# SOCIETY 5.0 MILENIAL GENERATION: DIGITAL TALENTS FORMULA OF GLOBAL OPEN GOVERNMENT AND SMART CITIES

## Whedy Prasetyo<sup>1</sup>

## ABSTRACT

Society 5.0 adalah peran generasi milenial memanfaatkan teknologi yang sudah berkembang. Pemanfaatan untuk mewujudkan global open government dan smart Article History: cities sebagai tujuan penelitian ini. Pemanfaatan digital pada Kelompok Harmonis Digital Kota Batu dengan menggunakan etnometodologi. Hasil penelitian diperoleh informasi yang aktual dan faktual dalam mendorong terwujudnya pemerintahan Kota Batu yang baik, bersih dan transparan serta dapat menjawab berbagai tuntutan. Hasil ini memberikan akses dan pengelolaan serta penggunaan informasi secara tepat dan akurat. Proses sebagai bagian tanggung jawab untuk mewujudkan pemerintahan aspiratif dan partisipatif, yang didasarkan pada empat peran generasi milenial; penyediaan informasi, konsultasi, keterlibatan aktif, dan kebersaman.

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## Introduction

The study of the author's thoughts about this title is a response to the results of research conducted by McKinsey (2016) above titled Unlocking Indonesia's Digital Opportunity. The results emphasize that millennial talent needs to be a motivational driver to provide direction or guidance in the digital-based learning process, with collaboration for government and private interests. As a result, the emphasis is on clean government and the level of community penetration, as well as increasing work productivity. Today's digital transformations in response to the Revolution 4.0 have reached various fields and encouraged the birth of start-ups. Therefore, it is time for cooperation or harmonious synergy between all components openly for maximum regional development. Revolution 4.0 is a revolution driven by data connections on an unimaginable scale. Its ability to create depth, expansion, and therefore new complexity in which many human activities are connected to each other, comes in a short span of time Humans are faced with prepositions that were not known before. Perhaps no one can confidently say the direction of civilization, even in the not too distant future, as Schwab said (CEO of the World Economic Forum). On the one hand, Revolution 4.0 makes human activities much more efficient, but also flexible.

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Humans from any part of the world can learn and connect with each other. In 2018 smart cell phone users in the world have already exceeded 50 percent. Knowledge has a broad horizon to be constructed and the public can access the fruits of knowledge that were previously in limited forums. Revolution 4.0 allowed for unimaginable collaboration and coordination, to provide the public with cheaper, faster and more specific services.

Euphoria 4.0 is developing with the response of the Japanese government to popularize the idea called society 5.0, which is a people-centered and technology-based society. The technology discussed here is technology that was developing in the Fourth Revolution when data were connected to each other and used artificial intelligence. The fourth revolution of technology is directed to address the problems of the physical well-being of the population (health, work participation, and management of the city).

The concept of 5.0 created **the wrong idea** that the number 5 here is a continuation of what was in the Fourth Revolution. Socienty 5.0 is utilizing technology that has developed to overcome problems that arise (in part) due to the Fourth Revolution, namely the aliens of social relations, digital inequalities that result in socio-economic inequalities, the use of fragmented technology within the framework of shared prosperity. As an effort that is in Society 5.0 has been made at this time. In the economic field, one of the factors coordinating production and distribution has been to implement Cyber Physical (CP). CP is expected to solve the problem of inefficiency in economic decision making. Society 5.0 is also not a concept that provides ideas for dealing with economic and social problems caused by sociological factors, such as the degree of social cohesion, power imbalances, differences in economic opportunities, and inequality of power or influence. So, many things must be completed in this framework, if you want to solve the various problems earlier. **How do we**?

In the economic field, information technology (IT) allows the emergence of a new coordination platform. There is a new model of engagement, including the prerequisites for assets, platforms and control systems. For example, what we know best is electronic budget populism. With smart communication media in hand, members of the public who were not included in the attention of formal financial performance can now enter through a variety of new platforms. The Economist (3/5/2018) estimates that there will be a decline in the unbankable group to 1.7 billion (2017) from 2.5 billion (2011). This is the potential for involvement in the formal financial system. It seems that the definition of inclusions-exclusions must be reviewed. However, on the other hand, there are many concerns about the future of human stability. Many analyzes estimate that about 35 percent of the work fields will soon become irrelevant. Will new types of opportunities absorb employment needs? IT that seems to open up access to many people is meaningless without the risk of digital divide. For those who master digital and know to take advantage of the new world, they will move very quickly into a big power. Mahadata (big data) is still in the search for a system to maintain its accountability (Cirillo and Zayas, 2019; Ganie-Rochman, 2019).

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In the economic field, although new opportunities are created flexibly, many people work in uncertain conditions. At present globally there is an increase in unemployed young people, which is around 311 million estimates in 2018 (The Economist, 27 April 2018). Furthermore, the industry did not function as it did in the past: the recruitment of employees is much reduced and the industry must use outside resources that are flexible and some are pressed to do automation. The current rate of adoption of robots globally is around 23-37 percent (World Economic Forum, 2018). Many are not ready to change the capacity of their communities to participate in new economic networks and automation of regional development drivers (Gani, 2018).

Regional development is an important part of national development which includes life in the community, nation and state with the aim of enhancing dignity, dignity and strengthening people's identity and personality. In development planning, local governments need to pay attention to the balance of various aspects in a single development area such as economic, legal, social, cultural, political, governance and environmental aspects to support sustainable development, so as to create an open government as has been mandated by Law No. 14 of 2008 concerning Public Information Openness (PIO) and Law No. 25 of 2009 concerning Public Services. Open Government is a joint movement between the government and the community to realize the openness of the Indonesian government and accelerate the improvement of public services. Furthermore, Dwiyanto (2015) defines Open Government as transparency of government action, access to information services from the government, and the government's responsiveness to new ideas, requests and needs.

Building an open government requires a digital reporting system and good regional financial management that can be accountable to the wider community ((Bandariy, 2011; Epstein,Gil S and Gang, 2019; Cirillo,Valeria and Zayas, 2019). Furthermore, Mardiasmo (2015) states, that there are at least three things that can be done by the government on the implementation of financial statement information, namely the creation of transparency, accountability, application of the principles of efficiency and effectiveness in governance. This was made clear by the issuance of PP No. 58 of 2005 concerning Regional Financial Management and *Pemendagri* No. 13 of 2006 concerning Guidelines for Regional Financial Management, as amended by *Pemendagri* No. 21 of 2011 concerning Guidelines for Regional Financial Management. This regulation encourages local governments to report and manage finances in accordance with the policies that have been set. The policy makes the efforts of regional governments to implement systematics that is open smart.

