E-governance: Towards a Strategic Convergence of STACKEHOLDER interests

Chee Wee, TAN
School of Computing, National University of Singapore
3 Science Drive 2, Singapore 117543
Tel: (65) 6874 4292
Fax: (65) 6779 4580
tancw@comp.nus.edu.sg

Shan Ling, PAN
School of Computing, National University of Singapore
3 Science Drive 2, Singapore 117543
Tel: (65) 6874 6520
Fax: (65) 6779 4580
pansl@comp.nus.edu.sg

Eric LIM
School of Communication and Information, Nanyang Technological University
Nanyang Avenue, Singapore 639798
Tel: (65) 9436 0635
emani@singnet.com.sg

Abstract

E-governments have become an integral part of our lives and the study of this phenomenon has revealed valuable insights from a governance perspective. Based on an in-depth case study, this paper addresses the strategic management of stakeholders within the e-governmental environment. In particular, the research looks at how advances in information technology have altered the power structures of governance systems and reshaped its fundamental principles .The study concludes that the strategic conversion of interests between the organizations and its stakeholders is an important determining factor for the success of any e-initiative. This requires both a rethinking of fundamental functions and a transformation of organizational business mentalities in order to be flexible and adaptable to ever-changing expectations of a dynamic system.

Keywords

E-government, E-governance, Governance, Strategic Convergence of Interests, Stakeholders

1. Introduction

Information Technology (IT) advances have sparked radical changes within business communities. The expansion of e-businesses and virtual alliances bear witness to the evolving roles of Information Systems (IS) in delivering strategic organizational value. Indeed, Guillaume (1999) envisioned that the primary challenge of the digital era lies in developing a communicative revolution, which focuses on the potential of technological innovations to redefine the relational dynamics of any governance system.

This emerging form of *Electronic Governance* (*e-Governance*) goes beyond mere adaptation of technologies to encompass new patterns of managerial decision-making, power-sharing and coordination (Allen, Juillet, Paquet and Roy 2001). Specifically, it includes the rise of adaptive organizational structures, novel leadership styles and even a redefinition of purpose, all of which are made possible and competitively necessary through IT.

In fact, such visions are taking shape through the likes of e-commerce, which encapsulates the range of emerging business paradigms that leverage IT capabilities to achieve competitive efficiency (Norris, Hurley, Hartley, Dunleavy and Balls 2000). Even the public sector is not immune (Seavey 1996) as it progresses towards a strategic focus on citizens as partners to the governing process (Wimmer and Traunmuller 2000). This growing customer-centric orientation, which promises increasing functionality through IT integration, has been popularly termed as "*electronic government* (*e-government*)" (Stratford and Stratford 2000).

The e-transformation of traditional government represents a rethinking of the underlying governance system (Aichholzer and Schmutzer 2000). Hence, the understanding of e-governance in e-governments provides an excellent anchor to explore the challenges faced by organizations in defining e-governance. By adopting a governance perspective towards Electronic Filing (e-filing), one of the first e-governmental initiatives introduced by the Singapore government, this paper makes a preliminary attempt to unveil the strategic components of effective e-governance. In effect, this case study will contribute towards appreciating the significance of an organizational e-governance vision in developing electronic initiatives and structuring corporate decision-making in the digital economy.

2. Literature Review

The integration of IT and the speed of its adoption in both commercial and governmental organizations have been phenomenal. One particular research area in the effects of IT on organisational operations is the field of public administration and its use in restructuring prosaic bureaucratic architecture (Milford 2000, Stratford and Stratford 2000). These transformations represent a paradigmatic shift (Wimmer, Traunmuller and Lenk 2001) as governmental services steer away from conventional bookkeeping functions (Seavey, 1996).

However, pioneering studies in e-government have circled around suggestions of different perspective of this phenomenon. An early study by Tapscott (1996) defines e-government as a digitally interconnected public-agency network, thereby suggesting technological infrastructure as its essence. Nadler and Tushman (1997) disagreed with claims of technology being the means and not the ends of e-government. Lawson (1998) then proposed viewing e-governments as providing “one-stop, non-stop” services in a manner where “power is transferred to the people”.

