



## Value Conflict: Government Interests vs. User Satisfaction in E-Government

Mutahira Nur Insirat<sup>1\*</sup>, Haliah<sup>2</sup>, Nirwana<sup>3</sup>

<sup>1</sup>Accounting Study Program, Hasanuddin University

<sup>2,3</sup>Faculty of Economics and Business, Hasanuddin University

**Corresponding Author:** Mutahira Nur Insirat,  
[mutahiranurinsiratimran932@gmail.com](mailto:mutahiranurinsiratimran932@gmail.com)

---

### ARTICLE INFO

*Keywords:* E-Government, Value Conflict, Government Interest, User Satisfaction

*Received :* 19, August

*Revised :* 19, September

*Accepted:* 16, October

©2024 Insirat, Haliah, Nirwana: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

This research explores the value conflict between government interests and user satisfaction in the context of e-government. Using a Systematic Literature Review (SLR) approach, this research analyzes how user-oriented approaches can clash with established public values. The findings show that legal accountability is often prioritized by the government, overriding users' needs for more efficient and accessible services. In addition, the government's inability to accommodate inclusive user engagement, especially in digitally-disenfranchised societies, adds to the complexity of the problem. The conclusion of this study emphasizes the importance of a more collaborative approach in the design of government digital services that are not only efficient, but also able to increase inclusivity and public trust. For future research, it is recommended to focus on reducing the digital divide, improving accessibility, and exploring new technologies such as artificial intelligence and blockchain to support accountability and user satisfaction simultaneously.

---

## **INTRODUCTION**

Public administrations around the world are implementing citizen-oriented principles as a key element in their organizational strategies (OECD, 2019). This approach reflects governments' efforts to utilize new technologies that can improve public services (Dwivedi et al., 2011), as well as better accommodate the needs of citizens as users (Liva et al., 2020; Zavolokina et al., 2023). The government is required to create good and clean governance (Nirwana & Darmawaty, 2023). In the context of e-government, the new focus on users has evolved into the concept of 'user-centered', which includes user involvement in designing digital public service applications, also known as collaborative design. Although the main goal is to improve public service delivery, some user-centered implementations assume a high level of digital skills, which not all individuals possess. This limitation, together with a lack of understanding of public procedures, can exclude citizens from participating in the design of digital public services. This mismatch between goals and reality creates a visible tension in the form of the digital divide, where a large proportion of the population does not have adequate digital skills or access to the necessary technology (Robinson et al., 2003). User-focused governments in public service delivery risk exacerbating the marginalization of already marginalized groups by ignoring differences in digital skills and socio-economic conditions. However, user-centeredness can also serve as a tool to empower citizens and better reflect their needs (Weigl et al., 2022). Putting citizens' needs and expectations at the center of attention is a complex challenge that requires a holistic approach, beyond the mere revision of government processes.

User-oriented e-government affects the basis of public service provision and requires a careful balance between the values introduced by user orientation and established public values. We define public values following (H. Moore, 1997) which states that 'public values' encompass the collective expectations of citizens towards governance and public services. Public organizations seek to meet these values to effectively meet the needs of society. However, support for values resulting from user orientation may conflict with existing public values. Emerging value conflicts reflect value pluralism and require careful management for 'user-centered' implementation (van der Wal & van Hout, 2009).

In this context, our research aims to answer the question of what value conflicts arise in a user-centered approach to e-government? To answer this question, we conducted a systematic literature review that synthesized literature from various fields. This analysis helped us understand the interaction between user-centered values and public values, and the conflicts that may arise. By exploring the sources of such conflicts, we hope to provide recommendations to support the integration of user-centered digital services with public values.

## **THEORETICAL BASIS AND LITERATURE REVIEW**

### ***Stewardship Theory***

Stewardship theory is a concept in management that emphasizes the role of government or corporate managers as loyal stewards of the interests of society or shareholders. In contrast to agency theory, which sees the relationship between government and society as a potential conflict - assuming that the government may follow self-interest that is inconsistent with the interests of society - stewardship theory argues that the government has an intrinsic motivation to act in the best interests of society. The basic assumption of this theory is that governments feel compelled to act responsibly and ethically, as they associate their personal satisfaction with the success of the organizations they lead.

