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**Abstract:** Quality of life (QoL) is both a main concern of good local governance and an indicator of city performance. A key question to answer is that of what resources have the potential to enhance city performance, thus providing added value to stakeholders. By adopting a resource-based view (RBV), this paper explores the relationships between a group of strategic resources (e-government, transparency, and reputation) and QoL in a sample of 78 Spanish municipalities. Our study makes a contribution by providing an original design of a set of relations among our own selected resources and between them and quality of life. In order to test those relations, we define and create four constructs by using four different data sources and structural equation modeling (SEM). The results show a positive influence of resources on QoL, which is supported by a number of positive direct and indirect interactions among them. This means that municipalities with better strategic resources in local governments exhibit a higher level of quality of life.

**Keywords:** resource-based view; strategic resources; e-government; transparency; reputation; quality of life; Spain

# 1. Introduction

The welfare of citizens and social progress, which are measured using quality of life (QoL), are a concern of governments and international institutions, such as the OECD and the European Commission [1,2]. QoL is a complex concept [3] that refers to positive settings that result in citizens' cognitive, subjective, and affective well-being [4–6]. It also has a clear multidimensional nature [7] and is composed of dimensions such as material living conditions, health, education, environment, economic and physical safety, governance and political voice, social interaction, and personal activities, among others [8].

A key question to answer is that of what resources have the potential to enhance city performance. There is a growing body of literature that claims the importance of good governance in QoL and city performance [9,10]. The authors of [11] argued that high levels of social, economic, and environmental welfare, as a consequence of the cooperation and interaction of multiple stakeholders (local authorities, business, voluntary sector, media, etc.), influence citizens' quality of life. At the same time, some resources are frequently related with governance in the public administration literature—among others, e-government [12], transparency [13], public trust [14–16], or reputation [16,17].

E-government can be conceptualized as a rich and heterogeneous set of organizational, managerial, and technological issues concerning diverse stakeholders and technologies [18]. It is a resource commonly linked to the use of information and communication technologies between governments and citizens [19], which provides service delivery [20] and is often presented as a stage model evolution [21].

Despite the fact that transparency has received much attention in the literature [22–24], consensus about its definition and measurement is lacking [25–27]. The transparency resource can be associated with open government [28], is considered synonymous with



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disclosure [29], is a naturally clear way to look inside an institution [30], or is the willingness of an organization to be scrutinized about its performance and political processes [31].

Reputation is a multifaceted resource [32] that affects stakeholders' attitudes towards an organization [33]; it has a multidimensional nature [34] in the sense that in an organization, there may be more than one underlying reputation, each with its own attributes, segmented audiences [35], and complex relationships with other resources [36]—for example, status, image, identity, prestige, or brand [37]. This is also frequently associated with government trust in public organizations [38].

This paper explores the relationship between these three strategic resources (e-government, transparency, and reputation) and quality of life as an indicator of city performance within the theoretical framework of the resource-based view (RBV). Unlike how it may seem, the study of the strategic potential of resources, despite enjoying wide academic acceptance in for-profit firms [39], is still an emerging line of research in public administration and non-profit organizations [40–42]. This is why it is still unclear how these resources are related in this context.

From the scarce existing literature that is aligned with our approach, two studies stand out. The first is that of [43], one of the first attempts to test the impact of intangible resources on organizational performance (an RBV prescription) by considering the municipal level as the unit of analysis. Our model expands and supplements it in several ways: We test different strategic resources and relationships among them and use a different performance indicator, a different source of information, and data from a different country. Our research also expands the contributions of [44]. They studied the relationships among three dimensions of good governance and QoL in Spanish municipalities, although with different QoL measurement scales, different methodologies, and different governance dimensions (we only coincide in using transparency).

