# CO-CREATION OF VALUE BETWEEN CUSTOMERS AND PROVIDERS IN GOVERNMENT E-SERVICE DELIVERY

## ADELEKE IMRAN ADEMOLA

A thesis submitted in fulfilment of the requirements for the award of the degree of Doctor of Philosophy (Information Systems)

Faculty of Computing
Universiti Teknologi Malaysia

## Dedicated to:

My late parents; through whom I was able to lay a measure of claim to academic success.

"My Lord! Bestow on them Your Mercy as they did cherish me in childhood"

#### ACKNOWLEDGEMENTS

All praises and thanks are due to Allah, the Eternal Besought of all Who teaches man what he knew not. May His blessings be upon the best of His creations, Muhammad-the unlettered Prophet- and all his followers until the Day of Reckoning.

My unflinching gratitude goes to my caring and affectionate supervisor, Assoc. Prof. Dr. Azizah Abdul Rahman for her time, patience and suggestions, all of which had served as a catalyst for the successful completion of this study. My best regards to all my lecturers in the department ranging from Prof. Dr. Rose Alinda Alias, Prof. Dr. Ahmad Zaki Abu Bakar, Assoc. Prof. Wardah Zainal Abidin, Dr. NoorMinshah, Dr. Ab. Razak Che Hussin and a host of others. I also acknowledge with thanks the academic support of Dr. Nor Zairah Ab.Rahim who was always ready to give me the much needed academic support on the study. In much the same vein, I am indeed very grateful to all government agencies as well as individual customer who have been very cooperative throughout my fieldwork.

My appreciation goes to Adeniran Ogunsanya College of Education, Ijanikin, Lagos for their support which has enabled me to complete the study. My choicest appreciation goes to Sisters Haslinda Sutan Ahmad Nawi (SAN) and Syufiza Ahmad Shukor (Syufie) for their laudable support. Similarly, I thank Pn. Irny Suzila Isiak for being very kind a friend. I am also grateful to all my brothers and sisters too numerous to mention for providing me necessary support especially Alhaji Muhammad Jamiu Tirmidhi for his loving kindheartedness. Last but by no means the least, I express my gratitude to my wife - Hajia Marufat bint Muhammad Awwal and my children for their moral support and perseverance during the course of my study. May Allah in His infinite Mercy reward you all abundantly.

#### **ABSTRACT**

Many governmental agencies are employing information and communication technology (ICT) to modernize service delivery to citizens which affords them to put a lot of information online for citizens' use. Despite this, there is greater demand for service value by citizens that meet their needs in all facets of life. However, lack of co-creation value mechanism impedes government understanding of customers and providers e-service value. The research aims to explore government e-service value between customers and providers from a co-creation value perspective. The research adopts an interpretive paradigm approach as a mode of inquiry. The approach is an integrated framework comprising soft system methodology (SSM) and Dialogue-Access-Risk Management-Transparency (DART) model. It serves as a theoretical lens to gain deeper insights into data collection and analysis. The framework was applied to two case studies to understand the value of government e-service for customers and providers. Qualitative data collected from respondents through interviews, observations and documents were analyzed verbatim. The study identified various current practices of government that influenced co-creation of eservice value and experience sharing between customers and providers. Apart from this, co-creation values applicable to government e-service were identified and the process of generating values between customers and providers were established and described. These findings led to the refinement of the integrated framework which considers organisation context, co-creation values categorisation and recommended practices. The framework serves as a guide for understanding customers and providers for co-creation value in government online environment.

#### **ABSTRAK**

Banyak agensi kerajaan yang menggunakan teknologi maklumat dan komunikasi (ICT) untuk memodenkan penyampaian perkhidmatan kepada rakyat yang membolehkan mereka untuk manyalurkan maklumat secara atas talian untuk kegunaan rakyat. Namun begitu, terdapat permintaan yang tinggi daripada rakyat untuk nilai perkhidmatan yang memenuhi segala keperluan mereka dari segenap aspek kehidupan. Walau bagaimanapun, kekurangan mekanisme nilai penciptaan bersama, mengekang kefahaman kerajaan dalam memahami nilai e-perkhidmatan pelanggan dan pembekal. Kajian ini bertujuan untuk meneroka nilai e-perkhidmatan kerajaan antara pelanggan dan pembekal daripada perspektif nilai penciptaan bersama. Kajian ini mengambil pendekatan paradigma pentafsiran sebagai mod perolehan maklumat. Pendekatan ini adalah satu kerangka kerja integrasi yang terdiri daripada Metodologi Sistem Lembut dan Model Dialog-Capaian-Pengurusan Risiko-Ketelusan. Ia bertindak sebagai lensa teori untuk memperolehi pemahaman yang lebih mendalam dari pengumpulan dan analisis data. Rangka kerja ini diaplikasi kepada dua kajian kes untuk memahami nilai e-perkhidmatan kerajaan dari pandangan pelanggan dan pembekal. Data kualitatif dikumpul daripada responden melalui temu bual, pemerhatian dan dokumen, dan kemudian dianalisis. Kajian ini mengenal pasti pelbagai amalan terkini kerajaan yang mempengaruhi nilai penciptaan bersama e-perkhidmatan dan perkongsian pengalaman antara pelanggan dan pembekal. Selain itu, nilai pembuatan bersama yang boleh diaplikasi kepada eperkhidmatan kerajaaan telah dikenal pasti dan proses menjana nilai antara pelanggan dan pembekal dibina dan diperihalkan. Penemuan ini membawa kepada perincian dalam kerangka kerja integrasi yang mempertimbangkan konteks organisasi, kategori nilai penciptaan bersama dan amalan baik yang dicadangkan. Kerangka kerja ini bertindak sebagai panduan dalam memahami nilai penciptaan bersama dikalangan pelanggan dan pembekal dalam persekitaran atas talian kerajaan.

## TABLE OF CONTENTS

CHAPTI	ER	TITLE	PAGE
Di		CLARATION	ii
	DE	DICATION	iii
	AC	KNOWLEDGEMENT	iv
	ABS	STRACT	V
	ABS	STRAK	vi
	TA]	BLE OF CONTENTS	vii
	LIS	ST OF TABLES	xii
	LIS	T OF FIGURES	xiv
	LIS	ST OF ABBREVIATIONS	XV
	LIS	ST OF APPENDICES	xvii
1	INT	TRODUCTION	1
	1.1	Overview	1
	1.2	Research Background	1
	1.3	Statement of the Problem	7
	1.4	Research Questions	8
	1.5	Objectives of the Research	9
	1.6	Significance of the Research	9
	1.7	Scope of the Research	10
	1.8	Structure of the Thesis	11
2	LIT	TERATURE REVIEW	14
	2.1	Overview	14
	2.2	Service Dominant Logic	15

				vii
	2.2.1	Value-in-	Exchange (Goods Dominant)	17
	2.2.2	Value-in-	Use (Service Dominant)	17
	2.2.3	Service sy	ystem	19
2.3	Co-cre	ation of Va	ılue	19
	2.3.1	Defining	Co-creation of Value	19
	2.3.2	Value Con	ncept	20
	2.3.3	Co-creation	on of Value Research	22
	2.3.4	Value Cre	eation and Co-creation of Value	28
	2.3.5	Dynamic	Roles of Customer	29
		2.3.5.1 Ac	ccessibility of Information	30
		2.3.5.2 Gl	lobal Outlook	30
		2.3.5.3 No	etworking	31
		2.3.5.4 Ex	xperimentation	31
		2.3.5.5 Ac	ctivism	32
	2.3.6	Principles	s of Co-creation of Value	32
	2.3.7	Co-creation	on of Value Guidelines	34
	2.3.8	Customer	s and Providers Thinking	35
	2.3.9	Technolog	gy as Value Co-creation Enabler	37
2.4	Overv	iew of Gov	vernment e-Service	40
	2.4.1	E-Service	e Concept	40
	2.4.2	Classifica	ntion of Government e-Service	43
	2.4.3	E-Service	e Customer Experience	46
	2.4.4	Character	ristics of e-Service	47
	2.4.5	Co-creati	on of Value and e-Service Quality	49
	2.4.6	Governm	ent Stakeholders	52
2.5	Value	Assessmen	nt Frameworks	54
	2.5.1	Value Mo	odels in Private Sectors	55
		2.5.1.1	Shang and Seddon Framework	55
		2.5.1.2	Voice of the Customer Framework	56
		2.5.1.3	Murphy and Simon Framework	57
		2.5.1.4	Service Co-production (SCM) Model	58
		2.5.1.5	Integrated Value Chain Management	59
		2.5.1.6	Value Co-creation Management	60