In the perspective of stewardship theory, the government is seen as the custodian of corporate resources in charge of managing assets wisely and strategically to maximize value for shareholders and ensure the long-term sustainability of the company (Haliah et al., 2024). Governments that act as stewards seek to achieve high performance through ethical, transparent decision-making and focus on achieving organizational goals. They demonstrate a strong commitment to the company's mission and vision and seek to build trust with society and other stakeholders through actions that are aligned with the company's values.

The stewardship theory also emphasizes the importance of building relationships based on trust and collaboration between governments and citizens. When people trust the government to act in their best interest, they are more likely to provide the autonomy and support necessary for the government to perform its duties effectively. This situation creates a positive working environment, where the government feels empowered and motivated to contribute its full potential to governance. In addition, strong trust facilitates communication between the government and the community, making it more open and constructive, allowing them to work together to face challenges and take advantage of opportunities (Haliah et al., 2024). Overall, stewardship theory provides an optimistic view of the relationship between government and society, assuming that their interests can be aligned and collaborate to achieve mutual success. It emphasizes the importance of ethical values, transparency and accountability in management, and encourages responsible and sustainable management of corporate resources. By applying the principles of stewardship, organizations can create a culture that supports high performance and long-term prosperity, benefiting all stakeholders.

### ***Literature on Value Conflict in the Public Sector***

Public values, as identified by (Bannister & Connolly, 2014), play a crucial role in public administration. Although often invisible in everyday practice, organizational culture forms the core of behaviors and routines in organizations. Organizational culture includes "patterns or systems of beliefs, values, and norms of behavior" (Schein, 2010) that operate beyond the collective consciousness. These values often manifest in the form of cultural artifacts, such as norms and practices (Leidner & Kayworth, 2006). According to organizational sociologist Zucker (1977) "once it becomes an institution, organizational culture becomes an accepted fact as part of objective reality". This makes organizational culture difficult to challenge unless there is a significant external push (Canato et al., 2013).

In the context of public administration, organizational culture faces new challenges, especially with increasing demands for greater democracy and user orientation, which drive change through process adaptation and the application of information technology (Sevaldson, 2018). Many emerging information technologies emphasize values that are in line with user-oriented principles, which often conflict with existing values in the organization (de Graaf et al., 2014). This conflict between adopted technology and organizational culture is often referred to as cultural dissonance (Canato et al., 2013).

However, value conflicts associated with user orientation do not only include conflicts between the values presented by information technology and the values of the organization. These conflicts can also arise as a result of an external political landscape that is laden with multiple values (Aschhoff & Vogel, 2018). The resulting pluralism of values can lead to the prioritization of certain values over others, especially when those values appear to be incongruent with one another (Andersen et al., 2012). This incongruence is often related to six key dimensions that cannot be directly compared (Lukes, 2014): (1) government goals and roles, (2) societal trends, (3) technological change, (4) information management, (5) human factors, and (6) interaction and complexity.

The first dimension focuses on establishing appropriate legal frameworks and performance evaluation methods to distribute government responsibilities more efficiently. Conflicts often arise between accountability, transparency, manageability, efficiency and stakeholder values. The second dimension includes demographic variables that affect participation, the digital divide and social justice. The third dimension deals with the possibilities and risks that come with implementing new information technologies. The fourth dimension covers a wide range of management issues, from information quality assurance to accessibility. The fifth dimension outlines the human element, such as readiness for change and the skills required. Finally, the sixth dimension focuses on

interaction and complexity, incorporating elements that cross technical, organizational, institutional and individual boundaries. 'Cross-boundary interactions', such as interoperability and collaboration, are particularly important as they depend on complex communication and management dynamics (Dawes, 2009).

Value conflicts in public governance have been widely researched (Aschhoff & Vogel, 2018; Costa et al., 2016; de Graaf et al., 2014). However, these studies often do not comprehensively address the contradictions between established public values and information technology-driven, including user-oriented, governance approaches. With increasing digitization in governance, it is important to close this gap in order to avoid getting stuck in a public policy-making impasse and to reach a normative consensus (Aschhoff & Vogel, 2018). Understanding the interaction between established democratic values and information technology-based governance paradigms is crucial to reach a constructive compromise. The relevance of this research is increasingly clear, especially in light of new technologies such as surveillance tools, blockchain and artificial intelligence that challenge established public values and democratic norms.

