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# VALUE POSITIONS IN E-GOVERNMENT STRATEGIES: SOMETHING IS (NOT) CHANGING IN THE STATE OF DENMARK

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# VALUE POSITIONS IN E-GOVERNMENT STRATEGIES: SOMETHING IS (NOT) CHANGING IN THE STATE OF DENMARK

*Research paper*

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## Abstract

*Clarifying what value new information systems (IS) may help to create for government organizations and society is a central concern in the public sector. National e-government strategies present such efforts to clarify the value entailed by IS, however, what is considered valuable is influenced by value positions deeply enshrined in the traditions of public administration. We present a theory directed content analysis of value positions in the national e-government strategy for Denmark published for the first time in 1994 and latest in 2016. Our comparison of the value positions in the two e-government strategies show consistency over time when looking at the ideals of professionalism, service, and efficiency. While the least dominant ideal of engagement, has declined. The 22-year timespan separating the development of these two strategies had major technological advances, but little transformational impact on Danish e-government strategies in their general value positions. We discuss how our findings contribute to previous research on values in e-government and have practical implications for working with e-government strategies.*

*Keywords: eGovernment, public administration, IS strategy, eGovernance, public value management, new public management, transformative government, content analysis.*

## 1 Introduction

E-government is a complex endeavour with many challenges for its practitioners and for IS researchers. The specific task of strategically formulating how e-government should shape the public sector as well as the society years into the future is even more daunting but, nevertheless, pursued in many European countries. To little surprise, early studies of implementing e-government strategy show a gap between the rhetoric about the potential of e-government and the reality on the ground (Li 2003). The problem on the ground may be poor implementation of the strategies, or simply that all is not well at the top of the hierarchy as captured by the famous quote “*something is rotten in the state of Denmark*” in Hamlet by William Shakespeare. Nevertheless, what constitutes the rotten or the valuable in the public sector has been debated for decades in public administration research. A key challenge in this debate is the lack of conceptual clarity in what is valuable.

E-government researchers have shown a particular interest in establishing conceptual clarity of value with the studies of government value paradigms (Persson and Goldkuhl 2010), public values (Bannister and Connolly 2014), and value positions (Rose et al. 2015a; Rose et al. 2015b). Such studies are important because clearly understood goals and benefits that can be shared among stakeholders in an IS project is central to successful execution (Doherty et al. 2012; Rose et al. 2015b). The value studies

provide frameworks based on comprehensive theoretical and empirical synthesis; however, they do not address how value may change in national e-government strategies. A previous study of the historical development of Danish e-government strategies found patterns of both change and continuity pertaining to the centralising-decentralising and bureaucracy-networks (Jæger and Löfgren 2010). However, limited research has explicitly focused on the changes in value positions across e-government strategies, central to shaping the role of IS in the public sector and the society.

Taking a starting point in the theory of e-government value positions (Rose et al. 2015b), our paper reports a content analysis of value positions in Danish e-government strategies and how they differ over time. Denmark is particularly interesting because the country in 2016 holds the first place in the Digital Economy and Society Index that summarises indicators on Europe's digital performance and competitiveness (European Commission 2016). Nevertheless, Denmark, like many other European countries, has a depressing track record of failed IS projects. Notable examples include POLSAG (police administration system) aborted after trials in 2012, having cost 67 million EURO and Proask (Case administration system for the National Board of Industrial Injuries) aborted in 2014 having cost 38 million EURO. A recent study of values in the Danish public sector suggests that failures in e-government projects may stem from value complexity (Rose et al. 2015b). To IS professionals, the complexity may require them to address numerous both explicit and tacit value positions that may relate to each other in either congruent or divergent ways. Against this backdrop, our paper address the research question:

*How can a focus on value positions help us understand e-government strategies and how they differ over time?*

The paper is structured as follows: First, the issue of e-government strategy is laid out. Further, the concept of value is defined and the theoretical model of value positions (Rose et al. 2015b) is presented. In the following section the applied research approach, content analysis, is presented along with the empirical setting. Subsequent the findings from the analysis are outlined in regards to similarities as well as differences between the two strategies. Then the findings are discussed and finally the paper ends with a short conclusion.

