea con varios estudios que analizan la relación e-gobierno y confianza.
- Otra relación que también presenta signo positivo es la que afecta a transparencia y reputación. Esta asociación también es afín con la literatura, donde un gobierno abierto tiene una influencia positiva en la reputación.
- Los resultados también muestran que el recurso e-gobierno no puede explicar una mejora en el rendimiento. Esto puede ser debido al hecho de que en esta investigación los indicadores de rendimiento empleados no sólo pueden ser explicados por los recursos estratégicos vinculados con el gobierno local, sino también con la relación con otros niveles de gobierno (país, comunidad autónoma y provincia). En la

literatura, la conexión positiva entre el e-gobierno y el desempeño, aparece cuando el rendimiento mide el uso y la percepción que los ciudadanos tienen acerca del e-gobierno, pero no es el caso en este trabajo.

- Una relación positiva frecuentemente identificada en la literatura en el ámbito de la dirección estratégica es la que presenta la reputación y el rendimiento. Relación que muestra unos resultados afines con los de esta investigación.

Otra implicación derivada de los resultados de esta tesis es que el modelo teórico propuesto es muy poco sensible a la medida del rendimiento elegida. De los seis indicadores de rendimiento contrastados, sólo uno no presenta una relación positiva y estadísticamente significativa. Por lo tanto, estudios empíricos futuros sobre las organizaciones públicas se podrán beneficiar de la realización de un análisis de sensibilidad similar al llevado a cabo en esta investigación, en relación con los indicadores de rendimiento. Esto evitaría sesgos innecesarios y haría que los modelos fuesen más robustos.

Una contribución adicional subyace en el hecho de que las medidas de rendimiento utilizadas en los modelos fueron abordadas tanto desde una perspectiva estática como de una dinámica. Desde un punto de vista estático, los recursos estratégicos influyen en el rendimiento de un determinado año, mientras que bajo una orientación dinámica, los recursos influirían positivamente en el crecimiento del rendimiento para un período determinado de años.

Para los profesionales, las implicaciones de esta investigación subyacen en la idea de que el desarrollo de una estrategia de e-gobierno es un componente fundamental en la modernización de las organizaciones públicas, a través del desarrollo de otros recursos organizativos.

Para aquellos que tengan responsabilidades en los gobiernos locales, como son los gobernantes y los empleados públicos, una perspectiva estratégica centrada en el desarrollo de recursos (e-gobierno, transparencia y reputación) puede proporcionar una ventaja competitiva para los municipios, ya que se ha demostrado que hay un efecto positivo entre recursos y el rendimiento.

Limitaciones y futuras líneas de investigación

Al igual que ocurre con cualquier otro trabajo de investigación, éste tiene sus propias limitaciones intrínsecas. La más relevante tiene que ver con el tamaño de la muestra, ya que los datos utilizados se obtuvieron a partir de tres bases de datos, lo que determinó el número definitivo de 78 municipios.

Por otra parte, la base de datos que se utilizó para el estudio del e-gobierno, sólo fue creada para un año. Por lo tanto, es imposible estudiar la evolución en el desarrollo de las etapas de e-gobierno a lo largo del tiempo.

Otra limitación también relacionada con los datos radica en la dificultad de obtener o adquirir más información. En este estudio sólo se utilizaron fuentes secundarias para medir los recursos estratégicos contemplados en la investigación. Esto obedece a la limitación para obtener datos procedentes de diferentes grupos de interés (por ejemplo, a través de un costoso cuestionario y de complejo diseño).

Otra limitación se deriva del reducido número de trabajos empíricos, en el ámbito de la administración local, que estudian alguna de las relaciones contrastadas en esta tesis, hecho que dificultó la comparación de resultados y su discusión.

A pesar de los resultados positivos que se desprenden del contraste de los diferentes modelos empíricos, es razonable pensar que los recursos estratégicos estudiados (e-gobierno, transparencia y reputación) no van a ser los únicos que sean capaces de explicar el rendimiento de las ciudades. La perspectiva RBV contempla un amplio abanico de recursos, que habiendo sido estudiados por otros investigadores en el ámbito empresarial, pueden quizás ser adaptados al ámbito de las organizaciones públicas. Igualmente, ha supuesto una barrera en el presente trabajo la dificultad para la obtención de datos susceptibles de ser utilizados en la medición de otros recursos en la administración local.

Los resultados y conclusiones de esta investigación pueden ser complementados con líneas de investigación futuras. En primer lugar, una nueva temática de investigación puede ser el estudio de las relaciones entre los recursos considerados en el presente trabajo y otras variables dependientes, como por ejemplo el riesgo económico-financiero (relacionado con la solvencia) de los municipios españoles.

Adicionalmente, se podría integrar las fuentes de información secundaria utilizadas en el presente trabajo al estudio de recursos mediante técnicas de análisis de contenido (funcionalidad y usabilidad) de las webs municipales. Esto permitiría abordar nuevos estudios empíricos complementarios.

Finalmente, la calidad de vida de los ciudadanos es una temática que suscita un interés creciente desde grupos diversos. Ésta puede ser igualmente una línea adicional a la abordada en el presente trabajo, ya que la obtención de datos para su posterior inclusión en escalas de medida de la calidad de vida de las ciudades parece un objetivo alcanzable.



This study analyses how a set of strategic resources can be the drivers of performance in public organizations, developing a theoretical model based on the Resource-Based View of the Firm (RBV). A group of models were designed considering e-government, transparency, reputation and several indicators of performance and performance growth. The empirical research revealed positive relationships between these resources and performance and performance growth, which shows that the RBV presents an adequate perspective for analysing public organizations, and how the development of strategic resources highly linked to local governments could be a source of competitive advantages with a positive impact on several indicators of city performance.

