Governing the Public Sector E-Performance:
The Accounting Practices in the Digital Age

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ABSTRACT

Over the past several decades the demand for accountability in the field of public administration has been growing exponentially in Europe. The particular emphasis for this theme was the stimulus for the significant adoption and use of information technology systems in the public sector. Thus, the main focus of European countries has been e-government that provides process reform of the manner in which governments work, share information, and deliver services to external and internal clients. Therefore, accountability has become more critical for improving the economic, financial and organizational management of public matters. The need for accountability has pushed the Italian legislature to produce a sequence of legislative and regulatory interventions towards increased transparency in public administrations. This paper presents an account of the likely consequences that performance monitoring systems have, through e-government technology, on public service transparency and accountability. This research utilizes a study on the Brunetta reform (from the Ministry of Public Administration) to foster public sector productivity; that study's key principles are efficiency, meritocracy, accountability, and transparency.

Keywords: *Accountability, Accounting Practices, Digital Age, Electronic Performance, Public Sector*

1. INTRODUCTION

E-government is typically defined as providing government services via the Internet or other technologies to citizens and businesses (Chen & Gant 2001). E-government involves using the tools and systems made possible by Information and Communication Technologies (ICTs) to provide better public services to citizens and businesses (Hood & Margetts, 2007). Specifically, e-government harnesses information technologies (such as Wide Area Networks, the Internet, and mobile computing) to transform relations with citizens, businesses, and other government arms. These technologies can improve public sector performance by various means: better delivery of government services to citizens, improved interactions with business and industry, citizen empowerment through access to information, or more efficient government management. The resulting benefits are less corruption, increased transparency, greater convenience, revenue growth, and cost reduction.

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This study presents an account of the likely consequences that performance monitoring systems have on public transparency and accountability through e-government technology. The research utilizes a study of the Brunetta reform (from the Italian Ministry of Public Administration) to foster public sector productivity; that study's key principles are efficiency, meritocracy, accountability, and transparency.

One of the Brunetta reform study's key elements is represented by its linkage to the ongoing Italian e-government strategy. Specifically, we outline the rationale for introducing performance monitoring technologies in public central administrations (ministries), the manner in which the central government used the system and the ways in which central public administrations responded to a compulsory performance monitoring system.

This paper is structured as follows. The next section provides the theoretical framework for e-performance in the public sector. The third establishes the e-government policy scenario in Europe, whereas the forth introduces the timeline of Italian e-government strategies. The fifth section provides an analysis of the Brunetta reform content that represents the Italian response to the EU request regarding e-government implementation; in addition, the Brunetta reform represents the starting point of a new performance measurement path through e-government in Italy. The sixth section measures the implementation results. The last section presents conclusions.

2. E-PERFORMANCE AND PUBLIC SECTOR

Performance measurement is established based on the idea that each public organization formulates its own envisaged performance by defining specific performance indicators that are used to steer and control activities to attain strategic goals (De Bruijn, 2002). Hatry defines performance measurement as the "measurement on a regular basis of the results (outcome) and efficiency of services or programs" (1999, p. 3). Bouckaert and Halligan (2008) consider performance as "not a unitary concept … [which] must be viewed as a set of information about achievements of varying significance to different stakeholders."

In explaining how and why the performance concept is volatile in the public sector, we can use the "performance regime" concept of Talbot (Talbot, 2008). Talbot suggests that a multitude of actors, such as government departments, ministries, legislatures, and audit, inspection, judicial, and regulatory bodies may be involved in defining the context within which a government may be engaged in developing and adopting a performance measurement system. Thus, a multitude of actors are involved in shaping the prevailing idea of the performance that must be accomplished.

Similar to any other government program, performance measurement does not work alone (Miller & Rose, 1990), but requires "technologies" to be made operable. Technologies are devices for intervening (Hacking, 1983), and they include notation, computation and calculation, and examination and assessment procedures. Today, these technologies are identified with information technology (IT). More specifically, during the last 10 years, web-based applications have given rise to what has been labelled as e-government. e-government has acted as the fundamental IT tool in public sector reform strategies (Reddick, 2010) and has proved to provide more efficient and effective public services (Biancucci et al., 2001; Palvia & Sharma, 2007), transparency (Cho and Byung-Dae, 2004) and interaction between government and its stakeholders (Palvia & Sharma, 2007).

Three dimensions appear to be important when applying e-government to performance management. These three dimensions shape the concept of e-performance (i.e., the set of analysis dimensions that are to be considered when implementing e-government solutions for performance management). The *first* dimension addresses the "performance regime" and, more generally, the different stakeholders' ideas; in addition, it refers to the nature of the accountability relationship that represents the source of

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