In short, our study makes a contribution by proposing an original design of a set of relations among our own selected resources and between them and performance. Further, we highlight the choice of the organizational performance indicator, QoL, which allows us to prove an important relationship that has not been analyzed so far. More specifically, it addresses the following two research questions: (i) Does the degree of development of municipal e-government improve the reputation of a city, which, in turn, enhances quality of life? (ii) At the same time, does the transparency of the municipal government positively impact the reputation of the city, which, in turn, enhances quality of life? In short, do the municipalities with better strategic resources in local government exhibit a higher level in quality of life? To answer these questions, we will provide theoretical arguments to support a set of hypotheses and we will test them by means of a structural equation model of multiple simultaneous relationships with a sample of Spanish municipalities.

The work is structured as follows. In Section 2, a literature review is carried out, starting with a brief description of the theoretical framework of the RBV and followed by a revision of the three strategic resources—e-government, transparency, and reputation. Section 3 includes an overview of the city performance indicator, quality of life. In Section 4, the proposed theoretical model is presented based on the formulation of hypotheses by means of analyzing interactions among resources and the relationship between strategic resources and performance. Section 5 deals with the technical aspects of the empirical study, such as the data, variables, and methodology. Section 6 provides the results and discussion. Section 7 presents conclusions, limitations, and future lines of research. The literature review will also help to detect gaps that deserve further research.

# 2. Theoretical Framework: The Resource-Based View

The resource-based view of a firm [45] is probably one of the most exceptionally well-known theoretical approaches for scholars who try to explain why some organizations are more profitable than their rivals. Although it was originally developed to be applied in for-profit-oriented private-sector organizations, with its strong dissemination among

researchers [39], there exists a growing interest in also applying it to non-profit public-sector organizations [41,43,46–51].

The underlying logic in the RBV is that organizations that own or control strategic resources will obtain competitive advantages that will allow them to achieve a performance superior to the average of their competitors [52]. The resource- based view assumes that the success of an organization lies within the organization itself or, to be exact, in its valuable, intangible, and not perfectly imitable resources, allowing it to achieve a sustainable competitive advantage [53]. The development of this view is closely linked to the growing turbulence of the environment, as, in the context of its unpredictability, resources and competences are a more stable base on which to generate strategies [54].

#### 2.1. E-Government

Although the development of the concept of e-government, including its evolution and practice, has been growing strongly over recent years [55], there is still a lack of consensus about its sense [20,56–58]. The nature of government is a dynamic assortment of objectives, structures, and purposes [59] that cause e-government to be linked to many perspectives: social, technical, organizational, political, legal, and economic [60,61]. The complexity of the concept is also due to the participation of different stakeholders and technologies [18,62].

The effects of e-government on other resources are diverse. For example, among other things, e-government is positively related to government transparency [56,63,64]; e-government is argued to reducing corruption and increasing transparency by promoting good governance and supporting reforms [65]; most local governments use e-government to enhance transparency [19]; e-government creates a positive level of transparency and offers a good opportunity for innovative ways of servicing citizens [66]; the use of e-government fosters conversations between citizens and governments [67,68]; e-government improves perceptions of responsiveness and interactions with individuals that provide an effect on citizens' trust [69], and citizens' trust turns into reputation [70]; trust in government is positively related to trust in e-government [71]; highly functional and usable e-government websites are perceived as more credible [72]; the development of government websites has the potential to improve the government's image and the positive influence on perceptions of government capability [73].

An in-depth review and debate of the aspects associated with the definition of egovernment are not the purpose of this paper, as a broad literature covers this issue, among others [12,20,57,58,62,74]. The definition of the strategic resource of e-government in this research considers the distribution of services to citizens through information and communication technologies (ICTs) from the government and public administration.

#### E-Government Measurement

The means of measuring e-government is also discussed [75–77]. A first group of articles developed measurement scales combining the dissemination of government services and the satisfaction perceived by citizens [78,79]. A second one adopted the perspective of stage models [18,80–82], which focused on the different maturity phases of the e-government life cycle. The flexibility of the first group of measurements is evident, as it presents a more holistic and flexible perspective compared to the stage model view. However, in terms of adopting a suitable e-government scale, there is a strong limitation related to the availability of data in terms of the unit of analysis and the country studied. This is why, here, we use the five-stage model of e-government validated by [83], which fits the data provided by [84].

