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Efficiency towards Transparency: The Case Study of the Italian Lyric-Symphonic Foundations

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Abstract

The realization of a new Public Administration oriented to the efficiency and to the transparency is one of the objectives of the current European policies. In this process, the Public Institutions have shown a continuing and growing need to develop systems of multidimensional measurement of their performances: a relatively new process, which has its origin from the New Public Management (NPM) Theories.

The research - which has as reference to the Italian Lyric-Symphonic Foundations - lies in the complex area of measuring the performance of Public Institutions: specifically, the study seeks to identify the presence of a possible correlation between some indicators of corporate performance and the administrative transparency level deduced from the information available on the Public Administration' websites under study.

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1. Introduction

Over the last few years the Italian Government has devoted many resources to the improvement of administrative transparency: in June 2008 was initiated the activity called “Operation Transparency”, by publishing all the data

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concerning Public Managers at the Ministry of Public Administration and Innovation: after this date the requirement was extended to all Italian Public Administrations.

In this new process-oriented transparency, each Public Administration is required to communicate and publish online the following data information: assignments entrusted to consultants and contractors; commissions paid to civil servants; consortia and companies in total or partial public participation; detachments, and permits unions, as well as expectations and permits for elective public office; names of executives (curriculum vitae, wages and addresses institutional) and absence rates and staff attendance, aggregates for each executive office [art. 21, Law n. 69 (June 18, 2009)].

It should be noted that the approval of Decree n. 33 (March 14, 2013) – in the broader regulatory framework of the “Total transparency” – has further extended the publication requirements to all data, documents and information pertaining to the activities carried out during the exercise of Public Functions, providing for the publication of each site’s institutional Section “Transparent Administration”.

This approach oriented to the transparency can be analysed as an indirect effect promoted by New Public Management (NPM) Theory: a paradigm coined during the 80’ for explaining the economic policies oriented to modernize the Public Sector and render it more efficient (Barzelay, 2000; Keen, 2003; Hood, 1995).

A Public Institution more efficient is also a question directly connected to the present debate concerning the European economic policies, where the European dilemma is: deficit spending or budgetary restraint (Alesina et al., 2000; De la Porte et al., 2015)?

Following a managerial approach there is another interesting question: can administrative efficiency help to transparency that is perceived by the information available from the Public Administration’s websites?

The present research – exposed in the form of survey – has been stimulated by the growing awareness that the Public Administration’s websites are essential tools to help the needs of the communities made up of citizens, companies, non-profit organisations: these needs are even more apparent in a time of widespread European crisis like the current one (Diacon et al., 2013) with evident effects in the economic and social field (Tileaga, 2010).

This work covers the complex topic of the Public Administration performance measurement concerning the new applications on e-government (Stoica et al., 2013; Torres et al., 2005): particularly, the indication is referred to the websites quality as representative part of the “(...) ability to answer adequately to the needs of citizens and companies, needs that change over time (...)” (Cornero, 2012; p. 8).

The growing awareness that the Public Administrations websites are an essential way to handle the citizen/consumer needs – such as the assurance to get right information online, the ability to log on to the Public Administration services in a quick and easy way, having a clear, ethical and open dialogue with the Public Administration (Dawes et al., 2009; Milakovich, 2012; Roman, 2015) – has promoted and stimulated the progress of the following survey whose results, in my opinion, show a quite singular indication about the websites quality current situation, that lead us to some considerations, explained in the final part of the research.

The underlying topic to search concerns the following research question: is it possible to identify a correlation between the corporate assessment resulting from the balance sheet ratios (Nissim et al., 2007) and the evaluation of the websites’ transparency for the Public Sector (Chiou et al., 2010; Dragulanescu, 2002)?

The research has been carried out on the thirteen Italian Lyric-Symphonic Foundations surveyed annually by Italian National Institute of Statistics currently composed by the following subjects (INIS, 2014): 1-Petruzzelli and Theatres in Bari; 2-Teatro Comunale in Bologna; 3-Teatro Lirico in Cagliari; 4-Teatro Maggio Musicale Fiorentino in Florence;

5-Teatro Carlo Felice in Genoa; 6-Teatro alla Scala in Milan; 7-Teatro di San Carlo in Naples; 8-Teatro Massimo in Palermo; 9-National Academy of Santa Cecilia in Rome; 10-Teatro dell’Opera in Rome; 11-Teatro Regio in Turin; 12-Teatro Lirico Giuseppe Verdi in Trieste; 13-Teatro La Fenice in Venice.

