

Strengthening government apparatus for the success of technology-Based Local Finance Information Systems (SIKD)

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ABSTRACT

A local financial management improvement needs to be realized for good governance. Regulation No. 17 of 2003 requires regional governments to better manage their finances through technology based Local Finance Information Systems (SIKD). In practice, it often causes behavioral problems because it leads to changes in the system in a short time by claiming to gain a better system that complies with the financial administration system in Indonesia. Thus, the government has to pay attention to their apparatus. This study tries to find out factors for strengthening the finance staff for implementing technology-based SIKD. It used a phenomenological approach and the data were collected through observation, in-depth interview, and document analysis. Informants in this study are those who directly involved in technology-based SIKD, finance staff, and policy makers. It shows that there are three important factors for the success of technology-based SIKD. Firstly, the staff's commitment to self-integrity. Secondly, ethics and morality for staff's building character, and thirdly, improve the government apparatus' capacity. In conclusion, the government should be proactive in improving the human resources quality for implementing technology-based SIKD, through socialization or training. Results of this study suggest that regional government regulates human resource development for the successful implementation of technology-based SIKD.

ABSTRAK

Perbaikan pengelolaan keuangan daerah diperlukan untuk tata pemerintahan yang baik. Peraturan No. 17 tahun 2003 mewajibkan pemerintah daerah untuk mengelola keuangan daerah dengan lebih baik melalui Sistem Informasi Keuangan Daerah berbasis teknologi (SIKD). Dalam praktek, seringkali menimbulkan masalah perilaku yang juga menyebabkab perubahan sistem dalam waktu singkat dengan mengklaim memperoleh sistem yang lebih baik yang sesuai dengan sistem administrasi keuangan di Indonesia. Dengan demikian, pemerintah harus memperhatikan aparaturannya. Penelitian ini bertujuan untuk mengetahui faktor-faktor penguatan staf keuangan untuk penerapan SIKD berbasis teknologi. Penelitian ini menggunakan pendekatan fenomenologis dan data dikumpulkan melalui observasi, wawancara mendalam, dan analisis dokumen. Informan dalam penelitian ini adalah mereka yang terlibat langsung dalam SIKD berbasis teknologi, staf keuangan, dan pembuat kebijakan. Hasilnya menunjukkan bahwa ada tiga faktor penting bagi keberhasilan SIKD berbasis teknologi. Pertama, komitmen staf terhadap integritas diri. Kedua, etika dan moralitas untuk pembangunan karakter staf, dan ketiga, meningkatkan kapasitas aparat pemerintah. Kesimpulannya, pemerintah harus proaktif dalam meningkatkan kualitas sumber daya manusia untuk menerapkan SIKD berbasis teknologi melalui sosialisasi atau pelatihan. Hasil penelitian ini menunjukkan bahwa pemerintah daerah mengatur pengembangan sumber daya manusia untuk keberhasilan penerapan SIKD berbasis teknologi.

1. INTRODUCTION

The introduction of constitution no. 17 of 2003

about the state finance extends a district authority to manage its Local Finance Information System

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(SIKD). SIKD becomes necessary and obligatory for a district to control local finance management and assure the right to know for local community to be aware of the state financial affairs. Therefore, the management of SIKD must be appropriate and comply with the needs of local financial management. Indonesian Audit Agency recommends regional institution that they improve their administration system, information technology system, and increase human resource. The improvement should ensure a good, effective, and efficient financial management, to convince that government financial report is valid according to existing rules of laws. Besides, it should comply with constitution (Sanusi 2012). The recommendations on technology improvement will allow an effective and efficient administration of local finance management process. It also enables transparency so that supervision can easily be done.

The interesting question to discuss in implementing IT is such as, "What is the expectation of applying IT in an organization?" If this question is addressed to organizations that apply IT, they will answer that the most important point is the success of the IT in its implementation. In the last decades, the IT system had failed in its technical aspect due to poor IT system containing syntactical errors, logical errors, as well as information errors. Thus, despite the quality of IT has improved, the failure of the system usage frequently occurs (Jogiyanto 2007: 1).