The above definitions can be largely characterized by one of the following perspectives, namely e-Business, Citizen, Knowledge, Process and Tele-Cooperation (Lenk and Traunmuller, 2000). These perspectives, though warrant merits, are parochial in nature and do not make allowance for the dynamism inherent in e-government, much less providing guiding principles for governing the reformation of organizational functions (Aicholzer and Schmutzer, 2000). Hence, there is an impending need to re-examine e-governance at its core.

Despite the lack of e-governance literature, Allen et al. (2001) reasoned that e-governance is an extension of the concept of governance onto the virtual dimension and thus, it is compelling for this study to appreciate the essence of this notion. Unlike the largely unexplored field of e-governance, governance has been a well-debated topic among scholars with four primary models emerging from their discourses, namely the Simple Finance, the Stewardship, the Stakeholder and the Political Model.

The central focus of the finance perspective revolves around the creation of procedures to align the behaviour of managers (agents) with the desires of principals (owners) within an organized setting (Hawley and Williams 1996). This perspective assumes that managers will act opportunistically to further their own interests before shareholders’. In fact, studies by Jensen and Meckling (1976) evidenced how investors in listed companies incur costs in monitoring and bonding managers to best serve shareholders’ wishes.

In contrast, the Stewardship Model perceives managers of an organisation to be “good stewards of the corporations and diligently work to attain high levels of corporate profit and shareholder returns” (Donaldson and Davis 1994). They conceive that “managers are principally motivated by achievement and responsibility needs” and “given the needs of managers for responsible, self-directed work; organizations may be better served by freeing managers from subservience to non-executive director dominated boards”.

The Stakeholder Theory differs in its perception of the organization as a system of stakeholders operating within the larger framework of the host society that provides the necessary market infrastructure for its activities. Hence, the purpose of governance within any organisation is to create value for its stakeholders by converting their stakes into tangible rewards (Clarkson 1994). In elaboration, Blair (1995) added that the goal of directors and management should be the maximization of the company’s total wealth creation. He emphasizes the need to enhance the voice of and provide ownership-like incentives to those firm participants who contribute or control critical, specialized resources (salient stakeholders) as well as to align the interests of these crucial stakeholders with those of outside, passive ones. Responding to this emphasis, Porter (1992) recommended the establishment of long-term employee ownership and broad representation by customers, suppliers, financial advisers and community representatives. He urged corporations to seek out long-term owners so as to give them a voice in governance, i.e. relationship investors.

Finally, the Political Governance Model is an approach whereby active investors seek to change organizational policy by developing voting support from dispersed shareholders, rather than by mere purchasing voting power or control (Gundfest 1990, Pound 1993). Pound (1992) believes that governance utilising politics will provide a means of oversight that is both more effective and less expensive than forceful measures such as hostile acquisitions.

From the preceding discussions, it can be deduced that the governance models underline strategic stakeholder management as vital to the creation of organizational value. Specifically, the governance of stakeholders can be derived as a collation of three integrative phases: 1. the identification of key stakeholder groups within an organization, be it financially or politically; 2. the recognition of differing interests among these groups of stakeholders; and 3. the management's responsibility in defining a governance system that caters and furthers the interests of these stakeholders. By examining these fundamental principles of stakeholder governance within the context of e-government, this study makes a preliminary attempt to arrive at a holistic perspective of stakeholder management within e-governance systems. In other words, this study explores how stakeholder value can be extracted by organizations in developing a strategic platform upon which business initiatives are designed to integrate IT into the very fabric of an organization's core competency.

3. Methodology

It is clear that the study of e-governance in e-governmental initiatives exists within a broader social context and rich descriptions of the social environment can be achieved by adopting the qualitative research approach (Strauss and Corbin 1990). This research method allows exploration of unforeseen relationships and provides better insights into the inter-relationships among factors captured in the study (Benbasat, Goldstein and Mead 1987).

The case study was conducted at the Inland Revenue Authority of Singapore (IRAS) over a period of six months utilising several methods of data collection (Benbasat et al. 1987). A series of focused interviews (Merton, Fiske and Kendall 1990) were negotiated with the Chief Information Officer (CIO), the e-filing system design team, the implementation team and the administrative group to understand intra-organizational considerations behind the e-filing project implementation. Specifically, the researchers examine the influences of the core organizational strategy that affect the institutional processes (Turnbull, 2000) within the context of the e-filing system. This data is further triangulated with perspectives provided through interviews with taxpayers (Orlikowski 1993). From the 30 interview hours, the research was able to build up qualitative in-depth data collection points within the study environment (Lacity and Janson 1994) that focus specifically on developmental issues pertaining to the e-filing service provided by IRAS with lesser emphasis on its technicalities (Eisenhardt 1991).