For recent research on e-government development and measurement, see, for example, [85–87].

### 2.2. Transparency

Transparency appears to have become a contemporary area of research that also generates a deep debate among scholars [30,88–90], and there is not a single definition of transparency that has been unanimously accepted [24,26,27,91]. Transparency has been linked, for instance, to openness [92], a key element for a good governance [90], open government [28], disclosure [91], public interactions [93], and availability of information to citizens [94,95].

The relationships of transparency with other resources are multiple and diverse. The authors of [80] considered transparency as an indicator of the evolution of e-government; the authors of [65,96] saw transparency as how a country is ranked in e-democracy; a positive transparency was also considered as a positive signal of a country 's willingness to attract investors and business [97]; moreover, transparency reduces corruption and develops citizen satisfaction [98]; transparency has a positive impact on the public perceptions of political managers and their decisions and a positive connection to performance [88]; a recent study identified a positive influence of women on local political life and municipal transparency [99]; transparency creates trust [100]; transparency is an antecedent of good governance and citizen participation [101]; transparency and proactive information disclosure regarding strategy and management decisions provide the settings for a solid reputation [102], and in order to improve reputation, a high level of transparency and quality information should be available [103]; transparency has a positive relationship with QoL in a smart city setting [10]. Despite the fact that the literature emphasizes the positive effects of transparency on different variables, the recent work of [104] also identified negative outcomes.

#### Transparency Measurement

Another debate about transparency measurement has arisen [23,67,99,105,106]. A first set of proposals for measuring government transparency were based, primarily, on objective indicators captured from a heterogeneous group of indexes and rankings [13,107–109]. A second group proposed the measurement of transparency based on perceptions that internal and/or external stakeholders have about government transparency [22,110–113].

Our approach to measuring transparency in this paper is based on a secondary source of information containing objective indicators. Specifically, we use the scale developed by the non-governmental organization Transparency International Spain, which has been widely validated in the literature (see the Appendix A for more detailed information).

### 2.3. Reputation

For private organizations, the strategic resource of reputation has been studied as a source of competitive advantage that fosters performance [114–117]. However, reputation cannot be limited to the business domain, since public organizations also compete among themselves [36,118], and reputation could help to explain some of the organizational performance asymmetries in the public sector [119,120]. Despite the growing interest in the resource of reputation, its meaning is still somehow abstract, vague, and unclear [121]. Moreover, there are some concepts that are frequently associated with reputation or even identified as synonymous (for example, identity, image, or trust), which, instead of clarifying and delimiting the concept, have added more theoretical confusion [122,123].

Reputation has the capability of distinguishing organizations in a competitive environment [124], reducing information asymmetries [32], fostering organizational performance [125], and generating value [126] with a strong multidimensional nature [127,128] and capacity for influence on stakeholders' beliefs towards an organization [115]. The authors of [129] identified diverse antecedents of corporate reputation: financial performance, corporate social performance, media visibility, organization size, organizational risk, organizational age, and long-term institutional ownership.

Relationships between reputation and other resources [130–132] are frequently established, among others, with trust [130], satisfaction [117,127], loyalty [132], and transparency [129,133]. However, not every tested relationship is positive; for instance, the authors of [36] found a negative impact between city reputation and performance.

For a recent literature review, see, for example, [134,135].

### Measurement of Reputation

Contributions regarding how to measure reputation are also diverse. The authors of [136] proposed five dimensions of reputation that an organization should hold: visibility, consistency, distinctiveness, authenticity, and transparency. The proposal of [137] considered two dimensions: one internal (business reputation) and the other external (social reputation). The authors of [138] contemplated reputation as a multidimensional intangible asset with two dimensions: quality and prominence. The authors of [139] used four dimensions (performative, ethical, procedural, and technical) for measuring reputation in public administrations. A detailed literature review is covered, among others, by [134,140–144].