## **RESEARCH METHODOLOGY**

The research method applied in this study is Systematic Literature Review (SLR), which aims to identify, review and evaluate all relevant research, so as to produce a comprehensive understanding and summarize the information as a whole. This process follows the latest edition of the Preferred Reporting Items for Systematic Reviews and Meta-analyses (PRISMA) guidelines published in 2020. (Page et al., 2021). SLRs are effective in synthesizing the current state of a field and providing answers to specific research questions, through the collection and analysis of evidence from primary research in a precise and transparent manner. The selection of the PRISMA protocol, compared to other methods, was based on its prevalence in SLR publications, with 60,475 citations listed in Scopus. Moreover, the application of this protocol contributes to a more comprehensive presentation of publications in the context of the SLR (Page et al., 2021). In conducting the Systematic Literature Review (SLR), we implemented a search strategy consisting of three stages, namely the planning stage, the implementation stage, and the reporting stage. Each of these stages was implemented systematically and can be seen in detail in Table 1.

Table 1. Data Collection

Planning Stage
<b>Step 1 - 1:</b> Forming the SLR review panel
<b>Step 1 - 2:</b> Conduct exploratory review
<b>Steps 1 - 3:</b> Establish search strategy and selection criteria for data collection
Implementation Stage
<b>Step 2 - 1:</b> Data collection - search
<ul style="list-style-type: none"> <li>▪ Search string: "value conflicts" OR "conflict of interest" OR "government interests" OR "user satisfaction" OR "e-government" AND "government priorities" OR "public interest" OR "citizen satisfaction" OR "user experience" OR "digital services"</li> <li>▪ Database search: Scopus</li> <li>▪ Search field: TITLE-ABS-KEY</li> </ul>
<b>Step 2 - 2:</b> Data collection - screening
<ul style="list-style-type: none"> <li>▪ Automatic filtration: Open access - all open access; Subject area - Business, Management and Accounting, Economics, Econometrics and Finance; Document type - article and final; Keywords - ABS in Stage 2; Language - English; Search type - academic journal.</li> <li>▪ Manual screening: Title and abstract screening - Full text screening Inclusion criteria: <i>Conflict of values between the government and Beyond conflict of values between the government and community of people</i> Exclusion criteria:</li> </ul>
<b>Step 2 - 3:</b> Data analysis
<ul style="list-style-type: none"> <li>▪ Qualitative data analysis: data extraction; theme analysis</li> </ul>
Reporting Stage

After applying the planned search strategy in Scopus, 2356 entries in the database and 1 entry in the register were identified. Of these, 1636 articles were automatically removed as they were not open access, leaving 721 articles to be screened. The 721 articles were evaluated for eligibility, of which 197 articles were eliminated in the first screening process based on publication stage. Furthermore, from the remaining 524 articles, 280 articles were excluded in the second screening based on keywords, leaving 244 articles to be further filtered.

Of these, 2 articles were excluded for not being in English, 202 articles were excluded for not matching the defined subject area, and 29 articles were removed due to limited topic suitability. Finally, 11 articles that met the criteria were included in the review, which can be systematically seen in Figure 1.

