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Online dissemination of information on sustainability in regional governments. Effects of technological factors

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ABSTRACT

Developers and managers of websites are key players in conveying the transparency of governments. Although previous research has highlighted the need for further progress in transparency on sustainability, very few studies have considered how websites can better contribute to providing sustainability information. This paper identifies determinant factors that can help website developers and managers enhance the online transparency on sustainability provided by regional governments. In an empirical study of 17 Spanish regional governments, we identified technological factors (such as broadband availability and the online compilation of information) and transparency-stimulating factors (such as convergence with the information society, accessibility and usability) that can be useful to increase the volume of social, economic and environmental information published on their websites.

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1. Introduction

One of the issues of great current interest in the relationships between governmental institutions and citizens is the information published about their actions in the field of sustainability, for at least four reasons. First, the OECD, the UN, the World Bank and USAID recommend the adoption of socially responsible practices by governments (OECD, 2006a; World Bank, 2008; USAID, 2011; European Union, 2007). Second, stakeholders are calling for greater sustainability in governmental actions and for more information and accountability to be provided in this respect (Fernández-Feijoo, Romero, & Ruiz, 2014; Hanh & Lülfs, 2014), with particular regard to the activities carried out by governments and the funds provided by taxpayers (Cuadrado-Ballesteros, 2014). Third, both transparency and accountability are two basic concepts that support public sector sustainability reporting (SR), which provides mechanisms to reflect past achievements and to justify future actions (Lee, 2008). In this line, Beare, Buslovich, and Searcy (2014) noted that public agencies have new relations with their stakeholders, and should inform them about the sustainability of their activities, highlighting their objectives, motivating future actions and ensuring proper accountability. Fourth, Muñoz-Cañavate and Hípola (2011) and Estévez and Janowski (2013), among others, have corroborated the timeliness and interest in conducting further studies of the relationship between on-line transparency and the sustainable development.

Thus, transparency is a very interesting issue in the research agendas of governments, and favouring transparency is a governance act that

can have substantial outcomes in terms of sustainability (Mol, 2015). In this respect, SR and interest in studying the sustainability of public entities are receiving increasing attention throughout the world, but the measurement of sustainability disclosure is a field that is still relatively unexplored (García-Sánchez, Frías Aceituno, & Rodríguez Domínguez, 2013; Joseph & Taplin, 2011). In addition, as pointed out by Krause, Feiock, and Hawkins (2014), very little is known about the way in which sustainability efforts are (or should be) promoters of institutional change, particularly as regards the administration and management of transparency.

At the same time, the introduction of e-government has enabled important progress to be made in government-stakeholder relationships, by promoting transparency and accountability (Bertot, Jaeger, & Grimes, 2010), and offering the possibility of wider access to information and certain government services. E-government has advanced very significantly with the growth of the internet, which is now an instrument of major importance to governments in their interaction with citizens and businesses (Gronlund, 2005). According to Krause et al. (2014); Ganapati and Reddick (2012) and Reddick and Frank (2007), this evolution should help managers and web developers of public agencies to enhance the quality of governmental webs, facilitating the relationship with stakeholders and increasing transparency, as one positive result from the of e-government adoption.

There are several reasons to research about online transparency on sustainability, particularly at the sub-national scale, in view of the debates taking place in many countries regarding decentralisation and the dimension achieved by public sector (Kudo, 2015; Ruiz-Huerta Carbonell & García Díaz, 2012). Spanish regional governments (RGs) are a particularly interesting case for study, on the one hand, because of their importance in the broader public sector and, moreover, due to

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their resulting financial and fiscal configuration after a period of financial crisis (Fernández-Llera, 2011). Furthermore, RGs in Spain have made significant investments in e-government (Muñoz-Cañavate & Hípola, 2011). In this context, as pointed out in various statements and previous research (Alcaraz-Quiles, Navarro-Galera, & Ortiz-Rodríguez, 2015; Orange Foundation, 2013; Rodríguez, Alcaide, & López, 2013; Wright, 2010; Baker, 2009; Observatorio Infoaccesibilidad, 2008), managers and developers of government websites need to have useful information in order to evaluate and improve the effectiveness and efficiency of investments in e-government. These considerations underscore the timeliness and interest of this paper.

Nevertheless, despite the interest and importance of sustainability transparency, as yet very few studies have specifically focused on the technological variables that could contribute to the online disclosure of information about sustainability in public administrations (Krause et al., 2014). Furthermore, authors such as Spence, Husillos, and Correa-Ruiz (2010) have called for more research to be conducted into this topic, arguing that sustainability is a factor which could improve and modernise relations between government and citizens.

Taking into account these considerations, we seek to contribute to further improvements being achieved in SR practices, by obtaining findings that are useful for the managers and developers of government websites. Thus, the fundamental aim of this paper is to identify a set of technological factors and associated stimulating instruments that could impel the diffusion of information about sustainability by RGs. Accordingly, we study the online information about sustainability provided by 17 Spanish RGs, and the relationship between this information and certain variables, selected in accordance with the findings of previous studies.