2.5.2 Public Value Assessment Frameworks

61

		2.5.2.1	SROI Framework	62
		2.5.2.2	Value Measurement Methodology	63
		2.5.2.3	Moore and Moore Framework	64
		2.5.2.4	PROI Framework	64
		2.5.2.5	Integrated Value Assessment Framework	65
		2.5.2.6	Public Service Value Model	66
	2.6	Theoretical Dev	velopment	68
		2.6.1 Soft Syste	em Methodology (SSM)	68
		2.6.2 Prahalad	& Ramaswamy DART Model	74
		2.6.2.1	DART Model Components	75
		2.6.2.2	Analysis of Value categories	79
		2.6.2.3	E-Service Value Categories	80
	2.7	Initial Theoretic	cal Framework Development	83
		2.7.1 Cultural s	tream	85
		2.7.2 Logic Bas	sed Stream	86
		2.7.2.1	Level1: Co-creation Value Current Practice	86
		2.7.2.2	Level 2: Analysis of Co-creation Value	87
		2.7.3 Customer	s and Providers in Co-creation Realm	87
	2.8	Summary		88
3	RES	EARCH METHO	DDOLOGY	89
	3.1	Overview		89
	3.2	Research Paradig	m	89
		3.2.1 The Work	ing Paradigm	90
	3.3	Research Approach	ches	90
	3.4	Research Strategy	/	91
	3.5	Research Design		92
		3.5.1. Phase 1 : L	iterature Review &Theoretical Framework	94
		3.5.2. Phase 2 : C	ase Study Instrument Development	95
		3.5.3. Phase 3 : C	ase Study Selection	100
		3.5.3.1 C	ase Study Selection Criteria	101
		3.5.3.2 A	access Strategy	102
		3.5.4. Phase 4 : C	ase Studies Data Collection	103

		3.5.5. Pl	hase 5 : Data Analysis	104
		3	3.5.5.1. Data Reduction	106
		3	3.5.5.2. Data Display	108
		3	3.5.5.3. Conclusion Drawing / Verification	108
		3	3.5.5.4. Framework Refinement	109
		3.5.6. Pl	hase 6: Results Discussion	110
	3.6	Researcl	h Validation	110
	3.7	Summar	у	112
4	CASI	E STUD	Y FINDINGS	113
	4.1	Overv	iew	113
	4.2	Organ	isation Background	114
		4.2.1	Case 1: Inland Revenue Board	114
			4.2.1.1 Evolution of E-Filing	116
			4.2.1.2 Rich Picture Description	119
		4.2.2	Case 2: Johor City Council	121
			4.2.1 E-Complaints	122
			4.2.2 Organisation Rich Picture	124
		4.2.3	Organisations Context Summary	127
	4.3	Co-cre	eation of Values Activities Analysis	128
		4.3.1.	Co-creation of Value Current Practices	131
		4.3.2.	Applicable Co-creation Values to Government	154
		4.3.3.	Co-creation Value Generation Process	188
		4.3.4.	Customers and Providers Relationship Model	194
	4.4	Sumr	mary	195
5	FRA	MEWO	RK REFINEMENT	196
	5.1	Overv	iew	196
	5.2	E-Serv	vice Value and Experience Co-creation Framework	198
		5.2.1	Organisation Context	198
		5.2.2	Customers and Providers	199
		5.2.3	L 2: Applicable Co-creation Values to Government	200
			5.2.3.1 Strategic Value	200

		5.2.3.2 Operational Value	201
		5.2.3.3 Economic Value	202
		5.2.3.4 Productivity Value	203
		5.2.3.5 Experiential Value	204
		5.2.3.6 Social Value	206
		5.2.4 Level1: Co-creation of Value Current P	ractices 207
		5.2.4.1 Dialogue	207
		5.2.4.2 Access to Technological To	ools 208
		5.2.4.3 Risk Management	209
		5.2.4.4 Transparency	209
	5.3	Summary	210
6	CON	NCLUSION	211
	6.1	Overview	211
	6.2	Achievement and Reflection	211
		6.2.1 Revisiting Research Objective 1	212
		6.2.2 Revisiting Research Objective 2	213
		6.2.3 Revisiting Research Objective 3	213
		6.2.4 Revisiting Research Objective 4	214
		6.2.5 Researcher Reflection	215
	6.3	Research Contributions	216
		6.3.1. Theoretical Contribution	216
		6.3.2. Practical Contribution	217
		6.3.3. Methodological Contribution	221
	6.4	Limitation of the Study	222
	6.5	Recommendations for Future Work	223
	6.6	Concluding Remark	225
REF	EREN	CES	226
App	endices	A- O	240-263

## LIST OF TABLES

TABLE NO.	TITLE	<b>PAGE</b>
2.1	Ten Foundational Premises	16
2.2	Service Dominant Vs Goods Dominant Logic	18
2.3	Co-creation of Value Research in Private Sector	27
2.4	Co-creation of Value Research in Public Sector	28
2.5	Difference between Value creation and Co-creation	29
2.6	E-service Applications	45
2.7	E-Service Quality Research	51
2.8	Shang and Seddon Framework	55
2.9	Murphy and Simon Framework	57
2.10	Value Measurement Methodology (VMM)	63
2.11	PROI Framework	65
2.12	Integrated Value Assessment Framework	66
2.13	CATWOE	72
2.14	Analysis of Value Category	79
3.1	Research Operational Framework for Phase 1	94
3.2	Research Operational Framework for Phase 2	96
3.3	Research Instruments	98
3.4	Research Operational Framework for Phase 3	100
3.5	Research Operational Framework for Phase 4	103
3.6	List of Interviewed Respondents	104
3.7	Research Operational Framework for Phase 5	105
3.8	Overview of Co-creation Value Criteria Codification	107
3.9	Research Operational Framework for Phase 6	110
4.1	Submission Via E-Filing Analysis	117
4.2	Online Service Transactions Statistics	123

xiii	

4.3	2011 e-Complaint List	124
4.4	Organisational Context Summary	127
4.5	CATWOE Analysis	128
4.6	Root Definition	129
4.7	IRB Co-creation of Value Current Practices	140
4.8	City Council Co-creation of Value Current Practices	149
4.9	Co-creation Value Current Practices Analysis	152
4.10	Applicable Co-creation Values to IRB	166
4.11	Applicable Co-creation Values to JCC	178
4.12	Applicable Co-creation Values to Government e-Service	182
6.1	Benefit of ESVEC Framework to Stakeholders	219
6.2	ESVEC Framework Implementation Strategy	220

# LIST OF FIGURES

FIGURE N	O. TITLE	<b>PAGE</b>
1.1	Organisation of the Thesis	13
2.1	Principles of Co-creation	33
2.2	Customer and providers Thinking	36
2.3	Four Realms of Experience	47
2.4	Characteristics of e-Service	49
2.5	Government stakeholders	53
2.6	Integrated Value Chain Management	59
2.7	Value Co-creation Management Model	60
2.8	SROI Framework	62
2.9	Moore and Moore's Framework	64
2.10	Accenture PSV Model	67
2.11	Soft System Methodology (SSM)	71
2.12	DART Model	74
2.13	Initial Theoretical Framework	84
3.1	Research Operational Framework	93
3.2	Data Analysis Components: Interactive Model	105
4.1	IRBM Organisation Chart	115
4.2	Rich Picture of IRBM Co-creation of Value	120
4.3	Johor City Council Organisation Chart	122
4.4	Rich Picture of JCC Co-creation of Value	126
4.5	Co-creation Value Activities Model	130
4.6	Overview of Value Co-creation Current Practices	153
4.7	Customers and Providers Value Generation Process	189
4.8	Customers, Providers and Value Relationship Model	194
5.1	E-Service Value and Experience Co-creation Framework	197

