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THE NATURE OF E-GOVERNANCE IN PUBLIC SERVICE DELIVERY IN NIGERIA: A THEORETICAL EXPLORATION

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ABSTRACT

The world has become a global village where every nation including Nigeria is striving to attain a high level of electronic governance implementation because of its capacity to bring about appreciable public service delivery. However, there has been so much confusion on the clarifications on what electronic governance is and public service delivery is about, let alone their nature in the public sector. It is to this end that this paper examines the nature of electronic governance in public service delivery in Nigeria. Data for this paper are obtained from literature review of the subject matter from texts, journal articles and the internet. While the analysis is done in themes. This paper finds out that the adoption and implementation rate of electronic governance in the public organisations are abysmal and thereby affecting the desired public service delivery. Based on these findings, this paper recommends among others that the public sector in Nigeria should endeavour to keep abreast of and embrace innovations which would aid in the speedy adoption and implementation of electronic governance that will enhance public service delivery in Nigeria.

Keywords: Electronic-governance, Nigeria, public service, service delivery,

INTERNET FINANCIAL REPORTING PRACTICES OF LISTED MANUFACTURING FIRMS IN NIGERIA

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ABSTRACT

The emergence of information technology in general and the internet in particular has changed the financial reporting model of most organizations. Internet and all its supporting technologies has taken financial reporting to a whole new level, reaching more users of financial reports effectively, efficiently and timely. In this study, we demystified the concept of internet financial reporting (IFR) as the process of preparing digital financial reports, converting the reports to web-compatible forms and disseminating these reports through the official website of the firm or a separate dedicated web-page that is known and accessible to users on the internet. We highlighted the benefits of IFR based on the perception of preparers- which includes greater user reach, greater access to local and foreign investments and greater transparency and disclosure; while the benefits of IFR based on users' perceptions include greater access to firms' financial reports, access to timely information for investment decisions and reduced cost of disseminating financial reports and ease of adoption; while we also recognized some disadvantages of IFR including openness to cyber threats, high level of expertise require, success being tied to the quality of web design. This study therefore suggests that firms in Nigeria should embrace IFR as a path to globalization and greater access to local and cross-border investments.

Keywords: Technology, Internet, Web, Financial Reporting, Preparers and Users