Faced with one's own elaboration of the construct of reputation, a massive part of the literature on reputation makes use of external rankings [33]. One of the most established measures of reputation, which is commonly used in academic journals, is Fortune's listing of America's Most Admired Companies (AMAC), which annually collects views and assessments from CEOs and analysts from Fortune firms. Among other measures following the same framework is the Spanish Monitor of Corporate Reputation (MERCO). This tool is not only a reference for large Spanish companies in the assessment and management of their reputation, but it also measures the city reputation of Spanish cities. As in [36], among others, this tool is used in this paper to measure reputation (see the Appendix A for more detailed information).

# 3. An Overview of Quality of Life

Research on QoL has been addressed from different perspectives—for example, those of economics [3], environment [145], geography [8], health [141,146], psychology [147], and sustainable development [148]. This massive proliferation of perspectives for the study of QoL has also been complemented by a wide mixture of units of analysis: among others, cities [149], countries [150], municipalities [151], regions [152], and states [153].

However, there are still difficulties in reaching a broad consensus on both its definition [147,154–156] and its measurement [4,7,157,158], mainly due to the complexity of the concept [159] and its multidimensional nature [6,160,161].

As for QoL measurement, different institutions (such as the European Commission and the OECD) have taken the challenge of developing statistics in order to measure the quality of life of citizens in recent years. Nevertheless, doing this by means of aggregated macroeconomic variables overgeneralizes the problem. These scales should be based on considering its multiple dimensions with the aim of integrating the heterogeneous factors [6,148] that contribute to the welfare and sustainability of our society. In parallel, several researchers have overcome these difficulties and found ways to estimate QoL indexes in municipalities or cities [149]. We can cite [145,162] for the US, [163] for Japan, [7,164] for Europe, [165] for China, and [166] for India. However, there are not many examples of specific estimations of QoL in municipalities within specific countries in Europe. Recent examples are [167] for Italy and [163,168] for Portugal. As for Spain, the authors of [169] carried out studies for different regions of the country, and more recently, the authors of [11,170,171] focused on municipalities and cities.

#### 4. Modeling Interactions among Strategic Resources and QoL

The idea that the interactions among strategic resources can develop a competitive advantage that leads to superior organizational performance is not new in the strategic management field [172,173], and some perspectives, such as that of the RBV, deepen this argument [174,175]. Basically, it is considered that resources, regardless of the individual value they may have, are capable of increasing their value through synergy with other organizational resources [114]. In terms of designing the research model, this means

that relationships among resources—with both direct and indirect impacts—must be considered.

Adequate telecommunication infrastructure is critical to e-government [173]. Egovernment and ICTs are highlighted in the literature for their capacity to spearhead the availability of public information and economic development [176,177]. At the same time, countries that enjoy high levels of e-government, ITC infrastructure, and income are ranked as more transparent [97]. E-government is often perceived and endorsed as a valid path for enhancing accessibility, transparency, and citizens' participation [178,179].

Based on the above, our first hypothesis for this research is, therefore:

#### **Hypothesis 1 (H1):** *Higher local e-government development has a positive impact on transparency.*

The authors of [180] argued that e-government initiatives that are well perceived by stakeholders and citizens reveal an increase in trust in public administrations and encourage e-government adoption. Likewise, the authors of [181] suggested that regular contact from individuals through e-government creates positive perceptions from these initiatives. In short, there is a positive relationship between electronic participation and trust in government [69], and citizens' trust becomes reputation [70]. Thus, we posit the following hypothesis:

# Hypothesis 2 (H2): Higher local e-government development has a positive impact on reputation.

On the other hand, high levels of transparency and quality information are requirements for strengthening reputation [102,103,182]. The authors of [183] think that transparency is a necessary component for a trustworthy government. The authors of [184,185] considered that citizens ´ trust in public administration increases with e-government initiatives and transparency of the decision-making process.

