Information technology (IT) is of high relevance in public administrations. Thus, a systematic management and control of its usage is required. IT management accounting is an instrument addressing this issue. However, public IT-managers do not perceive its supposed benefits due to the way in which it is currently implemented. This leads to a low usage of IT management accounting in public administrations. To analyze the gap between its supposed and perceived benefits, we reviewed literature and conducted a case study in a German public administration. Our findings show that - out of the various benefits of IT management accounting according to the literature - public IT-managers only focus on transparency and support for decision-making as benefits. The findings contribute to a better understanding of IT management accounting in public administrations and support practitioners by designing IT management accounting according to the potential benefits for departmental and cross-departmental IT-managers.
Discipline-based Research

Kongress- / Buchtitel:
12. Internationale Tagung Wirtschaftsinformatik (WI 2015)

Kongress / Zusatzinformationen:
Osnabrück

Jahr:
2015

Monat:
Mar

Key publication:
Ja

Peer reviewed:
Ja

International:
Ja

Book review:
Nein

commissioned:
not commissioned

Professional:
Nein

Interdisziplinarität:
Nein

Occurences:
- Einrichtungen > Fakultäten > Fakultät für Informatik > Lehrstühle der Informatik > Informatik
  17 - Lehrstuhl für Wirtschaftsinformatik (Prof. Krcmar) > Konferenzbeiträge

entries: