GUEST EDITORIAL PREFACE

Special Issue on the Impact of IT on Reforming Governments to Face Financial Crisis 2015, Granada, Spain

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Current economic and financial crisis has made government to put emphasis on the use of tools and management systems to help them to improve their efficiency and to monitor the use of financial resources. The development of information technologies (IT) has become a relevant issue for governments to achieve these aims. In this regard, this special issue includes some papers that examine the impact of IT on reforming governments to face financial crisis.

The first one, written by Dr. Laura Alcaide and Dr. Raquel Garde, based on a scientometric approach, makes a critical overview of the literature on e-Government and, more specifically, its implementation and the associated reforms in Public Administrations that are being carried out in periods of economic crisis. After analyzing 97 articles on this subject published in 50 journals catalogued by the ISI as belonging to the areas of public administration and information science during the period 2009-2012, they indicate that incentives are necessary for the implementation of e-services, along with the evolution of e-Government as a way of boosting productivity in service provision. In addition, it is also necessary to analyze problems related to the different barriers and restrictions faced by citizens when trying to access new interactive tools in order to improve the participation of the citizenry in the public sector management. In addition, they detected a need for research on information transparency and analysis of how e-Government policies can guarantee that resources are invested in those projects that offer the greatest efficiency and effectiveness, thus avoiding any possible persistence in the mistakes made in the past or by other governments, maximizing the cost effectiveness of these policies and minimizing the resources invested, which is a key question in the light of the economic crisis that is currently affecting Public Administrations.

Considering the strong need for governments' information transparency strengthened by the fiscal crisis, the second article, written by Michela Soverchia, indicates that XBRL could be a useful digital standard to push and improve governments' accountability and information transparency and comparability, also to prevent or avoid future crisis. After making an overview of innovation and ICT within governments and a definition of XBRL, the author advocates the need of introducing XBRL to simplify and streamline the relationships between different public entities. It can help to standardize data improving the comparability of economic and financial documents, and increasing government transparency and the accountability, strengthen its legitimacy. Nonetheless, her paper is theoretical and therefore it is necessary to perform empirical studies concerning projects that are taking place within government or other public sector entities, to test and verify the actual and effective contribution that XBRL can give to public administration.

The third article, written by Prof. Leonidas G. Anthopoulos and Dr. Panagiotis Siozos, tries to identify if innovation and IT innovation respectively can be considered as a means against fiscal crisis and how Europe has performed regarding innovation's and IT innovation's capitalization against recent fiscal crisis. Although the first question sounds trivial, this connection with economic growth is crucial to be clarified and understood by policy makers. The second objective of the paper is important because European fiscal performance flows, while European States have just updated their common strategy to "Europe 2020", where innovation's and IT innovation's prioritization is useful to be identified. In their article, after analyzing obstacles regarding research and IT innovation, a critical view of the efficiency of European programs on IT innovation leads authors to indicate that it is not only necessary to invest in innovation but also to show whether or not European Governments have learnt from their failures.

Finally, Prof. Inderjeet Singh, analyzes several e-government projects that have been successfully developed and implemented to tackle impact of financial crisis in India. Using analytical techniques and descriptive study of various e-government projects, the author identifies some main issues for the successful e-government projects for controlling financial crisis and improving financial condition. Also, few suggestions are being given for policy makers which could be helpful regarding efficient implementation of

e-government projects for financial improvement in a developing country.

Therefore, this special issue seeks to contribute prior research on e-government projects and their contribution to fiscal crisis from different approaches:

a) Scientometric analysis of literature review of relationship between e-government and fiscal and financial crisis;

b) The relevance of transparency in improving financial control and efficient use of resources, which is relevant to avoid fiscal crisis; c) The critical analysis of innovation and IT innovation in

the European context, and d) the use of e-government projects in India to overcome fiscal and financial crisis, drawing some lessons learned from its experience for future e-government implementations. All these contributions make a good body of literature to understand the role of e-government to overcome and avoid future fiscal crisis.

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