Given the unique circumstances of this research where everybody is a stakeholder of the organization, the study adopted an interpretivistic perspective (Walsham 1993) of the data collected. Hence, the contextual understanding of the researchers provides additional background information that is valuable to the interpretation of the evidence obtained (Lacity and Janson 1994).

4. Case Description & Analysis

The Singapore government faced an escalating amount of uncollected revenue during the 1980s. Unprocessed tax returns accumulated in the Singapore Income Tax Department, which resulted in administrative lags that led to dissatisfaction among the organizational staff and the taxpaying citizens. In view of this, the Inland Revenue Authority of Singapore (IRAS) was created in 1992 to clear the bureaucratic backlog by restructuring the taxation system. This responsibility became the corporate vision guiding IRAS over the next 8 years when the tax administration process was reengineered as an integrated IS that resulted in the lowering of staff turnover rate and general increase in public satisfaction.

The introduction of direct taxpayer services (phone filing) in 1995 marks a milestone in IRAS' drive towards revolutionizing the tax filing system. 43 per cent of tax inquiries could then be handled by the automated voice response system with the remaining 400,000 calls left to the tax officers. In a recent IRAS' survey in 2000, 95% of individual taxpayers, 83% of corporate taxpayers and 93% of goods and services taxpayers have expressed their satisfaction with IRAS' services.

The Internet became the opportunity for IRAS to expand the phone filing services for a wider audience. With the launch of e-filing on 16th February 1998, taxpayers are able to file their income returns online either through the Internet or the phone. This new S$1.90 million e-filing system is even accessible to overseas citizens.

Since filed returns are entered directly into the IRAS' electronic database, the e-filing process is paperless other than the need of a verification receipt. IRAS projected that the investment will be covered within 5 years if 30% of taxpayers submit their returns electronically. With reported approximated growth of 100% in the number of e-filers annually, IRAS is confident of breaking even.

IRAS' e-filing system has demonstrated how an organization has unleashed the potential of IT to craft an efficient and robust IS that serves as a common denominator between the agency and its stakeholders. Hence, given the success of the e-filing system as well as the similarities between IRAS and a commercial organization, this research would be beneficial in providing valuable insights into the strategic elements constituting an effective governance of business objectives and IS integration. Specifically, this study will analyze the case of IRAS in accordance to the three guiding principles highlighted above and attempt to construct an e-governance model based on the integration and refinement of these three essential elements of governance.

4.1 Identifying Crucial Stakeholders

The identification of critical stakeholders is perceived as a crucial step in effective organizational governance (Demb and Neubauer 1992, Monks and Minow 1995). As described by Freeman (1984), stakeholders are "those groups without whose support the organization would cease to exist." Donaldson and Preston (1995) broadened this definition to include individuals who "are identified through the actual or potential harms and benefits that they experience or anticipate as a result of the firm's actions or inactions." Although the latter perspective of stakeholders was well received as the working definition in governance, Turnbull (1997) further supplemented this notion by prescribing the need to identify "strategic stakeholders" who directly affect an organization's ability to survive.

Apparently, most governance researchers agree on the necessity to concentrate organizational resources on specific niches of stakeholders who are considered essential to the organization (Blair 1995, Freeman 1984). However, a problem with such power centralization within key players is the marginalization of the remaining stakeholders during project development.

Conversely, the case findings suggest a gradual shift away from this conventional corporate mentality. Before the introduction of the e-filing system, taxpayers were regarded as compulsory participants with IRAS being the core stakeholder of the tax filing process. As explained by one of the managers, "*in the past it was like, taxpayers are people who owe us money. To be honest, we actually need to see taxpayers as customers because they are bonded by law to pay taxes... In fact, if you don't pay us, we will jail you.*"

As such, taxpayers in the past were ignored as stakeholders with minimal consideration to their interests. Communication was dictatorial as the public agency imposed its organizational requirements and procedures on the taxpayers. Moreover, taxpayer relations were not managed strategically leading to a damaged public image for the organization. As informed by one of the interviewees, "*we had difficulty clearing all the returns… Many taxpayers will have to wait and even then, it took us one and a half years to clear the lot, so a lot of people got angry*."