The Italian Government considers the opera and concert activities of relevant public interest, as intended to “(...) promote musical education, cultural and social development of the national community (...)” (art. 1, Law n. 800 (August 14, 1967). This Italian Public Sector – listed by Italian National Institute of Statistics (INIS) – has the following legislative sources of reference: the Legislative Decree n. 367 (June 29, 1996); the Decree Law n. 345 (November 24, 2000) converted into the Law n. 6 (January 26, 2001), Ministerial Decree containing “Provisions on the Coordination of Lyric-Symphonic Foundations” (February 28, 2006), the Decree Law n. 64 (April 30, 2010) coordinated with the Conversion Law n. 100 (June 29, 2010), the Decree Law n. 91 (August 8, 2013) converted into

the Law n. 112 (October 7, 2013) and the Decree Law n. 83 (May 31, 2014) converted into the Law n. 106 (July 29, 2014).

The methodological approach and the results of the research are presented in the following paragraph, while the next part of the paper is devoted to the discussion and analysis of the results, which will be followed by the conclusions.

2. Methodological path and presentation of research results

The object of the present study is the analysis of the potential correlation between the assessment resulting from the balance sheet ratios [variable (X)] and the evaluation of the websites' transparency [variable (Y)] for the Italian Public Sector concerning the Lyric-Symphonic Foundations.

The decision to give the character of variable (Y) to the evaluation of the websites' transparency, depending on the assessment resulting from the balance sheet ratios (profile declined as a variable (X), stems from the fact that the administrative transparency – observable from the services provided online on the website – could be conditioned by a proper corporate management measured by a selection of certain financial ratios. The research was carried out throughout the full universe of reference of the statistical population under study (thirteen subjects): the profile of the research, for this reason, did not require further elaboration concerning the statistical inference.

A) The assessment measured by a selection of certain balance sheet ratios [variable (X)].

For this evaluation – applied to the Lyric-Symphonic Foundations (a statistical universe composed of thirteen subjects) – the research has analysed the last three annual reports, concerning the following fiscal years: 2011, 2012 and 2013: the documents are available at the MiBACT (Ministry of Cultural Heritage and Activities and Tourism, or – in Italian language – Ministero per i Beni e le Attività Culturali e del Turismo)' website, that is an open free public database (for more information see at:

http://www.spettacolodalvivo.beniculturali.it/index.php/component/docman/cat_view/31-amministrazione-trasparente/35-enti-controllati/37-fondazioni-lirico-sinfoniche?Itemid=565).

The Lyric-Symphonic Foundations have the annual report and the accounting methodology (that is the full accrual basis) informed by the following Italian legislative regulations: art. 16, Legislative Decree n. 367 (June 29, 1996); art. 2214 and art. 2423 (and subsequent articles), Italian Civil Code.

The financial ratios applied to the annual reports were constructed in order to obtain values included between 0 and 100 (0 was also attribute to the cases of negative values).

The indexes used in the research are:

- (a) Equity Ratio = [Equity / (Equity + Liability)] %;
- (b) Gearing Ratio = [1 – (Endowment Funds / Equity)] %;
- (c) Tangible Equity Ratio = [1 – (Intangible Assets / Equity)] %;
- (d) Personnel Costs on the Total Costs Ratio = [1 – (Personnel Costs / Total Costs)] %;
- (e) ROE (Return on Equity) Ratio = (Net Income / Equity) %;
- (f) Personnel Costs on the Value of Production Ratio = [1 – (Personnel Costs / Production Value)] %.

The final evaluations of the variable (xi) are the average ratio-values concerning the fiscal years 2011, 2012 and 2013: the values of the ratios are shown in Table 1 and are exposed following the same list [(a) ... (f)] previously used.

The overall assessment of the variable (xi) has been expressed as the simple arithmetic average of the six ratios previously measured in 100/100, where the final score of the variable (xi) concerning the single Italian Lyric-Symphonic Foundation (i) may be expressed in the following formula:

$$x_i = \sum (x_a : x_f)_i / 6 \quad (1)$$

The final evaluations of the variable (xi) are shown in Table 1.

Table 1. The overall assessment of the variable (X).

