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E-GOVERNMENT IN LOCAL PUBLIC SECTOR MANAGEMENT AND ACCOUNTING INFORMATION, TRANSACTION, PARTICIPATION

Downloading the financial plans of the College of B&W, applying for a passport online, or asking a question about your parking permit via Twitter. These are all examples of how we can come into contact with local governments, and how governments facilitate this contact digitally. Developments in information and communications technology (ICT) have permeated most of the contact between government and citizens. But to what extent are municipalities succeeding in creating public value through the adoption of so-called e-government? And is this development linear, with municipalities slowly but steadily creating optimal public value, or might it be more complicated than that?

This dissertation attempts to address these questions and focuses on three areas of ICT adoption:

(1) Information. All municipalities offer general information online. However, there are different views on the form in which that information is presented. For example, Municipality A may make the annual report available as a simple PDF file, while Municipality B offers the annual report in a stand-alone online dashboard.

(2) Transaction. At municipality A you still have to print and fill in the form yourself for your passport application, while at municipality B the application process can be arranged entirely in a digital portal.

(3) Participation. Municipality A immediately answers questions about parking permits on Twitter, while Municipality B is more concerned with sharing pictures on Instagram.

The empirical chapters examine the effectiveness of the chosen form of ICT adoption and use, together with explanations for the differences in the realm of the demographic, socio-economic, institutional, political, and technological context.

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Works at the Zijlstra Center for Public Control, Governance and Leadership of the Vrije Universiteit Amsterdam, where he is part of the Ethics, Governance and Society department. His research interests include innovation in public accountability and ICT adoption and use in the public sector. He co-authored scientific reports and articles that appeared in a wide array of national and international outlets. Among others, he has published in journals such as *Government Information Quarterly*, *Local Government Studies*, and *Public Money & Management*.



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