## LIST OF ABBREVIATIONS

BIR - Board of Inland Revenue

*CATWOE* - Customer /Actor /Transformation /Worldview/

Owner /Environment

*CBO* - Community Based Organisation

JCC - Johor City Council

*CoP* - Committee of Practice

*CSC* - Civil Service Commission

DART - Dialogue/ Access /Risk Management/ Transparency

*ECC* - Experience Co-Creation

*EDG* - Electronic Discussion Group

*ESVEC* - E-Service Value and Experience Co-creation

*EVA* - Economic Value Added

*FP* - Foundational Premise

*G2B* - Government to Business

*G2E* - Government to Employee

*G2G* - Government to Government

*G2C* - Government to Citizens

GSA - General Service Administration

GTP - Government Transformation Programme

*H2H* - Human to Human

*H2M* - Human to Machine

*IBM* - International Business Machine

*ICT* - Information and Communication Technology

*IRB* - Inland Revenue Board

*IRBM* - Inland Revenue Board of Malaysia

*IRC* - Internet Relay Chat

*IRS* - Inland Revenue Service

*IS* - Information Systems

*IT* - Information Technology

*ITO* - Income Tax Office

ITRF - Income Tax Return Form

*MSC* - Multimedia Super Corridor

NGO - Non Governmental Organisation

*NMP* - Ninth Malaysian Plan

*NPV* - Net Present Value

*PROI* - Public Return On Investment

*PSV* - Public Service Value

*R&D* - Research and Development

*REDF* - Robert Enterprise Development Fund

SDL - Service -Dominant Logic

SIGS - Special Interest Groups

SROI - Social Return On Investment

SSA - Social Security Administration

SSM - Soft System Methodology

*TMP* - Tenth Malaysian Plan

*UGC* - User Generated Content Website

UTM - Universiti Teknologi Malaysia

*VMM* - Value Measurement Methodology

*WOM* - Word of Mouth

## LIST OF APPENDICES

APPENDIX	TITLE	PAGE
A	Approval Letter to Conduct Case Study	240
В	Application Letter to Conduct Case Study	242
C	Case Study Protocol	244
D	Interview Template	248
E	Overview of Case Study Participants	250
F	Contact Summary Form	251
G	Observation Checklist	252
Н	Document Summary	253
I	Screenshot of Nvivo 8 Data Analysis	254
J	IRBM e-Filing Award List	255
K	E-Filing Submission Methodology	256
L	Evolution of e-Filing	257
M	E-Filing Interfaces	258
N	E-Filing Forum	260
O	Access Interfaces	262

## **CHAPTER 1**

## INTRODUCTION

## 1.1 Overview

This research explores government e-service applications between customers and providers value-in-use experience from co-creation of value perspective. Exploration of government e-service from co-creation of value perspective creates mutual benefit for both customers and providers and at the same time affords government the opportunity to understand e-service value. Enable government to provide better services for citizens. This chapter is an introductory part and it gives an overview of the study. It comprises discussions on co-creation of value and e-services as a background to the study. This is followed by statement of the problem. It then gives specific research questions and objectives that enable the readers to gain insight into the research focus. Significance of the study and scope of the research were also given. The chapter also provides contribution of the study and concludes with the overall structure of the study.

## 1.2 Research Background

In contemporary times, most of the service based organisations emphasise on the service value jointly created by both customers and providers. This enables the organisations to understand the value that are embedded in sharing e-service idea and experience with customers. This practice of sharing e-service experience with end users has contributed immensely to the economy growth of some organisation and stakeholders' mutual benefit. The Public sector is also venturing into this idea by seeking customer contribution in joint value assessment that bring mutual benefit as well as understanding e-service value-in-use. The issue related to the necessity of government e-service joint value assessment is presented in the subsequent sections.

## 1.2.1 Paradigm Shift in Value Assessment

The traditional way of value co-creation which although had served us so well for over a century has become outdated (Prahalad and Ramaswamy, 2004a). The need for a new way of exploring public e-service value between customers and providers for improvement and mutual benefit cannot be overlooked. The assertion was premised upon the fact that we live in a changing world such that expediency warrant that the approach to issues equally change in order to suit the dynamics of the modern time. Changes in approach manifest as a result of scientific and technological advancement. Such changes have brought about revolution in Information and Communication sector of the society. It has further revolutionised every facet of human relations be it economic, social and political due to accessibility of available information which affords customer / citizens the opportunity to have global outlook and network with people around the world. This situation has further prompt customer into becoming active, since they have the chance to interact, compare and contrast e-service value thereby assisting them to make informed decision and choices among several available alternatives. As a result of this, government can no longer have exclusive right of value creation. Government offices are also embracing this digital transformation and many of its services are online for use by citizens. Despite the increasing research on service dominant (S-D) logic and co-creation of value in marketing, few researchers applied the process to government e-service applications. Although, there had been suggestions as well as attempts in paradigm shift in analysing services experience (Gummerus, 2011), yet e-service literature is at present are basically concerned with features of e-service rather than their impacts or effects particularly as it relates to the

customer in terms of their experience. Burgelman et al (2005) argued that failure of government to address the citizens' demand has remained a major weakness in government e-service delivery. However, studies show that many customers view the service quality delivered through commercial websites as unsatisfactory (Lenon and Harris, 2002). There is no evidence to suggest that citizens' view of government e-service value differs (Connolly and Bannister, 2008). The major weakness remains in the limited assessment of mutual value to both government and the citizens (Jaeger and Thompson, 2003). Therefore, it is necessary to co-create value with customer to develop a comprehensive way of understanding customers and providers value-in-use of e-service applications.

#### 1.2.2 Informed Customer/ End Users Involvement in Value Assessment

Customers are always the co-creator of value because service dominant logic attributes importance to the value creation process that involves the customer as a cocreator. A fundamental principle of service dominant logic indicates that customer is always a co-creator of value (Lusch and Vargo, 2006). Co-creation value is primarily based on the assumption that customer have right to interact with government and co-create value. Citizens of countries nowadays are increasingly demanding that their government provides better and high quality services that meet their needs in all areas (Uden and Naaranoja, 2011). Burgelman et al (2005) and Welch et al (2004) stressed that government needs to address the demand of citizens which have been neglected for over a period of time, and there is need for government to intensify effort to interact more with citizens in order to share e-service experience to create mutual value and citizens' satisfaction. Owing therefore to this observable shortcoming of the age long traditional approach, the foundational premise (FP6) of Vargo and Lusch (2004) asserted that mutual interaction between government and customer brings about co-creation of value in the interest of the parties involved. Consequently, government should innovate to improve the lives of their citizens. The service offered should provide value. Co-creation of value in government e-service application is inevitable. The customer nowadays rather than being isolated are these days connected and has rather than unaware become well informed much as they

have changed from being passive to active. Hence government could no longer unilaterally design service, delivery process and control channel without taken customer idea, experience and need into consideration (Prahalad and Ramaswamy, 2004a; Ramaswamy, 2008). The customer is no more ordinary end user of e-service as they want to interact with service provider to co-create value (Prahalad and Ramaswamy, 2004b). From the customer's viewpoint, value can be achieved when customer's expectations are met regarding service being delivered by the provider (Chang et al, 2005). It is this joint interaction and mutual reciprocative influence between provider and customer that in the final analysis brings about the new phenomenon or concept called co-creation of value. This forms premises upon which the concept or theory is based which requires further studies more especially with regards to government e-service applications between customers and providers. The current study is geared towards this end as it attempts to fill the vacuum. In the context of this study, customers are considered as citizens and at the same time value co-creator with service provider, that is, government.

## 1.2.3 Technology as Agent of Change for Citizens Benefit

In modern day, information and communication technology (ICT) has reached a level at which, it is considered as an instruments or enabler by various establishments for change and reform in all ramification. This brings about success for the government agencies and other government establishment. The present day has witnessed a lot of development from different sectors as a result of the upsurge of ICT (Liu et al., 2008). The rapid growth of internet usage enable many organisations, public and private sectors, providers and customers to network, collaborate and interact with others to co-create value either at traditional level or information technology platform. The emergence of the world wide web as a tool for mass communication has had profound social and economic implications. It has transformed the way we interact and most definitely the way we do business.

Today, customers are more informed than ever before. In essence, the internet has provided a global infrastructure that allows for a more direct interaction between customers and services. Customer interaction with government services is related to citizen perception of online service convenience (transaction), reliability of information (transparency), and engaged electronic communication (interactivity) (Welch et al., 2004). According to Moon (2002), the rapid development has enabled the government of different regions of the world to direct their attention towards ICT as a result of the opportunities it assumes to bring to their community. As a result, it propels the government to spend huge amount of money on ICT project. The government perceived the benefit it will bring to the citizen and country at large in the long run. In order to make this more effective government invest largely on eservice applications. Some local government authority has also invested on egovernment project but has not been progressing and having favourable outcome due to the fact that it is just recent (Moon, 2002; 2008). Due to this fact, it is necessary for government both at local and national level to create awareness of e-service value-in-use. Make the concept clear to the public in order to facilitate their understanding of the value-in-use of government e-service application. The government need to know how public perceive e-government project (such as eservice applications) value. However, Liu et al., (2008) pointed out that assessing government e-service from co-creation of value is one of the greatest challenges facing both researcher and the government and there is no collective design and system that will cater for the challenge.