## 2 Theoretical background

Strategy is a central topic in information systems research that in some cases draw on strategic management models such as Porter's five-forces and value chains, core competency theory, and the resource based view of the firm (Chen et al. 2010). In their study of the information systems research literature on strategy, Chen et al. (2010) found a substantial diversity in the used definitions. As a result, they argue in general, for Mintzberg's (1987) definition of information systems strategy as being "*the organizational perspective on the investment in, deployment, use, and management of information system*" (Chen et al. 2010 p. 237). While this definition is also relevant and useful in public sector organizations, strategies on the national level also has strong ties to government policy. E-government policy has usually been conceived as a subfield to general public administration policy or information society policies (Jæger and Löfgren 2010). Nevertheless, with e-government's own narrow group of policy actors carrying its own distinct policy discourse and employment of policy instruments, Jæger and Löfgren (2010) concludes it is a proper policy field in its own right.

Jæger and Löfgren's (2010) investigation of e-government strategies in Denmark is part of a broader research interest in this phenomenon. Other researchers have investigates national e-government strategies in countries such as Spain (Ruano de la Fuente 2014), Sweden (Löfgren 2007), Scotland (Li 2003), Turkey (Aydin et al. 2016), Botswana (Nkwe 2012) and in comparison of the United Kingdom and Slovakia (Weerakkody et al. 2012). However, none of these investigations provided systematic and theoretical based analysis of values in the national e-government strategies.

The values pertaining to e-government has drawn the attention of numerous researchers. While the perspective of government value paradigms in (Persson and Goldkuhl 2010) suggests that e-

government is the practical synthesis of values originating from New Public Management and Bureaucracy. Other researchers have adopted Moore's (1995; 1994) more recent notion of Public Value for e-government (Cordella and Bonina 2012; Pang et al. 2014; Scott et al. 2016). We adopt the value positions framework proposed in (Rose et al. 2015b) for our study. The strengths of this particular framework are its comprehensive synthesis of the different value paradigms in the public administration literature and the e-government value literature combined with empirical validation in Danish municipalities. The framework's theoretical strengths and validated usefulness for a Danish context makes it highly appropriate for our analysis of values in the national e-government strategies.

Values, as defined by Rose et al. (2015b) for e-government, refer to desirable goals, which people strive to attain, transcending specific actions and situations. These values may guide the selection or evaluation of actions, policies, people, and events, serving as standards or criteria. This definition draws on established theorizing of values (Dewey 1939; Schwartz 1994) and recognize both *congruence* and *divergence* among values. Rose et al. (2015b) acknowledge that espoused values (what is stated) and values-in-use (what is done) should be distinguished (Schein 2004) and that it makes empirical substantiation difficult. E-government strategies are key to the general positioning of espoused values. Nevertheless, a complementary study of Danish municipalities found consistency between the strategies' value positions and the discourse of high level managers of the organizations, in the case showing a shared efficiency imperative (Rose et al. 2015a).

Rose et al. (2015b) distinguish between four value positions that stems from traditions in public administration: *Professionalism*, *efficiency*, *service*, and *engagement*. Figure 1 summarize these four ideals, their associated representative values, and their relationship as *congruent* or *divergent*.

*Professionalism* refer to the ideal of providing an independent, robust and consistent administration, governed by a rule system based on law, resulting in the public record, which is the basis for accountability. The value position is tied to the Weberian bureaucracy (Weber 1947) where the apparatus of the state becomes a professionalised machine. E-government thus has the purpose of providing a flexible and secure digital public record and support standardised administrative procedures.

*Efficiency* refer to the ideal of providing lean and efficient administration, which minimises waste of public resources gathered from taxpayers. This value position is central to New Public Management (Boston 1991; Hood 1991) with a focus on quantifiable measures and performance targets often pertaining to economic incentives. E-government thus has the purpose to streamline, rationalise, and transform public administration around digital technologies.

*Service* refer to the ideal of maximising the utility of government to civil society by providing services directed towards the public good. Public Value Management (Moore 1995; Moore 1994) in particular emphasize this ideal suggesting that government officials should respond to a higher calling in serving the public interest, searching out and implementing the delivery of new services. E-government thereby has the purpose to improve the availability, accessibility, and usability of government services by providing them online.

