

E-GOVERNMENT AS A FORM OF PUBLIC ACCOUNTABILITY AND EMANSIPATORY SPIRIT: OR NOT?

Nanda Widaninggar
Eko Ganis Sukoharsono
Lilik Purwanti
Yeney Widya Prihatiningtias

- 1) Student of Doctoral Program, Accounting Department Universitas Brawijaya, Malang, Indonesia; Institut Teknologi dan Sains Mandala, Jember, Indonesia
- 2) Accounting Department Universitas Brawijaya, Malang, Indonesia
- 3) Accounting Department Universitas Brawijaya, Malang, Indonesia
- 4) Accounting Department Universitas Brawijaya, Malang, Indonesia

nanwiedha@student.ub.ac.id

ABSTRACT

Purpose — *This study offers an in-depth contextualisation and critical analysis on the use of e-government in the Situbondo Regency. The government, apparatus, and citizen believe that e-government strengthen the public accountability and support the spirit of emansipatory, nevertheless the soul of the public service is being degraded.*

Design/methodology/approach — *This research elaborate the contextual analysis approach and upon the in-depth interviews which provide relevan key material for the analysis. Contextual analysis obtained from literature on key aspects of the context, vis-à-vis of focus and the in-depth interview conducted with the informants of apparatus which was involved with the electronic-based government system and the citizens.*

Findings — *Bureaucratic reforms carried out through the public policy system do not emphasize the values of humanist philosophy and do not reflect a good governance, e-government is only a mere information technology revolution; the digital divide is still a crucial problem because of the silencing of citizens' rights because people are not literate in the information technology; public accountability cannot be formed from e-government, it even opens up opportunities for brokers which ultimately hinder the achievement of the integrity zone.*

Keywords — *e-Government; Accountability; Digital Divide; Emansipatory Spirit*