## 1.2.4 Value through Information Systems Model

So far, much attention has been given to value in information systems. The information systems success model has addressed the user satisfaction and has been applied into many areas by researchers (DeLone & McLean, 2004; Bharatia and Chaudhury, 2004; Iivari, 2005). Similarly, SERVQUAL and E-S-QUAL had also delved extensively into website service quality such as satisfaction, empathy, fulfilment, perceived value (Zeithmal et al., 2002; Kanyama and Black; 2000; Connolly and Bannister, 2008; Parasuraman et al, 1991, 2005). Despite this, value

co-creation of government e-service applications between providers and customers has received less attention. Thus, current study tries to explore this aspect and fill the existing gap. Studies have shown that attention have mostly been focused on studying customer perception of online shopping and retailing sites ( Parasuraman, 2005; Jeong, Fiore, Niehm and Lorenz 2009) compared to that of content based websites – most particularly those of informational sites to which little attention has been given (Gumezin, 2009). Equally, researchers in the area of e-service continued to beam their search light towards service evaluation much as their effects on value, satisfaction as well as loyalty (Parasuraman et al. 2005) to the alter neglect of value co-creation of government e-service. Hence, this study is particularly concerned with public e-service value co-creation. It should be stated no matter how brief, that most of the available works on e-service are centred on enquiries relating to e-retailing or customer to customer service. Those having to do with government e-services have escaped their conscious and scientific study. It is therefore, as stated above that the current study attempts to bridge this gap.

Conclusively, co-creation of value research in government e-service is still in embryonic stage compared to other research field. It is a growing phenomenon in marketing firm where the interaction of providers and customer are essential in value co-creation. Besides, most of the work done in government e-services evaluation adopted quantitative approach whereas in the present study qualitative method is used due to the dynamism and subjective nature of value. Also, qualitative approach paves way for face to face interaction with government e-service stakeholders to obtain their e-service value-in-use experience. For this reason and in order to provide a different perspective, the current study focuses on exploring co-creation of value in government e-service application context through value-in-use and experience sharing. More so, there is need to understand both government and individual citizens value of government e-services. Co-creation of value aids government to have adequate plan as well as avenue for improving e-service. Understanding both providers and customers' co-creation value generation process promotes relationship and improvement which geared towards development and provision of social amenities for citizens.

## 1.3 Statement of the Problem

Based on the discussion so far, the problem statement that forms the core of this research is shaped by four major issues.

- a. Most research on e-service focus on either e-retailing or consumer-consumer (C2C) perception of online shopping services. Despite the dramatic increase in research on co-creation of value in the corporate and service sectors, relatively little attention has been paid to government to citizens (G2C) e-service value co-creation. The public sector e-service typically includes the exchange of intangible services. Therefore, this study address government e-service to citizen (G2C) since it is still underresearched (Parasuraman, Zeithmal and Malhotra, 2005; Jeong, Fiore, Niehm and Lorenz 2009)
- b. Lack of knowledge and experience sharing to co-create government eservice value-in-use. In the literature, service dominant logic laid much emphasis on the role of customer in value co-creation. The foundational premise (FP6) of service dominant (S-D) logic proposed that value should be jointly created between providers and the customers i.e. customer is a co-creator of value. However, customers interaction with providers to exchange ideas, e-service value-in-use experience and knowledge sharing to create mutual value and improvement is lacking in government e-services. This is responsible for many complaints of customer on government e-services much as it partly lead to greater demand for quality service. For this reasons and in order to bridge this gap, there is need to understand e-service value-in-use co-creation to create mutual benefit (Vargo and Lusch, 2004; 2008; Prahalad and Ramaswamy, 2004; McCormick, 2011; Uden and Naraanoja, 2011)
- c. Scanty research has been conducted on customer value-in-use of e-service despite the paradigm shift in the unit of analysis from product / service to customer experiences. The e-service literatures still focus largely on the characteristics of website in which a lot of effort has been focussed on

measuring the website technical capacity, usage information and services availability. As a result of this, there is need to explore government e-service from qualitative context so as to understand customer e-service value (Heinonen and Tore, 2009; Palapac, 2008; Di Gangi and Wasko, 2009).

d. Lack of value co-creation framework for understanding government e-service value-in-use despite the emphasis on transformation from goods dominant logic to service dominant logic. There is major weakness in the assessment of e-service value-in-use hence, the need to subject government e-service application to exploration is necessary. The resultant is to have e-service value-in-use experience sharing and value co-creation (ECC) guideline for government to understand providers value and individual customer need, mutual benefit and continuous improvement (Jaeger and Thompson, 2003; Prahalad and Ramaswamy, 2004a, 2004b; Ramaswamy, 2010; McCormick, 2011).

Therefore, the study gives more insight into customer idea and experience sharing of e-service value-in-use. Considering the providers and customers joint value creation, it affords a comprehensive way of understanding stakeholders' mutual benefit of e-service as well as an opportunity for the government agencies to have improvement of their e-service applications.

## 1.4 Research Questions

The main research question to be dealt with in this study is identified as "How can government e-service be explored from co-creation of value perspective for understanding applicable co-creation values to providers and customers"? The research is trying to understand providers value (government agencies that provide e-services for citizens) as well as individual customer value that are using government e-services. Therefore, the study seeks to provide answers to the following pertinent questions among others:

- 1. What are the government current practices of co-creation of values in e-services?
- 2. What are the co-creation values applicable for government e-services?
- 3. How does the government generate the co-creation values in e-services?
- 4. What is the appropriate framework for understanding the government eservice from co-creation of values perspectives?

## 1.5 Objectives of the Research

- 1. To identify government current practices of co-creation of values in eservices
- 2. To identify co-creation values applicable for government e-service
- 3. To describe government process of generating co-creation values in eservices.
- 4. To provide government with appropriate framework for understanding eservice from co-creation of values perspectives.

## 1.6 Significance of the Research

Having stressed the need to focus on what makes the citizen as a customer satisfied in obtaining the service and the need to co-create value. The research aims at complementing the ongoing government initiatives in the field, looking at it from a perspective of customers and providers, thus providing a closer attention to the stakeholders' needs. This research resulted in a number of contributions for government as well as customer. Government should find the research useful. The following are the contributions of the study:

a. The significance of the study is identification of value co-creation current practices the government use to influence customer to share their value-in-use and experience sharing of e-service. The current practices bridge communication gap among providers, customers and staff. To complement

- this information, providers can improve on relationship with customer. Such relationship fosters co-creation of value.
- b. The mechanisms that lead to value co-creation are described. Values that applicable to government and customer were also identified. The identified values afford government to meet customer and staff demand. Providers can also use this information to assess and communicate the benefit of e-service.
- c. This research provides government with appropriate framework for understanding value inherent in e-service. Using this information, provider can make decision and adequate plan for staff, employee and customers' satisfaction in general. Similarly, the framework can be used as a reference to understand various stakeholders' value as well as service improvement.

## 1.7 Scope of the Research

It is difficult to study every aspect of government e-service applications within the scope of a single research. Therefore, it is essential that we limit the area of focus at a time. In essence, the findings obtained from this research may be limited in their generalizability to other e-service. The scope of the research can be described in terms of three major aspects as follow:

- a. The scope of this research includes service dominant logic (S-D), co-creation of value as well as Malaysian government agencies e-service applications. The unit of analysis are e-Filing and e-Complaint of Inland Revenue Board of Malaysia (IRBM) and Johor Bahru City Council (CC) respectively.
- b. The target respondents include different level of customers (employee, (G2E); business (G2B), organisation and individual citizen (G2C) that are familiar with government e-service applications usage and senior staff of selected Malaysian government agencies.
- c. The study focus more on exploring both government agencies staff and customer value-in-use experience and knowledge sharing of government eservice applications to understand both providers and customers applicable co-created value.

## 1.8 Structure of the Thesis

The thesis is organised in six chapters as depicted in Figure 1.1. All the chapters are interrelated with one another. Thus, the chapters could not be read in isolation. Chapters 1 and 2 introduce the research topic, reviewed the relevant literature and provide theoretical framework for conducting the research respectively. Chapter 3 describes the research methodology. Empirical / field work was conducted and analysis of the research was discussed in chapters 4 while cross case analysis of the two case studies and framework refinement were highlighted in chapter 5. Chapter 6 gives the overall analysis, recommendation and conclusion of the research.

The first chapter is an introduction to the research topic. It comprises discussion that leads to the background of the study relating to co-creation of value and government e-service, statement of the problem, specific research questions and objectives were highlighted. The scope and significance of the research based on its contribution were also given. To sum up, the chapter shows an overview of the thesis arrangement.

In Chapter two, discussions revolved around relevant concepts such as government e-service, co-creation of value, service dominant logic, research on co-creation of value. The theories and perspectives from the previous studies related to the studied phenomenon were reviewed and analysed. Similarly, value categories and frameworks from previous studies that are relevant to the study were identified. Thus, the chapter detailed out the development of the initial theoretical framework for the study.