In the first stage of our empirical analysis, we identify a set of technological factors that may contribute to improving the transparency about sustainability of RGs. In a second phase, we observed various stimulating instruments that could heighten the effect of the factors identified in the first phase.

2. Sustainability reporting in public administrations

In the present work, following authors such as Navarro-Galera, De Los Rios Berjillos, Ruiz Lozano, and Tirado Valencia (2014) and Estévez and Janowski (2013), and the report issued by the World Commission on Environment and Development (WCED) (1987), we consider sustainability of governments as an essential aspect of sustainable development, that can be defined as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987). In this respect, Guthrie, Ball, and Farneti (2010) remark that sustainability is a key aspect in organisations since twenty century and could be considered a central issue in the supply of services by public administration. In this line, based on the “triple-bottom-line” model, proposed by Elkington (1997), we analyse sustainability in its three dimensions: financial, environmental and social (this latter aspect, in particular, is of increasing importance) (Baumgartner & Ebner, 2010).

In recent decades, governments have come under pressure from various economic agents and stakeholders to enhance the participation of citizens in public life and to increase government openness and transparency. The latter has come to be a concept of key importance in public management today (AECA, 2013). In this respect, ICTs play a crucial role in increasing government transparency, by allowing free and universal access to information via the Web (OECD, 2006b). Higher levels of transparency may be associated with greater confidence in an organisation's commitment to sustainability, and in many cases this confidence is acquired by raising the level of disclosure (Fernández-Feijoo et al., 2014).

Moreover, the worrying financial situation of many public institutions has encouraged a greater demand about information requests.

The implementation and development of ICTs has facilitated the process of accountability, and in consequence many stakeholders call for another type of online information, that referring to sustainability, to be provided. Sustainability bridges the gap between human needs and ecological well-being, and is generally considered to comprise three pillars: environmental, economic and social components. So, sustainability reporting (SR) is now widely embraced by policy makers, who bear the primary responsibility for sustainability (Krause et al., 2014; AECA, 2013). As affirmed by Beare et al. (2014), governments play a crucial role in encouraging sustainability, and are now immersed in a new relationship with different stakeholders, in which the practices of business about sustainability and responsibility must be promoted and information disclosed in this respect.

In this line, international organisations such as G-20 and the International Federation of Accountants (IFAC) have highlighted the necessity for governments to publish information about their future sustainability in financial terms and about the environmental and social impacts of their actions, pointing out the need for the public administrations to rise its accountability and to ensure the sustainable implementation of government policies (IFAC, 2013; G-20, 2013).

Nevertheless, despite the interest expressed by international organisations, academics and practitioners in SR, there are not many studies in this area (Alcaraz-Quiles, Navarro-Galera, & Ortiz-Rodríguez, 2014; Navarro-Galera et al., 2014; García-Sánchez et al., 2013), and many aspects of corporate SR have not been fully explored. Therefore, further research into transparency with respect to sustainability would be very useful. In this regard, according to Sik-Lányi, Hoogerwerf, Miesenberger, and Cudd (2015) and Turk, Blažič, and Trkman (2008), the study of technological factors and of their associated stimulating instruments are of particular interest for assessing the performance of managers and developers.

With respect to guidelines for the preparation of sustainability reports, international organisations such as the UN Global Compact (2009), the World Bank (2008) and the OECD (2006a), have published useful frameworks. Nevertheless, the Global Reporting Initiative (GRI) guidelines are currently regarded as the de facto global standard (KPMG, 2013) for SR. These guidelines introduce the principle of balance, challenge companies to provide transparent and complete reports and encourage them to report contributions, in order to enable a reasoned assessment of overall performance (GRI, 2011). The extensive set of GRI performance indicators provides a broad overview of topics addressed from different standpoints (economic, environmental and social).

The G3 version of the GRI guidelines (GRI, 2006) was long considered the fundamental standard for the dissemination of SR information, but it has since been updated to G4 (GRI, 2013). However, although these guidelines have been widely recognised as a framework for the provision of SR information (Lodhia, Jacobs, & Park, 2012), they have also been criticised by some authors. Thus, Wasiluk (2013) and Tort (2010) remark that the G3 guidelines and the supplement for public entities take an overly “managerialist” approach. Other authors have commented that the indicators proposed are very general and excessively numerous (Smith & Lessen, 2009).

Nevertheless, as concluded by KPMG (2013), the GRI guidelines provide the most widely used framework for reporting on the various aspects of sustainability. Furthermore, in the public sphere in particular, Beare et al. (2014) and Bernhart (2009), among others, assert that these guidelines currently have the greatest impact on public sector entities, and the number of public organisations implementing these recommendations has risen dramatically. Moreover, the GRI guidelines have been used in previous research in the public sector by authors such as Alcaraz-Quiles et al. (2014); García-Sánchez et al. (2013); Gallego-Álvarez, Rodríguez-Domínguez, and García-Sánchez (2011) and Navarro-Galera, Alcaraz-Quiles, and Ortiz-Rodríguez (2010).

In recent years, the implementation of new technologies has been the main instrument applied for enhancing transparency and

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