

# Assessing Government's Social-Environmental Accountability in Industrial Revolution 4.0 Era: A Review of Indonesian Setting

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**Abstract**—This paper presents a review related to how society, in industry 4.0 era, evaluates and criticizes the government's social-environmental accountability issues in the Indonesian setting. In doing so, this paper introduces the political economy of accountability (PEAc) theoretical view in discussing the way society criticize and make a social movement in social media network upon the government's failure to account the social-environmental problems. The paper found that society needs an alternative way of assessing the government's accountability, especially in facing a flood of information that often covers the substance of an issue in the digital era today. Thus, mapping and measuring the social media conversation by using an app could be a worth solution to test the reliability of government accountability information on social-environmental issues.

**Keywords:** *accountability, Indonesia, social-environmental, social-media*

## I. INTRODUCTION

The accountability practice for the government entities has been so firmly attached to the use of digital information communication technology (ICT) in the current industry 4.0 era. As its consequence, there are various official government websites and social media accounts that are responsible for reporting and explaining the achievements of government performance to the public quickly and in real-time [1].

Despite there is an increasing trend of using ICT as an accountability tool in the government's bodies, there are other arguments from several studies. They argue that the government tends to display good information on their official website [2–5] and often limits access to information related to the cases of environmental damage and social conflicts that commonly occur in developing countries [3,6]. If using ICTs is seen as a way to show that the government has been more accountable and transparent to the public, these studies' findings might argue that the government's accountability has only been achieved formally. These phenomena are then interesting to be observed and discussed further. Notably, it relates to how the public moved its criticisms on the government's accountability performance to the social media [7,8], as a consequence of the 4.0 technology revolution, which makes all government and society activities integrated and digitized in social media [9].

In addition, further study of how today's digital society assesses the achievements of government accountability is becoming essential. Previous studies indicated that governments in the world tend to use the counter-discourse technique by using their political power on the [online] media [10]. Some governments use cyber forces on various social media to influence public discourse on any issue that is considered affecting national stability and has broad impacts such as social and environmental issues [5]. These circumstances then cause a 'gap' between the actual reality of government performance and what discourse is polished by the government.

An up-to-date scientific approach is needed to assess the real performance of government accountability in the 4.0 digital era today, specifically, to assess social and environmental issues related to the lives of many people. It is because the government's performance on these issues are rarely given a spot to be reported more reliably in its media, and these issues often become the focus of public criticism on the performance of government accountability.

This article then tries to review the phenomenon of government accountability in this digital age and the community's critics to it by borrowing the lens of political economy of accountability theory which has been developed from the theory of accounting's political economy [11]. It will help to explain the phenomenon of government becoming more accountable on the one hand, and existing society's massive protests, on the other hand, also how to find its midpoint. The condition of Indonesia today becomes the background for discussion. Indonesia is chosen because the country has the most significant number of Internet users in the world [12]. Its government has also entered the digitalization phase of its performance [3]. Furthermore, Indonesian economic development which depends on natural resources, has caused several problems, such as indigenous (local) people lost their rights to their living space and ecosystem damage by natural resources' extraction activities. These cases have also become the primary concern for the Indonesian public. Many elements of people criticize these issues through social media as they believe these situations are the sign of government failure to be accountable in social-environmental issues [13–16].

This paper is divided into 4 parts. This current part 1 discusses the introduction and purpose of this paper. Part 2 describes the methodological tools to review the phenomenon of Indonesian society in evaluating and criticizing the issue of government social and environmental accountability in the digital era 4.0 from the perspective of political economy accountability (PEAc). Part 3 discusses about the phenomenon of public criticism in the digital age 4.0 regarding the government accountability achievement in socio-environmental issues. It also offers a scientific and technological approach to resolve the main problems of this paper. Finally, part 4 concludes what might be done to assess government achievements in the 4.0 era fairly.

**II. METHODS**

This paper uses a critical qualitative descriptive method to review the phenomenon of Indonesian government accountability in this digital age and critics from the community on it by borrowing the theory lens of the Political Economy of Accountability. The phenomenon is gathered by using content analysis from government official website as its accountability tool, and social media platforms (twitter, Facebook, Instagram) as a political media from society and NGOs in Indonesia in criticizing the government’s accountability practices.

