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Professor Elena Ferrari
University of Insubria
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eGovernment services are continually failing to attract the citizens and to capture their trust and faith. The main reason quoted for such failures is the lack of innovation and inclusivity in the way a service is designed and delivered. The digital divide is the major risk of marginalizing sectors of society or even whole continents due to lack of access to web based services. In the developing world it is mainly the lack of, or poor infrastructure that maintains and often widens the divide, while in the developed world it is lack of skills and difficulty of accessing services that leads citizens to abandon their efforts in using services online. Whatever the reason that leads to non-access of services the effect is similar and those citizens that fall victim to it are increasingly consumed into the trap of the digital divide. Efforts and initiatives to address the divide have primarily focused on building the infrastructure and providing access to the web. However, the quality and accessibility of online services is quite often then reason why citizens distance themselves from web-based services and the internet in total. This paper attempts to explore the shortfall in criteria for evaluating a government's efforts in planning, implementing and delivering services that address the operational requirements of efficient government, but equally cater for the needs of the citizens as end users of the service.

Keywords: eGovernment, digital divide, eGovernment development, eGovernment attractiveness, eGovernment evaluation

Contributions to the Measurement and Management of Intellectual Capital – an Accounting Perspective

Rui Alexandre Pires¹ and Maria do Céu Gaspar Alves²

¹University of Minho, Portugal

¹EsACT - Polytechnic Institute of Bragança, Mirandela, Portugal

²NECE / University of Beira Interior, Covilhã, Portugal

Abstract: intellectual capital (IC) represents a set of strategic assets, with an intangible nature, which contributes to the creation of competitive advantages and sustainable value, and therefore should be identified, measured, managed and published by organizations. The research carried out has shown the importance of IC for a sustainable success of an organization but also the paucity and the poverty of means to measure IC and to efficiently manage these important resources. The paper reviews the theoretical and empirical IC literature and has as main purpose to obtain an enhanced understanding of the contributions of management control and accounting systems for IC measurement and management, and particularly about the relationship between strategic management accounting practices (SMAP) and IC. Thus, specific objectives of this study are: addressing the definition of

intellectual capital, identifying the main components of IC; understanding the role of management control and accounting in the measurement and management of IC and, addressing the relationship between IC and SMAP. The literature review was done using different sources. First, we used the ProQuest search keys on “Intellectual capital”, “Intangible assets” and “Strategic management accounting practices”. Then a manual search was done covering some of the major journals in the field. Next, we searched the sites FASB and IASB concerning statements and reporting relative to IC. Finally, we conducted a world-wide web search. In the particular case of SMAP it is visible that they enable the identification and management of some IC resources as the ability of innovation, production structures (with e.g. target costing), management of quality systems (with e.g. quality costing) and relationships with suppliers and customers (with e.g. the value chain costing).

Keywords: intellectual capital; human capital; structural capital; relational capital; management control and accounting; strategic management accounting practices

Executive Information Systems (EIS) Implementation for Education Management – a Conceptual Framework

Rozilawati Razali and Mahamsiatus Kamaruddin

Universiti Kebangsaan Malaysia, Selangor Darul Ehsan, Malaysia

Abstract: Education management is a social process to identify, maintain, stimulate and unite human resources and physical assets in a comprehensive way in order to meet educational aspirations. Education management of a country in general involves several layers of management that requires different types of information from various operational units. As the units are mainly scattered all around the country and managed individually, most education information are isolated and disintegrated. On the other hand, the strategic planning and direction for education has to be centralised where it originates from the authority body, namely the Ministry of Education (MOE). MOE is responsible for planning, managing and monitoring the administration of those units so that they align with the national educational goals. These tasks are not straightforward to accomplish for a huge business like education, especially when the information are not easily and readily accessed. Fortunately, information age offers computer technology and applications as a powerful means to assist people in managing their businesses. The issues of education management above can be resolved, for instance, by having an Executive Information System (EIS). EIS is capable of not only retrieving and storing information in a repository, it can also consolidate isolated information and perform comparative analyses through its mapping and merging feature. This paper aims to discuss how EIS can be