When used as motives for policymakers to influence public beliefs, reputation building and signaling may be affected by transparency [103]. According to [186], better information flows can be expected to influence the quality of governance.

Consequently, we propose the following hypothesis:

#### **Hypothesis 3 (H3):** *Higher transparency has a positive effect on reputation.*

Although many studies have tested RBV prescriptions when dealing with the effect of strategic resources on organizational performance in for-profit organizations [187,188], there is a need for more work in non-profit public sector organizations [48,118,189,190].

The pressure to compete and to strategically manage their resources in order to improve organizational performance and create public value affects public administrations at all levels [42]. Several recent works with a deep influence from the strategic management field align with this. Some examples are the work of [191], which analyzed the influence of governance capabilities, the study of [192], which examined how strategic management can interact with performance in a sample of municipal governments in Norway, or the paper of [193], which researched the relationships between strategy and performance in German local governments.

By considering QoL as an adequate indicator of city performance [194] and postulating that interactions among our three strategic resources converge on reputation, we formulate the following hypothesis:

#### **Hypothesis 4 (H4):** A higher level of reputation has a positive effect on QoL.

Our theoretical model is shown in Figure 1. It derives from the proposed hypotheses, together with two control variables: The first one is human capital (HC), which is frequently used in reputation studies [43,195–197], and the second one is city size (SIZE), which

is frequently used in empirical studies with QoL and/or performance as a dependent variable [7,118,198].



Figure 1. Proposed theoretical model.

## 5. Data, Variables, and Methodology

In order to test the relationships between a group of strategic resources (e-government, transparency, and reputation) and quality of life as an indicator of city performance in a sample of Spanish local governments, four different databases of information were used. As a consequence, complete data for 78 large municipalities were obtained. The variables and data required for the model are briefly presented below. The items, components, and latent variables used to build up the strategic resources and quality of life can be seen in the Appendix A.

The strategic resource of e-government was conceived from a study carried out for a sample of 138 local governments of Spanish cities with more than 50,000 inhabitants [84]. A total of 16 items were obtained from this study, and they were grouped into five latent variables to create the E\_GOVERNMENT construct by applying the five-stage e-government model validated by [83]. The five latent variables are web presence, information, interaction, transaction, and e-democracy.

The data for measuring the strategic resource of transparency were obtained from Transparency International Spain [199], which studies the transparency of local governments of 100 Spanish cities. The TRANSPARENCY construct is made up of five latent variables: local government information, relationships with citizens and society, economic and financial transparency, transparency in public service contracts, and transparency in urban planning and public works. These derive from a set of 80 indicators. By applying them, each city obtains an individual score by way of ranking the level of city transparency.

The data used to measure the strategic resource of reputation came from Merco [200], an instrument that monitors the reputation of 78 Spanish cities with more than 100,000 inhabitants. It integrates the main features that make up the reputation of a city by using information from different agents involved in its reality, adapting a complex multistakeholder approach. Thus, the REPUTATION construct is composed of five components/ratings: a general population survey, expert evaluation, benchmarking of indicators, direct evaluation of merits, and valuation of the mayor and municipal management by citizens. As in the case of transparency, Merco provides to each city an individual score of the level of city reputation.

The scale of quality of life was derived from recent research by [201] on Spanish cities. The QoL construct integrates three latent variables: socioeconomic, urban environment, and health.

As for the control variables, human capital was proxied by the percentage of city population with a university degree [202], and city size was proxied by the per capita municipal expenditure.