Italian Lyric-Symphonic Foundations	(a)	(b)	(c)	(d)	(e)	(f)	(x _i)
1-Petruzzelli and Theatres in Bari	3,23	32,26	27,68	54,34	0,00	51,37	28,15
2-Teatro Comunale in Bologna	58,28	91,90	2,78	33,57	0,83	31,55	36,49
3-Teatro Lirico in Cagliari	36,54	57,11	43,56	32,69	16,40	38,96	37,54
4-Teatro Maggio Musicale Fiorentino in Florence	10,28	16,34	0,00	39,44	0,00	28,11	15,69
5-Teatro Carlo Felice in Genoa	53,78	0,00	0,00	33,99	4,07	32,95	20,80
6-Teatro alla Scala in Milan	48,52	65,62	34,52	43,61	0,02	42,23	39,09
7-Teatro di San Carlo in Naples	5,61	0,00	0,00	45,70	5,39	47,71	17,40
8-Teatro Massimo in Palermo	55,27	75,43	14,47	35,50	1,15	34,86	36,11
9-National Academy of Santa Cecilia in Rome	68,34	0,90	0,00	38,17	0,33	38,75	24,41
10-Teatro dell'Opera in Rome	22,57	0,00	0,11	35,59	1,49	30,72	15,08
11-Teatro Regio in Turin	54,35	95,81	4,22	46,55	0,01	47,50	41,41
12-Teatro Lirico Giuseppe Verdi in Trieste	14,74	0,00	0,00	44,03	32,09	29,85	20,12
13-Teatro La Fenice in Venice	62,32	71,58	10,50	43,59	0,03	44,70	38,79
====	====	====	====	====	====	====	====
Average	37,99	39,00	10,60	40,52	4,76	38,40	28,54
Median	48,52	32,26	2,78	39,44	0,83	38,75	28,15
Modal	NA	0,00	0,00	NA	0,00	NA	NA
Std. Deviation	23,55	38,24	15,11	6,42	9,38	7,74	10,01
Minimum	3,23	0,00	0,00	32,69	0,00	28,11	15,08
Maximum	68,34	95,81	43,56	54,34	32,09	51,37	41,41

Source: internal data processing by the Authors.

B) The evaluation of the administrative transparency available on the website [variable (Y)].

The evaluation concerning the administrative transparency (Y) was achieved through the instrument of the Compass of Transparency (or CoT), a tool developed by the Ministry for Public Administration and Simplification. The Compass of Transparency "(...) is an automated online instrument that gives the citizens the possibility to monitor, in real time, the implementation of all the data and information requirements imposed by Italian law on the websites of Public Administrations. The aim is to support the government, through the direct involvement of citizens in the continuous improvement of the quality of online and digital services. It is a system of rules, processes and technologies that combines the three basic principles of Open Government: Transparency of Public Administrations, citizen participation and collaboration. The initiative focuses on the continuous improvement of transparency compliance in more than 20,000 Italian Public Administrations, with returns in terms of increased efficiency, reduction of corruption and lower costs across the whole public sector. (...) One of the aims of the Compass is to extend the use of this tool to an international level. In this way, it would be possible to create an international federated system of "transparency compliance", that would eventually evolve into a more cohesive one, characterized by a multi-language ontology giving the possibility to perform real-time automatic benchmarks between countries (...)" (source: <http://www.magellanopa.it/bussola/page/overview.html>).

The evaluation concerning the administrative transparency available on the website expressed on a scale from 0 to 72 (72/72), was then converted into a final scale from 0 to 100 (100/100). The initial score expressed on a scale from 0 to 72 (72/72), is constituted by a basket of the following indicators:

- Indicators of reorganization and transparency (67/72);
- Indicators of independent evaluation bodies' certification (1/72);
- Other Indicators (4/72).

The values of the ratios are shown in Table 2 and are exposed following the same list [(a) (b) (c)] previously used.

In the first three columns – [(a1) (b1) (c1)] – the ratios are reported in the original values, while in the second three columns – [(a2) (b2) (c2)] – the values are expressed in scale 100/100. The last column shows the final evaluations of the variable (y_i) as average ratio-values.

The overall assessment of the variable (y_i) has been expressed as simple arithmetic average of the three indicators previously measured in 100/100, where the final score of the variable (y_i) concerning the single Italian Lyric-Symphonic Foundation (i) may be expressed in the following formula:

$$y_i = \sum (y_{a2} : y_{c2})_i / 3 \quad (2)$$

The research data collected refer to the date of November 30th, 2014.

Table 2. The overall assessment of the variable (Y).

Italian Lyric-Symphonic Foundations	(a1)	(b1)	(c1)	(a2)	(b2)	(c2)	(y_i)
1-Petruzzelli and Theatres in Bari	1	0	0	1,49	0,00	0,00	0,50
2-Teatro Comunale in Bologna	1	0	1	1,49	0,00	25,00	8,83
3-Teatro Lirico in Cagliari	0	0	0	0,00	0,00	0,00	0,00
4-Teatro Maggio Musicale Fiorentino in Florence	1	0	0	1,49	0,00	0,00	0,50
5-Teatro Carlo Felice in Genoa	3	0	1	4,48	0,00	25,00	9,83
6-Teatro alla Scala in Milan	66	1	0	98,51	100,00	0,00	66,17
7-Teatro di San Carlo in Naples	2	0	0	2,99	0,00	0,00	1,00
8-Teatro Massimo in Palermo	0	0	0	0,00	0,00	0,00	0,00
9-National Academy of Santa Cecilia in Rome	2	0	0	2,99	0,00	0,00	1,00
10-Teatro dell'Opera in Rome	0	0	0	0,00	0,00	0,00	0,00
11-Teatro Regio in Turin	0	0	0	0,00	0,00	0,00	0,00
12-Teatro Lirico Giuseppe Verdi in Trieste	0	0	0	0,00	0,00	0,00	0,00
13-Teatro La Fenice in Venice	1	0	1	1,49	0,00	25,00	8,83
====	====	====	====	====	====	====	====
Average	5,92	0,08	0,23	8,84	7,69	5,77	7,43
Median	1,00	0,00	0,00	1,49	0,00	0,00	0,50
Modal	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Std. Deviation	18,08	0,28	0,44	26,98	27,74	10,96	18,06
Minimum	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Maximum	66,00	1,00	1,00	98,51	100,00	25,00	66,17

Source: internal data processing by the Authors.

The Table 3 points out the registered values for the variable (X) and for the variable (Y) and the final step concerns calculation of the correlation index, while the Figure 1 presents the Radar Chart representative of the results obtained by the research.

The statistical results obtained and shown in the previous Tables and Figures will be discussed in the following pages.

Table 3. The correlation between the variables (X) and (Y).

Italian Lyric-Symphonic Foundations	(x_i)	(y_i)	($x_i - \mu_x$)	($y_i - \mu_y$)	($x_i - \mu_x$)($y_i - \mu_y$)	($x_i - \mu_x$) ²	($y_i - \mu_y$) ²
1-Petruzzelli and Theatres in Bari	28,15	0,50	-0,3967	-6,9365	2,7519	0,1574	48,1149
2-Teatro Comunale in Bologna	36,49	8,83	7,9422	1,3968	11,0940	63,0786	1,9512
3-Teatro Lirico in Cagliari	37,54	0,00	8,9979	-7,4340	-66,8907	80,9631	55,2644
4-Teatro Maggio Musicale Fiorentino in Florence	15,69	0,50	-12,849	-6,9365	89,1332	165,1200	48,1149
5-Teatro Carlo Felice in Genoa	20,80	9,83	-7,7468	2,3919	-18,5293	60,0129	5,7210
6-Teatro alla Scala in Milan	39,09	66,17	10,5416	58,7352	619,1647	111,1261	3449,8183
7-Teatro di San Carlo in Naples	17,40	1,00	-11,143	-6,4390	71,7527	124,1775	41,4604
8-Teatro Massimo in Palermo	36,11	0,00	7,5696	-7,4340	-56,2723	57,2986	55,2644
9-National Academy of Santa Cecilia in Rome	24,41	1,00	-4,1300	-6,4390	26,5927	17,0565	41,4604
10-Teatro dell'Opera in Rome	15,08	0,00	-13,464	-7,4340	100,0962	181,2968	55,2644
11-Teatro Regio in Turin	41,41	0,00	12,8628	-7,4340	-95,6219	165,4512	55,2644
12-Teatro Lirico Giuseppe Verdi in Trieste	20,12	0,00	-8,4268	-7,4340	62,6450	71,0113	55,2644
13-Teatro La Fenice in Venice	38,79	8,83	10,2440	1,3968	14,3093	104,9392	1,9512
===	===	===	===	===	===	===	===
Correlation index (r)	0,3505	===	===	===	===	===	===

Source: internal data processing by the Authors.