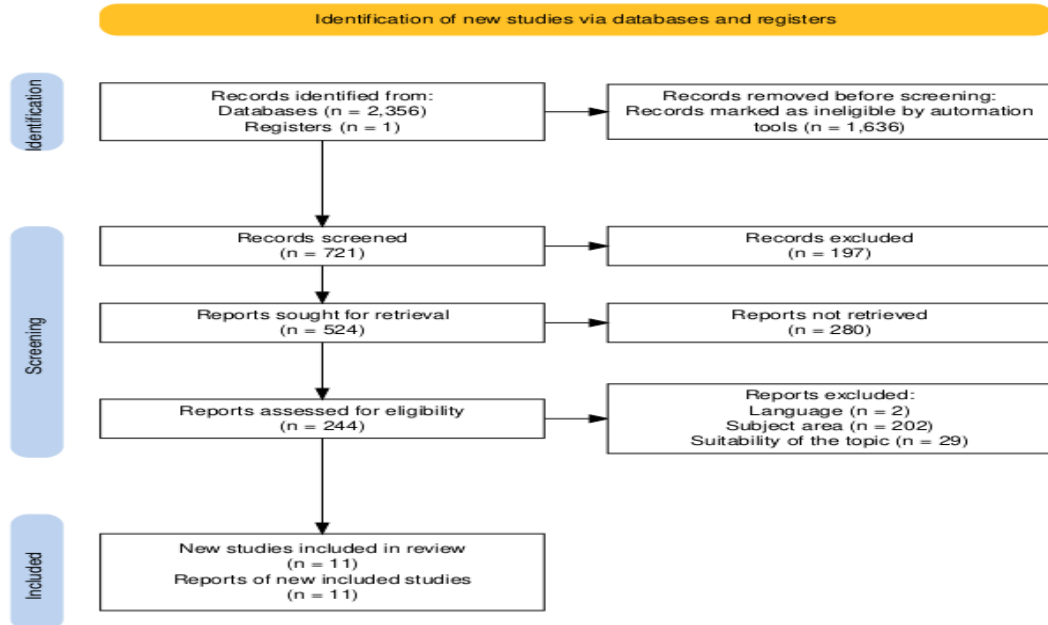


Figure 1. PRISMA 2020 flowchart for systematic review

## RESULTS

Our research aims to answer the question of what value conflicts arise in a user-centered approach to e-government? To answer this question, we conducted a systematic literature review that synthesized literature from various fields and obtained the following results.

### *User Focus-Representation Conflict*

The conflict between user focus and representation reflects the difference between the interests and needs of society and government, which leads to the government's difficulty in representing user needs in accordance with user-centered principles (Berg et al., 2021; Clark, 2020; Ingrams, 2019; Kassen, 2021).

Three main issues are at the heart of this problem. First, governments often emphasize legally-defined accountability over understanding user needs (Hashim et al., 2020; Kyakulumbye et al., 2019). This narrow definition of accountability binds governments to certain legal standards, creating "a dilemma between individual concerns and broader structural elements" (Grube, 2013). This dilemma is more pronounced in user-focused applications, where complex and rigid bureaucratic procedures are difficult to align with user preferences, such as simplicity and efficiency. This misalignment seems to hinder a more user-oriented e-government, which is supposed to build a "serious and committed

long-term relationship with society." On the other hand, especially when users are seeking information, they want quick access and consider complicated processes a burden. This incompatible vision of a productive relationship between citizens and government hinders the integration of user values into e-government design.

Second, in simpler structures, service designers are often unaware of how their values affect the achievement of legitimacy, fairness, and administrative effectiveness in public participation (Ingrams, 2019; Sorn-in et al., 2015). They tend to underestimate the normative elements of e-government and design services based on personal ideals, rather than the reality of the relationship between government and society. This has a negative impact on user-oriented e-government, as well as on its adoption and use.

Third, the challenge of ensuring the quality, validity and representation of diverse public opinion and user-generated data is complex (Kassen, 2021; Mossey et al., 2022). The dominance of decision-making, where individual desires are replaced by collective ones, is a major source of conflict underlying the issue of user focus and representation. This is rooted in the challenges arising from the increasing multi-stakeholder dynamics in user-centered applications, as well as the neglect of minority opinions in e-government design.

### ***User-Focused Conflict-Pluralism***

The second critical conflict, referred to as user-focused conflict-pluralism, does not refer to classical pluralism in political decision-making theory, but to pluralistic societies that support diversity (Bason & Austin, 2022; Bokayev et al., 2021; Clark, 2020; Larsson, 2021; Madan & Ashok, 2023). A strong emphasis on technology in a user-oriented approach to e-government may jeopardize pluralism if the users of the system mainly consist of young, educated, wealthy, and tech-savvy individuals. Design practices that do not consider pluralism and various policy styles may contradict user-oriented ideals that seek to include all members of society equally (Cordella & Bonina, 2012).