Dwiyanto (2015) states, that openness in delivering financial management makes the district or city government intelligently able to show two things, namely attention and accountability in an efficient and flexible manner, all activities carried out up to decision making to the public. So that the openness carried out by the regional government is not only open vertically but also horizontally open, which means that accountability is not only carried out to the center but also to the wider community. Therefore, synergy between the regional government and the

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community is needed. Accountability is important to carry out, because it is a form of obligation that must be carried out by public organizations or governments or government officials as an accountability after carrying out government functions and carrying out their duties to superiors in one government as well as to the community as a supervision and evaluation of the implementation of tasks.

The development and application of a system of accountability that is appropriate, clear and measurable is needed, so that the implementation of governance and development can take place in an efficient, effective, and free from Corruption, Collusion and Nepotism. Therefore, the formulation of the problem and the purpose of this research is how society 5.0 for the generation of millennials in formulating global open government and smart cities. This is in accordance with the Government of Indonesia which has paid attention to the use of digital to improve the level of welfare, through the management of budget management activities using integrated data. However, it needs to be realized as stated by Ganie-Rochman (2019) and Hasan (2019) so Epstein and Gang (2019) that it must be realized that digital utilization depends on our framework of thinking about economic and social (also political) issues that we want to solve through digital use. Conditions that demand the role of the younger generation (millennial) in socializing the utilization of Information Technology (IT) which is fragmented in the framework of shared welfare. The achievement of 5.0 global open government and smart cities for Batu City defines the relationship between citizens and open policy administration that is responsible for mutual ownership, meaning an atmosphere of increasing citizen involvement through the use of information technology. The result is getting new ideas and input from society about the policies of the service, thereby increasing the quality of government and society compliance with government.

## Literature Review Global Open Government

The government has paid attention to the use of digital to improve the level of welfare. Management of several cities already uses integrated data. **We** ourselves are quite active in global open government schemes and smart cities. The problem is not the implementation at the level of mastery of digital technology but the issue of efficient use of the internet. It must be realized that digital utilization depends on our framework of thinking about economic and social (also political) issues that we want to solve through digital use.

Never think that a big leap in overcoming our backwardness can be done digitally. China, for example, is not only great at mastering artificial intelligence and digital technology that makes it able to become an important player in the world. In line with the development of these technologies, China is focusing its extraordinary efforts on resolving issues of resources, structure, governance and industrial networks, and infrastructure. The virtual aspect is always in line with improvements in infrastructure, organization, and human resources. This achievement fosters two important condition form of global open government and smart cities, namely **accountability** and **transparency**.

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First the presence of **accountability** concept, referring to Dwiyanto (2015:9), accountability is a basic principle for the organization that applies at every level/unit of the organization as an obligation of position in providing accountability for the activity report to his superiors. Furthermore, Auditya and Lismawati (2013) said that accountability is responsible for managing resources and implementing policies entrusted to reporting entities in achieving periodically set goals. So, according to Mardiasmo (2015) and Prasetyo (2011) states public accountability is amanah obligation (agent) to give responsibility, present, report, and disclose all activities and activities that are its responsibility to the party giving the mandate (principal) has the right and authority to hold that responsibility. Accountability to government organizations, especially responsibility to the community is very important, because government organizations are basically an institution that is oriented to the public/society.

It is this indicator that makes the role of millennial generation as a digital talent formulating global open government and smart cities to formulate and foster public accountability and openness as two sides of an inseparable coin, meaning as part of the principles of open governance. The implication is that now both are lively and interchangable discussions, their application to participatory regional planning, implementation and accountability patterns as a logical consequence (Dwiyatno,2015). The concept of accountability in Indonesia is not new, almost all government agencies and institutions emphasize the concept of accountability, especially in carrying out administrative functions of government. This phenomenon is the impact of community demands that began to be heralded again at the beginning of the reform era in 1998. The impact, weak bureaucracy and triggered the emergence of various irregularities in financial management and state administration in Indonesia.

The second important concept of global open government and smart cities is that **transparency** is built on the basis of a free flow of information. Where all government processes, institutions and information need to be accessed by interested parties and the available information must be adequate to be understood and easily monitored. According to Mardiasmo (2015), so Dwiyanto (2015) transparency is defined as the openness of the government in providing information related to public resource management activities to those who need information. The same explanation was stated by Epstein and Gang (2019) that transparency is the provision of information about government to the public and guaranteed ease in obtaining accurate and adequate information.

Furthermore, Gani (2018) and Prasetyo (2011) argue that transparency is providing open and honest financial information to the public. This condition shows that the community has the right to know openly and comprehensively the responsibility of the government in managing the resources entrusted to it and its compliance with laws and regulations. From these various meanings, it can be concluded that transparency is the government's openness regarding all information or activities related to the management of public resources which must be reliably and adequately accounted for by the public.

The realization of transparency is in line with the realm of public finance, Law No 17 0f 2003 concerning State Finance demands accountability and

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transparency in public finance. Financial statements are indeed one of the results of accountability and transparency in public finances, and this means that even prepared financial statements must meet accountability and transparency requirements. In this case, the government is obliged to carry out transparency by providing financial information and other information that will be used for decision making by interested parties, including providing this information to the public. With a transparent and open explanation, the public becomes aware of what the public bureaucracy has done, how much the budget has been used, and how the results of its actions have been.

The principles of accountability and transparency policies realize that global open government and smart cities are transformed into policy outcomes through the use of policy catalysts. This theory of change is designed to adapt to the context of a government. The principles of the policy are public involvement in accountability-transparency. While the policy catalysts include change management-innovation. And from the change principles of global open government and smart cities policies through the policy catalysts produce mediumterm policies, namely: quality of public services. It also produces long-term policies, namely: democracy quality, inclusive growth, trust in the government and the rule of law.