Findings on IT system indicated that the failure of IT system implementation tended to be behavioral aspect (Jogiyanto 2007: 1). Brainware, as a part of system, is a substantial factor in the implementation of IT system. This has been confirmed by Satria (2008) who states that the success of IT system in a certain organization is determined by users, decision maker, developer including designer and programmer, researcher, and maintenance operator. Human aspect can not neglect humans' behavior in developing a system. In the context of behavioral accountancy, by considering the relationship between human behavior and accountancy system, it will reflect social dimension and human behavior in an organization (Ikhsan and Ishak 2005:3).

Considering the previous discussion, the researchers find it interesting to investigate phenomena relating to the IT system implementation in the public sector. Public sector organization is very different from business sector in terms of forms and objectives. Also when viewing the differences, the researchers think that there is a need for different approach.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

In reality, the public sector organizations are not as simple as others are due to the different interests of executive and legislative parties, different of working system, and rigid administration system. The reality cannot be avoided because the public sectors never operate in a vacuum sphere (Dwiyanto 2011:11).

Referring to the above discussion, government as an organization that represents the people oblige to develop a transparent system towards budget, policy, government activities and responsible to the success of the implementation. Sukoharsono (2008:17) suggests that current assessment of IT system is more complicated, because it involves combination of good application of IT system to support the users in creating correct process.

DeLone and McLean (1992) carried out a study on the success of IT system and becomes a reference for other researchers in the behavioral accountancy domain. Benchmarking of success according to DeLone and McLean (1992) is a reflection of 6 dimensions of success. The six dimensions of success are 1) System quality; 2) Information quality; 3) User; 4) User satisfaction; 5) Individual impact; and 6) Organization impact. Mason (1978) specifically states that the success of IT implementation appears when it can contribute to the users. The contribution is in the form of users' productivity development or better understanding of IT benefits. Meanwhile, Goodhue and Tompson (1995) suggest users' evaluation concept to know the success of IT implementation. Generally, users' evaluation concept is individual achievement in implementing IT system at their work. In this context, SIKD supported by technology can be expected to improve the quality and ability of government apparatus in doing their SIKD activity.

The success of implementing IT especially in the government sector is an interesting topic to be investigated because it relates to many different factors with business organization sector. White et al (2007: 87) in Jogiyanto argue that there are significant differences in measuring success viewed from organization, users, and system. There is no right or wrong in terms of measurement, it depends on its context.

The selection of success measurement depends on research purpose, context, organization, users, and form of system application. Baridwan (2012) contends to consider organizational culture and religious culture in investigating implementation of IT system. Sudarminta in Sastrapratedja (1983:124)

reminds us that the technology advance or technology development should be able to blow wind of changes in other aspects of life such as ethic, morality, culture, and religion.

Sukoharsono (2008: 18) identifies a solution to measure the successful of IT implementation that it is not only focus on the value-added or the contribution of the system to the organization but it also focuses on the positive impact on the users. Darmawan and Fauzi (2013:92) agreed that an effective IT system would improve the capacity of human resources or a management or management who work in an organization to work with greater speed and quality in dealing with various problems within the organization.

This research aims at finding out dimensional reinforcement of the government apparatus to succeed in implementing technology based SIKD. Government apparatus is a vital component in managing local financial affairs. As subject, government apparatus are the implementers or operators of technology based SIKD. Government apparatus, as a complex human being has physical and spiritual elements. Likewise, activities of regional financial administrator should have both physical and spiritual elements such as (human being, technology, system, mental, morality, and characters).

Exploration of the dimensions was carried out to raise government apparatus' awareness (subject) in pertinent to the measurement of the successful of technology based SIKD implementation. The reason why awareness needs to be examined is that because people have some level of awareness. Government bureaucracy that has a series of rules that bind the apparatus are things that cannot be denied, however, Parsons in Bungin (2011:35) denounced that to a certain degree, people have a space to interpret subjectively toward an objective structure that they encounter.