The study of the proposed relationships among constructs and indicators was carried out through structural equation modeling (SEM) using the AMOS 27 software. In SEM, the

structural model expresses the multiple simultaneous causal relationships among latent variables and is similar in form to multiple regression. Formally,

TRANSPARENCY = 
$$\gamma_1$$
EGOVERNMENT +  $\varepsilon_1$ 

REPUTATION =  $\gamma_2$ EGOVERNMENT +  $\gamma_3$ TRANSPARENCY +  $\gamma_5$ HC +  $\varepsilon_2$ 

 $QoL = \gamma_4 REPUTATION + \gamma_6 SIZE + \varepsilon_3$ 

where HC and SIZE are the control variables and  $\varepsilon_i$  represents the prediction errors, which can be assumed to be normally distributed. The level of significance of regression coefficients  $\gamma_1$ ,  $\gamma_2$ ,  $\gamma_3$ , and  $\gamma_4$  and the adjustment of the model will show which of the four proposed hypotheses are confirmed by the data. To estimate those parameters, the maximum likelihood method is applied. This method generates estimators that have proven to be sufficiently reliable even with small samples of above 50 observations and in the presence of moderate deviations from normality [203], and it works with an invariable adjustment function regardless of the measurement scales of the variables used.

### 6. Results and Discussion

The model test gave as a first result that the indicators of e-democracy in the egovernment construct and socioeconomics in the QoL construct were not significant at the 0.05 level, so it was considered appropriate to eliminate them from the analysis. Construct refinement was also enabled by the analysis of covariance residuals and modification indices until the goodness-of-fit indices were achieved. All remaining standardized factor loadings reached the level of significance required, indicating an adequate internal consistency of the constructs.

After removing the non-significant indicators, the results showed a reasonable fit for the model. This is suggested by the values of the goodness-of-fit indices in Table 1. According to [203], the root mean square error of approximation (RMSEA), the Tucker–Lewis index (TLI), and the comparative fit index (CFI), among others, are valuable for assessing a model's overall fit. Some of the indices require a level above a minimum threshold: 0.05 for the chi-square *p*-value and 0.90 for the incremental fit measures [204]. For others, a value within an interval is recommended: (0.05–0.08) for the RMSEA [205] and (1–2) for the normed chi-square.

Type of Measure	Fit Measure	Value
	CHI-SQUARE	41.516
Absolute fit	df	32
measures	<i>p</i> -value	0.121
	RMSEA (Root Mean Square Error of Approximation)	0.062
Parsimony measures	CMIN/df (Normed Chi-Square)	1.297
Incremental fit measures	CFI (Comparative Fit Index)	0.947
	IFI (Incremental Fit Index)	0.953
	TLI (Tucker–Lewis Index)	0.909

Table 1. Fit measures of the proposed theoretical model.

Figure 2 shows the standardized factor loadings for the e-government and QoL constructs and the regression weights of the causal relationships. Almost all of them are significant at the 0.05 level and all are positive, as hypothesized. These means that the hypotheses to be tested seem to be confirmed by the data, which supports the validity of the theoretical model.



Figure 2. Regression weights and standardized factor loadings of the proposed theoretical model.

As for the control variables, both exhibit positive and significant regression weights; although the influence of human capital on reputation is significant at the 0.05 level, that of city size on QoL is significant only at the 0.10 level.

Let us take a closer look at the implications of our study. First of all, the confirmation of H1 implies a positive influence of e-government on transparency. The authors of [206] related transparency with the level of data available on government websites. Some researchers [97,207] highlighted the relationship between e-government and transparency. E-government even offers a new approach to creating transparency and significantly reducing corruption [67]. However, so far, very few empirical studies have provided evidence of this important relationship. In this sense, our result is consistent with those of the works of [19,178] on regional and local governments in the EU.

Some authors, such as [56], underlined that the latest attempts by political leaders to improve government performance and, at the same time, trust in government were through e-government, and it was frequently sustained that e-government can improve citizens' trust through an adequate service delivery. These findings are supported by [69]. In their empirical analysis, they exposed that the use of a local government website has a positive effect on trust, and although trust in government has been declining, e-government has been set as a management move to enhance citizen trust in government. Evidence in their research showed that improving perceptions of responsiveness and better interactions can lead to more trust [69]. The line of argument that confirmed our H2 on the positive influence of e-government on reputation fits perfectly, although the concepts of reputation and trust are not identical. Undoubtedly, more research is needed in the field of reputation in public administration.