## **Research Methods**

Qualitative research with ethnometodology study approach is used in this study, as referred to Wikipedia explanation (2019) that *ethnomethodology is a method for understanding the social orders people use to make sense of the world through analyzing their accounts and descriptions of their day-to-day activities*, which means everyday methods used by a person or a group of people to live their daily lives. Ethnometodology based on the activities of the Digital Harmonious Group in *Kota Batu* with in-depth interviews with members conducted for five months from March 23 to August 22, 2019. In addition to in-depth interviews also supported by the Researcher's direct involvement in the activities of the formulation of financial management activities. In the next stage, the interpretation of the text obtained from the field and the interview is developed into context. This research is based on trustworthiness (Creswell, 2015) see also Creswell and Miller, 2011). The results of the value of openness as a form of mastery of digital technology in service content according to the character of the people served and the capacity of the bureaucracy adjusted according to the context are the findings of this study.

## **Result and Discussion**

Disclosure 5.0 as revealed in the discussion activities as follows:

Irsyad : *Penggunaan digital atas keterbukaan perlu untuk terus digelorakan.* (The digital use of openness needs to continue to be encouraged)

Mahmud : *Penjabarannya memang tergantung pada komitmen yang ada...bagaimana memberikan informasi yang masyarakat mempunyai akses untuk itu.* (The explanation depends on the existing commitments...how to provide information that the public has access to...)

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	Fauzi	: Jelasitu menjadi penekanan dalam mengelorakan pengunaan akses
	т 1	<i>digital.</i> (Clearthat is the emphasis in making use of digital access)
	Irsyad	: Akses yang membuat terbentuknya hubungan yang saling memberikan tanggapan. (Access that makes for a mutually responsive relationship)
	Whedy	: Tanggapan dalam menyelesaikan penggunaan perhatian pemerintah
	wheay	terhadap masyarakat menjadi jauh lebih efisien bahkan lebih akurat.
		(Responses in completing the use of government attention to the
		community become far more efficient or even more accurate)
	Anwar	: Kalau hanya informasi tanpa tanggungjawab dan filterjelas upaya
		untuk membuat informasi atas komitmen pemerintah menjadi sebuah
		santapan ketidakbenaranyaPHP atau Hoaks. (If only information without responsibility and filter clearly attempts to make information
		without responsibility and filterclearly attempts to make information on government commitments become a dish of untruthyes <i>PHP</i> or
		Hoaks)
	Farid	: Konsep seperti itu membuat pemanfaatan teknologi dalam membangun
		kebebasan mendapat informasi menjadi suatuyaempati dan utuh
		secara intens. (Such a concept makes the use of technology in building
		freedom of information becomeyesempathy and intact intensively)
	Irsyad	: Konsep ini menjadikan landasan kita wong Batu untuk Melekdgital
		sebagai pengetahuan yang bekerja dalam kecerdasan artifisial. (This concept makes our foundation for Batu for <i>Melek</i> digital as knowledge
		that works in artificial intelligence)
	Whedy	: Kecerdasan artifisial ituyang harus kita gelorakan. (Artificial
	5	intelligencethat we must encourage)
	Anwar	: Saya sependapatsebagai tempat kita menerima Pendidikan
		disinijelas kecerdasaan artifisial data informasi yang terkoneksi. (I
		agreeas a place for us to receive Education hereclearly the artificial
	Fauzi	<ul><li>intelligence of the connected information data)</li><li>: Wiihhhhdoctor lulusan Malaysiamulai mengungkapkan teknologi</li></ul>
		informasinyaojo dekik-dekik yo. (Wiihhhhthe doctor graduated from
Page   629		Malaysiabegan to reveal his information technology <i>ojo dekik-dekik</i>
· .	•	yo)
	Anwar	: DiskusiRekbukan munculnya teknologi yang direspon
Jurnal Riset		pemerintahan kota Batusudah diarahkan pada penanganan persoalan
Akuntansi dan		kesejahteraan fisik pendudukyakesehatan, partisipasi kerja, dan pengelolaan kota. (DiscussionReknot the emergence of technology
Bisnis Airlangga		that has been responded to by the Batu city governmenthas been
Vol.4 No.2		directed towards addressing the problems of physical well-being of the
2019		populationyeshealth, work participation, and management of the
		city)
	Farid	: Benarsetujubagaimana kita mampu memfasilitasi masyarakat
	•	untuk terkoneksi data dalam mengkomunikasikan pemahaman informasi
		<i>menjadi pemahaman yangtadi yaitu utuh dan bertanggungjawab.</i> (Rightagreehow are we able to facilitate the community to connect
		data in communicating the understanding of information into an
		understanding thatthat is intact and responsible)

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- Anwar : Dalam konteks ini...gelora open government menunjukkan data terpadu untuk menginformasikan pengetahuan yang bekerja dengan metode dan akuntabilitas. (In this context...open government surge shows unified data to inform knowledge that works with methods and accountability)
- Whedy : Ok...akuntabilitas itulah...yang perlu digarisbawahi dengan ditekankan untuk melakukan komunikasi yang berempati dengan menggunakan teknologi digital...yang itu lah yang kita perlu rumuskan. (Ok...that accountability...which needs to be underlined by emphasizing empathetic communication using digital technology...that is what we need to formulate)
- Anwar : *Iya...namun yang perlu diingat teknologi ini merupakan respek gelora pemerintahan kota untuk menunju smart cities.* (Yes...but the thing to remember is that this technology is the surge of city government to support smart cities)
- Irsyad : *Masuk...kebebasan ini merupakan satu kesatuan untuk tingkat penggunaan internet yang perlu di sajikan...pada titik-titik yang sudah ada dan ditingkatkan terus.* (Entering...this freedom is a unity for the level of internet usage that needs to be presented...at points that already exist and are continuously improved)
- Anwar : *Namun...dukungan ini harus direspon pula oleh masyarakat...program banner yang sudah kita sajikan dan ungkapkan kemarin memang terus kita monitor untuk direspon...dalam pemanfaatan digital...ya...fotonya whedy itu...penting kalua yang dibanner kemarin kurang sippp.* (However...this support must also be responded to by the community...the banner program that we have presented and revealed yesterday indeed continues to be monitored by us to respond...in digital use...yes...the whedy photo...it is important if the person who was banned yesterday is not *siippp*)
- Whedy : Siaappp...namun yang menjadi kita renungkan konteks digital ini menjadi kebutuhan masyarakat...sehingga bukan hanya wacanan untuk global open ataupun smart cities. Pengembangannya...adalah pemanfaatan teknologi secara benar...(Siaapppp...but what we are considering this digital context is the needs of the community...so it is not just a discourse for global open or smart cities. Its development...is the correct use of technology...)
- Irsyad : Iya...Bu wali sering mengajak kita kemarin sebagai bagian elemen masyarakat untuk mendorong informasi yang bersih dan tanpa masukkan SARA bahkan ujaran kebencian...ini yang harus kita rumuskan...apapun program dan gagasan ini tanpa Pendidikan masyarakat kita...konsep global open dan smart cities yang sudah digagas...ya percuma saja. Titik ini menjadi lompatan ide kita bahwa teknologi sudah dimanfaatkan untuk mengatasi persoalan untuk mencapai...ya...tujuan kota kita ini. (Yes...Ibu Wali often invite us yesterday as part of the community element to encourage clean information and without entering SARA even hate speech...this is what