*Engagement* refer to the ideal of engaging with civil society to facilitate policy development in accordance with liberal democratic principles; articulating the public good. New public service (Denhardt and Denhardt 2000) is tied to this ideal, arguing public administrators have a central role in helping citizens to articulate the public interest and must work to ensure that citizens are given a voice in every stage of governance, not just in electoral politics. E-government thus has the purpose to support deliberative interactions with the public and the co-production of policy.

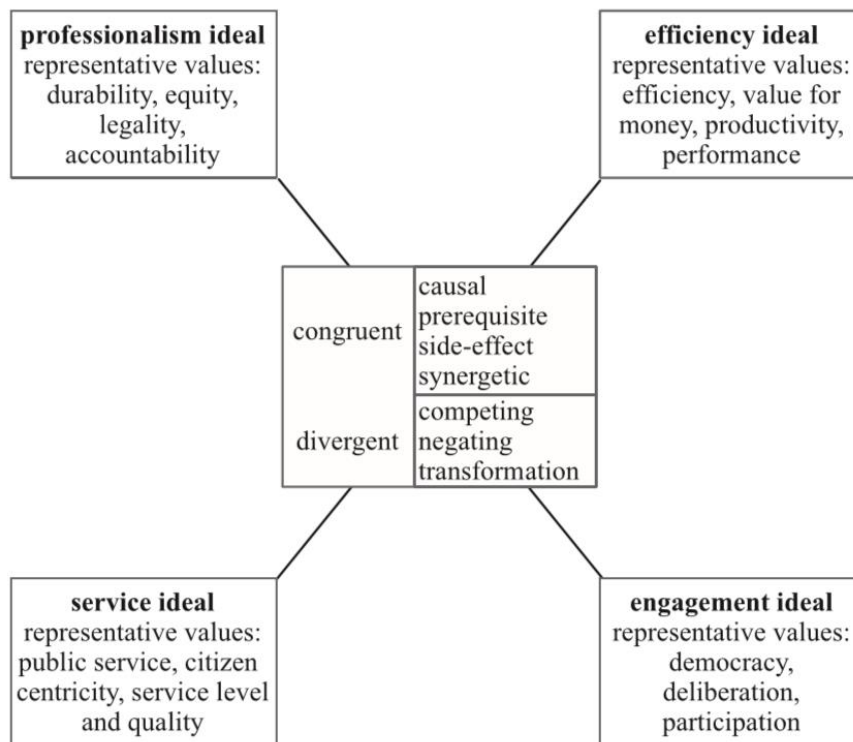


Figure 1 Value positions and relationships in e-government (Rose et al. 2015b, p. 551)

Figure 1 shows that the relationships between e-government value positions may be *congruent* or *divergent*. *Congruent* relationships involve positive mutual reinforcement of effects such as causality in that achieving one value will inevitably give rise to another value. A prerequisite relationship implies that the achievement of one value initially requires the achievement of another. The side effect appears as the pursuit of a value may additionally cause another value. A synergetic relationship is two or more values entangled in a mutually dependent achievement. *Divergent* relationships between value positions involve negative mutual effects that may involve competing opposition between values often for finite resources. A negating relationship implies that achieving one value may cancel out another value while in a transformation; one value may eventually turn into another value.

The value positions theory was based on public administration literature, e-government value literature, and empirical validation in Danish municipalities (Rose et al. 2015b), yet it provides no explanation of how configurations of value positions may change over time with the rapid development of new information technologies (IT). In a call for research on public sector values, Bannister and Connelly (2014) argue for a focus on transformation and change. Against this backdrop, this study investigates how value positions help us understand e-government strategies and how they differ over time to complement the previous studies confined by a specific point in time (Rose et al. 2015a; Rose et al. 2015b).

### 3 Research approach

Content analysis of documents (Bowen 2009; Hodder 1994; Klein and Truex 1995) was our methodology for uncovering the values embedded in the empirical materials as the example in (Ngwenyama and Nielsen 2003). Content analysis comes in three different form: conventional approach, directed approach, and summative approach (Hsieh and Shannon 2005). The directed approach is the most appropriate for this study as we have a starting point in the theory of value positions, cf. section 2. The

purpose of the directed approach is to validate or extend a theory, where the initial theory provides the initial coding categories without assuming a deductive approach and then continue searching for evidence in the data that have not been coded with the initial codes (Hsieh and Shannon 2005).