Chapter three explores the research design and the methodology used in the study. The chapter examined research paradigm and approach used in social sciences and Information Systems (IS). Interpretive paradigm is embraced for the study and qualitative case study was adopted in conducting the study. The chapter described the preliminary study conducted among the experts that are familiar with the use and development of e-service applications to develop research instruments. The preliminary study provides background knowledge on e-service value-in-use and

value categories. Finally, the research operational framework that described in detail the phases and activities involved throughout the study was also built up.

In chapters four, the organisational context was described. The theoretical framework was used to guide the data collection and analysis throughout the case studies. The findings were represented in a rich picture in order to convey real situation of the case study and how customers and providers understand co-creation of value in government e-service. The whole chapter was structured according to the four research questions. Each research question was analysed to achieve the objective. In the same way, government co-creation of value current practices and value co-created were identified and discussed. Both providers and customers' value thinking generation process were explored and mapped together to achieve a revised e-service value and experience co-creation framework.

Chapter five brings together the findings from the two case studies reported in the previous chapter. Findings from the two case studies were compared, contrasted and discussed in detail. At the end of cross-case analysis, government cocreation of value current practices and co-created value were updated. Furthermore, e-service value and experience co-creation between provider and customer framework was developed and refined.

Finally, chapter six concludes the study and the research contributions were identified. The chapter draws conclusion by describing the research outcomes in relation to the achievement of the research objectives. Similarly, the four research questions were revisited to ensure that the research objectives are met. Emphasis was also made on the e-service value and experience co-creation guideline to guide government on the usage of the framework. Also, the guideline enables government to understand e-service value, customers and providers' co-created value. The chapter finally examines the research methodological contribution and theoretical contribution. Practical contribution to customers, top management, providers and e-service developers were discussed. Furthermore, research reflection, study limitation and recommendations for future research were given.

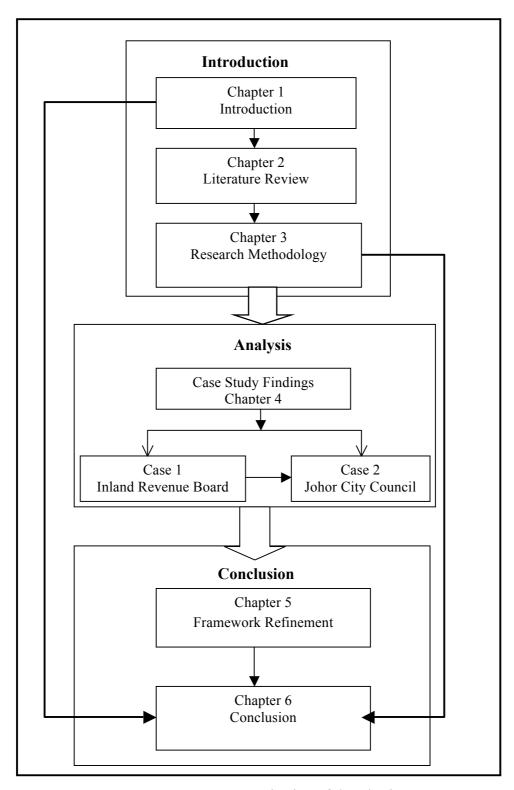


Figure 1.1: Organisation of the Thesis

#### REFERENCES

- Aarhus, F. N. (2003). *Value Creation in eGovernment Projects*. Paper presented at the Zagreb 2-4 of June 2003, Major Cities of Europe.
- Accenture. (2005). Leadership in Customer Service: New Expectations, New Experiences. *Retrieved on 25/08/2010 from*<a href="http://www.accenture.com/xdoc/ca/locations/canada/insights/studies/leaders/hip-cust.pdf">http://www.accenture.com/xdoc/ca/locations/canada/insights/studies/leaders/hip-cust.pdf</a>.
- Adeleke, I. A., and Azizah Abdul Rahman. (2011). *Co-creation of value: Applying the paradigm to Government e-Service*. IEEE, 2nd International Conference on Research Innovation and Information Systems (ICRIIS), November 23-24, Kuala Lumpur, Malaysia.
- Akman, I., Yazicib, A., Mishraa, A., and Arifogluc, A. (2005). EGovernment: A global view and an empirical evaluation of some attributes of citizens. *Government Information Quarterly*, 22(5), 239-257.
- Aladwani, A. M. (2002). An empirical examination of the role of social integration in system development projects. *Information Systems Journal*, *12*(4), 339-359.
- Allen, S. (2009). *An empirical study of the components of value co-creation*. Published M.Sc thesis, Carleton University, Ottawa, Canada.
- Alias, R.A. (1997). A Multiple Perspectives Exploration of Information Systems

  Quality in Malaysian Context. Unpublished PhD Thesis, University of
  Salford, Salford
- Andrea, O., and Pasini, P. (2008). Service Co-Production and Value Creation: The case for a Service-Oriented Architecture (SOA). *European Management Journal of Applied Quantitative Method*, 26(5), 289-297.
- Andreu, L., Sánchez, I., and Mele, C. (2010). Value co-creation among retailers and consumers: New insights into the furniture market. *Journal of Retailing and Consumer Services* 17(4), 241-250.

- Angert, B. L. (2007). WebSpeak Terms. Accessed January 29, 2012 from <a href="http://www.encourageeducation.org/">http://www.encourageeducation.org/</a>.
- Bakry, S. H. (2004). Development of eGovernment: A STOPE view. *International Journal of Network Management*, 14(5), 339-350.
- Ballantyne, D., and Varey, R. J. (2006). *Introducing a dialogical orientation to the service-dominant logic of marketing. In S. L. Vargo and R. F. Lusch (Eds.), Toward a service dominant logic: Dialog, debate, and directions.* Armonk, New York: M.E. Sharpe.
- Batangan, L., Pocovnicu, A., and Capisizu, S. (2009). E-Service Quality Management. *Journal of Applied Quantitative Method*, 4(30), 372-381.
- Benbasat, I., K.Goldstein, D., and Mead, M. (1987). The Case Research Strategy in Studies of Information Systems. *MIS Quarterly*, 11(3), 369-386.
- Bennetts, P., Wood-Harper, A., and Mills, S (2000). An Holistic approach to the management of Information Systems Development: A review using soft system approach and multiple viewpoints. *Systemic practice and action research*, 13, 189-205.
- Bharatia, P and Chaudhury, A. (2004). An empirical investigation of decision making satisfaction in web-based decision support systems. *Journal of Decision Support Systems*, 37(2), 187-197.
- Bitner, M.and Faranda, W. (1997). Customer contributions and roles in service delivery. *International Journal of Service Industry Management*, 8(3), 193-205.
- Bitner, M. J., Ostrom, A.L., and Meuter, M.L. (2002). Implementing successful self service technologies. *Academy of Management Executive*, *16*(4), 96-109.
- Booze-Allen-Hamilton. (2005). consulting report on world-wide best practice in e-government. commissioned by the UK Cabinet Office.
- Bou-Wen, L. (2007). Information technology capability and value creation: Evidence from the US banking industry. *Technology in Society*, *29*, 93-106.
- Boyer, K. K., and Rohit, V. (2000). Multiple Raters in Survey-Based Operations Management Research: A Review and Tutorial. *Production and Operations Management*, 9(2), 128 140.
- Boyer, K. K., Roger, H., and Aleda V.R. (2002). E-Services: Operating Strategy a Case Study and a Method for Analyzing Operational Benefits. *Journal of Operations Management*, 20(20), 175-188.

- Brocklesby, J. (1995). Using Soft System Methodology to identify Competence Requirement in Human Resources Management. *International Journal of Manpower*, 16, 70-84.
- Brodie, R. J. (2009). *Empirical Evidence about the Service Dominant Logic*. Paper presented at the 2009 Naples Forum on Services: Service-Dominant Logic, Service Science and Network Theory, June 16-19, Capri, Italy.
- Brodowsky, G. H., and, Lupton, R.A. (2009). *New horizons in marketing education*.