Philosophical basis of this paper is the critical paradigm perspective that is built on the philosophical assumption that social structure and all its derivatives, such as rules and practices, are the result of dialectics and compromise 'ideas' between elements of society [17]. In the case of government accountability reporting, it can be read that there is a compromise between the interests of the government, on the one hand, and interests of the people on the other hand. Interests of the people is regarding how the government should carry out its functions in governance and accountability, particularly in socio-environmental issues [18]. Yet, in the praxis, there is often power imbalance that one 'idea' gets more portion to be used as a patron and another 'idea' has no place in the policy, governance, and practical realm [19]. Critical paradigm provides analytical tools to pull apart and change conditions that tend to be authoritarian into more egalitarian for all. An analysis tool that is often used to view power inequality relations in government practices is the Political Economy analysis tool [20]. In accounting and accountability studies, this analytical approach is better known as the Political Economy of Account [ing] ability [11].

*A. Political economy of Account[ing] ability theoretical view*

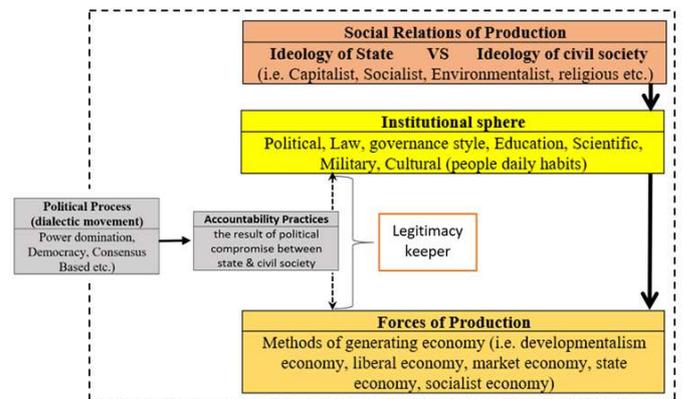
This article is inspired by Tinker's study of political economy of accounting [11]. This paper found that Tinker’s view [11] has similarity with the Marxist theoretical view. It is related to the explanation of interconnected superstructure and base-structure that shapes the history of humankind. It is understandable because the mode of production structure that Tinker [11] described was the result of his reading on [20], which tries to explain Marxist views on capital theories.

Furthermore, there are several drawbacks on the Tinker’s [11] model. For example, Tinker [11] still focused on micro

perspective. His explanation focus was based on the socio-political-economic justification for one company in choosing an accounting method. Also, the case of DELCO as Tinker’s [11] research object was very historical monetary-information-based and had not seen how the political struggle between actors actively involved in choosing and rejecting the accounting methods. The Tinker’s [11] study inclined to focus on one side, correlation perspective between state (colonialism) and enterprise, in determining the accounting method. Whereas, local employees’ active political struggle in determining the accounting method did not get enough explanation in Tinker’s [11] study.

Based on this view, we choose to develop a concept by using the term political economy of accountability (PEAc). Another supporting basis is the fact that accountability historical pattern cannot be separated from its relation with active political processes among various actors. It can even be said that the practice of accountability is the result of a compromise among political actors in society on an issue in order to maintain the legitimacy of the public and private institution [17]. This situation then causes the accountability term tends to be broader than accounting itself [17]. For example, the presence of corporate social-environmental accountability patterns is the result of the company’s active political movement (profit oriented motive) on one hand, and the component of politically active society preserving its right and environmental sustainability from corporate interests, on the other hand [17].

It can be easier to analyze the government accountability pattern and the society’s protest by using the PEAc perspective, as illustrated in Figure 1.



Source: Developed for this paper.

Fig. 1. Structure of Society in the Lens of Political Economy of Accountability.

**III. RESULTS AND DISCUSSION**

*A. The Phenomenon of Public Criticism on the government’s accountability performance in the digital age*

In line with the occurrence of the digital revolution on all sides of human life, the two-way communication pattern between the government and its people also adapt to this change. On one hand, the government has interacted closer to

its people by digital connections and social media to be more accountable by informing all the government's achievements [3,9]. However, on the other hand, people and various elements of society also utilize social media platforms to monitor and criticize government performance. Even the social media helps people to be more undaunted to deliver their critics directly to the government [7,8].