The empirical materials are selected with care to allow for a detailed content analysis and comparison of value positions. We have selected the authoritative and institutional documents on the national IT strategy for Denmark. This is a key source as it elaborates on an analysis of state of affairs of IT usage and potentials and in particular, it details the strategy for Denmark, for governments, for public agencies, and citizens in creating a desirable future for IT use and utilise IT for beneficial societal purposes. It is in effect the national strategy for e-government. The first version of the national IT strategy is from 1994 titled *From vision to action: Info-society 2000* (Ministry of Research and IT 1994) and the first of its kind in public administration and policy-making (Jæger and Löfgren 2010). The IT strategy was at the time the responsibility of the Ministry of Research and IT (Jæger and Löfgren 2010). The strategy came out of a ministerial committee chaired by the politician Lone Dybkjær, a member of the European Parliament, and the strategy document had huge influence on the political and public debate. The research at the time concluded that the strategy “marks the beginning of major changes in Danish society” (Friis 1997, p. 274).

The Danish national IT strategy has undergone several and radical changes since 1994 to the current version issued by the Ministry of Finance (2016). The strategy documents developed over this period are publicly available and titled as follows in chronological order:

- *From vision to action: Info-society 2000* (Ministry of Research and IT 1994).
- *Heading for e-government: Visions and strategies for the public sector, The Danish e-government strategy 2001-2004* (Ministry of Finance 2002).
- *Strategy for E-government 2004-2006 – Realising the potential* (Ministry of Finance 2004).
- *Towards better digital service, Increased efficiency and stronger collaboration - The Danish e-government strategy 2007-2010* (Ministry of Finance 2007).
- *The digital path to future welfare: e-government strategy 2011-2015* (Ministry of Finance 2011).
- *A stronger and more secure digital Denmark: Digital strategy 2016-2020* (Ministry of Finance 2016).

We performed a content analysis of the first (Ministry of Research and IT 1994) and the latest (Ministry of Finance 2016) document in their original language in three stages using NVivo. In the first stage, two researchers independently followed the coding procedure:

1. Both documents are coded using the corners in the value framework, cf. Figure 1. Each concept in the framework is a single code.
2. Both documents are coded using the relationships in the value framework.
3. Steps 1-2 are repeated until convergence, i.e., upon re-reading there are no changes to the coding.

In stage two, after the independent content analysis by two researchers, we increased the reliability with the following procedure:

4. The inter coder reliability was assessed with a particular focus on differences in coding and open coding issues; and difference were subsequently reconciled.
5. Steps 1-3 are repeated until shared convergence.

Through these iterative stages of reading, coding, re-reading, and re-coding the text and the selected quotations in their context, we uncovered empirical evidence of the value positions and relating these to the theoretical framework. This involved moving back and forth between the quotations highlighted with the codes and the textual context of the quotations. In effect, this was a hermeneutic stance to-

wards contents analysis. If the researchers found it difficult to clearly associate a quotation with a single code (in step 1), they would seek to understand it in its larger context. The reconciliation was in some cases clear, in other cases it would then be coded with more than one corner code and a relationship code (step 2), and in a few cases it was resolved during the joint work on inter coder reliability (step 4). Every possible effort was made to avoid the pitfall of overemphasising the value framework in the analysis (Hsieh and Shannon 2005). The coding issues left open by the individual researchers' analysis would be addressed by the joint effort of the researchers to reach defensible convergence.

With stage 2, we addressed issues of reliability, as the two researchers had to reach a common understanding of the text and the coding. Hence, the resulting codes are defensibly relating the text, the quotations in their textual context, and the framework and could form the basis of the further analysis where the two IT strategies were analysed at the level of the coding structure.

The third stage utilises the coding structure from the first two stages to elicit the analysis results, to provide overview of the content of the two IT strategies (1994 and 2016), and to compare and contrast the IT strategies.

## 4 Analysis

The 1994-strategy propose to outline the possibilities of the digital society and for the public sector to accept the responsibility for shaping this society. Thus directing attention to the need for ensuring that the new technologies are used to the benefit of the society and more specifically its weak citizen. Further attention is directed towards ensuring equal access to the digital opportunities as well as to the government in the digital society (no division into A- and B-teams).