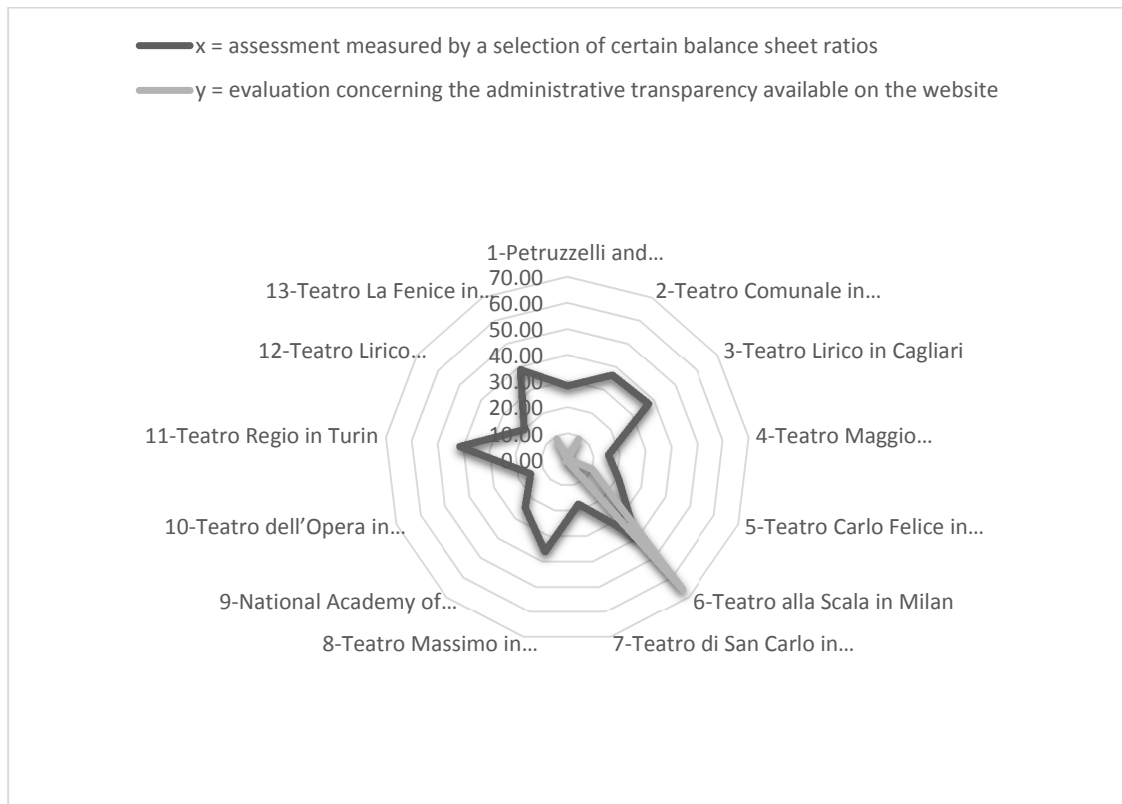


Fig. 1. Radar Chart representative of the results obtained by the research (Source: internal data processing by the Authors).

3. Discussion and analysis

These pages are dedicated to the discussion and to the analysis of the research results.

The absolute value of the correlation index – $r = 0,3505$ – indicates the presence of a weak link between the two variables observed: the assessment measured by a selection of certain balance sheet ratios [variable (X)] and the evaluation of the administrative transparency available on the website [variable (Y)].

A first comparative analysis between the two variables concerns the final average values: 28,54/100 [variable (X)] versus 7,43/100 [variable (Y)]. Both values are extremely low, but the parameter concerning the transparency is highly critical.

About the first variable – concerning the efficiency – it is necessary to point out that this area – the Italian Public Sector concerning the Lyric-Symphonic Foundations (a universe of thirteen subjects) – has been the subject of several policies of budgets cuts implemented by the Italian Government.

