

The Exploration and Application of Computer-Assisted Audit Techniques and Other Information Technology of the Commission of Audit of Macau

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(pp. 1001)

Though it could be seen as a new approach to public administration, e-Government is nothing but a natural “end product” of modern days’ rapid growth in electronic and information technology as well as public services, and is in the same flow with our economic and social development. A responsible government should therefore, carefully plan and implement e-Government, in a strategic manner and for the sake of a better society, to improve the overall efficiencies and competitiveness of government bodies, not to mention that nowadays general public has already set high expectation on e-Government, as so many things have made easier and more convenient ever since the introduction of information technology to our day to day living.

Since 2010, the Commission of Audit of Macau has gradually strengthened its application of information technology, especially in the area of computer-assisted audit techniques. This includes, enhancement of relevant staff training, development of audit implementation system with built in database for audit teams to carry out their jobs, and a separate computer programme for public entities, which help them to ensure proper submission of electronic accounting data to the Commission. This facilitates the change in audit work as well as its mentality, from manual intensive working environment to an electronic based environment, thus improving the efficiency and quality of audit. In addition, the Commission of Audit of Macau also highly committed in improving the archiving of audit files by developing a management system, which not only ensure proper classification and storage of audits files, but enable search and retrieval of information from audit files, when needed in the future.

This article gives a brief introduction on the applications of information technology the Commission of Audit of Macau, which covers current status, results of applications, as well as directions of future dsssdevelopment.

Methods of Evaluating the Efficiency of Public Services in Macao: A Discussion

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(pp. 1025)

Macao SAR Government is always aware of the importance of public administration reform to upgrade the quality of public services, as well as,

the Government does propose and deliver various related measures, including Total Quality Management, Performance Pledge and Customer Satisfaction Survey. Compared with Total Quality Management and Performance Pledge, Customer Satisfaction Survey can be counted as subjective measure and more common tool. The theoretical framework of present customer satisfaction survey used by Macao Government is transaction-based one. According to our literature reviews, there are two types of customer satisfaction survey – transaction-based and cumulative-based. The samples of customer satisfaction surveys of most bureau of Macao Government are drawn from their services users. Transaction-based survey is always applied for private consumable goods, whereas, cumulative-based survey is usually used for public services, like transportation and medical services. The ultimate goal of public services is to build up the long-term relationship between the service providers and users, so cumulative-based survey focus on the users' loyalty and complaint, rather than just satisfaction. As public services always preserve the characteristics of public good, including non-rivalry and non-excludability, it is much better for the survey to include all citizens, rather than just service users. Moreover, public services can be counted as monopolistic services, like policing, and even infrastructure, like water supply and drainage services, thus, the residents cannot switch into other suppliers. Therefore, the information provided by complaints is very valuable to upgrade the public services, and the residents' loyalty should be the core of customer satisfaction survey of public services.

The Principle of the Utilization of the Administrative Act in the Administrative Law of the MSAR

Ana Celeste Carvalho

(pp. 1043)

The principle of the utilization of the administrative act is a principle of administrative law, applied by the administrative courts in Portugal and Macau Special Administrative Region (MSAR).

The Administrative Procedure Code (APC) of the MSAR, approved by Decree-Law No. 57/99/M, of 11 October, does not expressly enshrine this principle, reflecting the reality that existed in the Portuguese legal system at the time preceding the entry into force of the new APC, by Decree-Law No. 4/2015, of 7 January.

The establishment of the principle of the utilization of the administrative act introduces changes to the regime of nullity of the administrative act. Situ-

ations that do not produce the effect which annuls the administrative act are now defined, which translates into restrictions to the annullability regime.

This is of enormous importance in the context of the exercise of government authority, as well as with regard to the regime of the validity of administrative acts, determining the interest of the confrontation between what the law is now enshrining and administrative judicial practice.

Transfer of Learning, in a Training Context, to the Job Place: the Case of the Public Administration of the Macao Special Administrative Region

Isabel Pereira Loi, Lurdes Escaleira, Tânia Marques (pp. 1073)

This article focuses on studying the transfer of learning from a training context to the workplace. The main objectives are the characterization of the Public Administration sector in Macao Special Administrative Region, as well as the identification of the motivations for the decision making regarding transferring, or not transferring of the learning.

Using the LTSI questionnaire, a sample of public workers from the Public Administration sector in Macao Special Administrative Region was used. Thus, one may conclude that the Government has been giving a great importance and has been investing in training, however, there are several issues needing more attention, as it is the case of the assessment and application of the learning in the workplace.

Gaming and Betting Contracts in the Casinos of Macau, SAR: (Briefs) Subsidies for the Analysis of the Legal Framework of “Outstanding Chips” and for the “Dynamic Distribution of the Burden of Proof”: A “Brave New World” in Gaming?

Hugo Luz dos Santos (pp. 1101)

This scientific article collimates to the analysis of the legal framework of gaming and betting contracts in Macau, mainly regarding the (pressing) question of “outstanding chips”. Based on this doctrinal article some ideas to resolve the issue of “outstanding chips” have been pointed out, recommending

in particular the mobilization to the legal framework of gaming and betting contracts in casinos of Special Administrative Region of Macau, of the doctrinal category of dynamic distribution of the burden of proof and the theory of the risk levels; regarding, specifically, the (candent) issue of dynamic distribution of the burden of the proof that is imposed on the casinos of Macau, enacted in the burden of proof of proving that the liquidation of tax revenue due to the National Treasury of the Special Administrative Region of Macau, emerging from the quantitative determination of the outstanding chips is excessive and whether it passes the test of the proportionality.

Searching the Own Tradition of Macao's Chinese Education

Guo Xiaoming

(pp. 1121)

Chinese curriculum and teaching materials reformation in Macao should be examined from the perspective of cultural inheritance and development. Due to the Chinese language has experienced a number of significant reforms in the past hundred years, and Macau was influenced deeply by the Cantonese dialect, so many problems in Chinese education in Macao can be regarded as a conflict between different traditions. Hence, we must break through among the Chinese classical tradition, the "May Fourth" new culture movement traditions, the traditions brought by New Chinese, the own tradition of the Cantonese dialect, as well as all the traditions of Macao's regional cultures, to develop Macao's own new tradition in accordance with the needs of the new era development which is different from the Mainland, Taiwan and Hong Kong. Therefore, there are needs to enhance classical Chinese education, to explore the educational value of outstanding local literary works in Macao, to emphasis on the role of Cantonese as the language of oral communication, to strengthen the Chinese phonetic transcription and the study of Putonghua, and to develop Macao's own teaching materials.