The strategy was presented as a proposal to be further developed through public debate, to adjust direction and goals and to ensure the necessary readiness to change. More specifically, the strategy establishes topics such as digitalization of the health sector, educational system and libraries, reuse of public data etc. as well as ambitions for an *Open Network of Society*, improvement of the possibilities of disabled people and reflections on the every-day life of the Danes in the digital society.

The overall vision of the 2016-strategy is that the digital opportunities should be exploited to ensure a stronger and more secure digital Denmark. The digital opportunities are recognized as partly unknown as further opportunities are expected to arise within the duration of the strategy.

The 2016-strategy is to establish an interconnected public sector, achieved by focusing on the needs of citizens and business' and by collaboration and sharing of data among government organizations. Data is a consistent focus in the strategy; not only to be shared within governments but also with a wider audience, to be used as a driver of growth and innovation among business' and partnerships between public and private organizations (e.g. smart city). Further, the strategy stresses the need ensure proper information quality and security due to the increasing reliance on data. Other areas are covered as well, such as health care, public schools and the potential of cloud computing.

### 4.1 Value positions

The analysis resulted in 140 codes of value positions in the strategy document from 1994 and 273 codes in the strategy document from 2016. Table 1 summarizes the distribution of codes in the four value positions combined with representative statements from the two documents. In the following, our analysis pertaining to each of the four value positions, cf. section 2, is elaborated.

	1994	2016
<b>Professionalism</b> (durability, equity, legality, and accountability)	50 (36%) <i>“basic registers, which connect data across the limits of various public authorities”</i> (p. 27)	109 (40%) <i>“store and manage personal data on citizens and confidential data on businesses.”</i> (p. 46)
<b>Service</b> (public service, citizen centricity, and service level and quality)	51 (36%) <i>“tie public institutions and companies together by means of modern information technology and create new possibilities for citizens”</i> (p. 3)	97 (36%) <i>“User journeys through the public digital solutions will be easier and clearer from start to end”</i> (p. 22)
<b>Efficiency</b> (efficiency, value for money, productivity, and performance)	24 (17%) <i>“IT applications might reduce the extensive use of resources... for registration, communication and administration”</i> (p. 47)	53 (19%) <i>“using data as a driver to improve the efficiency of workflows and procedures in the sector”</i> (p. 41)
<b>Engagement</b> (democracy, deliberation, participation)	15 (11%) <i>“IT shall support democracy and individual access to influence”</i> (p. 24)	14 (5%) <i>“interacting with the public sector, private businesses, trade organisations and NGOs are also contributing to finding common solutions for the digital transition”</i> (p.12)

Table 1 Value positions in e-government strategies from 1994 and 2016

**Professionalism.** Based on our qualitative content analysis, professionalism is the most pervasive value position across both the 1994 and 2016 e-government strategy. Further, all four representative values of professionalism (durability, equity, legality and accountability) are present in the 1994 document as well as the 2016 document. In the 1994-strategy, professionalism was identified in relation to the continuing transparency of the public sector, a conviction that digitalization should be utilized to support the weakest citizens as well as a focus on security and authenticity in the digitization of government communication and records.

*It is a strength that we have a public sector, which is remarkably coherent in terms of administration and information technology when compared to other countries. Essential components are a number of basic registers, which connect data across the boundaries of various public authorities.* (1994, p. 27)

However, the strategy combines this focus on adequate records and data with an emphasis on the need to ensure equal access and equal opportunities in the new society formed by IT.

*All Danes shall have access to the active use of IT in order to avoid a division into an A-team and a B-team in terms of information technology.* (1994, p. 29)

This emphasis on equity is highlighted throughout the strategy.

The concern for a divided Danish population into A and B teams is not framed in the same way in 2016. Like the 1994-strategy the 2016-strategy conveys an awareness of the necessity of ensuring the proper competences of citizens, e.g., through education, and a focus on public records and data. However, the focus on standardization, security, and continuity necessary to ensure reliable and usable data are more pervasive in the 2016-strategy than in 1994.

*This also means that public employees should have, and be familiar with, clear guidelines on how to store and manage personal data on citizens and confidential data on businesses.* (2016, p. 46)



In the 2016-strategy, it is thus stressed that not only should all public authorities apply to international standards for information security (ISO27001) all employees should be aware of the local security guidelines.

**Service** improvement is the second most pervasive value position in the two strategy documents. A general ambition in 1994 is that digitalizing the public sector should lead to improved services to citizens and business, e.g., in the form of effective hospital treatment, flexible interactions with public authority, high-quality educations, and an interconnected public sector. The ambition is explicitly linked to the purpose of the strategy as it is stated that:

*We were commissioned to draft a proposal for a comprehensive project, which will tie public institutions and companies together by means of modern information technology and create new possibilities for citizens.* (1994, p. 3)

The focus on public service values is more clearly present in the 1994-strategy, related to issues like diverse and high quality supply from public service media, traffic control, environment, and public libraries.

*Within the areas of culture and entertainment, we must stimulate a demand and secure the broadcast of programs, which consolidate and renew Danish culture. Finally, a public service function should also secure regional coverage particularly in the areas of news and current affairs.* (1994, p. 70)

In the 2016-strategy the value of citizen-centric service is a focal point repeated continuously, e.g., in regards to the delivery of personalized digital self-services, individualized teaching, and a general orientation towards the needs of the citizens in their interaction with the public sector.

*User journeys through the public digital solutions will be easier and clearer from start to end so that users know what to do when attending to matters with the public sector.* (2016, p. 22)

**Efficiency** is also clearly present in both strategies, but much less than the two previous value positions. This value position is apparent in the emphasis of digitalization as a potential for automation, redesign of internal processes, ensuring effective and highly informed decisions, easier communication and documentation.

*IT applications might reduce the extensive use of resources, which the health sector has for registration, communication, and administration today.* (1994, p. 47)

The efficiency value position is linked to health care (as above) as well as areas such as utilities, procurement, administration and public authority.

*Open and quality-assured data is therefore vital for efficient production and management in the utility areas. There is a great untapped potential in the using data as a driver to improve the efficiency of workflows and procedures in the sector.* (2016, p. 41)

The analysis revealed that there is no substantial variation between the two strategies in the four representative values within the efficiency value position (efficiency, value for money, productivity, and performance). There are subtle differences between these values but there is not a clear distinction between these particular values in an abstract and high-level document such as an e-government strategy.

**Engagement** is like the three other value positions present in both strategies, however, considerable less than the other three. The engagement value position is apparent for instance in the conviction that realizing the portrayed digitalization require widespread debate and collaboration within the public sector as well as with the private sector.

*Furthermore, interacting with the public sector, private businesses, trade organisations and NGOs are also contributing to finding common solutions for the digital transition*

*and helping to secure the foundation for a strong and secure Digital Denmark. (2016, p. 12)*

Similar to the professional and service value positions, the balance between the representative values (here democracy, deliberation, participation) differs between the two strategies. The 1994-strategy draws more from the engagement value position in general and from the democracy value in particular, specifically by emphasis that digitalization should improve conditions for democracy.

*IT shall support democracy and individual access to influence (1994, p. 24)*

Overall, all four value positions are present in both strategies. The professionalism, service, and efficiency value positions are persistently present in the strategies and their pervasiveness differs minimally across the two strategies.

## 4.2 Relationships

In addition to the analysis of the four individual value positions in the strategies, we explored the relationships between the values positions. Often, the relationships between the value positions appear congruent based on the wording alone. For instance, the mentioning of two aspects linked to separate value positions in the same sentence or paragraph would indicate congruence between the value positions.

*Public administration (central, county and municipal level) shall be connected into a comprehensive electronic service network, which will give:*

- *better service to the citizens*
- *better service to the companies and support the companies' own use of IT*
- *rationalisation gains and*
- *more open decision-making processes (1994, p. 31)*

The quote indicates that an *electronic service network* for the public sector would lead to the achievement of all four bullets, *better service* to citizens and companies (Service value position) as well as *rationalization gains* (efficiency value position) and *more open decision-making processes* (professionalism value position). This paragraph, along with the two strategies in general, suggests that it is possible to strive towards several value positions, however, without explicitly indicating the nature of the congruent relations (as either causal, prerequisite, side-effect or synergetic). The two value positions most frequently associated with one another are service and efficiency.