These subjects, for the truth, have a particular legal nature, that is a mixture of private and public. In order to illustrate the previous concept I'm going to carry the Cerulli Irelli's proposals on the subject from his article "(...) the transformation process of Lyric-Symphonic Foundations which were once considered public bodies but which, since 1996, have been qualified as legal persons governed by the Civil Code and can now be considered as partially private bodies. A recent reform of 2010, still to be completed, has continued this transformation process, conferring on some of the top cultural foundations possessing specific economic and financial characteristics, the possibility to obtain greater organizational and management autonomy. A delicate issue has thus arisen concerning whether these foundations should be governed by public or private law in some important areas such as accounting, responsibility of administrators and regulation of contracts. This article takes a brief look at these issues, which are still largely open in the Italian legal system. (...)" (Cerulli Irelli, 2012; source: <http://www.aedon.mulino.it/archivio/2012/3/cerulli.htm>)

This particular Italian Public Sector is struggling with a strong political rehabilitation of their balance sheets, significantly influencing the staff costs: this wants to explain why on six ratios used in the research, two have covered the staff costs {(d) Personnel Costs on the Total Costs Ratio = $[1 - (\text{Personnel Costs} / \text{Total Costs})] \%$ – and – (f) Personnel Costs on the Value of Production Ratio = $[1 - (\text{Personnel Costs} / \text{Production Value})] \%$ }.

In the medium-long-term it is reasonable to think that, the impact of the reorganization will have a positive effect on the financial statements of the entities analyzed: this will have consequently an improvement on their corporate performance of the variable (X) {the assessment measured by a selection of certain balance sheet ratios [variable (X)]}.

A similar conclusion, with different motivations, concerns the variable (Y) {the evaluation of the administrative transparency available on the website [variable (Y)]}.

As explained in the previous pages, the legal regulations on transparency has just begun in the Italian context. It will be necessary to wait a few years to allow the adaptation of the Italian Public Administrations to the new regulations on transparency: but this is a process started, unstoppable and inevitable.

Unfortunately, the present criticisms reported above are confirmed at the international level by the survey published by the United Nations in the field of e-government, titled "E-Government Survey 2012. E-Government for the People" (UN, 2012). The document is a biennial survey of the United Nations presents two international rank indexes: the "United Nations e-government development index" and the "e-participation index".

The "United Nations e-government development index" (EGDI) is "(...) a composite indicator measuring the willingness and capacity of national administrations to use information and communication technology to deliver public services. It is based on a comprehensive survey of the online presence of all 193 Member States, which assesses the technical features of national websites as well as e-government policies and strategies applied in general and by specific sectors for delivery of essential services (...)" (UN, 2012; p. 119).

Comparing the last two editions of the index published in 2010 (UN, 2010) and in 2012 (UN, 2012) Italy improves its ranking going from position n. 38th (with EGDI=0,5800) to n. 32nd (with EGDI=0,7190), but unfortunately this position, it is still far from the first nations present at the apex of international ranking 2012.

A good news is reported in the latest version of the document published on 2014 (UN, 2014), where Italy jumps from 32nd to 23rd place in the ranking concerning the "United Nations e-government development index" (EGDI):

the reason for the promotion concerns precisely the Compass of Transparency (or CoT), the tool used in this research as variable (Y) {the evaluation of the administrative transparency available on the website [variable (Y)]}.

In the United Nations' survey the Compass Transparency (or CoT) is described as follows:

“(...) The demand for transparency in public administration has been growing exponentially in Italy. Under new laws introduced since 2009, the website of every public administration is now the main vehicle of transparency. (...) The ‘Compass of Transparency’ (La Bussola della Trasparenza), launched in 2012, is an online portal that gives the citizens the possibility to automatically analyze and monitor, in real time, the implementation of all the data and information requirements imposed by Italian law on the websites of public administrations. The core of the system is an engine that, through many software sensors and mathematic algorithms, automatically analyzes the websites in real-time or periodically. The engine verifies the presence of the contents that must be legally published on the homepage and on the internal pages of more than 10,000 administration websites (...)” (UN, 2014; p. 35).

The second index – the “e-participation index” – is presented in the UN survey in the following way: “(...) The e-participation questions, as part of the e-government questionnaire, extend the dimension of the Survey by emphasizing quality in the connected presence stage of e-government. These questions focus on the use of the Internet to facilitate provision of information by governments to citizens (“e-information sharing”), interaction with stakeholders (“e-consultation”), and engagement in decision-making processes (“e-decision making”). A country’s e-participation index value reflects how useful these features are and how well they have been deployed by the government compared to all other countries. The purpose of this measure is not to prescribe any particular practice, but rather to offer insight into how different countries are using online tools to promote interaction between citizen and government, as well as among citizens, for the benefit of all (...)” (UN, 2012; p. 125).