  Paper presented at the 2009 Conference of Marketing Educators'

  Association, Newport Beach, CA, USA.
- Bruhn, M., and Georgi, D. (2006). Services Marketing: Managing the service value chain. England: Pearson Education Limited.
- Burgelman, J. C., Van Bavel R, and Centeno, C. (2005). A Prospective View of e-Government in the European Union. *The Electronic Journal of e-Government*, 3(2), 59-66, available online at <a href="https://www.ejeg.com">www.ejeg.com</a>.
- Carson, D., Gilmore, A., Perry, C. and Gronhaug, K. (2001). *Qualitative Marketing Research*. London: Sage Publications.
- Chang, I.C.L., Yi-Chang; Hung, W. and Hwang, H. (2005). An empirical study on the impact of quality antecedents on tax payers acceptance of internet tax-filing systems. *Government Information Quarterly*, 22, 389-410.
- Checkland, P. (1979). The scope of the Systems Movement. *Journal of Applied Systems Analysis*, 6, 129-135.
- Checkland, P. (1981). *System Thinking, System Practice*. Chichester: John Wiley and Sons.
- Checkland, P. (1993). *System Thinking, System Practice*. Chichester: John Wiley and Sons.
- Checkland, P., and Holwell, S. (1998). *Information, Systems and Information systems: Making sense of the field.* Chichester: John Wiley and sons.
- Checkland, P., and Scholes. (1990). *Soft Systems Methodology in Action*. Chichester: John Wiley and Sons.
- Checkland, P., and Poulter, J. (2006). Learning for Action: A short Definitive Account of Soft System Methodology and its Use for Practitioners, Teachers and Students. West Sussex, England: John Wiley & Sons Ltd

- City Council. (2012). MBJB Online Applications Transactions Statistics of City Council. *Accessed on March 12, 2012 from*http://mbjb.gov.my/web/guest/statistik2012.
- Coakes, E. (2006). Storing and sharing knowledge supporting the management of knowledge made explicit in transitional organisations. *The Learning organisation*, 13(6), 579-593
- Cole, M., and Parston, G. (2006). *Unlocking public value: A new model for achieving high performance in public service organizations*. Hoboken, NJ: John Wiley and Sons, Inc.
- Connolly, R., and Bannister, F.(2008). E-Tax Filing and Service Quality: The Case of the Revenue Online Service. *Proceedings of World Academy of Science, Engineering and Technology, 28.*
- Cresswell, A. M. (2006). The role of public return on investment assessment in government IT projects. Paper presented at the ACM International Conference Proceeding Series, New York.
- Creswell, J. W. (2007). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (2nd ed.). Thousand Oaks, California: Sage Publications
- Creswell, J. W. (2009). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (3rd Ed.). Thousand Oaks: Sage Publications, Inc.
- Cristian, D., and Madela, M. (2007). Electronic mailing list and internet forums tools for management and marketing within educational organisations. *Management and Marketing*, 1(5), 77-81.
- Dehkordi, M. K. (2011). Evaluating Co-creation of value practices in successful e-commerce companies. Paper presented at the IEEE, 2nd International Conference on Research Innovation and Information systems (ICRIIS), Kuala Lumpur, Malaysia.
- DeLone, W. H., and McLean, E. R. (2003). The DeLone and McLean Model of information system success: A Ten-Year Update. *Journal of Management Information System*, 19(4), 9-30.
- DeLone, W. H., and McLean, E. R. (2004). Measuring e-Commerce Success: Applying the DeLone and McLean Information Systems Success Model,. *International Journal of Electronic Commerce*, 9(1), 31-47.

- Di Gangi, P. M and Wasko, M. (2009). The Co-Creation of Value: Exploring user engagement in User-Generated Content Websites. *Proceedings of JAIS Theory Development Workshop*, 9(50).
- Dolnicar, S., and, Jordaan, Y. (2006). *Consumer information privacy: a building block for marketing leadership*. Paper presented at the ANZMZC 2006 Marketing Academy conference, Brisbane, Queensland, 4-6 december 2006. Accessed on 25 April, 2012 from http://works.bepress.com/sdolnicar/203/
- Donaldson, T., and Preston, L. (1995). The stakeholder theory of the modern corporation: Concepts, evidence and implications. *Academy of Management Review*, 20, 65-91.
- Emerson, J., Wachowicz, J., and Chun, S (2000). Social return on investment: Exploring aspects of value creation in the nonprofit sector. The Box Set: Social Purpose Enterprises and Venture Philanthropy in the New Millennium (Vol. 2). San Francisco, CA, USA: REDF Publications.
- Esteves, J., and Joseph, R. C. (2008). A comprehensive framework for the assessment of E-Government projects. *Government Information Quarterly*, 25(1), 118-132.
- Etgar, M. (2006). Co-production of services: A managerial extension. In R. F. Lusch and S. L. Vargo (Eds.), The service dominant logic of marketing: Dialog, debate and directions (pp. 28–138). Armonk, New York: M.E. Sharpe.
- Fairbanks, J., Plowman, K. D., and Rawlins, B. L. (2007). Transparency in government communication. *Journal of Public Affairs*, 7(1), 22-37.
- Finegan, A., Tutty, J., and White, B. (2006). Information Technology online: A knowledge framework for curriculum externalisation. *Australian computer science communication*, 28, 63-70.
- Flint, D. J., and Mentzer, J. T. (2006). Striving for integrated value chain management given a service-dominant logic for marketing. In R. F. Lusch and S. L. Vargo (Eds), The service dominant logic of marketing: Dialog, debate and directions (pp. 139-149). Amonk, NY: M.E. Sharpe.
- Foley, K. (2006). *Using the value measuring methodology to evaluate government initiatives*. Paper presented at the Crystal Ball User Conference, Denver, CO. Retrieved on 25 April, 2012 from <a href="http://www.anarisco.com.br/gerenciador/uploads/governamentais-2a.pdf">http://www.anarisco.com.br/gerenciador/uploads/governamentais-2a.pdf</a>.

- Forsstrom, B. (2005). Value Co-Creation in Industrial Buyer-Seller Partnerships Creating and Exploiting Interdependencies: An Empirical Case Study. *ABO Akademi University, Finland*.
- Gair, C. (2002). A report from the good ship SROI: The Roberts Enterprise Development Fund (REDF) (2002)
- Gardial, S. F., Clemones, D. S., Woodruff, R. B., Schumann, D. W. and Burns, M. J. (1994). Comparing consumer recall of prepurchase and postpurchase product evaluation experience. *Journal of Consumer Research*, 20(4), 548-545.
- Gehling, R. (2008). The power of co-creation. Frontiers in Research part 4: Co-creation, Story Telling and Activation, ESOMAR.
- Gencoglu, G., Altmann, G., Smith, R. and Mackay, D. (2002). Using soft systems methodology to address supply chain management problems. *AJIS*, *9*(2).
- Ghobadian, A., Speller, S. and Jones, M. (1994). Service Quality concept and Models. *International Journal of Quality and Reliability Management*, 11(9), 43-66.
- Golafshani, N. (2003). Understanding Reliability and Validity in Qualitative Research. *The Qualitative Report*, *3*(4), 597-607
- Grimsley, M., and Meehan, A. (2008). Attaining Social Value from Electronic Government. *The Electronic Journal of e-Government Volume*, 6(1), 31-42.
- Gronroos, C. (2008). Service Logic Revisited: Who creates value? And Who Cocreate? *European Business Review*, 20(4), 298-314.
- Guba, E. G. (1990). The Alternative Paradigm Dialog. In Guba, E. G. (Ed.), The Paradigm Dialog. Newbery Park: CA: Sage.
- Guillermo, M. A. (2009). Co-creation of value: Managing Cross-functional Interactions in Buyer-supplier Relationship. *Published Phd thesis, Ohio State University*.
- Gumesson, E. (2000). *Qualitative Methods in Management Research* (2nd ed.): Sage Publications.
- Hamel, J., Dufour, S., and Fortin, D (1993). *Case Study Methods*. Newbury Park, CA: Sage Publications.
- Han, B. M., and Anantatmula, V.S. (2007). Knowledge sharing in large IT organisations: A case study. *Emerald Group publishing Ltd*, *37*(4), 421-439.
- Heeks, R. (2006). *Implementing and Managing eGovernment*. Thousand Oaks, California: SAGE Publications Ltd.

- Heinonen, K. (2009). The influence of customer activity on e-Service value-inuse. *International Journal of Electronic Business*, 7(2).
- Heinonen, K., and Tore, S (2009). Monitoring value-in-use of e-Service. *Journal of Service Management*, 20(1), 33-51.
- Hofacker, C. F., Goldsmith, R.E., Bridges, E., and Swilley, E. (2007). E-Services: A Synthesis and Research Agenda. *journal of value chain management, 1*(2).
- Hwang, Y., and Kim, D. (2007). Understanding affective commitment, collectivist culture, and social influence in relation to knowledge sharing in technology mediated learning. *Professional Communication, IEEE Transactions*, 50(3), 232-248.
- IBM. (2007). Overview Service Science, Management and Engineering (SSME). IBM Corporation. Available online at: http/www.research.ibm.com/ssme
- Iivari, J. (2005). An Empirical Test of the DeLone-McLean Model of Information System Success. *The DATA BASE for Advances in Information Systems*, 36(2).
- Ingram, H. (2000). Using Soft system methodology to manage Hotels: A case study. *Managing Service Quality, 10*, 6-10.
- IRB. (2009). Inland Revenue Board of Malaysia 2009 Annual Report.
- IRB. (2012). Inland Revenue Board of Malaysia Online Services Statistics .