Nevertheless, the Internet has transformed taxpayers' expectations. With real-time and inexpensive communication media, taxpayers are no longer restrained by the means to voice their opinions. On the contrary, individuals are empowered substantially through IT to exercise strategic influence over organizational policies (Thomas and Velthouse 1990). The CIO highlights one prominent example of this empowerment, "*the taxpayer just sends [emails] and they treat it like a chat room. They keep sending and sending and they complain of late and failure to respond. They thought that there is a person there all the time and they expect instant replies.*"

Such occurrences represent a diffusion of power from key strategic players to every stakeholder through which a consolidation of internal and external efforts is necessary for improvements. Correspondingly, the fusion of IT into organizational business activities has blurred conventional boundaries separating stakeholders by altering the basis of power distribution from previous notions of finance or politics to that of information accessibility. For this reason, any organization operating in such information-dominating environments can no longer isolate stakeholders from corporate decisions.

The success of the e-filing system can therefore be attributed to its developmental approach as a customer-centric platform that connects the taxpayers to the agency. Specifically, the continual enhancements to the e-filing system are derived from objective reflections upon taxpayers' feedback amassed after each tax cycle. As mentioned by one of the respondents in relation to this annual post-mortem exercise, "*the main purpose is that we want to gather taxpayers' opinions. It is important to put ourselves in their shoes and … incorporate taxpayers' views in whatever we do, so that we can deliver new systems or procedures that taxpayers will be receptive of.*"

In essence, the identification of stakeholders has evolved with increasing emphasis on business-IT integration. As opposed to prior governance notions where financial or political power is centralized among key stakeholders, the integration of IT into business strategies has tipped the balance by empowering every stakeholder through information accessibility. Consequently, it becomes practically impossible for organizations to segregate stakeholders during e-initiative development. Furthermore, since information accessibility runs parallel to technological advances, the identification of stakeholders has to progress from a relatively static procedure to a dynamic process. It is thus the responsibility of the organization to continuously and actively seek out relevant stakeholders to achieve consensus and consolidation of efforts in business strategy formulation.

4.2 Recognizing Differing Stakeholder Interests

The recognition of differing interests among stakeholders is another essential component of governance. As stated by Demb and Neubauer (1992), "governance is the process by which organizations are made responsible to the rights and wishes of stakeholders". Hence, Tricker (1994) proposed that effective governance hinges on the ability of the system to address the issues raised by different interest groups associated with the organization. Monks and Minow (1995) also highlighted that the relational interests among various participants would ultimately determine the direction and performance of the organization.

In the case of the e-filing system, observations indicated that the mere recognition of differing interests is inadequate in providing a unified perspective among stakeholders towards its development. During system design, IRAS has spared no efforts in soliciting various concerns stakeholders may have with the upcoming system. The design team consists of representatives from all tax divisions within the organization to supply a holistic intra-organizational perspective of the system. In addition, throughout different phases of system development, taxpayers were invited to partake in focus groups and active forums to provide external feedback on the functionality of the e-filing system. This includes testing of a prototype system prior to the launch. As revealed by one of the interviewees, "*we need to go through the whole process and let the taxpayers see it the way we do. If we find that we have placed something there that two persons interpret differently, we will request for input. When we perform testing, we will involve the taxpayers and then observe the result. Whenever we obtain unexpected results, we ask them why they interpret it in that manner*".

Despite efforts to incorporate stakeholders' interests into the e-filing system, the final product still suffers from conflicting perspectives between IRAS and the taxpayers. One primary concern is the lack of information transparency. From the interviews, most taxpayers expressed limited knowledge of what goes on behind the e-filing system. In particular, questions pertaining to the confidentiality and security of the tax information transmitted to the organization were raised with suggestion that IRAS should lay down "*explicit rules and guidelines*" governing sensitive tax information. Such uncertainty over organizational procedures implies taxpayers' perception of the presence of control mechanisms erected through information regulation (Tannenbaum, 1967).