There are several examples of public movements in social media to criticize the government that even led to social revolution causing the ruling regime to step down. Starting from the Arab Spring movement which began in Tunisia (2010), Egypt (2011) and widely spread to many Arab countries [21]; and the umbrella revolution in Hong Kong (2014) [22]. Furthermore, there are also people's movements across countries on social and environmental issues to the world policy leaders through social media [23]. Also, movements in climate change and environmental damage issues that continue dominating the conversation on social media internationally [24].

Indonesia situation is not much different from other countries, especially as the country with the most significant number of internet users in the world [12]. Communications between the government and its people have also been digitized through social media. For example, now public can easily access government accountability performance reports (LAKIP) and various types of government performance reports through the official government website. Also, government official of all levels have activated official government social media accounts, to facilitate the process of interaction between the society and the government [25].

Yet, there are interesting things can be learned from Indonesian case. The increasing government activities to be more accountable in delivering and opening access to its performance reports is in line with the growing public criticism on government performance. This can be seen from the intensity of criticism to the government in various forms of hashtags (#) that appear on social media (Twitter, Facebook, Instagram) leading to direct demonstration and advocacy actions; especially in cases related to government's accountability in the social-environment issues.

Campaigns on social-environmental issues are generally driven by non-governmental organizations (NGOs) focusing on socio-environmental advocacy issues in Indonesia. In the era of the industrial revolution 4.0, their advocacy movement has also been transformed into the use of internet, especially by creating websites and official social media accounts to accelerate the dissemination of information about their advocacy actions [26].

The presence of massive criticism on social media from various elements of society and NGOs on the issue of government social and environmental responsibility in Indonesia, is a sign of public change in responding and assessing government accountability on the issue. The interesting point is that the response in the form of criticism occurred within the increasing of government accountability information. This article then tries to elaborate further, why public criticism phenomenon remain high in this era of government being more accountable?

### *B. Reading the Indonesian Government's social-environmental Accountability in 4.0 Era*

Based on Figure 1, the condition of the Indonesian government accountability and criticism to it, especially on social-environmental issues can be mapped as follows: First, one cannot separate seeing government accountability practices from understanding the social relations of production or what ideology the government chooses to carry out its policies. Likewise, to the ideology of society element that actively criticizes the government; these two ideological poles then present the different readings of today's social reality.

On one hand, the government holds the official state ideology, Pancasila. However, there is no single interpretation in the application of Pancasila. Some experts argue that Pancasila application in the institutional to the practical realm is often covered [subtly or roughly] by other more dominant ideologies [27,28]. They further argue. After the new order (*orde baru*) collapsed after an economic crisis, there were Indonesia's agreements with world financial institutions namely IMF (International Monetary Fund) and World Bank aimed to rehabilitate the economic condition. As a result of those agreements, the government policies swinging to neoliberalism style that is in favor of the free-market-oriented economy [28].

One of the derivative impacts from the neoliberalism ideological pattern adoption [consciously or unconsciously] is that the direction of the government's governance tends to become the New Public Management (NPM) style. NPM is a form of management style that changes the governance of non-profit oriented government agencies to be like profit-oriented entities [29]. In Indonesian context, the government tends to act like a profit-oriented business entity which focus only on investment, economic growth, and achievement awards of the financial statements quality [30]. Furthermore, the government tends not to focus on things difficult to be measured by monetary units, such as environmental and social issues. These conditions are seen in current practices and accountability reports of government performance. For example, in areas with high social and environmental impact cases such as reclamation, mining conflicts with residents and the eviction of (indigenous) people land for development reasons. It is difficult to find explanatory information about how the government is responsible for the issue that becomes a public concern, even by digital access to LAKIP on the official websites of the local government, as the table 1 shows:

**TABLE I. SAMPLE OF DISCLOSURES OF MAJOR SOCIAL-ENVIRONMENTAL ISSUES IN LOCAL GOVERNMENT ACCOUNTABILITY REPORTS**

High Social and Environmental Impacts Issues	Reclamation					Mining Conflict					Land Eviction				
	Years (20...)														
	14	15	16	17	18	14	15	16	17	18	14	15	16	17	18
Province/District/City															
Jakarta <sup>1</sup>	N/A	N/A	N/A	PD	N/A						N/A	N/A	N/A	N/A	N/A
Bali <sup>2</sup>	N/A	N/A	N/A	N/A	N/A										
South Sulawesi <sup>3</sup>	N/A	N/A	N/A	N/A	N/A										
Makassar <sup>3</sup>	N/A	N/A	PD	N/A	N/A										
Central Java <sup>4</sup>						N/A	PD	PD	N/A	N/A					
Rembang <sup>4</sup>						PD	PD	N/A	N/A	PD					
Yogyakarta <sup>5</sup>											PD	PD	PD	PD	PD

Notes:  
 (1) In the Province of Jakarta, Cases that captured public attention and had a profound social and environmental impact in the 2014-18 period were cases of reclamation of Jakarta's north coast and forced evictions of the people. (2) In Bali, the case that captured the attention of the public and had a profound social and environmental impact in the 2014-18 range was the Benoa Bay reclamation case. (3) In South Sulawesi Province and Makassar City, Cases that grabbed the attention of the public and had a profound social and environmental impact in the 2014-18 period were cases of Makassar beach reclamation. (4) In the Province of Central Java and Rembang Regency, cases that captured public attention and had a profound social and environmental impact in the 2014-18 period were cases of refusal of cement mining from local communities in Kendeng, Rembang. (5) In Yogyakarta Province, a case that caught the public's attention and had a profound social and environmental impact in the 2014-18 period was a case of community eviction for the construction of the New Yogyakarta International Airport (NYIA) Airport.

\* Case sampling is based on social media activism trends through hashtags that were once a trending topic on social media. Such as #JakartaTolakReklamasi (Jakarta Reject Reclamation), #BaliTolakReklamasi (Bali Reject Reclamation), #MakassarTolakReklamasi (Makassar Reject Reclamation), #SaveBukitDuri and #StopPenggusuran (for Jakarta evictions), #StopNYIA #SaveKulonProgo (For eviction cases for the construction of NYIA, Yogyakarta), and #RembangMelawan, #SaveRembang (for the case of rejection of a cement mining operation in Rembang).

FD : Full Disclosure  
 PD : Partial Disclosure  
 N/A : Not Available  
 \*\* Data collection based on LAKIP accessed through the official website of each local government  
 Source: Data developed for this paper

Furthermore, it becomes interesting to see from the side of the society elements, especially the social-environmental NGOs focusing on advocating the social-environmental issues, as they are very intense in conducting advocacy through websites and social media channels. For instance, LBH Jakarta released a report about forced evictions in Jakarta for four consecutive years (2015-2018) on its official website [16] and their social media accounts. WALHI, KPA, and JATAM are also intensely advocating and disseminating information through annual notes and advocacy articles in their websites [13–15] and social media about the adverse effects of reclamation, forced evictions, and land conflicts caused by substandard policy on environmental governance of mining in Indonesia. Even, one documentary film production house in Indonesia, Watchdoc, made a series of YouTube documenter films about the problematic government's management policies on environmental and social issues in many places in Indonesia. As a result, the community social movements and issues advocated gained a place in the public sphere.

Government disclosure is not covering broader social-environmental problems in its accountability practices and reports. Meanwhile, social-environmental issues find an excellent place to be criticized, advocated, and socialized by elements of society, especially by social-environmental NGOs' social media. This contradictory phenomenon, in the PEAc view is seen to have a deep root in the present of ideology in the government praxis versus social-environmental NGO praxis.

The government's practice in its institutional area tends to [unconsciously] adopt the NPM approach, which focuses towards rigid standards-based performance [29,30] For example, LAKIP as a government performance accountability report is the result of an integrated system of Government Performance Accountability System (SAKIP) by a clear legal basis, President regulation number 29/2014 regarding Accountability System of Government Agencies' performance. LAKIP starts from (1) the determination of a strategic plan (long and short terms) involving relevant stakeholders in the community (known as the consultation of development planning (*Musrenbang*: Bahasa)), and one of its results is the arrangement of government's performance indicators; (2) performance agreements between regional heads and subordinates related to the performance achievement standard of the government's strategic plan; (3) performance calculation based on what has been done and the performance agreement points; (4) how the performance data is managed; (5) reported in LAKIP form; and (6) a review and evaluation of the performance reported in LAKIP by internal auditor to comply with regulations and performance standards.

