African Multidisciplinary Journal of Development (AMJD)

Page: 350 – 359 https://amjd.kiu.ac.ug

INCLUSIVITY AND FAIRNESS IN KANO STATE MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT: EFFECT OF E-GOVERNANCE

[1] Mustapha Bello, [2] Babagana Mohammed, [3] Hamza Abore, [4] Fatima Haruna Mustapha & [5] Kabiru Dahiru

[1,3&4] Department of Public Administration Kashim Ibrahim University, Maiduguri, Borno State, Nigeria
[2] Department of Public Administration, University of Maiduguri, Borno State Nigeria
[5] School of Post Graduate Studies, Bayero University, Kano, Nigeria.
Corresponding Author's email: Mustapha.Bello@kiu.edu.ng

Abstract

Inclusion and fairness of employees have shown to have an effect on the productivity of both public and private institutions. This study investigated the impact of e-governance on inclusivity and fairness in Kano State Ministry of Finance and Economic Development. Technology Acceptance Model was used as a theoretical guide and linear regression analysis was used for analyzing data collected from 246 respondents. The study found that e-governance positively influences inclusivity and fairness in Kano State Ministry of Finance and Economic Development and that e-governance initiatives in the ministry has helped support more inclusiveness and fairness through training programmes and equal opportunity for employees. It was further revealed that the presence of unequal access to digital tools limits the full participation of all employees in decision making processes. In line with this, the study recommended for the Ministry to strengthen its e-governance efforts by addressing the existing digital access gaps among staff as well as adopting more e-governance tools combined with none e-governance policies within the Ministry.

Keywords: E-governance, Inclusivity, Fairness, Civil Service, Public Sector, Good Governance

Introduction

Employee inclusivity otherwise known as workplace inclusion (WI) refers to not merely the presence of a diverse workforce cutting across racial, gender, age or ethnical lines but also the ability of these diverse workforce been given opportunity to participate in organizational decision making. Pless & Maak (2004) and Ray et al., (2024) avers organizations with WI benefit from the diverse experience and perception of employees when they are involved in decision making and problem solving, inspire creative ideas which leads to accomplishing goals thereby transforms into high organizational performance. This high performance can lead to a 44 % increase of organizational growth within certain sectors (Hastwell, 2020). The increase in the use of information and communication technology tools within organizations has brough about a different dimension to inclusivity i.e digital inclusivity, simply seen as a divide between employees with digital skill and those without, although in a wider context can include the gap in digital skills. Digital inclusivity contributes to employee performance, advancement and job satisfaction. An ideal digital inclusion not only gives access or training to the use of digital tools, but includes equal participation in decision making and organization process (Zervas & Stiakakis, 2025). This inclusion can lay the foundation for fair employee treatment leading to a sense of belonging within the organization.

Fairness to employees has become an import aspect for organizations to critically focus on as it directly affects the behaviour and attitudes of employees (Essien & Ogunola, 2020). Fairness within

the context of organization can be said to be within the domain of organizational justice which covers the manner employees perceive the distribution of workplace resources such as awards, pay, selection for certain benefits etc. fairness within organization can lays the foundation for turnover intentions and commitment, this makes it beneficial to both employees and the organization (Cropanzano & Greenberg, 1997).
While various literatures such as Fox & Connolly (2018), Purwoko (2024), Fitriana (2023) focused on inclusion and fairness from a broader social perspective, scholars like Taradar et al (2023) have investigated on inclusivity within organizational setting. Additionally, there is the prevalence of unlawful deductions from some employees salary and underpayment within various state ministries (Kano State Government, 2025), has given the impression of unfairness by affected employees. Despite these previous researches, there exist paucity of studies that attempting to understand the effect of e-governance on inclusivity and fairness with particular reference to Kano State Ministry of Finance and Economic Development.

Objectives

While the general objective of the paper is to examine effect of e -governance on inclusivity and fairness in Kano State Ministry of Finance and Economic Development. The specific objectives are as follows:

1) To assess whether the use of e-governance relates with inclusivity in Kano State Ministry of Finance and Economic Development.
2) To examine the relationship between e-governance and fairness in Kano State Ministries of Finance and Economic Development.

Research Questions

The paper provided answers to the following research questions:

1) Does e-governance resources relate to inclusivity in Kano State Ministry of Finance and Economic Development?
2) Is there a relationship between e-governance and fairness in Kano State Ministry of Finance and Economic Development?

Hypotheses

Hypothesis One: There is a significant relationship between e-governance and inclusivity in Kano State Ministry of Finance and Economic Development.
Hypothesis Two: There is a significant relationship between e-governance and fairness in Kano State Ministry of Finance and Economic Development.

Literature Review

Inclusivity

Shore et al. (2010) sees inclusivity as the absence of any barriers that will ensure the optimum participation and contribution of employee, which entails giving room for diverse individuals to participate and contribute fully within organizational setting. This has made inclusivity a multidimensional concept that is important in various settings as it is of benefits to both individuals and organizations. National Association for Law Placement (2009) as cited in Thompson (2021) opines inclusivity includes the idea of respect, acceptance, understanding and is characterized by equal opportunity for participation. Allowing for valuing every employee with regards to their distinctive skill, experience and perspectives.
An inclusive workforce comes with benefits such as improving organizational reputation, fostering diverse perspectives, increasing creativity, and reduce employee turnover. This fosters a sense of

ISSN: 2518-2951 https://doi.org/10.59568/AMJD-2026-14-2-26 African Multidisciplinary Journal of Development (AMJD)

belonging and recognition, leading to increased satisfaction and reduced turnover. Conclusively, an inclusive workforce enhances an organizations overall performance and reputation (Tongo et al.,2023).

Fairness

According to Akremi et al. (2010) from the perspective of employees, fairness is associated with their attitude and behaviours related to work that can either lead to withdrawal behaviour or can motivate such individual to go beyond the call of duty and to demonstrate citizenship behaviour. The perception of unfairness can make people to indulge in acts of deviance targeted towards the source of such perceived unfairness, thereby resulting to less commitment and dissatisfaction that could eventually serves as a breeding ground for lower performance at work. Scholars have argued that employee's perceptions of fairness and trust among other factors are essential motivator for employees' effort towards work (Falk, 2014). Fairness within the context of organization is an ethical principle that concern itself with the manner employees treat each other in their social and economic interactions. The improvement of fairness between employees can bring about positive employee behaviour. Fairness could be categorized into; distributive fairness "fair distribution of reward and resources", procedural fairness "equitable decision making process", and interactive fairness "employees treating employees with respective and dignity (Uwa, 2022).

E-governance and Inclusivity

Remote work has proved to be an effective digital communication technology tool that allows employees from diverse backgrounds to interact and contribute to organizations. Additionally, data-driven analytics tech tools help to identify and mitigate biases, ensuring fair opportunities for candidates from all backgrounds in the hiring processes (Odazie et al., 2024).

Larsson (2021) argues that government automation can have an adverse effect on those who have weaker socio-economic status or lower ICT literacy. With this it has come to be argued that e-governance is not all free from some of the inconsistencies in traditional bureaucratic system. The digitalization of government processes and services could become another venue of inequality of both employee and citizens at large. E-governance has seen the reduction in street- level bureaucracy in favour of screen- and system-level bureaucracy (Bovens & Zouridis, 2002).

On the contrary, Ajadi et al (2020) in light of inclusiveness within the context of gender equality and inclusion avers that e-government paradigm has the capability to eliminate traditional bureaucratic process that creates and nurture gender imbalances both in appointment and use of public resources and opportunities. The paradigm shift to e-governance should go beyond a mere tool for improving administration but a means of institutionalizing inclusivity which includes gender equality and equity. This means that e-governance must ensure economic participation and opportunity, educational attainment, health and survival, and political empowerment for women all being the global index for establishing gender gap across the world (The World Economic Forum, 2019).

E-governance and Fairness

According to Rose et al (2015) fairness along with other important concepts such as integrity, honesty, accountability, and openness are operational values of governance serving as a pilar for operation in any public institutions. In relation to fairness, e-participation which is an aspect of e-governance allows for participatory process by the use of modern information technologies that gives room for stakeholders to actively participate in decision making process through active information exchange and thus promotes fairness (Adnan, 2022).

ISSN: 2518-2951 https://doi.org/10.59568/AMJD-2026-14-2-26 African Multidisciplinary Journal of Development (AMJD)

E-governance and other related ICT tools have blurred the line between official working ours and none working hours, this has come to occupy the personal lives of some employee not allowing them to have time for none related work endeavour. Employees engaged in using ICT tool for work after official working hours can perceive it to be unfair, as despite their extra workload employers might not necessarily compensate them for their efforts (Xu et al., 2023).

Twizeyimana and Anderson (2019) automated services via e-governance can help remove face-to-face interactions between public servants and citizens. Also, through e-governance humans can be removed from the decision-making chain by embedding rules in the software, thus, reducing or eliminating the risk of corruption and abuse of the law by employees and deliver (to some extent) greater fairness, honesty, and equality. It has been proven that e-governance platforms have significantly improved fairness. The public sectors' virtual interconnection also contributes to ensuring fairness and equality of public service delivery, which is achieved through ensuring the inclusion of all irrespective of personal status, ideology or background. E-governance can aid in improving perception about the government through fairness and good expectation from those that are in the position to made decision (Hartanto et al., 2021). It is evident from the recent literatures that the use of e-governance platforms creates a perception of fairness, resulting in a positive evaluation and ultimately leading toward a higher level of trust (Hanafizadeh et al.,2020).

Empirical Review

Widiatmoko et al., (2023) examined e-government as a tool for enhancing inclusion in decision making. Using a qualitative method the study concluded that e-government has proven to enable wider and inclusive public participation in government activities through electronic portals and mobile application.

Ajadi et al (2022) examined the role of e-government on the reduction of gender inequality in addition to promoting good government and governance in Nigeria. Their study concluded that e-government is increasingly a sine-qua-non of sound public administration that expands the meaning of good governance, giving governments the wherewithal to reach out to, and promote the rights of women and men alike.

Similarly, the study of Zulmasyhur and Sugiyanto (2024) focusing on the influence of e-government initiatives on equal access to public services in Indonesia used a quantitative method to analyzed data gotten from 385 respondent. Using a Structural Equation Modeling (SEM) approach and the digital divide theory, the study revealed that e-government initiatives have the potential to improve equal access to public services. However, its effectiveness is influenced by factors such as digital infrastructure and cultural differences.

Theoretical Framework

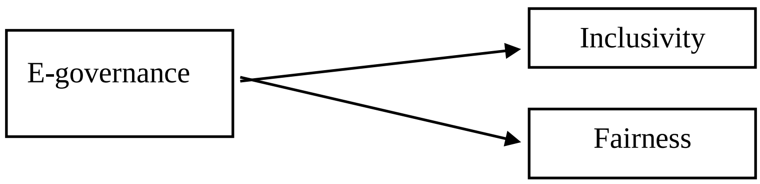
Various theories from different fields have been used to explain research on e-governance, this is attributed its multidisciplinary nature, as such Theory of Reasoned Action, Institutional Theory, Intermediation Theory to name a few have been used to explain e-governance by scholars like Belanger and Carter (2005), Ojha et al, (2009) and Luna-Reyes et al. (2008) respectively. However, this research uses The Unified Theory of Acceptance and Use of Technology which was propounded by Viswanath Ventakesh, Michael G. Morris, Gordon B. Davis and Fred D. Davis in their 2003 publication titled 'User Acceptance of Information Technology: Towards a Unified View" to serve as a theoretical guide.

ISSN: 2518-2951 https://doi.org/10.59568/AMJD-2026-14-2-26 African Multidisciplinary Journal of Development (AMJD)

At the core of UTAUT is the argument that in order to accept and adopt a new technology four important construct are required, these constructs are; performance expectancy i.e the degree to which an adopter of the technology believes that using the technology will help to attain better result in their endeavours, effort expectancy i.e the level of ease associated with using the technology, social influence i.e the degree to which the adopter perceive others to see him or her as a result of adopting the technology and facilitating conditions i.e the extent to which the adopter believes there is an organizational and technical infrastructure is in place to support the technology (Ventakesh, et al, 2003).

Despite The Unified Theory of Acceptance and Use of Technology having a combination of eight theories which gives it the ability to explain the use of technology, this comes with some limitations which scholars expressed as UTAUT's lack of inclusion of attitude and self-efficacy as direct determinants of behavioral intention to use a technology, it lack of consideration of wide range of external factors that can influence the adoption of technology, it did not critically look into the gap between the intention towards using the technology to the main behavior of adopting the technology (Moghavvemi, Salleh & Abessi, 2013).

Research Framework



The above framework is designed by the author's to shows the relationship e-governance on inclusivity and fairness

Methodology

The universe of the study was 880 which comprised of all employees within the Kano State Ministry of Finance and Economic Development, using this as a base Kerjcie and Morgan (1970) table was used to determine a sample size which was 269. Additionally, simple random sampling was used to choose respondents that made up the unit of analysis, this was to ensure that all employees had an equal chance of representation in the study.

Furthermore, the study adopted a quantitative and cross-sectional research design. Data were collected primarily using a closed ended questionnaire designed on a five-point Likert scale. In order to ensure that measurement scale for each variable i.e e-governance, inclusivity and fairness were rightly measured, the researchers adapted 6 e-governance constructs from United Nations (2010), 5 construct each for inclusivity and fairness from Pomeranz and Steadman (2020). The construct was validated by two experts; one senior lecturers within the department of public administration in Bayero university, Kano and another senior lecturer in the department of public administration Kashin Ibrahim University, Maiduguri. Given that the original constructs were modified to suit the present study, these constructs were subjected to reliability test using Cronbach's Alpha to ascertain the consistency of the measurement scales as such e- governance (.702), inclusivity (.768) and fairness (.755).

Data were analyzed quantitatively using linear regression, this was informed by the framework of the study and to determine the effect of e-governance on inclusivity and fairness in Kano State Ministry of Finance and Economic Development.

ISSN: 2518-2951 https://doi.org/10.59568/AMJD-2026-14-2-26 African Multidisciplinary Journal of Development (AMJD)

Data Analysis and Findings

Hypothesis One: E-governance will relate with Inclusivity in Kano State Ministry of Finance and Economic Development.

Table 1.1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.576[a]	.332	.330	.73640	.332	121.438	1	244	.000	1.677

a. Predictors: (Constant), E-GOVERNANCE

b. Dependent Variable: INCLUSIVITY

Source: SPSS Output

The regression analysis in Table 1.1 revealed a statistically significant relationship between e-governance and inclusivity, with an R^2 value of 0.332 indicating that approximately 33.2% of the variation in inclusivity can be explained by e-governance. The F-statistic of 121.438 was significant at $p < 0.05$, suggesting that e-governance is a significant predictor of inclusivity. The Durbin-Watson statistic of 1.677 fell within the acceptable range, indicating no significant autocorrelation in the residuals and confirming the reliability of the regression model.

Table 1.2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.917	.240		3.815	.000
	E_GOVERNANCE	.707	.064	.576	11.020	.000

a. Dependent Variable: INCLUSIVITY

Source: SPSS Output

The regression analysis revealed a significant positive relationship between e-governance and inclusivity, with a standardized beta coefficient of 0.576 indicating a moderate relationship. The unstandardized coefficient (B) of 0.707 suggests that for every adoption of e-governance related tools, inclusivity is expected to increase by 0.707. The t-statistic of 11.020 was significant at $p < 0.05$, indicating that e-governance is a significant predictor of inclusivity. Given the significance of the relationship, the alternate hypothesis stating that there is a significant relationship between e-governance and inclusivity was supported, suggesting that e-governance plays a crucial role in promoting inclusivity in Kano State Ministry of Finance and Economic Development.

Hypothesis Two: E-governance will relate with fairness in Kano State Ministry of Finance and Economic Development.

ISSN: 2518-2951 https://doi.org/10.59568/AMJD-2026-14-2-26 African Multidisciplinary Journal of Development (AMJD)

Table 2.1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.504[a]	.254	.251	.74581	.254	83.009	1	244	.000	1.680

a. Predictors: (Constant), E_GOVERNANCE
b. Dependent Variable: FAIRNESS

Source: SPSS Output

The regression analysis revealed a statistically significant relationship between e-governance and fairness, with an R^2 value of 0.254 indicating that approximately 25.4% of the variation in fairness can be explained by e-governance. The F-statistic of 83.009 was significant at $p < 0.05$, suggesting that e-governance is a significant predictor of fairness. The Durbin-Watson statistic of 1.680 fell within the acceptable range, indicating no significant autocorrelation in the residuals and confirming the reliability of the regression model.

Table 2.2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.299	.243		5.339	.000
	E_GOVERNANCE	.592	.065	.504	9.111	.000

a. Dependent Variable: FAIRNESS

Source: SPSS Output

The regression analysis in table 2.2 revealed a significant positive relationship between e-governance and fairness, with a standardized beta coefficient of 0.504 indicating a moderate relationship. The unstandardized coefficient (B) of 0.592 suggests that for every adoption of e-governance related tools, fairness is expected to increase by 0.592. The t-statistic of 9.111 was significant at $p < 0.05$, indicating that e-governance is a significant predictor of fairness. Given the significance of the relationship, the alternate hypothesis stating that there is a significant relationship between e-governance and fairness was supported, suggesting that e-governance plays a crucial role in promoting fairness.

Discussion

E-governance and Inclusivity

The findings of this study reveale a statistically significant and positive relationship between e-governance and inclusivity in Kano State Ministry of Finance and Economic Development. Specifically, the regression analysis indicated a standardized beta coefficient of 0.576, indicating a moderate and meaningful positive relationship, while the unstandardized coefficient (B) of 0.707 suggests that an increase in the adoption of e-governance tools within the ministry will lead to a 0.707 increase in inclusivity. The strength of this relationship is further supported by a t-statistic of 11.020, which is significant at $p < 0.05$, confirming that e-governance is a statistically significant predictor of inclusivity. This supported the alternate hypothesis which states there is a significant relationship between e-governance and inclusivity in Kano State Ministry of Finance and Economic Development. This finding is consistent with the study by Widiatmoko et al. (2023), who concluded that e-governance facilitates broader and more inclusive participation through the deployment of electronic portals and mobile applications. The progress of inclusivity is largely due to investments in ICT infrastructure and training programs, which have made digital government services easier to access. The results of hypothesis testing showed a moderate relationship between e-governance

ISSN: 2518-2951 https://doi.org/10.59568/AMJD-2026-14-2-26 African Multidisciplinary Journal of Development (AMJD)

and inclusiveness in the ministry, for inclusiveness to be improved the ministry should adopt more e-governance tools and the training of more employees on these tools.

E-governance and Fairness

The findings of this study reveal a statistically significant and positive relationship between e-governance and fairness in Kano State Ministry of Finance and Economic Development. The regression analysis revealed a statistically significant and positive relationship between e-governance and fairness, the standardized beta coefficient of 0.504, indicating a moderate but meaningful association. The unstandardized coefficient (B) of 0.592 suggests that every increase in the adoption of e-governance tools corresponds with a 0.592 increase in the perceived or actual level of fairness. The strength of this relationship is further supported by a highly significant t-statistic of 9.111 ($p < 0.05$), thereby confirming e-governance as a robust predictor of fairness. This supported the alternate hypothesis which stated there is a significant relationship between e-governance and fairness in Kano State Ministry of Finance and Economic Development, as such it was arrived that there is a significant relationship between e-governance and fairness. This finding is in line with the study of Ajadi et al. (2022), who emphasized the transformative capacity of e-governance in improving fairness, reducing gender inequality and enhancing equitable governance in relation to employees within government institutions and users of government services. Despite e-governance having a positive relationship with fairness it is still moderate to be able to address internal biasness in decision making within Kano Sate Ministry of Finance and Economic Development.

Recommendations

1) Kano State Government should strengthen its e-governance efforts by addressing the existing digital access gaps among staff within the Ministry of Finance and Economic Development. While investments in ICT and capacity building have laid a strong foundation for inclusive governance, the presence of unequal access to digital tools limits the full participation of all employees in decision making processes. To improve this, the government should create a state information communication development agency charged with digitalizing the entire ministry including the provision of better internet connectivity, conduct more trainings on digital literacy for wider employees. This created state information communication agency should also create awareness on the vast benefits of e-governance as well as the challenges that might occur as a result of advanced e-governance, as well as the way forward with peculiarity to Kano State.