These apprehensions over data integrity may in turn inhibit its adoption, but as clarified by the CIO, there are strategic considerations and tactical limitations in meeting the expectations of every taxpayer. IRAS perceives the disclosure of sensitive tax information over public media such as the Internet as unnecessary invitations to possible data interceptions, which in turn requires additional expenses in implementing security measures within the channel of data transfer. In contrast, IRAS maintains its stance to be in tune with the interests of the community by having a non-transfer policy, where data transfer is unidirectional from the taxpayers to the agency. As pointed out by the CIO, "*a lot of information is already captured by the system, so what we need for e-filing is just asking you to complete the remaining portion. As such, the information of the taxpayer is never a complete picture that is meaningless to a person without all the other information*".

An important lesson to be gleaned from the above phenomenon is the recognition that organizations, despite a growing emphasis on stakeholders' interests within business objectives, do not always share a common vision. As proposed by Foucault (1991), the purpose of governance is to let individuals be aware of the interests of a larger community such that organizations can avoid progress-inhibiting conflicts with stakeholders (Kruckeberg and Starck, 1998). This view is analogous to Porter's (1992) proposal of the emergence of strategic alliances in response to the collaborative interests of these stakeholders participating in the business partnerships. For this case, the opposing perspectives exist as taxpayers are influenced primarily by the direct impact of governing procedures whereas IRAS has to balance the interests of the community versus the expectations of individual taxpayers, i.e. the governance of the taxation system. As such, different emphasis on governing process by the taxpayers and governance by the public organization can only be resolved through increasing the level of taxpayers' awareness of the organizational limitations. In another sense, the recognition of stakeholder interests in e-governance must go beyond an intra-organizational view to consider the promotion for mutual awareness of interests in order to derive a common ground for cooperation.

4.3 Catering and Furthering Stakeholder Interests

Finally, the strategic objective of sound governance is to enable organizations to formulate plans that create wealth for their stakeholders (Clarkson, 1994; Blair, 1995). However, it is frequently documented that stakeholders acting independently to expropriate value to themselves, hinders the firm from maximizing its potential (Jensen and Meckling, 1976; Shleifer and Vishny, 1996). With the expansion of the stakeholder base in the digital economy, organizations face an even greater uphill task in catering to the diverse interests of multiple players.

An alternative approach by IRAS in pushing for e-filing system acceptance across stakeholders is to reduce the pursuit for individual agendas by developing a strategy to align the interests of various stakeholder categories. As compared to traditional system development, which encourages usage through attempts to satisfy individual stakeholder, IRAS perceives that the alignment of stakeholder interests will reduce the amount of resources needed in developing and maintaining the e-filing system. In other words, a ***Strategic Convergence of Interests*** between IRAS and its stakeholders can serve as a self-perpetuating motivator (self-governance) in using the e-filing system (Turnbull, 1997).

The auto-inclusion scheme is one such strategy that leverages on the alignment of stakeholder interests to create mutually beneficial relationships between IRAS and its stakeholders. The objective of the auto-inclusion scheme is to encourage employers to transfer employment information of their employees directly to IRAS' central database. With the taxpayers' information captured, all that remains to be done for that taxpayer would be to enter zeros under fields requesting for such information in the tax return through the e-filing system.

From the perspective of IRAS, such data-transfer agreements are definitely beneficial to organizational operations. As indicated by one respondent, "*we prefer it that way [auto-inclusion] because first of all it is very accurate. In fact, sometimes the taxpayers themselves enter the thing wrongly*". However, without disclosing the transmitted employment information, data integrity is again raised as a major concern. As mentioned by one of the taxpayers, "*I suppose if there is anything to note here is the accuracy of the information. If the employer files it for you, the implication/interpretation may be a bit different*".

To tackle users' resistance, mutual awareness of interests as discussed above is promoted through regular dialogic communications with taxpayers so as to reduce the cost of stakeholders' interest alignment. By increasing the awareness level among different stakeholders, the cooperative benefits to be derived from the auto-inclusion scheme can be better visualized and readily accepted by all parties involved. In fact, individual taxpayers become the primary promotional means of IRAS in encouraging employer participation. As verified by the CIO, "*we encourage a lot of them to get their employers to join the auto inclusion scheme because whether an item is taxable or non-taxable, we can arrange with the employer. So taxpayers don't have to crack their heads*". Naturally, it can be inferred that the eventual goal of e-governance is to achieve a strategic convergence of interests with organizations playing the role of mediators in aligning different stakeholder expectations. More importantly, this will moderate the resistance faced by the organization in accomplishing its mission.