The system above is seen to lack of society's "voice" element presence in the local government performance standard indicators determining phase, although the *Musrenbang* activity for capturing the people aspirations has been done. Particularly, the voice of social-environmental NGOs carrying the tendency of environmentalism ideology—a philosophy focuses on the presence of justice in ecosystem

management for the resilience of environmental support system [31]—had no place. As a result, there are incomplete socio-environmental issues indicators are presented in the government accountability reports, as described in table 1.

Furthermore, when society's political interests, particularly social-environmental NGOs' are not fulfilled in the government's policies to accountability practice, can be read in two possibilities. First, there has been domination over the discourse of Social-environmental NGO by government discourse. Hence, no values of the socio-environmental NGOs were found in practice up to the government's accountability report. Second, in the process of determining government performance indicators in the accountability system of government agencies, there is a dominant institutional influence in the form of regulations and official standard that guide the government. Even if it refers to the inclusion of NPM ideology in the Indonesian government's practices, these two possibilities can be mutually reinforcing. As the pattern of NPM implementation, it originated from seizing the dominant discourse then institutionalized the NPM style in the regulations and practices of government [29,30]. Therefore, there is no more room for the views of other components of society. As illustrated in table 1, the government accountability reports tend to respond social-environmental issues (that become the concern of the wider community) similarly by not discussing them [comprehensively] in the accountability reports that disseminated via their official online media.

From the explanation above, it can be understood why social-environmental NGOs are highly politically active in social media to win their supported discourse. By actively conducting campaigns in social media, the opportunity to bring public support to push the government to be more responsible and accountable on social-environmental issues, is wide open. Especially when almost all Indonesians have access to the internet and their daily activities have paralleled to social media, due to the fast of 4.0 digital revolution today.

Moreover, the high number of criticism by social-environmental NGOs and the absence of explanation on social-environmental issues on the government's accountability report and website can be seen as a phenomenon that the government legitimacy in the social-environmental accountability issues is weakening in the eyes of the society. Thus, the government should not make a different perspective view from government and NGOs more sharply discussed and become the dominant discourse on social media. This will lead to the government legitimacy declining publicly.

The differences in perspectives and political movements between the government and social-environmental NGOs become essential to be discussed openly. It is because social-environmental issues are the responsibility of all related entities for civilization sustainability.

However, it is found that the social media movement tends to have weaknesses in defending changes in the institutional democracy sector as social-media-based socio-political movements tend to invite people to care based on the momentum of an issue. Yet, it is difficult to produce real consensus in the institutional space that requires real engagement and presence, from discussing the regulation draft

to overseeing the implementation of regulations and practices on the issue that being advocated [32]. Furthermore, if the government sees the social media movement as a countermovement to the status quo, the government can counter the social movements' critics on social media, such as censoring, counter-discourse by governmental and media apparatus. Even, the government can use cyber forces or buzzers on social media to counter the issue or discourse considered to endanger the state interests [5].

At this point, a scientific and technological approach is needed to complete the analysis of political economy accountability view, to find a midpoint from these two interest high-poles, to assist the public to understand and evaluate ongoing government accountability, fairly and responsibly.

### *C. A Suggestion from the science and technological approach*

In the Industry 4.0 era, there is one technology that can be offered to gather the different views and help to reach a consensus on the matters discussed on social media in real-time and quickly. The technology is the big data application for social media analytics which has been implemented in several major cities in Indonesia, such as Jakarta, Bandung, and Makassar [25]. Unfortunately, the accountability of the government's social media analytics app implementation is still difficult to be accessed by the public and currently no clear standards for the local governments' online accountability. Thus, the determination of local government accountability is very dependent on performance indicators agreed upon and regulated by government regulations, especially referring to SAKIP. So, it can be said the use of the social media analytics app to map and measure interaction on social media on social-environmental issues related to government agencies is by far applied voluntarily by several local governments, and not comprehensively answered government accountability on social and environmental issues.