*shall result in better service for the patients, quicker treatment and shall save billions, which in turn may be used to reduce waiting lists. (1994, p. 8)*

These two value positions are mentioned together repeatedly in the two strategies either explicitly as improved service and efficiency or e.g. as better treatments and hospital savings.

Divergence between the value positions is also present in the strategies but generally addressed less explicitly. Divergent value positions are indicated by the separation of two value positions by the word *simultaneous*. Thus indicating a need to balance the two, without further stressing the nature of the divergence (as either competing, negating or transformation). In both strategies, legislation and bureaucracy (professionalism value position) are characteristics of current government operations. Nevertheless, professionalism might complicate the pursuit of specific ambitions (pertaining to service and efficiency), e.g. reuse of data to provide better services based on more accurate and efficient public authority.

*These efforts should be continued, taking account of the legislation on processing of personal data and the individual's right to privacy. (2016, p. 8)*

Thus, the professionalism value position is both the most highlighted value within the strategies, and at the same time stressed as a potential obstacle.

## 5 Discussion

In this section, we discuss our content analysis of the Danish e-Government strategies from 1994 and 2016 in relation to the theoretical background section and our research question: *How can a focus on value positions help us understand e-government strategies and how they differ over time?* We discuss three contributions of our study: (1) the usefulness of the value positions framework for understanding e-government strategies, (2) the limited changes in the strategies' value positions over time, and (3) the declining engagement ideal in the most recent strategy.

### Usefulness of the value positions framework

Our analysis show that the framework of value positions, cf. section 2, is useful to explain e-government strategies in terms of fundamental desirable goals. More specifically, we focused on espoused values (Argyris and Schön 1978; Kabanoff and Daly 2002), as these are expressed through the formulation of deliberate strategies (Mintzberg 2000). The value positions framework as presented previously reflects four theoretical schools of thought in public administration and an empirical justification from interviews with public managers where the value positions and their relationships have been corroborated (Rose et al. 2015b). We have here used the framework for a different purpose, namely to investigate national *strategies* for e-government. We suggest that the above analysis, cf. section 4, demonstrates how the framework separate concerns in otherwise dense and coherent documents containing the strategies. Strategies are supposed to be instructive and operational, but they are often difficult to understand at a deeper level. The separated concerns found in the two strategies follow the four value positions and the analysis can be used to: emphasise what the dominant values are, which evidence in terms of quotes from the text support the values, and compare the value positions in the strategies. This is useful because the values buried in the documents are not immediately apparent to the untrained reader. For the untrained reader of strategies as well as the more scholarly reader the framework, its comparative focus, and its emphasis on relationships opens the strategies for further analysis and understanding. In working with e-government strategies, it is useful to be able to utilise this understanding when transforming the strategies to specific policies in ministries, public agencies, and municipalities. This allows diverse users of the strategies to see the inherent value positions and connect to how they are rooted in the influential ideals for public administration (Denhardt and Denhardt 2000; Hood 1991; Moore 1995; Weber 1947). This increases the applicability of the value positions framework, but at the same time, it also adds to the framework because we have provided more supporting justification of it.

### Changes in value positions over time

It is remarkable how similar the value positions are in the two strategies. At an overall level, there is consistency over time when looking at professionalism, service and efficiency. There is a 22-year timespan separating the development of these two documents. Within the same timespan, the world has witnessed numerous disruptive information technologies and their diffusion both in business, entertainment, and in public administration. In e-government, some wall-to-wall information systems between citizens and public agencies have emerged, established a bridgehead, and by now taken a stronghold, e.g., the information systems used in the Nordic countries for tax registration, calculation, monitoring, and accounting are pervasive. The internet has expanded and is now being utilised by most public administrations in their dealings with citizens. Yet, the value positions in the 1994-strategy and the 2016-strategy are largely the same. The expectation that, because of major technological advances there would be marked differences in the strategies may be unreasonable. E-government strategies mention very few specific technologies, but they were written in a time of specific technological advances, and that seems to leave the strategies untouched. With this finding, we contribute to

the concern that “*examination of the critical transformational impact of ICT, namely its effect on public sector values, has been neglected*” (Bannister and Connelly 2014, p. 25). Nevertheless, our analysis suggests that, in the value positions at a general level, there is little or no transformational impact on Danish e-government strategies. Notably, Denmark holds the first place in the Digital Economy and Society Index (European Commission 2016), and we are thus not observing this in an immature e-government environment. Our finding of stable value positions in e-government strategies corroborates the previous statement that it is important to investigate the transformational impact of IT on public sector values. Further, it is necessary to modify the thinking put forward in (Bannister and Connelly 2014) that we must expect value transformations and we suggest that values may indeed not be transformed. Future research should thus place similar research attention to the stability of value positions in strategies and perhaps in e-government in general.