Our third hypothesis of a positive influence of transparency on reputation is also confirmed by the data. The positive relationship between transparency and reputation was highlighted in the work of [208], where results taken from a large survey of attitudes towards Social Security in the USA suggest that information gains from government performance lead to an increase in citizens' confidence and, ultimately, trust. Transparency was also seen by [69] as a mechanism for restoring trust in government institutions with growing concerns about their performance from citizens. In a similar way, the authors of [209] argued that, as a consequence of citizens' expectations, transparency is presumed to be a conventional issue inherited from traditional government, and therefore, it should be addressed in order to create trust.

Fourth, our findings show that the hypothesized positive relationship between the strategic resource of reputation and QoL as a performance indicator is also accepted. This is in line with the view of [192], who examined how strategic management can interact with performance in a sample of municipal governments in Norway, and the work of [193] on the relationships between strategy and performance in German local governments. However, these studies did not exactly analyze the relationship proposed in our H4. This

places special importance on our results, which confirm a relationship that has, so far, not received the attention it deserves.

On the other hand, it was found that the fifth stage of e-government (e-democracy) does not hold. Difficulties in measuring such a high level of e-government and the lack of consensus on the number of stages that should be considered (frequently, only four stages are proposed) might explain this finding. In parallel, the socioeconomic variable is also not relevant in the construction of the QoL construct, which may be related to the inclusion of control variables, which are proxied by indicators that are directly or indirectly reflected in that variable.

Finally, and regarding the aforementioned control variables, our results also indicate that human capital (proxied by the percentage of city population with a university degree) and city size (proxied by the per capita municipal expenditure) explain, in part, reputation and QoL, respectively. However, this does not prevent the confirmation of the hypotheses that make up the proposed model.

#### 7. Conclusions

This study examined the interrelationships between three strategic resources—egovernment, transparency, and reputation—and QoL as a proxy of city performance in a sample of Spanish cities within the theoretical framework of the resource-based view. The literature that approaches the analysis of key resources, their interrelationships, and their impact on organizational performance from the RBV perspective is extensive, but is usually with a focus on for-profit organizations, while the field of cities and local governments has received limited attention. This is why it is still unclear how these resources relate to each other and impact performance in this context.

This study tried to contribute in this sense by proposing a structural equation model of multiple simultaneous relationships between four constructs based on four different data sources. Thus, it provided evidence of direct and indirect relationships between a group of strategic resources and QoL: E-government exhibited direct influence on transparency and reputation, but also indirect influence on reputation and QoL; transparency showed a direct impact on reputation and an indirect impact on QoL; reputation affected QoL directly. On the other hand, it was found that the fifth and highest stage of e-government (e-democracy) does not hold.

In short, the results obtained allow us to answer affirmatively to the research questions posed in the introduction of this work, which can be summarized as the notion that municipalities with better strategic resources in local government exhibit a higher level of quality of life.

The literature review also revealed certain gaps that deserve further attention; namely, more evidence of the relationship between e-government and transparency and more research in the field of reputation at the public administration level are required, and more attention should be paid to the impact of public organizational resources on performance in general and on citizens' QoL in particular.

This article obviously suffers from a number of limitations. On the one hand, the size of the cities of our sample is large, and this dimension does not represent the diversity of Spanish municipalities. On the other hand, this study points to a specific unit of analysis (cities and local governments), one country, and certain resources, although other strategic resources and units, such as regions, countries, or economic areas and their governments, could be considered in order to prove the external validity of our model. Similarly, we did not search for in-sample differences, and it would be interesting to see whether or not strategic resources allow the identification of different typologies (strategic groups) of cities within the sample. These limitations open new ways through which to follow in the future.