This situation then opens opportunities for interdisciplinary collaboration to bring social media analytics app to answer the challenge of assessing and testing the government accountability information reliability on social-environmental issues. It is to be confronted with counter information from the active political-advocacy movement of the community (especially NGOs that actively advocating for social-environmental issues) which governments tend to ignore in their official social media.

Furthermore, there have been some experts who have tried to study and encourage the presence of inter-scientific cooperation in completing the reporting and accountability models of government agencies, particularly relating to major social-environmental issues [2–5]. However, we have no information about any expert who focuses more on the development of applications that can help the public and government to be equally and fairly assess the performance of government accountability through the parallel world of social interaction, in this 4.0 era on social media.

On this basis, the main thing, this article suggests to the next study that is to bring cooperation between economists, accountants, political scientists, sociologists, communication scientists, and environmental experts altogether with

Information Technology (IT) and big data experts to present a reference and what must be accounted for by the government and how to measure it in cyberspace conversation. At the first step, it can be done by assessing interest points of government and other components of society overlap. As seen in Fig. 2.

After such steps to prepare a reference and what must be accounted for by the government and how to measure it in cyberspace conversations, finally, it will lead to how to design an app that can summarize the account information as the basis for assessing government performance accountability on social-environmental issues. Obviously, in this phase, the involvement of IT experts and others are still needed, especially in terms of testing applications and strengthening the supporting infrastructure of the app. Our hope, it will present an app to enable people to map and measure people's conversations and criticisms of the government on social and environmental issues fairly and reliably.

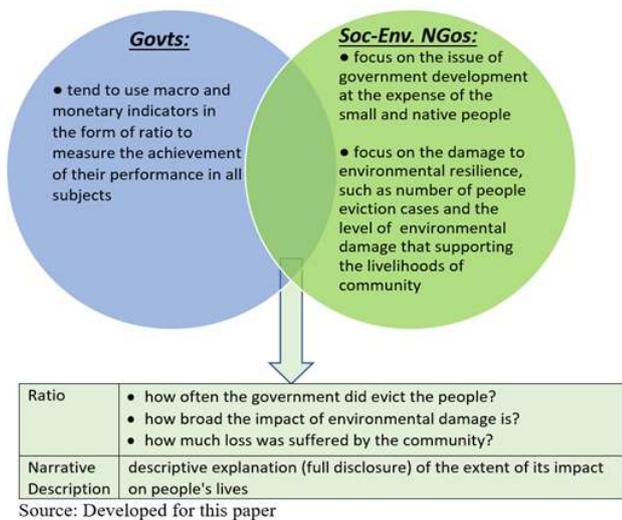


Fig. 2. Example of interests intersection between Government and Social-environmental NGOs.

#### IV. CONCLUSIONS

After reviewing the phenomenon of public criticism of the government performance accountability in the 4.0 digital era with the perspective of the PEAc, we conclude several points. Firstly, this digital era is increasingly strengthening digital infrastructure in society. On one hand, the government is increasingly open, transparent, and accountable in informing the achievements of its performance through its official website and social media. On the other hand, public can easily criticize the government performance accountability achievements directly through social media. Secondly, by using the PEAc, the current situation can be explained as a logical consequence of differences in ideology-political-policy styles. Indonesian government tends to be influenced by the NPM views, which is very oriented towards standards and measures based on economic benefits and effectiveness and efficiency of performance. On the socio-environmental NGO side, they tend to move based on the environmentalism ideology and social

care for the people. Thirdly, massive criticism carried out by social-environmental NGOs through their social media, can be seen as an active political movement that adapts with the current trend. In an era where real life has become increasingly parallel with the digital world, the political-advocacy movement through social media is one of the effective ways to counter the dominant discourse that controls the public. Fourthly, the opportunity for information flooding as a result of attacking opinions on social media is wide open, especially when it is talking about the mass of information with validity that cannot be guaranteed. The presence of a new approach is needed to address this. A technology approach based on social media analytics app is the answer and to prepare that app requires cooperation across disciplines of sciences. It starts from the preparation of reference standards as a basis for accounts that will be displayed and reported in real-time, preparing data, and presenting applications and supporting infrastructure in mapping and measuring public conversation and criticism of the government on social and environmental issues fairly and reliably.

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