This research is expected to be beneficial to government at both local level and central level. The significance of this research can be taken into consideration in making laws or policies on local financial administration that the government apparatus should be synergic and integrated with the implemented system as well as with the characteristics of the public sector organization

3. RESEARCH METHOD

Data and Variables

This research employs an interpretive paradigm with the phenomenological method. Burrell and Morgan (1979:28) articulated that the core of interpretive paradigm understands the fundamental

form of social field at the level of someone's subjective experience. By employing the interpretive paradigm, the research emphasizes on the subject's (informant's) understanding or interpretation toward the object (technology based SIKD). The rationale of the use of phenomenological method is based on the purposes and context of the research.

The purpose of this research is to investigate the dimensional reinforcement of the government apparatus to measure the successful of the implementation of technology based SIKD. It is based on awareness of the subject (government apparatus') who are experienced and knowledgeable associated with technology based SIKD. The implementation of IT system in the public sector, especially in the local financial administration should be done in the natural setting. It aims at obtaining reality and holistic understanding on the success of technology based SIKD. Phenomenological approach also allows the researchers to be able to fully understand the real meaning of technology -based SIKD that is based on the awareness of the government apparatus as the system implementer (subject).

The main data were taken by means of interviews, observation, and relevant documents. The subjects (informants) of the research were the system operators, head of finance division, head of department, officers of State Audit Agency (BPK), officers of State Development Audit Agency (BPKP). Instruments of this research were the researchers. The researchers' roles as the research instrument were being involved from the first stage (data collection) up to the final stage (data analysis) and the researchers employed their research skills.

The research employed Husserl's transcendental phenomenology method to explore concepts relevant to technology based SIKD. First, intentionality; it is a mind orientation to map a specific object. Intentionality in this research refers to how the informant carries out their duties, as an operator or as a decision maker, in relation to the implementation of technology based SIKD. Secondly, it deals with noema and noesis. Noesis refers to perception of mind, when somebody perceives, assesses, senses and thinks. Thirdly, it is the intuition that refers to the researchers' ability to determine noema and convert it into noesis from perspective of informants. Fourthly, it deals with inter subjectivity. It refers to the common understanding. We share perception with others.

The data analysis was done through three stages. 1) Epoche1; 2) it is phenomenological reduction, which is descriptively interpreting the object. Three types phenomenological reduction are:

bracketing², horizontalizing³, and horizon⁴ and then, grouped horizon into thematic; 3) Imaginative variation, presenting the explicit meanings and then integrated them with logic, intelligence and intuition to gain authentic truth in the essence of phenomena.

4. DATA ANALYSIS AND DISCUSSION

Dimension 1: Improvement of government apparatus' commitment as the embodiment of their integrity to the government

The success of technology-based SIKD depends on the commitment of the government apparatus to carry out their duties. Commitment relates to a pledge and the consequence of pledge is to keep it. A pledge may relate with us, with others, or with our surroundings. It will be reflected in our behaviors and attitudes that we have willingness to do everything to obtain an objective. Bahar's statement is as following:

"As I have mentioned previously man... Local finance affair is a sensitive issue. When dealing with money, everybody wants to know. Hence, financial staff must have commitment to their job, especially operators since we have replaced our former system with the better one. It only depends on the users. For this reason, we need people who really want to work, who are dedicated to administer local finance, who are loyal, who do not cheat, and who do not like to complain. The system is only a tool; its implementation depends on the users. Hence, if the users do not change their work habit and attitude, the system will be useless." (BHR)

The discussion on the commitment in the government sector was related to the responsibilities, rights and duties of the staff as civil servant in accordance with the oath and pledge of civil servant. The regulation requires civil servants to take pledge/oath in accordance with their religion/belief, set out in the government regulation No. 21 year 1975 and Government Circular No. 14/SE/1975. The commitment of the state officers is considered as their willingness to be government apparatus, civil servant and demonstrate that they have strong belief to achieve an objective complies with Five Basic Principle (Pancasila) and 1945 Constitution of Republic of Indonesia. The state apparatus' commitment reflects how much they identify and engage themselves in performing the duties of civil servant. ARS revealed about these ideas below:

"In the administration of local finance, it requires a commitment from all involving ele-

ments, a commitment from top level to the bottom level of government officers; they should have the same will.