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we have to formulate...whatever these programs and ideas are without our society's education...the concept of global open and smart cities that have been initiated...yes it's useless. This point is a leap in our idea that technology has been used to overcome the problem of achieving...yes...the goal of our city)

- Farid : *Ide ini harusnya menjadi titik temu untuk menjaring informasi sebagai kebutuhan.* (This idea should be a meeting point for capturing information as needed)
- Anwar : *Ok...melalui konsep ini penggunaan teknologi menjadi masukkan kita untuk mengatasi persoalan.* (Ok...through this concept the use of technology is our input to overcome problems)
- Mahmud : *Persolaan yang terjadi ketika penggunaan teknologi yang menyesatkan...kebakaran hutan...sampai criminal...ini perlu koneksi akurat di pusat informasi digital yang ada di Block Offices.* (Problems that occur when the use of technology that is misleading...forest fires...to criminal...this requires an accurate connection in the digital information center in the Block Offices)
- Farid : *Iya...itu menjadi pembelajaran namun...ingat juara 3 gapura nasional kemarin juga teknologi mempunyai kontribusi lho...selamat ya Irsyad...wis salaman sama presiden...oyi.* (Yes...it became a learning but...remember the third place in the national gate yesterday also technology has a contribution... congratulations, Irsyad...greetings with the president...oyi)
- Irsyad : *Konteks inilah...Rid menjadi moment penting untuk mengajak masyarakat dalam mengakses buah pengetahuan atas kehadiran teknologi.* (This context...Rid became an important moment to invite people to access the fruits of knowledge for the presence of technology)
- Anwar : *Teknologi menjadi moment pula untuk kita memberikan pelayanan* sebagai respon atas keberadaan pemerintah kota Batu yang lebih tanggap dan akurat. (Technology is also a moment for us to provide services in response to the existence of the more responsive and accurate Batu City government)
- Mahmud : *Lini inilah menjadi konsep untuk menumbuhkan teknologi informasi menguatkan keterlibatan masyarakat sebagai koordinasi...*(This line is a concept for growing information technology to strengthen community involvement in coordination...)

: *Ya...koordinasi baru...Fud.* (Yes...new coordination...Fud)

Mahmud : Ok...koordinasi baru untuk melibatkan seluruh elemen dalam prasyarat asset, platform dan...sistem control. Ketiga hal yang mampu membawa harmonis ketepat sasaran pembangunan dan perkembangannya...jauh lebih efisien dan tentu fleksibel. (Ok...new coordination to involve all elements in the prerequisites of assets, platforms and...control systems. The three things that are able to bring harmony to the targets of development and development...are far more efficient and certainly flexible)

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Irsyad

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- Anwar : Dengan teknologi Hp memunculkan kerja sama dan koordinasi yang tak terbayangkan sebelumnya, memberikan masyarakat Batu pelayanan yang lebih murah, cepat dan spesifik. (With technology HP, collaboration and coordination were previously unimaginable, giving Batu people a cheaper, faster and more specific service)
- Whedy : Suatu kenyataan yang harus dipertahankan dan ditingkatkan...bagaimana dengan telepon pintar Hp di tangan, anggota masyarakat yang tadinya tak masuk dalam institusi keuangan formal kini dapat dapat masuk melalui berbagai platform baru. (A reality that must be maintained and improved...what about HP in hand, members of the community who were not included in formal financial institutions can now enter through various new platforms)
- Anwar : *Ok...ini yang harus dititikberatkan potensi keterlibatan dalam system masukan penganggaran dan alokasinya serta tata letak pembangunan...inilah koneksisitas satu sama lain dalam pelaporan dan pertanggungjawaban...mempertahankan kota cerdas.* (Ok...this must be emphasized the potential for involvement in the budgeting input system and its allocation and the layout of development...this is the connectivity of each other in reporting and accountability...maintaining smart cities)
- Whedy : *Koneksisitas...untuk menjaga akuntabilitas dan transparasi Kota Batu secara otomatisasi.* (Connectivity...to maintain accountability and transparency in Batu City in an automated way)
- Irsyad : *Ok...gagasan yang membawa kapasitas masyarakat kita untuk ikut aktif dalam pembangunan atau ya...jaringan perkembangan baru dan otomatisasi.* (Ok...ideas that bring the capacity of our society to actively participate in development or yes...new development networks and automation)
- Fauzi : Respon ini harus kita sosialisasikan keberadaannya dalam pembagian area wilayah yang sudah menjadi tanggung jawab...e...akuntabilitas...ha..ha...yang telah terbagi. (We must socialize this response in the division of areas that are already the responsibility...e....accountability...ha...ha...that has been divided)
- Irsyad : Akuntabilitas dalam komunitas budaya digital yang masuk kedalam kehidupan masyarakat Kota Batu...Ayo...Satu...dalam pergerakan ini. (Accountability in the digital cultural community that comes into the lives of Batu City people...Come on...One...in this movement)
- Anwar : Diskusi untuk perkembangan dengan litas berbagai keilmuan seperti inilah...ide prakarsa pendirian komunitas ini...suatu gagasan yang harus tetap didekatkan dengan budaya masyarakat Kota Batu. (Discussions for developments with various scientific fields such as this...ideas for the establishment of this community...an idea that must be brought closer to the culture of the people of Batu City)

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Whedy	: Rebesinilah kemampuan kita untuk memanfaatkan teknologi yang
	sudah berkembang untuk mewujudkan tujuan yang ingin kita
	capaiMasyarakat Kota Batu yang maju dan beradab. (Clearlythis is
	our ability to utilize technology that has evolved to realize the goals we
	want to achieveThe advanced and civilized Batu City Society)
Mahmud	: Konsep inilah upaya kita untuk mengurangi bahkan menghilangkan
	kebohongan dan ketidaksempurnaan pembangunan yang dijalankan(
	This concept is our effort to reduce or even eliminate the lies and
	imperfections of development undertaken)
Irsyad	: Berkembang untuk terus berkembang dalam era digital.( Developing to
	continue to develop in the digital age)
Farid dan	: Okmasuk. (Okcome in)
Mahmud	

Development 5.0 is the use of technology that has evolved to realize the goals of managing Batu City efficiently and flexibly. This achievement is based on integrated data. Utilization of this data is sourced from digital information technology. Communication technology in the form of a series of *mahadata* (big data) that is already available to improve the level of community welfare and integrated data center information in regional management (Ganie-Rochman, 2019). This achievement is further according to Auditya and Lismawati (2013) so Cirillo and Zayas (2019) stating that achieving accountability and transparency is the goal in utilizing big data technology in the use of budgets. Conditions that are in line with Law Number 28 of 1999 concerning State Administration that is Clean and Free of Corruption, Collusion and Nepotism. In the provision stated that the general principles of state administration include legal certainty, the principle of orderly administration of the state, the principle of public interest, the principle of openness, the principle of proportionality and the principle of professionalism and the principle of accountability.

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Jurnal Riset Akuntansi dan Bisnis Airlangga Vol.4 No.2 2019 The current public demand is the existence of regional financial accountability. The preparation of financial statements is a form of transparency requirement which is a supporting condition for accountability, in the form of openness of the government for public resource management activities. Furthermore Prasetyo (2011) and Bandariy (2011), revealed one of the tools to facilitate the creation of transparency and public accountability is through the presentation of comprehensive local government financial reports, where financial reports are an important component for creating public sector accountability and is one of the measuring tools financial performance of local governments. For external parties, local government financial reports containing regional financial information will be used as a basis for consideration for economic, social and political decision making. As for internal local government parties, the financial statements can be used as a tool for performance evaluation.

Public accountability is the obligation of *amanah* (agent) to provide responsibility, present, report, and disclose all activities and activities that are his responsibility to *amanah* (principal) who has the right and authority to request such accountability Mardiasmo (2015). As this is in line with Anwar's statement, that;

Komitmen untuk menggunakan teknologi itu...menjadikan akuntabilitas sebagai pertanggungjawaban atas setiap aktivitas yang dilakukan berdampak kepada pelaksanaan dan pertanggungjawaban pada setiap kebijakan, program dan kegiatan untuk berupaya mencapai kepemerintahan yang baik atau...cara-cara mengurus yang benar...bisa juga amanah, yaitu kesejahteraan masyarakat dapat diwujudkan dengan penyelenggaraan manajemen pembangunan yang baik, bertanggungjawab, sejalan dengan prinsip-prinsip demokrasi.(Commitment to use technology...makes accountability a responsibility for every activity undertaken that affects the implementation and accountability of every policy, program and activity to strive to achieve good governance or ... ways to take care of the right...can also be *amanah*, i.e. the welfare of the community can realized by the implementation of good development management, responsible, in line with democratic principles)

His statement is also in line with Irsyad that *alokasi teknologi mencegah praktik-prakik Korupsi, Kolusi dan Nepotisme baik secara politik maupun administratif, dengan upaya yang menjadikan perhatian melalui disiplin pembuatan laporan keuangan dengan pemanfaatan informasi teknologi...pemanfaatan inilah yang harus dipertahanakan untuk baik dan terpercaya.* (the allocation of technology prevents practices of Corruption, Collusion and Nepotism both politically and administratively, with efforts that make attention through the discipline of making financial statements with the use of technological information...this utilization must be maintained for good and trustworthy)

Both statements provide an explanation that accountability is one of the demands of the community, which incidentally is a key part of the realization of global open government and smart cities. Where the government is asked to report all activities in the government including the management of regional finances ranging from planning to accountability to the community, so that by knowing this the community can assess whether the government has worked economically, efficiently and effectively. Establishment of Law No. 22 of 1999 and Law No. 25 of 1999 by the government, regarding Regional Government and Financial Balance Between Central and Regional Governments, results in demands for broader autonomy and real public accountability and must be given to local governments. Then the Act was replaced and perfected by Law No. 32 of 2004 and Law No. 33 of 2004. The demand for public accountability requires regional governments to not only do vertical reporting, namely performance reporting to the central government, but also to do horizontal reporting, namely reporting performance to the DPRD and the public as a form of horizontal accountability. Furthermore Dwiyanto (2015), revealed that public accountability consists of two types, namely: vertical accountability, and horizontal accountability. Vertical accountability is the responsibility for managing funds to a higher authority, for example the accountability of work units (offices) to the regional government, then the regional

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government to the central government, the central government to the DPR, while horizontal accountability is the responsibility to the wider community This explanation refers to the following level of dialogue:

- Mahmud : *Pencapaian ide mendatar dan ke atas memberikan ungkapan bahwa teknologi itulah yang mewujudkan...bukan orangnya* (Achievement of horizontal and upward ideas gives expression that technology is what makes...not the person)
- Irsyad : Orangnya yang memanfaatkan juga menjadi landasannya untuk apa teknologi digunakan...istilahe...nyawang sing ona yo podho karo karepe. (The person who uses it also becomes the foundation for what technology is used...the term...nyawang sing ona yo podho karo karepe)
- Mahmud : *Lha...ini yang harusnya diutamakan dalam mengartikan pentingnya mendatar dan ke atas...supaya...langkah pemanfaatan ini dapat memberikan perubahaan. (lha...this is what should be prioritized in interpreting the importance of horizontal and upward...so that...this utilization step can provide change)*
- Anwar : Teknologi *bagi perjalanan Kota Batu memang sudah ditempelkan...bagaimana tidak ketika respon pelayanan yang harus diutamakan...lah itu kenapa kita membentuk komunitas ini...layanan menjadi tanggapan yang diperhatikan*. (Technology for Batu City travel has indeed been posted...how could it not be when the service response had to be prioritized...that's why we formed this community...the service became the response that was noticed)
- Whedy : *Tingkat pelayanan memberikan ungkapan akan teknologi dengan sasaran yang telah disusun*. (The level of service provides an expression of technology with the goals set)
- Anwar : *Lha...sasaran itu yang harus kita bersama pegang, sehingga jangan pernah berpikir bahwa suatu lompatan besar akuntabilitas dan transparansi dalam mewujudkan open dan smart city hanya teknologi...bukan. Namun proses masyarakat Kota Batu untuk meresponnya bersama. (Lha...that target that we must hold together, so do not ever think that a big leap of accountability and transparency in realizing open and smart city is only technology...no. But the Batu City community process to respond together)* 
  - : Lha kalau ini yang harus dijaga bagaimana teknologi digital membuatnya mampu menjad solusi cerdas tanpa menghasilkan Hoax ( But if this is what must be maintained how digital technology makes it able to be an intelligent solution without producing a Hoax)