  Accessed on February 25, 2012

  http://www.hasil.org.my/goindex.php?kump=11andskum=1andposi=1andunit
  =2andsequ=2011.
- Jaeger, P. T., and Thompson, K. M (2003). E-government around the world: Lessons, challenges, and future directions. Government Information Quarterly, 20, 389-394.
- Javalgi, R. G., Charles L.M., and Patricia, R.T. (2004). The Export of E-Services in the Age of Technology Transformation: Challenges and Implications for International Service Providers. *Journal of Services Marketing*, 18(7), 560-573.
- Jaworski, B., and Kohli, A.K. (2006). Co-Creating the Voice of the Customer. *North Castle Books*.
- Jeong, S. W., Fiore, A.M., Niehm, I.S., and Lorenz, F.O. (2009). The role of experiential value in online shopping: the impact of product presentation on

- consumer responses towards an apparel website. *Internet Research*, 19(1), 105-124.
- Jeram, K., Meechan, A., and Meechan, A. (2008). Communicating using ICT (in Edexcel 2008 Functional ICT Level 1/2). Accessed in January 29, 2012 from <a href="https://www.edexcel.com/.../ICT\_Chapter%208%20Learner%20Materials.pdf">www.edexcel.com/.../ICT\_Chapter%208%20Learner%20Materials.pdf</a>...

  Pearson Education.
- Kaynama, S. A., and Black, C. I (2000). A proposal to assess the service quality of online travel agencies, An exploratory study. *Journal of Professional services marketing*, 21(1), 63-88.
- Kelly, G., Mulgan, G., and Muers, S. (2002). Creating public value: An analytical framework for public service reform. Retrieved Feb 16, 2010: from <a href="http://www.cabinetoffice.gov.uk/strategy/seminars/public\_value.aspx">http://www.cabinetoffice.gov.uk/strategy/seminars/public\_value.aspx</a>
- Kim, S., and Lee, H. (2006). The impact of organisational context and information technology on employee knowledge sharing capabilities. *Public Administration Review*, 370-385.
- Klein, H. K., and Myers, M.D. (1999). A Set of Principles for Conducting and Evaluating Interpretive Field Studies in Information Systems. *MIS Quarterly*, 23(1), 67-93.
- Lapierre, J. (2000). Customer-perceived value in industrial contexts. *Journal of Business & Industrial Marketing*, 15(2), 122-140.
- LaVigne, M. (2002). Electronic government: A vision of future that is already here. Syracuse Law Review, 52(2).
- Lennon, R., and Harris, J. (2002). Customer Service on the Web: A Cross-Industry Investigation. *Journal of Targeting, Measurement and Analysis for Marketing*, 10(4), 325-328.
- Lester, S. (2008). Soft Systems Methodology. Stan Lester Developments.
- Liu, J., Derzsi, Z., Raus, M., and Kipp, A. (2008). eGovernment Project Evaluation: An Integrated Framework. *EGOV 2008, LNCS* (5184), 85–97.
- Lusch, R. F., and Vargo, S.L (2006). Service-dominant logic: reactions, reflections and refinements. *Marketing Theory Articles*, 6(3), 281-288.
- Madu, C. N., and Madhu, A. A. . (2002). Dimensions of e-quality. *International Journal of Electronic Commerce Quality and reliability management, 19*(3), 246-258.

- McCormick, T. J. (2011). A Success-oriented Framework To Enable Co-created e-Services. Published PhD thesis, The School of Engineering and Applied Science, The George Washington University.
- McCutcheon, D. M., and Jack, R.M. (1993). Conducting Case Study Research in Operations Management. *Journal of Operations Management*, 11(3), 239-256.
- Miles, M. B., and Huberman, A.M. (1994). *An Expanded Sourcebook: Qualitative Data Analysis* (2nd ed.). Thousand Oaks: Sage Publications.
- Mohammed, N. S. (2008). Internal Users' self Assessment of Malaysia e-Government flagship applications in lead implementation agencies. *Public sector ICT Management Review*, 2(1), 13-21.
- Moon, M. J. (2002). The Evolution of E-Government among Municipalities: Rhetoric or Reality? *Public Administration Review*, 62, 424–433.
- Moore, M. H., and Moore, G. W. (2005). *Creating public value through state arts agencies*. Minneapolis Arts Midwest: MN.
- Morcos, M., and Henshaw, M. (2009). *A Soft Systems Methodology for Transforming Organisations to Product-Service Systems (Application In Defence and Construction Industry)*. Paper presented at the 7th Annual Conference on Systems Engineering Research 2009 (CSER 2009), Loughborough University 20th 23rd April 2009.
- MSC. (2011). 6th Malaysia Government Portals and Websites Assessment (MGPWA) *Multimedia Super Corridor*, 2011
- Murphy, K. E., and Simon, S. J. (2002). Intangible benefits valuation in ERP projects. *Information Systems Journal*, 12(4), 301-320.
- Myers, M. D. (1997). Qualitative Research in Information Systems. *MIS Quarterly*, 21(2), 241-242.
- Hasliza, M. (2011). An integrated approach of contextualist analysis, multiple perspective and SSM for KM system initiatives in Malaysian Universities.
   Unpublished PhD thesis: Faculty of Computer science and Information Systems, Universiti Teknologi Malaysia.
- Nassuora, A. B. A. (2010). Mobile phone technology knowledge sharing model among university academics. PhD thesis, Universiti Utara Malaysia.
- Neagu, D. (2003). *The intelligent enterprise in Knowledge Society*. Paper presented at the Knowledge Technologies in Business and Management, Lassy.

- Neuman, L. (2003). *Social research methods: qualitative and quantitative approaches*. Massachusetts: Allyn and Bacon.
- Niessink, F., and Vliet, H. (1998). Towards Mature IT services. *Software Process Improvement and Practice*, 4(2), 55-71.
- NMP. (2006). Ninth Malaysia Plan 2006-2010: 136.
- TMP. (2011). Tenth Malaysia Plan 2011-2015.
- NorZairah, A. (2009). Multiple Perspectives of Open Source Software Appropriation in Malaysian Public Sector. Unpublished PhD thesis, Faculty of Computer Science and Information systems, Universiti Teknologi Malaysia.
- Orlikowski, W. J., and Robey, D. (1991). Information Technology and Structuring Organizations. *Information Systems Research*, 2(2), 143-169.
- Palacpac, C. (2007). *Value Co-creation in M-Government*. Paper presented at the Urasa conference, June 27, 2007.
- Parasuraman, A., Berry, L.L., and Zeithaml, V.A. (1991). Refinement and Reassessment of the SERVQUAL Scale. *Journal of Retailing*, 67(4), 420-450.
- Parasuraman, A., Zeithaml, V. A., and Malhotra, A. (2005). E-S-QUAL: A Multiple-Item Scale for Assessing Electronic Service Quality. *Journal of Service Research*, 7(3), 213-233.
- Parasuraman, A., Zeithaml, V.A., Berry, L.L. (1988). SERVQUAL: a multiple item scale for measuring consumer perceptions of service quality. *Journal of Retailing*, 64, 12-40.
- Patton, M. Q. (1990). *Qualitative Evaluation Methods* (2nd ed.). Thousand Oaks: CA:Sage.
- Payne, A., and Frow, P (2005). A strategic framework for customer relationship management. *Journal of Marketing Science*, 69, 167-176.
- Payne, A., Holt, S., and Frow, P. (2001). Relationship value management: Exploring the integration of employee, customer and shareholder value and enterprise performance models. *Journal of Marketing Management*, 17(8), 785-817.
- Payne, A. F., and Sue, H (2001). Diagnosing Customer Value: Integrating the Value Process and Relationship Marketing. *British Journal of Management*, 12(2), 159-182.
- Payne, A. F., Storbacka, K., and Frow, P. (2008). Managing the co-creation of value. *Journal of Marketing Science*, *36*, 83-89.