2) The Kano State Government should take deliberate steps to improve fairness in its internal decision making by combining e-governance tools with organizational changes that support openness and inclusion. Although e-governance has helped to reduce delays and improve access to services, their impact on internal fairness remains limited due to the moderate level of implementation and weak employee involvement. To address this, the government should create electronic platforms that allow employees to contribute ideas and feedback regularly, ensure that decision making processes are transparent, and train managers to adopt participatory leadership styles.

References

1) Adnan, M., Ghazali, M., Zuraifah, N., & Othman, S. (2022). E-participation within the context of e-government initiative: A comprehensive systematic review. *Telematics and Informatic Reports*, 1–18.
2) Ajadi, I. A., Lawan, B. M., Kayode, A. A., Emmanuel, D. O., & Issa, O. (2020). E-government for gender equality in Nigeria: The bane of good governance. *Siddhant: A Journal Decision Making*, 20(1–2), 9–17.

ISSN: 2518-2951 https://doi.org/10.59568/AMJD-2026-14-2-26 African Multidisciplinary Journal of Development (AMJD)

3) Akremi, A., Vandenberghe, C., & Camerman, J. (2010). The role of justice and social relationships in workplace deviance: Test of a mediated model. *Human Relations*, 63(11), 1687–1717.
4) Belanger, F., & Carter, L. (2005). U-government: A framework for the evolution of e government. *Electronic Government: An International Journal*, 426–445.
5) Bovens, M., & Zouridis, S. (2002). From street-level to system-level bureaucracies: How information and communication technology is transforming administrative discretion and constitutional control. *Public Administration Review*, 62(2), 174–184.
6) Cropanzano, R., & Greenberg, J. (1997). Progress in organizational justice: Tunneling through the maze. In C. L. Cooper & I. T. Robertson (Eds.), *International review of industrial and organizational psychology* (pp. 317–372). Wiley.
7) Essien, E., & Ogunola, A. A. (2020). Workplace fairness and organisational citizenship behaviour Implications for Nigerian employees. *Islamic University Multidisciplinary Journal*, 7(1), 111–124.
8) Falk, A. (2014). Fairness and motivation. *IZA World of Labor*, 2014(9). https://wol.iza.org/articles/fairness-and-motivation-1.pdf
9) Fitriana, R. (2023). Cultivating inclusivity: A comprehensive study of diversity, inclusion initiatives and employee satisfaction. *Journal of Administrative and Business Studies*, 9(3),146–162. https://doi.org/10.20474/jabs-9.3.2
10) Fox, G., & Connolly, R. (2018). Mobile health technology adoption across generations: Narrowing the digital divide. *Information Systems Journal*, 28(6), 995–1019. https://doi.org/10.1111/isj.12179
11) Hanafizadeh, P., Khosravi, B., & Tabatabaeian, S. H. (2020). Rethinking dominant theories used in information systems field in the digital platform era. *Digital Policy, Regulation and Governance*, 22(4), 363–384.
12) Hartanto, D., Dalle, J., Akrim, A., & Anisah, H. U. (2021). Perceived effectiveness of e governance as an underlying mechanism between good governance and public trust: A case of Indonesia. *Digital Policy, Regulation and Governance*, 23(6), 598–616. https://doi.org/10.1108/DPRG-03-2021-0046
13) Hastwell, C. (2020, January 5). Racially diverse workplaces have largest revenue growth. *Great Place to Work*. https://www.greatplacetowork.com/resources/blog/racially-diverseworkplaceshave-largest-revenue-growth
14) Uwa, K.L. (2022). Impact of organisational fairness and organizational citizenship behaviour. *International Journal of Business and Management Review*, 10(6), 102–112.
15) Kano State Government. (2025, March 17). *Gov. Yusuf vows to end salary deductions as committee submits report*. https://kanostate.gov.ng/gov-yusuf-vows-to-end-salary-deductions-as-committee-submits-report/
16) Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. *Educational and Psychological Measurement*, 30(3), 607–610. https://doi.org/10.1177/001316447003000308
17) Larsson, K. K. (2021). Digitization or equality: When government automation covers some, but not all citizens. *Government Information Quarterly*, 1–10.
18) Moghavvemi, S., Salleh, N. A. M., & Abessi, M. (2013). Determinants of IT-related innovation adoption among Malaysian firms: The role of IT knowledge and perceived benefits. *Journal of Enterprise Information Management*, 26(3), 258–276.https://doi.org/10.1108/17410391311325203
19) National Association for Law Placement. (2009). *Diversity best practices guide*. https://www.nalp.org/uploads/DiversityBPGuide09.pdf
20) Odazie, D. C., Takyi, S., Nwachukwu, F. E., Oyewole, A., & Ajayi, O. (2024). Diversity and inclusion: Deploying technology in driving organizational performance. *Global Journal of Human Resource Management*, 12(2), 72–89.
21) Ojha, A. S. (2009). Antecedents of paperless income tax filing by young professionals in India: An exploratory study. *Transforming Government: People, Process and Policy*, 65–90.