Although the superior officer has a commitment but the subordinate officers do not have the commitment, or vice versa. Then, the system will not work properly. The most important party is operator since they are at technical area who run the system (system of local finance administration)" ARS

Take notice of ARS' explanation above, basically, commitment is a government apparatus' attitude toward values in the governance and their strong belief to achieve the intended objectives. Such attitude should be held in common, ranging from staff at the lowest level up to the highest level. According to ARS, a good collaboration should be established from all stakeholders, achieving the goals will not succeed if a commitment made by staff at lowest level only, or made by decision makers only. GMS explain that it important that the government apparatus behave in appropriate manner in doing their duties in the local finance administration. He says that the implementation of the system requires passion of people who want their public finance management complies with the regulation of local finance. GMS reveals:

"As I said before, mam.... This system is actually a set of rules which is established in a system. Sometimes, as facilitator, we are dilemmatic when we have a person who is difficult to understand our explanation; it seems that we teach him a regulation. Usually, we became excited when we have someone who want to learn. He said "no problem sir, we are in the process of learning and improving our report". It showed that he was responsible to his duties" (GMS)

GMS explanation above indicated that a staff's commitment is a vital in the implementation of the system. In interview, he stressed that human is the most fundamental aspect in the local finance administration. In his opinion, no matter how good the system is, if the staff do not have high motivation, then the system will not work properly. It signals the importance of strong will from all related parties to implement the system in accordance with the plan.

It is not easy to change the behavior of the staff, but it needs to raise awareness of the staff on the need of starting good things to be able to obtain good things. If want to have good result, it should be started by good outset. It is very difficult to obtain good result if it is initialized by a messy start.

GMS further explain that Five Basic Principles (Pancasila) and 1945 Constitution of the Republic of Indonesia are fortifying government apparatus from negative and bad behavior.

Local finance administration requires staffs that are capable, trustworthy, professional, and high personal integrity to support good financial government. This matter is taken into consideration since the local finance accountability is the task of government to be accountable to the state, society and god. The professional, high personal integrity, and trustworthy are required in planning, budgeting, procurement of goods and services, issuing receipts, and other social economic transactions. The question is how the application of IT in the process of SIKD is. Government apparatus should maintain their self-integrity through the implementation of the system. They should be trustworthy and self-awareness of the importance of IT as a medium to help them in completing their works. They should not utilize IT to cheat. This opinion is in line with Dwijayanto (2011:246) who implies that IT is merely a means and medium which may provide benefit when it is endorsed by the bureaucratic apparatus and leaders who have capacity and integrity. Furthermore, it also requires improvement on the bureaucratic structure and bureaucratic culture.

Dimension 2: changes of ethics and morality of the government apparatus as their self-character enhancement

Ethics and morals in government are related to the activities and performance of the government apparatus. This can be about the interaction between government apparatus, government with society, or government with other parties. Such act is called principle of decency in the government as the basis of thinking and acting. The principle is also a foundation of ethical decency for government apparatus and government agency in conducting governance task. Such ethics is always concerned with values of virtue which associated with fundamental rights of citizens as a social people. ARS expresses his idea is as follows:

“Community wants to have common honesty and integrity of government. To have such government, it depends on the apparatus, they should be aware of what do and do not to do, they have straightforward intentions. In other words, all of the elements of the government must have good ethics and morals.” (ARS)

The explanation above provides an insight that governmental activities must be carried out by the

apparatus who have high integrity personal to their duties. Performing the duties of civil servant indicates apparatus' honor to the regulation and laws. In relation to the technology based SIKD, ARS acknowledges that local financial system is not only about the software, but the most important things is its users. He clarifies that no matter how good the system, but if the users do not have a good will, then it will not provide any benefit. The users will is not only to carry out their duties but also to maintain and keep the system to obtain the expected results. The staff that deals with SIKD are not only required to conduct the procedures of SIKD in accordance with regulation, but they are also required to maintain the system ARS provides an example:

“There are some staff who are incapable. For example: an operator has been given a laptop. It is expected that he keep the laptop. However, in fact, he does not maintain the laptop well. He assumes that the laptop will be replaced by a new one when it is broken. He thinks that annual budget always include laptop. According to me, it is important to have human resource who have good moral and ethics to administer the local finance properly.” (ARS)

ARS stresses the importance of self-awareness of the staff to maintain their moral. Generally, as a source of virtue, ethics and morality need to be inculcated and maintained in the government's structure. Djakfar (2002: 57) claims that moral consciousness is our awareness to do our duties, although it is quite difficult to determine it. Hence, in order to be a good moral staff, we should be aware that we carry out our jobs because it is our responsibilities. It is the duties of staff who involve in technology based SIKD to implement it complies with the regulation. The duties are not merely implement the system but also maintain and keep the software and hardware of the system. ARS observes that the implementation of high quality system will reduce dysfunctional attitude of the staff because contentment to the system. The staff area pleased when the system is helpful and beneficial. The situation will affect their work performance.

Government apparatus as a person and the user of the system performs his role with his nature such as: ethic, moral, belief, culture, traits and so on. Yet, system is made by people as a tool to help them achieve determined objectives (Harahap 2004:20). Harahap (2004:21) asserted that a good system will be useless if the users do not have good moral and ethics since the system can be set as us-

ers' wish. Basically, all humans are good. However, lust and opportunities may change human behaviors and natures. It is very important to build mental and character of the government apparatus to raise their awareness in implementing technology based SIKD.

The same ideas shared by ASM. He often expresses his opinions in colloquial language of Palu. The following are his expression:

"We need a reliable system, mam... but the most important thing is the users of the system. Although the system is sophisticated, but the users do not have good moral, then it will be useless." (ASM)

Discussing about ethics in the government, Syafie (2011:3) explains that manners, morals, and characters of the government should comply with the noble values of religion, tradition and honest conscience. Thus, it can create somebody with good moral (virtuous) who are able to distinguish between bad things and good things. Syafie (2011:176) points out seven common basic principles of government that are compatible at any place and at any time. One of the principles is applying the rules of morality in implementing government affairs.

Opinions of the informants indicate the staff (government apparatus) is the key of the process of local finance management. Government's ethnic has been regulated on 1945 constitution of Republic of Indonesia, Five Basic Principles (Pancasila) and moral ethics of civil servant. In the future, government apparatus must have moral values, trustworthy, and noble characters. They must carry out their duties wholeheartedly and loyal.

Government apparatus must keep ethics of civil servant and reflects the norms in their personal life as well as civil servant life. The values and norms must be embedded in the life of government apparatus to obtain the common objective that is good SIKD management. Djakfar (2012:174) confirms that IT is a tool that depends of morality of the users. It is expected that the use of technology will facilitate the government apparatus to improve their quality including moral quality. The use of technology is expected to provide a lot benefits for society, government and government apparatus.

Dimension 3: and improvements of the government apparatus' work performance that hold *does the best* working principle.

In the administration of local financial affairs, performance of the staff can be elevated through the utilization of IT system. IT system can be used as a means to improve the quality and quantity of

the staff' work performance. As a result, staff will obtain optimal performance as expressed by ARS below:

"One of the purposes of the government to utilize this system is to achieve better audit result from Indonesia Audit Agency. To obtain this result, it not only depends on the system but also depends on the users. There are some ignorant staff, who is not concerned with their duties. In my opinion, it may require reward and punishment from the government to the performance of the staff. Because some staff might think that, there is no significant difference between staff who have heavy workload and those who have little workload. Reward and punishment can motivate the government apparatus to elevate their work performance." (ARS)

Work performance is complicated for it involves several factors. The performance of public sector organization is different with performance of private organization. Business organizations appraise their employees based on their capacity and achievement, while public sector organization is oriented toward the achievement of public service and administrative. This perspective makes the management in public-sector organization differs from business organizations. Bureaucracy is the most prominent feature of public sector organization and this characteristic certainly affect the performance the apparatus. As ARS have mentioned above, the government appraise the apparatus when they have completed their task and duties based on their main duties and functions. ARS argues that government should appraise the staff performance not only based on the achievement but also based on the process of achieving.