It is recommended not to design very specific target groups or non-representative tasks (Kotamraju & Van Der Geest, 2012). As such a narrow focus can be costly and inefficient, even in user-oriented designs. Good practice demands designs that support the most frequently performed tasks or requests, for the largest or most important target groups (Aschhoff & Vogel, 2018). Therefore, social challenges such as language barriers, low digital literacy, difficulty in using government websites, inability to access the internet, and lack of public awareness must be addressed before shifting public services to formats that are only available to certain groups. Ignoring the needs of people who are less digitally literate or have limited access to technology and connectivity is

morally questionable and can "disproportionately affect citizens with low socioeconomic status and demographic groups that already suffer from discrimination" (Gupta et al., 2016; Mariën & Prodnik, 2014).

Problems related to establishment-innovation and resource deficits explain the existence and significance of this conflict in user-oriented approaches (Aschhoff & Vogel, 2018; Bason & Austin, 2022; de Graaf et al., 2014). In contrast to private services, government services should be relevant and accessible to everyone (Kotamraju & Van Der Geest, 2012). This is a complex endeavor and is often at odds with user orientation. On the other hand, governments should not let their digital transformation be driven by market logic, as this risks enforcing socio-economic discrimination and contradicting public values such as impartiality and equality. Kotamraju & Van Der Geest (2012) summarizes the main challenges in user-oriented design for e-government: (1) differences in vision between users and government; (2) government's inability to select the audience that will receive the service; (3) differences in commitment to regulation; and (4) differences in expectations regarding the nature of the relationship between the two. Governments tend to want long-term and proactive relationships with their citizens, while users prefer transactional relationships with public service providers.

### ***User Involvement - Accountability Conflict***

In the context of the user engagement-accountability conflict, the literature questions the fit between the active participation of citizens in the design of digital services expected by user-oriented e-government and the accountability required by public officials (Aschhoff & Vogel, 2018; Bason & Austin, 2022; Berg et al., 2021; Ingrams, 2019; Mossey et al., 2022). The ideals of user engagement, which are typically emphasized in user-centered contexts, encompass "traditions of participatory democracy, including user democracy, listening to public opinion, and dialogue" (Aschhoff & Vogel, 2018). Professional accountability, otherwise known as 'accountability to government' (Bannister & Connolly, 2014) includes "public managers' adherence to professional standards and formal regulations" (Kotamraju & Van Der Geest, 2012). While these values can be incorporated into a user-centered approach, there are often difficulties in harmonizing these two aspects, which can result in two types of conflict.

First, civil servants must adhere to various standards and regulations that are often unknown to the public (Aschhoff & Vogel, 2018; de Graaf et al., 2014). These rules limit community engagement to aspects that do not require strict regulation. As such, "community and end-user activities may have no meaning or even become irrelevant" when they are legally liable for their involvement (Bason & Austin, 2022; Ghosh Roy & Upadhyay, 2017). They further distinguish

between the classic 'accountability' approach, which emphasizes fair outcomes and scientific nature, and the human-oriented approach that supports user empowerment. They argue that human-centered design often does not consider some of the requirements of public sector design, such as capacity constraints, variations in policy styles, and complex policy realities.

Second, representative theory suggests that "decision-making requires certain skills and expertise that people may not possess" (Berg et al., 2021; Mossey et al., 2022). While citizen participation is expected in user-oriented e-government design, over-involvement may upset the "pendulum that may be too far away from the technocratic vision that has been criticized" of smart cities.

Power dynamics between decision-makers and external stakeholders can exacerbate engagement-accountability conflicts. Government officials may ignore stakeholder decisions that do not comply with regulations to ensure fairness and avoid arbitrary decisions. However, these power dynamics also reflect existing innovation conflicts, where governance structures determine how far user orientation can fit into existing hierarchies.

### ***Conflict between User Engagement and Inclusiveness***

User-centered approaches predict community engagement during the design stage, especially in digital contexts, often at the expense of inclusivity (Berg et al., 2021; Clark, 2020; David, 2018; Kassen, 2021). This creates a conflict between user engagement and inclusivity. Citizen engagement often neglects the voices of those most in need, as the process requires time, patience, and specialized resources and training of administrators and decision-makers in interacting with the public (David, 2018). For example, communities that lack digital literacy may be marginalized in participatory e-government initiatives (Kassen, 2021).