5. Conclusion

In sum, this study approaches the topic of e-governance in e-governments from the three important aspects of stakeholder governance: (1) the identification of stakeholders; (2) the recognition of differing interests among these stakeholders and; (3) how organizations cater and further these interests. Essentially, the goal of governance has retained the need for organizations to strategize their relations with stakeholders in order to achieve a strategic convergence of interests. However, findings from the case do point to a shift in power dynamics for e-governance where information has become the prevalent currency, which in turn demands for further refinements to the three principles in order to remain relevant in an e-governance system:

1. Stakeholders can no longer be segregated in an information-intensive economy and organizations should be proactive in their efforts to identify all relevant stakeholders.
2. Instead of merely understanding differing stakeholder interests, organizations should consider the inducement of mutual awareness in order to derive a common ground for collaboration.
3. As opposed to non-constructive attempts to integrate the expectations of every stakeholder, organizations should develop strategies to align stakeholder interests such that stakeholders can be self-governed.

Indisputably, these new competitive requirements of strategic stakeholder management in e-governance must be studied further to understand its implications for IS project development. Future research in e-governance can progress along the three principles:

1. Since information accessibility is a crucial determinant of an organizational stakeholder, studies can attempt to uncover the means by which the desired stakeholders can be regulated through IS.
2. To promote mutual awareness of interests, the role and function of IS in creating dialogic communications must be expanded and explored further in subsequent papers.
3. Finally, due to the complications and social complexities associated with stakeholder alignment, future research in this area can focus on the discovery of barriers to stakeholder convergence and how IS can be utilized to overcome these obstructions.

The emergence of organizational e-governance has eliminated obsolete business wisdom on power distribution by emphasizing the need to view strategic stakeholder management as an important competitive imperative of the new economy. As such, business-IT integration should evolve along the direction of a strategic convergence of stakeholder interests.

References

Aicholzer, G & Schmutzer, R (2000), 'Organizational Challenges to the Development of Electronic Government', in *Proceedings of 11th International Workshop on Database and Expert Systems Applications*, pp. 379-83.

Allen, BA, Juillet, L, Paquet, G & Roy, J (2001), 'E-Governance & Government On-line in Canada: Partnerships, People & Prospects', *Government Information Quarterly*, vol. 18, pp. 93-104.

Benbasat, I, Goldstein, DK & Mead, M (1987), 'The Case Research Strategy in Studies of Information Systems', *MIS Quarterly*, vol. 11, no. 3, pp. 369.

Blair, MM (1995), *Ownership and Control*, The Brookings Institution, Washington, D.C.

Clarkson, MBE (1994), *A Risk Based Model of Stakeholder Theory*, The Centre for Corporate Social Performance & Ethics, University of Toronto.

Demb, A & Neubauer, FF (1992), 'The Corporate Board: Confronting the Paradoxes', *Long Range Planning*, vol. 25, no. 3, pp. 9-20.

Donaldson, L & Davis, JH (1994), 'Boards and Company Performance – Research Challenges the Conventional Wisdom', *Corporate Governance: An International Review*, vol. 2, no. 3, pp. 151–60.

Donaldson, T & Preston, LE (1995), 'The Stakeholder Theory of the Corporation: Concepts, Evidence and Implications', *Academy of Management Review*, vol. 20, no. 1, pp. 65-91.

Eisenhardt, KM (1991), 'Better Stories and Better Constructs', *Academy of Management Review*, vol. 16, no. 3, pp. 620-7.

Foucault, M (1991), Governmentality. In G. Burchell, C. Gordon, & P. Miller (Eds.), *The Foucault Effect: Studies in Governmentality*. Chicago: University of Chicago Press, pp. 87-104.

Freeman, RE (1984), *Strategic Management: A Stakeholder Approach*, Pitman, Boston.

Guillaume, G (1999), *L'empire de Réseaux*, Paris, France: Descartes & Cie.

Gundfest, J (1990), 'Subordination of American Capital', *Journal of Financial Economics*, vol. 27, pp. 89–114.

Hawley, JP & Williams AT (1996), 'Corporate Governance in the United States: The Rise of Fiduciary Capitalism', *Working Paper*, Saint Mary's College of California, School of Economics and Business Administration.