In the context of local finance administration, IT system contributes to improve the work performance of government apparatus. Handayani (2005) argues that somebody will utilize the IT if he believes that the system will be helpful to elevate his performance. A good system will support the users to do their jobs better. ARS argues this idea is as follows:

"In this office, the staffs have diverse characters, some of them have good characters but some others love to complain. Before the system replaced by technology based SIKD, there were all kinds of complaints. Now, the new one has replaced the old system, therefore, they do have any reason not be able to finish their task. If they still complaining and cannot finish their duties properly, it means that they

need to upgrade their capacity. This is a good system; it is helpful for the staff to complete their work faster and better. The implementation of the system relates with the users' work performance. They will be appraised for their work performance annually." (BHR)

BHR's statement above illustrates that the achievement level of local finance administration and the applicable policy will determine level of success of a staff in escalating their performance. Understanding thoroughly statement made by BHR, basically, a staff's performance is an integrating process of self-purposes and government process. The condition mentioned by BHR was a situation where the staff are not motivated to commit to do their task and duties. Bad behavior such as grumbled and lazy can interfere the staff' performance. Such situation should be addressed urgently. Staff should behave appropriately. ASM shared the same idea is as follows:

"It depends on the person, mam. If the attitude of the finance staff in the workplace is not good, then there is no need to have this system. For example, in the morning, instead of starting to do their main task such as to make letter of salary disbursement, they have morning coffee or breakfast. Having this system, they should work faster rather than delay to do their tasks. But, not all staff have the same attitude, mam... (Smiling). Our performance is appraised by our superior officer. If we have been given facilities but our performance is not increased, than we should be ready to be move to other sub-division. The main point is, by having the system, the staff should work better." (ASM)

Darmawan and Fauzi (2013: 92) view that an efficient information system will improve human resources or management who work in an organization to work with greater speed and quality in dealing with various problems within the organization. A government apparatus is already appraisable for his/her performance when he/she has done his/her job description and has taken part in achieving a certain purpose. Sukaharsono (2008:15) notes that an information system is success if the users are willing to use it and they are pleased with the system, but the most important thing is that the system should be able to improve the quality works of the users.

We should remember that the awareness of responsibility is not only emphasized on the formal aspects but also emphasized on the moral and spiritual aspects, accountability to the Supreme God. If

such accountability can be created in the implementation of local financial administration, its mechanism can function properly and the government apparatus can utilize the sphere to achieve their moral purpose.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

In general, this research found that the implementation of technology-based SIKD should be benefited to the process of local financial management and transformation of the behavior of the government apparatus.

This research reveals three determinant aspects on the government apparatus that underlie the success of technology based SIKD. The aspects are: changes of government apparatus' commitment as the embodiment of their integrity to the government, in local finance administration in particular; changes of ethics and morality of the government apparatus as their self-character enhancement; and improvement of the government apparatus' work performance who hold do the best working principle. The implementation of technology based SIKD is successful if it is able to bring positive changes to the government apparatus' behavior as outlined in the three determinant aspects.

This study recommends that the government should not disregard their apparatus' involvement in the planning to the implementation of technology based SIKD, since the success of the system implementation depends on the apparatus performance. The contribution of this study is an input to the local and central government that in making regulation or policies, particularly in technology based local financial affairs should be synergic with the development of human resources (government apparatus), the system that will be implemented, as well as the characteristics of public sector organization.

This study has some limitation. The findings were derived from the awareness and perceptions of the system implementers. However, this study still needs further research perhaps it employs different methodologies to investigate indicators that can be used as instrument to measure the success of technology based SIKD.

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