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# Appendix A

Stage	Item	Content
Web presence	Forms	Proceeding documents (general information)
	Council/plenary	Acts or changes in description of laws in the council
	Proceedings	Decrees and local regulations
	Search box	To find information inside city web pages
	Web map	Map of the website
	RSS	Up-to-date news subscription
Information	Street map	City map with all streets (can be static or dynamic)
	Transportation	Transport facilities and how to get to the city
Interaction	Citizen mailbox	Information request or method of contact
	<b>Telephone listings</b>	Telephone numbers of the different services
Transaction	Follow-up functionality	It is possible to track the online applications or check the status
	Online applications	Is it possible to apply for documentation and service requests?
	Payments	The possibility to finalize a payment transaction on the web (taxes, fees, etc.)
	Digital signatures/certificate	If it is possible to obtain certified documents directly from the website
	Citizen folder	Citizens can update and maintain personal details
	Mobile	The website is ready for mobile devices
E-democracy	Blogs	Discussion and forum facility for debate and posting information

A total of 80 indicators are evaluated and grouped into five areas (number of indicators in parentheses):

Table A2. Transparency.

Area	Subarea
Information about the Municipal Corporation	Basic institutional information (10) Information on municipal rules and regulations (5)
Relations with Citizens and Society	Characteristics of the council's website (3) Information and citizen care and attention (11) Level of commitment to citizens (6)
Economic and Financial Transparency	Accounting and budgetary information (11) Transparency in municipal income and expenses (6) Transparency in municipal debt (4)
Information about Municipal Service Contract Bidding	Procurement of service procedures (4) Relations and transactions with suppliers (2)
Transparency about Urban Development/Public Works	Urban planning and planning agreements (4) Re-planning decisions and planning permissions (2) Announcements and public works tenders (4) Contractor information, offers and resolutions (2) Monitoring and control of execution of works (3) Planning indicators and public works (3)

Component	Content
General population survey	Evaluation by citizens of the different municipalities assessed on the most relevant aspects of their city, the cities of their autonomous community, and the country as a whole
Expert evaluation	A large group of experts in urban management from different responsibilities (urban planning, mobility, etc.) point out the best cities and practices in four large dimensions of reputation: environmental, competitive, managerial, and social and democratic
Benchmarking of indicators	The cities analyzed are compared based on 97 different measures, which lead to the elaboration of indicators related to the reputation of a city
Direct evaluation of merits	City councils are requested to provide information on key municipal management indicators, as well as on the actions that are being carried out in various lines and supporting documentation
Valuation of the mayor and municipal management by citizens	Citizens give an assessment of their mayor, a key figure in municipal action, as well as municipal management as a whole

Table A3. Reputation.

Table A4. Quality of Life.

Component	Item	
	Average annual household income	
	Homes that meet the basic housing requirements	
	Male employment rate	
	Female employment rate	
	Male activity rate	
Socioeconomic	Female activity rate	
	Residents born in non-European countries	
	Population aged over 16 with university studies	
	Population aged over 16 in high-skilled jobs	
	Housing price	
	Rental housing price	
	Safety against robberies with violence and intimidation	
	Safety against sexual violence	
	Safety against drug-related crime	
	Participation in local elections	
	Participation in national elections	
	Non-financial expenditure	
Urban environment	Green area extension	
	Average travel time to work	
	Travel journeys in public transport	
	Flights/distance in time to the nearest airport	
	Average temperature in the coldest month	
	Overnight tourist stays	
	Population engaged in artistic and cultural activities	
	Infant mortality rate per 1000 live births	
	Male mortality rate under 65 years old	
	Female mortality rate under 65 years old	
	Mortality rate due to cardiovascular and respiratory diseases under 50 years old	
	Mortality rate caused by cardiovascular and respiratory diseases in the population between 50 and	
Health	65 years old	
meann	Mortality rate caused by tumors under 50 years old	
	Mortality rate caused by tumors between 50 and 65 years old	
	Life expectancy at birth (men)	
	Life expectancy at birth (women)	
	AIDS-related deaths	
	Suicides and self-inflicted injuries	

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