The analytic comparison between a 1994-strategy and a 2016-strategy in this study complement the previous studies of value positions that were confined by a specific point in time (Rose et al. 2015a; Rose et al. 2015b). It is thus feasible to compare and contrast strategies and value positions over an extended timespan. This is indeed an extension of the utility of the framework if the framework is sufficiently consistent and produces reliable and robust results. We suggest that the framework is robust. At an overall level, we have seen that the two strategies’ value positions are remarkably similar. We first observe that much effort has been put into consistent interpretation and coding by the two researchers analysing the strategies. We can also observe that when we dig deeper into the subcategories of the four main value positions there are differences between the two strategies. These differences are observable and the quotations supporting these subcategories are different between the two strategies, and the framework is useful in finding these lower level differences. This suggests that the framework can create sufficiently detailed analysis to see how an overall value position is formed not only in a 1994-strategy but also in a 2016-strategy.

### **The declining engagement ideal**

The value position of engagement is interesting because it is close to many politician hearts, and there is much public debate involvement and engagement of citizens. The engagement value position is: (1) the least dominant, and (2) the one position that differs the most when comparing 1994 with 2016. Our finding is that there is a decline in strengths of this value position from the 1994-strategy to the 2016-strategy. Researchers have previously pointed out that engagement in e-government is limited (Olphert and Damodaran 2007; Panagiotopoulos et al. 2012; Sæbø et al. 2008). Our analysis can only corroborate that. The value positions framework, cf. section 2, and its supplementary previous research (Rose et al. 2015a) also found that the engagement ideal is the lesser ideal for public administration when compared to the efficiency ideal and the service ideal. Again, we can confirm that, but we can also take it a step further; there seems to be a declining interest in the engagement ideal.

The analysis of the relationships between the value positions, cf. section 2, have revealed congruence between the positions and we have found no evidence of divergence, cf. section 4.2. Our analysis showed congruent relationships between value positions in the form of prerequisites and synergies. This is perhaps not surprising as a strategy is a deliberated effort to create consistency and directed vision. Given the multitude of different information technologies, technological advances, and diverse ways of applying the technologies, it is, however, surprising that there is no trace of divergence where the value positions are (explicitly or implicitly) pulling in different directions and in ways that cannot be reconciled. The limited focus on the relationships between value positions in the strategies suggests a need for future research to answer questions such as:

- How is the espoused value positions interpreted in the strategies’ implementation?
- Do the government officials implementing the strategies interpret the espoused value positions as congruent or divergent to their enacted values?
- Are the divergent value positions best managed by separation of concerns with separation of initiatives or should they be embraced concurrently?

## **6 Conclusion**

This paper reported a theory directed content analysis of value positions in the national e-government strategy for Denmark published for the first time in 1994 and latest in 2016. We used the theory of e-government value positions (Rose et al. 2015b) to further our understanding of e-government strategies and how they differ over time. Our comparison of the strategies show consistency over time for the value positions of professionalism, service, and efficiency, while the least dominant position of engagement has declined. This finding of consistency contributes to previous studies of value positions confined by a specific point in time (Rose et al. 2015a; Rose et al. 2015b). The finding also contribute to Bannister and Connolly's (2014) call for research on the transformational impact of IT on public sector values. However, their call proposes that we must expect value transformations while our finding suggest that some general values may indeed not be transformed. Thus, we suggest future research should place similar research attention to the stability of value positions in strategies and in e-government in general. The finding of continuity in the strategies' value positions also suggests a need for complementary studies of the values enacted in the local initiatives to implement the strategies. Finally, while our study focuses on Danish e-government strategies an import avenue for future research remains to compare the value positions in strategies from different counties.

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