These conflicts do not only arise from physical, financial, educational, or socio-economic barriers faced by communities. An excessive focus on user engagement can also "affect inclusiveness, as deliberation can be a demanding form of participation" (Berg et al., 2021) and "may reinforce existing gaps in political participation" (König, 2021).

Thus, the level of participation in user-centered design has a significant impact on the conflict between user engagement and inclusiveness. User and community involvement is often considered "unrealistic and unnecessary," even when digital channels are available to everyone (König, 2021). Participating citizens usually have the relevant knowledge and skills to interact with government technologies (Berg et al., 2021; Bokayev et al., 2021; Gupta et al., 2016; Park & Humphry, 2019) as well as access to networks and financial resources. Most of them also have the readiness to adopt new technologies and ownership

of digital devices (Gupta et al., 2016; Larsson, 2021). These characteristics systematically exclude user groups whose voices are already marginalized in current e-government approaches (David, 2018). Therefore, the conflict dimension between user engagement and inclusiveness has similarities with the user-focus-pluralism conflict. Both of these conflicts exacerbate the marginalization of user groups both at the collaborative design stage and at the application and implementation stage.

## DISCUSSION

The conflict between user focus and representation in e-government reflects the complexity that governments face in meeting people's needs. First, the accountability emphasized by governments is often divorced from the needs of users (Aschhoff & Vogel, 2018; Bason & Austin, 2022; Berg et al., 2021; Ingrams, 2019; Mossey et al., 2022). While legal accountability is important, an overemphasis on this aspect can result in cumbersome bureaucracy and complicate interactions with the public. This suggests the need for a balance between legal compliance and a deep understanding of user needs, for e-government to function effectively.

Secondly, service designers who ignore normative elements in the design process risk creating services that are irrelevant to user needs. The success of e-government should not only be measured by administrative efficiency, but also by how well the service meets people's expectations and needs (Aschhoff & Vogel, 2018; Bason & Austin, 2022; de Graaf et al., 2014). Therefore, it is important for designers to involve users in every stage of the design process, rather than simply relying on their personal assumptions.

Third, the challenge of ensuring fair representation of public opinion adds another layer of complexity to the relationship between government and society (Bason & Austin, 2022; Bokayev et al., 2021; Clark, 2020; Larsson, 2021; Madan & Ashok, 2023). In many cases, the voices of minority groups tend to be overlooked, hindering the creation of inclusive policies. The government must therefore create mechanisms that ensure that all voices, especially from marginalized groups, can be heard and taken into account in the decision-making process.

Fourth, the conflict between user engagement and inclusiveness shows that while citizen participation in service design is essential, it is not always easy to achieve. There are significant challenges related to the digital divide and accessibility that can hinder the participation of certain groups (Berg et al., 2021; Clark, 2020; David, 2018; Kassen, 2021). Therefore, more inclusive and holistic strategies are needed to ensure that all citizens, regardless of their background, have the opportunity to engage in e-government processes.

Overall, these conflicts emphasize the need for a more collaborative and user-oriented approach in e-government design. It is not just about creating efficient technology, but also building a mutually beneficial relationship between government and society, which can ultimately improve public trust and the effectiveness of government services.

## **CONCLUSIONS**

This research shows that value conflicts between government interests and user satisfaction in the context of e-government are complex. The conflict arises from the misalignment between the government's focus on legal accountability and users' needs for accessibility and efficiency. In addition, service design that ignores normative elements can reduce the relevance of services to user needs. Other challenges include fair representation of public opinion, where minority groups are often overlooked, and conflicts between user engagement and inclusiveness caused by the digital divide. This research emphasizes the importance of a more collaborative and inclusive approach to designing digital public services that can meet the expectations of all citizens, not just certain groups.

## **RECOMMENDATION**

Future research should focus on reducing the digital divide and increasing the accessibility of technology for underrepresented groups so that participation in e-government becomes more inclusive. In addition, there is a need to develop and test more effective public engagement models, especially to engage hard-to-reach groups. International comparative studies are also important to understand how different countries handle conflicts between government interests and user satisfaction, so that best practices can be found. Finally, new technologies such as artificial intelligence and blockchain need to be explored to see how they can help address the conflict between government accountability and user needs in e-government.