: Lah ini yang harus terus kita tanamkan jangan sampai tujuan Kota Agropolitan tetap terjaga...satukan tekad. (Lha...this is what we must continue to instill not to keep the goals of the Agropolitan City awake...unite the determination.)

Mahmud: *Tekad untuk shining Batu secara open dan smart dalam budaya penggunaan teknologi.* (Determination for Batu shining openly and smartly in the culture of technology use)

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Irsyad

Anwar

#### WHEDY PRASETYO, SOCIETY 5.0 MILENIAL GENERATION: DIGITAL TALENTS FORMULA...... Jurnal Riset Akuntansi dan Bisnis Airlangga Vol. 4. No. 2 (2019) 623-643 ISSN 2548-1401 (Print) ISSN 2548-4346 (Online)

- Irsyad : *Teknologi...ya...dimanfaatkan...atas pertanggungjawab dan kebebasan informasi yang tercipta...indah dan asik ini sebagai tekad untuk mewujudkan pendidikan tepat guna dan berdaya saing di dukung sumber daya.* (Technology...ya...used...for the responsibility and freedom of information created...this beautiful and cool as a determination to realize appropriate and competitive education supported by resources...)
- Mahmud : Sumberdaya alam, manusia dan budaya yang tangguh diselenggarakan oleh pemerintahan yang baik, kreatif, inovatif, dijiwai oleh keimanan dan ketaqwaan kepada tuhan yang maha esa...ini kan visi Kota Batu...berarti pas...tetap. (Natural resources, human and cultural resources organized by good, creative, innovative government, imbued with faith and devotion to an almighty god...this is the vision of Batu City...it means pas...permanent)

In line with the development of technology to achieve global open government and smart cities, the government of Batu City focuses its extraordinary efforts to solve the problems of resources, structure, governance and industrial networks, and infrastructure. The virtual world is always in line with improvements in infrastructure, organization, and human resources. This achievement fosters two important conditions of accountability and transparency. First the presence of the concept of Accountability, referring to Dwiyanto (2015), accountability is a basic principle for organizations that applies at every level / unit of the organization as an obligation of position in providing accountability for the activity report to his superiors. Furthermore Epstein and Gang (2019), Hasan (2019) so Auditya and Lismawati (2013) said that accountability is responsible for managing resources and implementing policies entrusted to reporting entities in achieving periodically set goals. Furthermore according to Mardiasmo (2015), stated public accountability is the obligation of the holder of the mandate (agent) to give responsibility, present, report, and disclose all activities and activities that are its responsibility to the party giving the mandate (principal) who has rights and authority to hold that accountable.

Accountability to government organizations, especially responsibility to the community is very important, because government organizations are basically an institution that is oriented to the public / community. This orientation refers to Fauzi's statement as follows:

...website, pemerintah Kota Batu menyediakan wadah bagi para pemangku kepentingan yang ingin melakukan pengaduan. Adapun wadah tersebut dapat dilakukan dengan tiga metode, yang pertama dengan datang langsung ke kantor dengan menemui PPID (Pejabat Pengelola Informasi dan Dokumentasi). Selanjutnya apabila tidak bisa datang langsung, bisa melalui SMS gateway. Kota Batu juga menyediakan wifi di setiap desa yang ditempatkan di kantor desa. Tujuannya untuk memudahkan masyarakat dalam melakukan akses pelayanan publik. Sehingga dengan adanya beberapa fasilitas tersebut, masyarakat menjadi mudah dan ikut Page | 636

*berpartisipasi dalam pembangunan.* (...website, the Batu City government provides a forum for stakeholders who wish to make complaints. The container can be done by three methods, the first by coming directly to the office by meeting the *PPID*. Furthermore, if it cannot come directly, it can be through the SMS gateway. Batu City also provides wifi in every village which is placed in the village office. The aim is to facilitate the public in accessing public services. So with the existence of these facilities, the community will become easy and participate in development.)

The realization of the above efforts is expected to encourage the acceleration of regional development related to regional financial management, it is necessary to build a system of regional financial management that is transparent, participatory, accountable and fair as an instrument that is in favor of the interests of stakeholders. This is in line with Anwar's statement that:

Dengan semangat perwujudan global open dan smart...ini kontribusi kita adalah merealisasikan proses demokrasi pemerintah Kota Batu ini mengaktualisasikan nilai-nilai lokal dalam penyusunan APBD sekaligus memberikan ruang terhadap akses publik atas terselenggaranya pemerintahan yang baik atau pemerintahan yang terbuka dan cerdas.(With the spirit of the realization of a global open and smart...our contribution is to realize the democratic process of the Batu City government, to actualize local values in the preparation of the APBD while providing space for public access for the implementation of good or open and smart governance)

Therefore, efforts to use technology make the APBD set by Batu City, which must be able to accommodate various aspirations from interested parties every year and the available information must be sufficient to be understood and easily monitored. Regional budget transparency is an important aspect in explaining local government programs, and generally in an effort to improve the welfare of the people in the area (Hasan, 2019). Accountability and transparency in the management of regional finances are public demands that have been responded positively by the Batu City government, because by doing so, actual and factual information will be obtained. Batu City Government, according to Mahmud that; Selama ini telah bertanggungjawab dalam memberikan informasi terkait dengan aktivitas pengelolaan keuangan daerah berupa laporan keuangan kepada pemangku kepentingan atau pihak-pihak yang membutuhkan informasi. (so far it has been responsible for providing information related to regional financial management activities in the form of financial reports to stakeholders or parties who need information.). This explanation is in line with Mardiasmo (2015) and Dwiyanto (2015) that in the framework of transparent, participatory and accountable regional financial management, local governments have submitted financial reports as a form of accountability to higher authorities and to the public in the form of: Budget Realization Report, Balance Sheet, Cash Flow Report, and Notes to Financial

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Statements. The financial statements are prepared in accordance with Government Accounting Standards.