Jensen, MC & Meckling, WH (1976) 'Theory of the Firm: Managerial Behaviour, Agency Costs and Ownership Structure', *Journal of Financial Economics*, vol. 3, pp. 305–60.

Kruckeberg, D & Starck, K (1998), *Public Relations and Community: A Reconstructed Theory*, New York, NY, Praeger, pp. 52.

Lacity, M & Janson, MA (1994), 'Understanding Qualitative Data: A Framework of Text Analysis Methods', *Journal of Management Information System*, vol. 11, no. 2, pp. 137-55.

Lawson, G (1998), *NetState*, London: Demos.

Lenk, K & Traunmuller, R (2000), Presentation at the *IFIP WG 8.5 Working Conference on "Advances in Electronic Government*", Zaragoza, 10-11 February.

Merton, RK, Fiske, M & Kendall, PL (1990), *The Focused Interview: A Manual of Problems and Procedures* (2nd ed.), New York: Free Press.

Milford, HS (2000), 'Racing to e-Government: Using the Internet for Citizen Service Delivery', *Government Finance Review*, vol. 16, no. 5.

Monks, RAG & Minow, N (1995), *Corporate Governance*, Blackwell, Cambridge, M.A.

Nadler, D & Tushman, M (1997), *Competing by Design: The Power of Organization Architecture*, New York: Oxford University Press, pp. 8.

Norris, G, Hurley, JR, Hartley, KM, Dunleavy, JR & Balls, JD (2000), *E-Business and ES – Transforming the Enterprise*, John Wiley & Sons, Inc., Canada.

Orlikowski, W (1993), 'Case told as Organisational Change: Investigating Incremental and Radical Changes in System Development', *MIS Quarterly*, vol. 7, no. 3, pp. 309-40.

Porter, ME (1992), 'Capital Choices: Changing The Way America Invests in Industry', *Research Report*, Presented to The Council on Competitiveness and Co–sponsored by The Harvard Business School, Boston.

Pound, J (1992), 'Beyond Takeovers: Politics comes to Corporate Control', *Harvard Business Review*, pp. 83–93.

Pound, J (1993), 'The Rise of the Political Model of Corporate Governance and Corporate Control', *New York University Law Review*, vol. 68, no. 5, pp. 1003–71.

Schleifer, A & Vishny, RW (1996), *A Survey of Corporate Governance*, National Bureau of Economic Research, Working Paper, Cambridge, M.A.

Seavey, AC (1996), Final Thoughts on Interesting Times, *Journal of Government Information*, vol. 23, no. 4, pp. 515-20.

Stratford, JS & Straford, J (2000), 'Computerized and Networked Government Information', *Journal of Government Information*, vol. 27, pp. 385-9.

Strauss, AL & Corbin, J (1990), *Basics of Qualitative Research: Grounded Theory Procedures and Techniques*, Sage, London.

Tannenbaum, AS (1967), *Control in Organizations*, McGraw–Hill, New York.

Tapscott, D (1996), *Digital Economy*, New York: McGraw-Hill, pp. 166.

Thomas, KW & Velthouse, BA (1990), 'Cognitive Elements of Empowerment: An "Interpretive" Model of Intrinsic Task Motivation', *Academy of Management Review*, vol. 15, pp. 666-81.

Tricker, RI (1994), *International Corporate Governance*, Simon & Schuster, Singapore.

Turnbull, S (1997), 'Stakeholder Co-operation', *Journal of Co-operative Studies*, vol. 29, no. 3, pp. 18-52.

Turnbull, S (2000), 'Corporate Governance: Theories, Challenges and Paradigms', *Gouvernance: Revue Internationale*, vol. 1, no. 1.

Walsham, G (1993), *Interpreting Information Systems in Organizations*, Wiley, Chichester, West Sussex, England, New York.

Wimmer, M & Traunmuller, R (2000), 'Trends in Electronic Government: Managing Distributed Knowledge', in *Proceedings of 11th International Workshop on Database and Expert Systems Applications*, pp. 340-5.

Wimmer, M, Traunmuller, R & Lenk, K (2001), 'Electronic Business Invading the Public Sector: Considerations on Change and Design', in *Proceedings of 34th Hawaii International Conference on System Sciences*.