- Petkov, D., and Petkova, O.T. (2007). System Thinking Techniques for Decision support in complex situations. *Decision Support Systems*, 43, 1615-1629.
- Pine, B. J., and Gilmore, J.H (1999). *The Experience Economy: Work is Theater and Every Business is a Stage*. Boston: Harvard Business School Press.
- Prahalad, C. K., and Ramaswamy, V. (2004). Co-creating unique value with customers. *Strategy and Leadership*, 32(3), 4-9.
- Prahalad, C. K., and Ramaswamy, V (2004). Co-creation Experiences: The Next Practice in Value Creation. *Journal of Interactive Marketing*, 18(3).
- Prahalad, C. K., and Ramaswamy, V. (2004). *The future of competition: co-creating unique value with customers*. Boston, Massachussetts: Harvard Business School Press.
- PCB (2012). Public Complaints Bureau: Online Services Statistics . Accessed on February 25, 2012
- Ramaswamy, V. (2005). Experience Co-creation: The New Frontier of IT. *Leading Edge Forum Journal*.
- Ramaswamy, V. (2009). Co-Creation of Value Towards an Expanded Paradigm of Value Creation. *Marketing Review St. Gallen 6*, 11-17.
- Ramaswamy, V., and Gouillart, F (2010). *The Power of Co-Creation: Build it with them to boost growth, productivity, and profits*: Free Press.
- Ramaswamy, V. (2008). Co-creating value through customers' experiences: the Nike case. *Strategy & Leadership*, 36(5), 9-14
- Ramaswamy, V., and, Gouillart, F. (2008). Co-creating strategy with experience co-creation. *Balance scorecard Report*, 1-3.
- Raus, M., Liu, J., and Kipp, A (2010). Evaluating IT innovations in a business-to-government context: A framework and its applications. *Government Information Quarterly*, 27, 122-133.
- Riege, A. (2005). Three dozen knowledge sharing barriers managers must consider. *Journal of knowledge management, 9*(3), 18-35.
- Rowley, J. (2010). e-Government stakeholders—Who are they and what do they want? *International Journal of Information management*.
- Rust, R. T., and Kannan, P.K. (2002). *E-service: New directions in Theory and Practice*. New York: M.E. Sharpe, Inc.
- Rust, R. T., and Kannan, P.K (2003). E-Service: A New Paradigm for Business in the Electronic Environment. *Communications of the ACM*, 46(6), 37-42.

- Saha, P. (2008). Government e-Service Delivery: Identification of Success Factors from Citizens' Perspective. Published PhD thesis: Department of Business Administration and Social Sciences, Division of Industrial Marketing, e-Commerce and Logistics, Luleå University of Technology.
- Santos, J. (2003). E-service quality a model of virtual service dimensions. Managing Service Quality, 13(3), 233-247.
- Saunders, M., Lewis, P., Thornhill, A. (2003). *Research Methods For Business Students* (2nd ed.). UK: Financial Times, Prentice Hall.
- Seidman, I. (1998). *Interviewing as Qualitative Research: A Guide for Researchers in Education and Social Science* (2nd ed.). New York: Teachers College Press.
- Shang, S., and Seddon, P. B. (2002). Assessing and managing the benefits of enterprise systems: The business manager's perspective. *Information Systems Journal*, 12(4), 271-299.
- Shapiro, J., and Shapiro, R. (2003). Towards an improved collaboration model for the national healthcare system in England and Wales: a critical and constructive approach using operational research. *Logistics Information Management*, 16(3/4), 246-258.
- Silverman, D. (1993). The Logic of Qualitative Methodology. In Interpreting Qualitative Data: Methods for Analysing Talk, Text and Interaction. London: Sage.
- Silverman, D. (2006). *Interpreting Qualitative Data: Methods for Analyzing Talk, Text and Interaction*. London: Sage Publication.
- Spohrer, J., and Maglio, P.P. (2008). The Emergence of Service Science: Toward Systematic Service Innovations to Accelerate Co-Creation of Value. *Production and Operations Management, 17*(3, May-June).
- Spohrer, J., Maglio, P. P., Bailey, J., and Gruhl, D. (2007). Steps toward a science of service systems. *IEEE Computer Society*, 40, 71-77.
- Stake, R. E. (2005). Qualitative Case Studies. In Denzin, N. K. and Y. S. Lincoln (Eds.), The Sage Handbook of qualitative research (3rd ed.). Thousand Oaks: CA: Sage.
- Stuart, I. F., McCutcheon, D., Handfield, R.B., McLachlin, R., and Samson, D (2002). Effective Case Research in Operations Management: A Process Perspective. *Journal of Operations Management*, 20(5), 419-433

- Sukasame, N. (2005). *E-Service Quality: A Paradigm for Competitive Success of E-Commerce Entrepreneurs*. Paper presented at the The Ninth Pacific Asia Conference on Information Systems (PACIS-2005).
- Surjadaja, H., Ghosh, S. and Antony, F. (2002). Determining and assessing the determinants of e-service operations. *Managing Service Quality*, 13(1), 39-44.
- Sweeney, J.C., and Soutar, G.N. (2001). Consumer perceived value: The development of a multiple item scale. *Journal of Retailing*, 77(2), 203-220.
- Tajino, A., and Smith, C. (2005). Exploratory practice and soft system methodology. *Language Teaching Research*, *9*, 448-469.
- Tajino, A., James, R., and Kijima, K. (2006). Beyond Needs Analysis: Soft System Methodology for meaningful collaboration in EAP course design *Journal of English for Academic purposes*, 4.
- Tung, W.-F., Yuan, S.-T. (2008). A service design framework for value co-production: Insight from mutualism perspective. *Kybernetes*, *37*(2), 226-240.
- Tuzovic, S., Finsterwalder, J. (2009). Exploring Value and Experience Co-creation of Short-term Study-Abroad Programs. *ANZMAC 2009*.
- Uden, L., and Naaranoja, M. (2011). Co-creation of value for a public service. *Int. J. Services, Economics and Management, 3*(4), 427-445.
- Ulaga, W. (2003). Capturing Value creation in Business Relationships: A Customer Perspective. *Industrial Marketing Management*, *32*(8), 667-693.
- Vargo, S., and Lusch, R. (2004). Evolving to a new dominant logic of marketing. *Journal of Marketing Science*, 68(1), 1-17.
- Vargo, S. L., and Morgan, F. W. (2005). An historical re-examination of the nature of exchange: The service-dominant perspective. *Macro marketing*, 25(1), 42-53.
- Vargo, S. L., Akaka, M.A. (2009). Service-Dominant Logic as a Foundation for Service Science: Clarifications. *Service Science*, *1*(1), 32-41.
- Vargo, S. L., and Lusch, R. F. (2008). From goods to service(s): Divergences and convergences of logics. *Industrial Marketing Management*, *37*(3), 254-259.
- Vargo, S. L., Maglio, P. P., and Akaka, M. A. (2008). On value and value cocreation: A service systems and service logic perspective. *European Management Journal*, 26(3), 145-152.

- Welch, E. W., Hinnant, C.C. and Moon, J. M. (2004). Linking Citizen Satisfaction with EGovernment and Trust in Government,. *Journal of Public Administration Research and Theory*, 15(3).
- Wenger, E., Mcdermott, R., and Snyder, W.M. (2002). *Cultivating communities of practice: A guide to managing knowledge*. Boston: Harvad Business School Press.
- Williams, M. C., and Gunatunge, S. (2009). *Composite Case Study demonstrating the Use of Soft Systems methodology for Analysing Information Management*, School of Management Information Systems, Edith Cowan University.
- Witell, L., Edvardsson, B., Magnusson, P. and Beckman, H. (2007). *Value creation through services in different states of business relationships*. Paper presented at the Third IMP Asia conference, Phuket, December 9-13.
- Wolfinbarger, M., and Gilly, M.C. (2003). eTailQ: dimensionalizing, measuring and predicting etail quality. *Journal of Retailing*, 79, 183-198.
- Woodruff, R. B. (1997). Customer Value: The Next Source for Competitive Advantage. *Journal of the Academy of Marketing Science*, 25(2), 139-154.
- Yang, Z., and Jun, M. (2002). Consumer perception of e-service quality: from Internet purchaser and non-purchaser perspectives. *Journal of Business Strategies*, 19(1), 19-41.
- Yin, R. K. (1989). Case Study Research. Thousand Oaks, CA: Sage Publications.
- Yin, R. K. (2003). *Case Study Research Design and Methods* (3rd Edition ed.). Thousand Oaks, CA.: Sage publications.
- Yin, R. K. (2009). *Case study Research Design and Methods* (5th ed. Vol. 5). Thousands Oaks, California: SAGE Publications, Inc.
- Zacharia, Z. G., and Mentzer, J.T (2004). Logistics Salience in a Changing Environment. *Journal of Journal of Business Logistics*, 25(1), 187-210.
- Zeithaml, V. A., Parasuraman, A. and Malhotra, A. (2000). A conceptual framework for understanding e-service quality: implications for future research and managerial practice. *MSI Working Paper Series No 00-115, Cambridge, MA*, 1-49.
- Zeithaml, V. A., Parasuraman, A., and Malhotra, A. (2002). Service quality delivery through web sites: a critical review of extant knowledge. *Journal of the academy of marketing science*, 30(4).