Accountability is an important aspect of regional financial management, through a variety of media, namely through electronic and print media, such as public service lounges, radio, websites, newspapers, pamphlets and billboards. In more detail the Batu City government utilizes information technology to make transparency in the management of its regional finances, namely by the use of telematics in the form of electronic government (e-govt) in the form of the official website of *Kota Wisata Batu* (*KWB*) namely www.KotaWisataBatu.go.id. With this website, all information relating to Batu, especially to find out the financial management of the region, from budget planning to public accountability can be accessed online. The local government of Batu City hopes that the application of technology in the form of e-government in the management of its regional finances will reduce the potential for *KKN* practices and be able to realize its transparency and public accountability. This explanation is a description of the dialogue statement as follows:

- Mahmud : Kota Wisata ini memberikan kekuatan eksistensi kita dalam memberikan fasilitas kepada warga dan para pemangku kepentingan.
  (This Tourism City provides the strength of our existence in providing facilities to citizens and stakeholders)
- Anwar : Benar hasil masukkan kelompok kita ini sebagai feedback atas pertanyaan ataupun kritik serta saran. Adanya fasilitas teknologi ini membuktikan bahwa pemerintah daerah KWB sangat terbuka. (Correct results of our group entry as feedback on questions or criticism and suggestions. The existence of this technological facility proves that the KWB local government is very open)
- Whedy : Perpaduan ini memberikan bukti bahwa teknologi mampu menjadikan sarana pengaduan, kritik ataupun saran yang disampaikan akan menjadi masukan pemerintah daerah agar bisa menjadi lebih baik. (This integration provides evidence that technology is able to make the means of complaints, criticisms or suggestions submitted to be input for local governments to be better)
- Anwar : *Konsep inilah yang harusnya kita gelorakan melalui bulletin dan aspek informasi lainnya kepada masyarakat...Melek digital menjadi kelompok ini bermakna.* (This concept is what we should encourage through bulletins and other aspects of information to the public...*Melek* Digital is a meaningful group)
- Whedy : Bermakna dalam keterbukaan informasi Hal ini dimaksudkan informasi yang bener bener terbuka. Pemerintah juga memiliki akses untuk smart (Meaning in information disclosure This means that information is truly open. The government also has access to smart)
- Anwar : Iya...open dan smart menjadikan masyarakat pemikirannya bisa lebih terbuka lagi gitu lo, pemerintah sudah memberikan fasilitas dan mereka antusias gitu untuk menerima dan memanfaatkan fasilitas tersebut. Dimana dengan adanya wifi di desa maka akan mudah untuk mengakses web Kota Batu, dan melihat laporan keuangan, atau masalah pelayanan

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*publik lainnya melalui internet tanpa harus datang fisiknya (Iya...open and smart makes the thinking community can be more open like that, the government has provided facilities and they are so enthusiastic to receive and utilize these facilities. Where with the wifi in the village it will be easy to access the Batu City web, and view financial reports, or other public service issues via the internet without having to come physically)* 

The process that provides accountability carried out by the Batu City government. Accountability in the use of digital technology for the management of regional finances and the results of their achievements, actual and factual information will be obtained where it encourages the realization of good, clean and transparent governance and can respond to various demands more effectively. In addition, the accountability of regional financial management carried out by the Batu City government, will also provide opportunities for stakeholders to be able to access and manage and use this information appropriately and accurately by expressing their aspirations as part of public responsibility to realize aspirational and participatory. So that the government can produce a good financial governance, namely regional financial management that is carried out correctly, honestly, in an orderly and aspirational manner or non-discriminatory.

Achieving the implementation of accountability and transparency can be known by indicators that can be used, namely:

1)At the stage of the decision making process, including: making a decision must be made in writing and available to every citizen who needs it; decision making has met the applicable ethical standards and values; the clarity of the policy objectives taken, and in accordance with the vision and mission of the organization, as well as applicable standards; a mechanism to ensure that the standards are met; consistency and feasibility of established operational targets and priorities in achieving these targets;

2)At the policy outreach stage, this includes: disseminating information about a decision, through mass media, mass media, and personal communication media; accuracy and completeness of information related to ways to achieve the objectives of a program; public access to information on a decision after a decision has been made and the public complaints mechanism; and the availability of a management information system and monitoring of results achieved by the government.

This indicator is what makes the role of millennial generation as a digital talent formulating global open government and smart cities. A talent that is able to formulate and foster public accountability and openness as two sides of an inseparable coin, meaning that it is part of the principles of open governance. The implication is that now both become lively and interchangable discussions, their application to participatory regional planning, implementation and accountability patterns as a logical consequence (Dwiyanto, 2015). Achieving this condition shows the openness of the government in providing information related to public resource management activities to those who need information (Hasan, 2019;Epstein and Gang, 2019). Meanwhile, according to Dwiyanto (2015), defines freedom of information as the provision of information about government to the public and

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guaranteed ease in obtaining accurate and adequate information. Furthermore, this is in line with Anwar's statement that:

Kota ini menghadirkan digital sebagai sarana pemanfaatan informasi keuangan dan aktivitas pembangunan yang terbuka dan jujur kepada masyarakat berdasarkan pertimbangan bahwa masyarakat memiliki hak untuk mengetahui secara terbuka dan menyeluruh atas pertanggungjawaban pemerintah dalam pengelolaan sumber daya yang dipercayakan kepadanya dan ketaatannya pada peraturan perundang-undangan.(The city presents digital as a means of utilizing financial information and development activities that are open and honest to the community based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its compliance with laws and regulations)

From this understanding, it can be concluded that the use of digital information is the government's openness regarding all information or activities related to the management of public resources that must be accounted to the public reliably and adequately. Furthermore, Anwar explained that *tidak bisa dipungkiran bahwa ketepatan informasi memberikan efisensi dan fleksibel atas respon yang didapatkan.* (can't be denied that the accuracy of the information provides efficiency and flexible response obtained) This statement is in line with Dwiyanto (2015), revealing that there are several indicators that can be used to measure the level of transparency of government administration, including:

- 1)Measuring the level of transparency of the process of public service delivery. Requirements, costs, time and procedures taken must be published openly and easily known by those who need it, and try to explain the reasons;
- 2)Refers to how easily service rules and procedures can be understood by other users and stakeholders. The rules and procedures are "simple, straightforward and easy to apply" to reduce differences in interpretation;
- 3)It is easy to obtain information about various aspects of public service delivery. The information is freely and readily available.