22) Pless, N. M., & Maak, T. (2004). Building an inclusive diversity culture: Principles, processes and practice. *Journal of Business Ethics*, 54(2), 129–147. https://doi.org/10.1007/s10551-004 9465-8
23) Pomeranz, E. F., & Stedman, R. C. (2020). Measuring good governance: Piloting an instrument for evaluating good governance principles. *Journal of Environmental Policy & Planning*.
24) Purwoko, B. (2024). Diversity and inclusion initiatives: Influence on organizational performance. *Management Studies and Business Journal*, 1(3), 461–471.
25) Ray, S. S., Ota, R., & Mohanty, L. (2024). Diversity in the digital age: Exploring workplace inclusion and innovation in the IT industry. *International Journal of Progressive Research in Engineering and Management Sciences*, 4(7), 1–12.
26) Rose, J., Persson, J. S., Heeager, L. T., & Irani, Z. (2015). Managing e-government: Value positions and relationships. *Information Systems Journal*, 25(5), 531–571.
27) Shore, L. M., Randel, A. E., Chung, B. G., Dean, M. A., Ehrhart, K. H., & Singh, G. (2010). Inclusion and diversity in work groups: A review and model for future research. *Journal of Management*, 37(4), 1262–1289.
28) Tarafdar, M., Rets, I., & Hu, Y. (2023). Can ICT enhance workplace inclusion? ICT-enabled workplace inclusion practices and a new agenda for inclusion research in information systems. *Journal of Strategic Information Systems*, 32, 1–28.
29) Thompson, S. (2017). Defining and measuring 'inclusion' within an organisation. *Institute of Development Studies*. https://www.researchgate.net/publication/343306308
30) Tongo, N. I., Awomailo, L. B., Ajose, O. A., & Aderemi, T. A. (2023). Impact of workplace diversity and inclusion on organisational productivity in Nigeria: A case study. *AUDOE*, 19(2), 57–75.
31) Twizeyimana, J. D., & Anderson, A. (2019). The public value of e-government: A literature review. *Government Information Quarterly*, 167–178.
32) Venkatesh, V., Morris, M. G., Davis, F. D., & Davis, G. B. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly*, 27(3), 425–478.
33) Widiatmoko, C., Simarmata, R. P., Gunadi, G. A., Amazihono, M., & Watimena, J. S. (2023). E government as a tool to increase public participation in public decision making. *ARRUS Journal of Social Sciences and Humanities*, 3(3), 272–278. https://doi.org/10.35877/soshum1809
34) World Economic Forum. (2019). *The global gender gap report 2018*. http://wef.ch/gggr18
35) Xu, C., Yao, Z., & Xiong, Z. (2023). The impact of work-related use of information and communication technologies after hours on time theft. *Journal of Business Ethics*, 187(1),185–198. https://doi.org/10.1007/s10551-022-05167-1
36) Zervas, I., & Stiakakis, E. (2025). HRM strategies for bridging the digital divide: Enhancing digital skills, employee performance, and inclusion in evolving workplaces. *Administrative Sciences*, 15(7), 267. https://doi.org/10.3390/admsci15070267
37) Zulmasyhur, Z., & Sugiyanto, E. (2024). Toward equal access to public services through enhanced e-government in Semarang City. *Theoretical and Empirical Researches in Urban Management*, 19(1), 89–109.