## **FURTHER STUDY**

Given their shortcomings and limits, it is not surprise that researchers found several problems with language, writing, presentation style, and report presentation. Scholars seek assistance and constructive criticism from a variety of sources to get the best potential outcomes.

## REFERENCES

- Andersen, L. B., Jørgensen, T. B., Kjeldsen, A. M., Pedersen, L. H., & Vrangbæk, K. (2012). Public Values and Public Service Motivation.
- Aschhoff, N., & Vogel, R. (2018). Value conflicts in co-production: governing public values in multi-actor settings. *International Journal of Public Sector Management*, 31(7), 775-793.
- Bannister, F., & Connolly, R. (2014). ICT, public values and transformative government: A framework and program for research. *Government Information Quarterly*, 31(1), 119-128.
- Bason, C., & Austin, R. D. (2022). Design in the public sector: Toward a human centred model of public governance. *Public Management Review*, 24(11), 1727-1757.
- Berg, J., Lindholm, J., & Högväg, J. (2021). How do we know that it works? Designing a digital democratic innovation with the help of user-centered design. *Information Polity*, 26(3), 221-235.
- Bokayev, B., Davletbayeva, Zh., Amirova, A., Rysbekova, Zh., Torebekova, Z., & Jussupova, G. (2021). *Transforming E-government in Kazakhstan: A Citizen-Centric Approach*.
- Canato, A., Ravasi, D., & Phillips, N. (2013). Coerced Practice Implementation in Cases of Low Cultural Fit: Cultural Change and Practice Adaptation During the Implementation of Six Sigma at 3M.
- Clark, J. K. (2020). Public Values and Public Participation: A Case of Collaborative Governance of a Planning Process.
- Cordella, A., & Bonina, C. M. (2012). A public value perspective for ICT enabled public sector reforms: A theoretical reflection. *Government Information Quarterly*, 29(4), 512-520.
- Costa, A., Castro Caldas, J., Coelho, R., De, M., Ferreira, F., & Gonçalves, V. (2016). The Building of a Dam: Value Conflicts in Public Decision-Making. *Environmental Values*, 25, 215-234.
- David, N. (2018). Democratizing Government: What We Know About E-Government and Civic Engagement. *International E-Government Development: Policy, Implementation and Best Practice*, 73-96.
- Dawes, S. S. (2009). Governance in the digital age: A research and action framework for an uncertain future. *Government Information Quarterly*, 26(2), 257-264.
- de Graaf, G., Huberts, L., & Smulders, R. (2014). Coping With Public Value Conflicts.
- Dwivedi, Y., Williams, M., Mitra, A., Niranjan, S., & Weerakkody, V. (2011). Understanding Advances In Web Technologies: Evolution From Web 2.0 To Web 3.0. *ECIS 2011 Proceedings*.

- Ghosh Roy, S., & Upadhyay, P. (2017). Does e-readiness of citizens ensure better adoption of government's digital initiatives? A case based study. *Journal of Enterprise Information Management*, 30(1), 65-81.
- Grube, D. (2013). In Search of Society? The Limitations of Citizen-Centred Governance. *The Political Quarterly*, 84(3), 371-379.
- Gupta, K. P., Bhaskar, P., & Singh, S. (2016). Critical Factors Influencing E-Government Adoption in India: An Investigation of the Citizens' Perspectives.
- H. Moore, M. (1997). *Creating Public Value: Strategic Management in Government*.
- Haliah, Syamsuddin, Fatmawati, Ratna Sari Dewi, A., Alief Fahdal Imran Oemar, M., Arisanty Razak, L., & Althoofian Mallaheri Imran, M. (2024). *Fraud Prevention, Politics, Information Technology, Information Quality of Financial Statements in Village Government*.
- Hashim, K. F., Hashim, N. L., Ismail, S., Miniaoui, S., & Atalla, S. (2020). Citizen Readiness to Adopt the New Emerging Technologies in Dubai Smart Government Services. *2020 6th International Conference on Science in Information Technology: Embracing Industry 4.0: Towards Innovation in Disaster Management, ICSITech 2020*, 1-5.
- Ingrams, A. (2019). Public Values in the Age of Big Data: A Public Information Perspective. *Policy & Internet*, 11(2), 128-148.
- Kassen, M. (2021). Understanding decentralized civic engagement: Focus on peer-to-peer and blockchain-driven perspectives on e-participation. *Technology in Society*, 66, 101650.
- König, P. D. (2021). Citizen-centered data governance in the smart city: From ethics to accountability. *Sustainable Cities and Society*, 75, 103308.
- Kotamraju, N. P., & Van Der Geest, T. M. (2012). The tension between user-centred design and e-government services. *Behaviour & Information Technology*, 31(3), 261-273.
- Kyakulumbye, S., Pather, S., & Jantjies, M. (2019). Towards design of citizen centric e-government projects in developing country context: the design-reality gap in Uganda. *International Journal of Information Systems and Project Management*, 7(4).
- Larsson, K. K. (2021). Digitization or equality: When government automation covers some, but not all citizens. *Government Information Quarterly*, 38(1), 101547.
- Leidner, D. E., & Kayworth, T. (2006). Review: A review of culture in information systems research: Toward a theory of information technology culture conflict. *MIS Quarterly: Management Information Systems*, 30(2), 357-399.