Such realization is in line with the realm of public finance, Law No 17 of 2003 concerning State Finance demands accountability and transparency in public finance. Financial statements are indeed one of the results of public financial accountability and transparency, and this means that the financial statements prepared must also meet the requirements of accountability and transparency. In this case, the government is obliged to carry out transparency by providing financial information and other information that will be used for decision making by interested parties, including providing this information to the public. With a transparent and open explanation, the public becomes aware of what the public bureaucracy has done, how much the budget has been used, and how the results of its actions have been. This became the basis of Irsyad's statement that:

Asas keterbukaan penyelenggaraan pemerintahan Kota Batu ini merupakan akses membuka diri terhadap hak masyarakat untuk memperoleh informasi yang benar, jujur dan tidak diskriminatif tentang penyelenggaraan pemerintahan daerah dengan tetap memperhatikan perlindungan atas hak asasi pribadi, golongan dan rahasia negara.(The principle of openness in the administration of Page | 640

Batu City government is open access to the rights of the community to obtain true, honest and non-discriminatory information about the administration of regional government while taking into account the protection of personal, group and state secrets rights).

The same statement was stated by Mahmud as follows:

Pemanfaatan digital...ini., bagaimana va...memberikan kesempatan kepada masyarakat untuk mengetahui berbagai informasi tentang penyelenggaraan pemerintahan daerah secara benar, jujur dan tidak diskriminatif. Dengan didukung kemajuan teknologi informasi pada saat ini, maka membuka peluang kepada berbagai pihak untuk dapat mengakses, mengelola serta menggunakan informasi tersebut secara cepat dan akurat untuk lebih mendorong terwujudnya pemerintahan yang baik, bersih dan transparan serta dapat menjawab berbagai tuntutan secara lebih efektif. Selain itu transparansi harus seimbang, menyangkut kebutuhan akan lembaga kerahasiaan maupun informasi-informasi vang mempengaruhi hak privasi individu. (Digital utilization, this, how..va...provide opportunities for the public to find out various information about the implementation of regional government in a true, honest and non-discriminatory manner. Supported by the progress of information technology at this time, it opens up opportunities for various parties to be able to access, manage and use the information quickly and accurately to further encourage the establishment of good, clean and transparent governance and to respond to various demands more effectively. In addition, transparency must be balanced, involving the need for confidentiality of institutions and information that affect individual privacy rights)

Achievement of the hopes of Irsyad and Mahmud made millennial generation as a digital talent in the formulation of global open government and smart cities to grow three elements achieved efficiently and flexibly, including:

1)In order for the policy implementation to be successful and continue for a long period of time the government needs to have institutional mechanisms including human and financial resources, as well as adequate evaluation procedures and supervision;

2)Organizations in government are responsible for policies by providing strong leadership and have the capacity to build a vision in coordinating overall policies towards achieving cross-sectoral policy objectives;

3)Organizations in government must have the ability to coordinate all stakeholders and provide the incentives they need to work with other relevant branches and civil society, both horizontally and vertically.

The achievement of 5.0 global open government and smart cities for Kota Batu defines the relationship between citizens and open policy administration that is responsible for mutual ownership, meaning an atmosphere of increasing citizen involvement through the use of information technology. Technologies are used easily

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and are connected to each other to encourage consultation and public involvement. The result is getting new ideas and input from citizens about the policies of the service, thereby increasing the quality of government and citizen compliance with government. Therefore, this study shows the role of millennial generation with public administration in order to realize 5.0 it takes several approaches, including:

- 1) Provision of information, is a one-way relationship in which the government produces and conveys information for use by the public,
- 2) Consultation, is a two-way relationship that the community provide input to the government,
- 3) Active involvement, a relationship based on partnerships with the government, which is involved in defining the process and content of policy making, and
- 4) Co-production, in policies and services, which is involved in partnership with professional service providers when designing and providing public services.

The embodiment as described above requires the active motivation of millennials (17-35 years) to develop technology that is integrated with government. This synergy makes the provision of digital education does not have to include knowledge to construct information to be useful knowledge, but rather to the integration of changes in the characteristics of the people served and the capacity of the bureaucracy adjusted according to the context. This Is Our Society 5.0 ... **Karena Kita adalah Kita Bukan Lain**.

## Conclusion

The achievement of 5.0 *global open government* and *smart cities* for Batu City defines the relationship between citizens and open policy administration that is responsible for mutual ownership, meaning an atmosphere of increasing citizen involvement through the use of information technology. Synergy is manifested in three efforts, namely the implementation of policies, government organizations and the ability to coordinate. This effort creates efficient and flexible use of technology. Society 5.0 makes the role of millennial generation to take advantage of technology that has evolved, meaning that technology is used easily and connected to one another. The aim is to encourage consultation and public involvement. The result is getting new ideas and input from citizens about the policies of the service, thereby increasing the quality of government and citizen compliance with government.

## Advice, and Limitation

The realization of 5.0 global open government and smart cities requires active motivation of millennials to develop technology that is integrated with government. This synergy makes the provision of digital education towards the integration of changes in the characteristics of the lives of the people served and the capacity of the bureaucracy to be adjusted according to the context. Such conditions are realized with the support of cultural interaction and motivation between the community and the city and/or regency government. These two elements must foster harmonious relations in the use of information technology. Achievement is a key requirement for utilizing technology easily and connecting with each other to encourage consultation and public involvement.

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## Implication

The achievement of 5.0 global open government and smart cities for Batu City defines the relationship between citizens and open policy administration that is responsible for mutual ownership, meaning an atmosphere of increasing citizen involvement through the use of information technology. The result is getting new ideas and input from society about the policies of the service, thereby increasing the quality of government and society compliance with government.

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