The definition of the United Nations indicates that the “e-participation index” includes the issues concerning the concepts of e-governance, e-information sharing, e-consultation, e-decision making, etc. Also in this second international ranking Italy shows an increasing performance: it occupies the 22nd place on 2012 edition (UN, 2012) and jumps at the 19th place in the latest version (UN, 2014).

This result is a further confirmation of the continuing efforts made by the Italian government on e-government, topic under study in this research.

4. Conclusions

The object of the present study has been the analysis of the correlation between two variables applied to the Italian Public Sector concerning the Lyric-Symphonic Foundations: the assessment measured by a selection of certain balance sheet ratios [variable (X)] and the evaluation of the administrative transparency available on the website [variable (Y)].

In other words, the research approach used, concerning the performance assessment applied to the Public Administration, expresses an integration between accounting models and reputational ones (Bebbington et al., 2008, Feldman et al., 2014; Schettini Gherardini, 2011): a schematic representation of the idea is given in the following Figure 2.

This is the second edition of the research, a large study that has analyzed – in the last year – the following Italian Public Sectors: Autonomous Institutions of Public Housing; Institutions Producing Economic Services; Institutions Regulating Economic Activity; Lyric-Symphonic Foundations; Port Authorities; Research Institutes; Sports Federations; Tax Agencies and Zoo-Prophylactic Experimental Institutions.

The variables utilized in this edition are changed from those used in the first version of the study conducted on 2013. In the previous work the variables under study were: the evaluation of websites (in terms of technological level and administrative transparency) [variable (X)] and evaluation of the services provided on line [variable (Y)].

The results of the latest version of the research will be published in two alternative versions: or a) as a single Public Sector study, or b) as a comparative analysis of two or more Public Sectors.

The final hope is that the contents of the present research can be developed in other directions, such as the realization of an improved model through applications to other areas of the Italian Public Administration and the implementation of a comparison with other Countries of the European Union, through the use of common research methodologies.

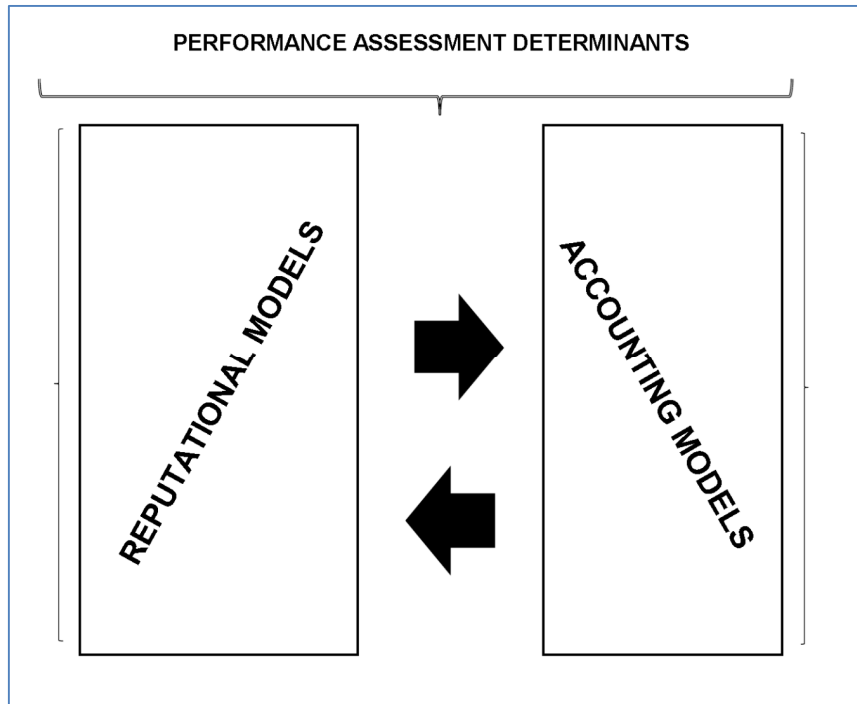


Fig. 2. A schematic representation of the approach used in research (Source: internal data processing by the Authors).

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