- Liva, G., Codagnone, C., Misuraca, G., Gineikyte, V., & Barcevicius, E. (2020). Exploring digital government transformation: A literature review. *ACM International Conference Proceeding Series*, 502-509.
- Lukes, S. (2014). SEVEN. Making Sense of Moral Conflict. *Liberalism and the Moral Life*, 127-142.
- Madan, R., & Ashok, M. (2023). AI adoption and diffusion in public administration: A systematic literature review and future research agenda. *Government Information Quarterly*, 40(1), 101774.
- Mariën, I., & Prodnik, J. A. (2014). Digital inclusion and user (dis)empowerment: A critical perspective. *Info*, 16(6), 35-47.
- Mossey, S., Manoharan, A. P., & Bennett, L. V. (2022). Exploring Citizen-Centric E-Government Using a Democratic Theories Framework.
- Nirwana, & Darmawaty. (2023). The Effect of Good Governance on the Financial Statements Quality. *Attestation: Scientific Journal of Accounting*, 6(1), 1-12.
- OECD. (2019). Government at a Glance Southeast Asia 2019. *Government at a Glance Southeast Asia 2019*.
- Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., Akl, E. A., Brennan, S. E., Chou, R., Glanville, J., Grimshaw, J. M., Hróbjartsson, A., Lalu, M. M., Li, T., Loder, E. W., Mayo-Wilson, E., McDonald, S., ... Moher, D. (2021). The PRISMA 2020 statement: an updated guideline for reporting systematic reviews. *BMJ*, 372.
- Park, S., & Humphry, J. (2019). Exclusion by design: intersections of social, digital and data exclusion. *Information, Communication & Society*, 22(7), 934-953.
- Robinson, J. P., Dimaggio, P., & Hargittai, E. (2003). *New Social Survey Perspectives On The Digital Divide*. 1, 1-22.
- Schein, E. H. (2010). *Organizational Culture and Leadership Third Edition*.
- Sevaldson, B. (2018). *Beyond user centric design*.
- Sorn-in, K., Tuamsuk, K., & Chaopanon, W. (2015). Factors affecting the development of e-government using a citizen-centric approach. *Journal of Science and Technology Policy Management*, 6(3), 206-222.
- van der Wal, Z., & van Hout, E. T. J. (2009). Is Public Value Pluralism Paramount? The Intrinsic Multiplicity and Hybridity of Public Values. *Intl Journal of Public Administration*, 32(3-4), 220-231.
- Weigl, L., Amard, A., Marxen, H., Roth, T., & Zavolokina, L. (2022). User-centricity and Public Values in eGovernment: Friend or Foe? *Proceedings of the 30th European Conference on Information Systems (ECIS)*.
- Zavolokina, L., Sprenkamp, K., & Schenk, B. (2023). *Citizens' Expectations about Achieving Public Value and the Role of Digital Technologies:It Takes Three to Tango!*

Zucker, L. G. (1977). The Role of Institutionalization in Cultural Persistence.  
*American Sociological Review*, 42(5), 726.