

**THE LACK OF INTEGRATION IN E-BLUD IMPLEMENTATION:
A CRITICAL HOT-FIT FRAMEWORK APPROACH**

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Abstract

This research examines the implementation of the Electronic Public Service Agency Financial Management System (E-BLUD) in health centers (Puskesmas) in Wonogiri Regency. Over the past two years since its implementation, there has been no external evaluation of financial reporting changes. Using the HOT-Fit Framework, this study employs a qualitative approach to understand the impact of the integration between human, organization, and technology on the net benefits derived from the implementation of E-BLUD. The findings reveal that despite the good information quality and fast response from vendor services, the system's quality has not been optimal. Moreover, there are significant challenges in system integration, comprehension of Government Accounting Standards, and the lack of professional accountants in each Puskesmas. While E-BLUD has been developed to enhance financial reporting processes within Puskesmas, the existence of normative user satisfaction and intentions to use, alongside the lack of full organizational support, high dependence on external factors, and the net benefits produced, indicate substantial room for further development.

Keywords: E-BLUD, Puskesmas, HOT-Fit Framework, System Integration.

A. INTRODUCTION

Community Health Centers (Puskesmas) play a pivotal role in delivering healthcare services in Indonesia, as outlined in the Regulation of the Minister of Health of the Republic of Indonesia Number 75 of 2014. To ensure that the community receives the best healthcare services, Puskesmas must continually evolve, become self-reliant, and provide consistent, high-quality healthcare services in their regions. Initially, Puskesmas functioned as technical implementation units (UPTD) that had to adhere to regional government financial management rules, in line with the State Finance Law Number 1 of 2004, where all Non-Tax State Revenue (PNBP), including income from Puskesmas, had to be deposited into the regional treasury before it could be accessed. The challenge of accessing these funds often hindered Puskesmas from delivering optimal healthcare services. To address this issue, the government changed the status of Puskesmas to Regional Public Service Agencies (BLUD) to enhance local healthcare services, in accordance with Minister of Home Affairs Regulation Number 79 of 2018.

The BLUD status granted to Puskesmas gives them the authority to directly utilize Non-Tax State Revenue (PNBP), both from BPJS capitation funds and patient services. This status

change facilitates Puskesmas in managing their finances without having to deal with lengthy bureaucratic procedures. In 2022, financial management changes occurred in all Puskesmas in Wonogiri Regency, where all Puskesmas were converted to Regional Public Service Agencies (BLUD). Now, the financial reporting of Puskesmas with BLUD status is done through an integrated system called E-BLUD, a platform that documents all administrative aspects, from planning and budgeting to BLUD financial reporting directly. This system is built on an accrual-based Government Accounting Standards (SAP).

However, despite the implementation, there are concerns regarding the integration of the E-BLUD system. Although financial reporting for Puskesmas is facilitated by a single application, it is still far from being considered an optimally integrated business system. Puskesmas input financial reports that are then retrieved by the District Health Office, but the process remains manual, including subsequent data processing. Additionally, in practice, not all Puskesmas in Wonogiri Regency have accountants, and the treasurers in each Puskesmas do not have financial backgrounds, resulting in inadequate knowledge of financial reporting and SAP. The implementation of E-

BLUD also faces user resistance, as those who were not proficient in previous financial reporting methods now have to transition to using E-BLUD.

The researchers have chosen the HOT-Fit Framework as a tool to evaluate the effectiveness of E-BLUD (Yusof and Yusuff, 2013). Previous studies on the evaluation of health information systems (HIS) conducted by Yusof et al. (2008) identified three critical factors for the successful implementation of a system: human, organization, and technology. To assess the interrelationship of these three aspects in the implementation of the E-BLUD system, the Human, Organization, Technology Fit (HOT-Fit) Framework can be utilized. Yusof and Yusuff (2013) further conducted a study to evaluate the effectiveness of e-Government projects. The research gap in this study is that most prior research has been conducted using quantitative methods, where findings are based solely on statistical models. The researchers employ a qualitative method with a case study specification in this study to deeply evaluate the implementation of E-BLUD.

Problem Statement

The financial reporting by Puskesmas in Wonogiri Regency through the implementation of E-BLUD represents an evolution in financial information systems in the healthcare sector. Since the implementation of E-BLUD over the

past two years, there have been no external or academic evaluative initiatives taken to assess its effectiveness and efficiency. The evaluation conducted should not only focus on technological aspects but also consider user and organizational perspectives. Based on the problem statement of this research, the research questions are: How can E-BLUD be adopted, particularly by Puskesmas in Wonogiri Regency? How has the financial reporting by Puskesmas been implemented in accordance with its objectives? Why should elements or functions of E-BLUD be improved?

Research Objectives

This study aims to evaluate the implementation of financial reporting by Puskesmas in Wonogiri Regency using E-BLUD and measure the extent to which user perceptions of the success of E-BLUD at Puskesmas in Wonogiri Regency align with the system's requirements. This evaluation considers system quality, information quality, and service quality as components of technology; system usage and user satisfaction as components of human factors; and structure and environment as components of organization. Additionally, the study assesses the net benefits of its implementation.

B. LITERATURE REVIEW

Human, Organization, Technology Fit (HOT-Fit) Framework

The HOT-Fit Framework is a comprehensive model that combines the ISSM and IT-Organization Fit proposed by Yusof et al. (2008) for evaluating Health Information Systems (HIS). The human aspect includes two dimensions: system use and user satisfaction. The organizational aspect comprises two dimensions: structure and environment, while the technological aspect encompasses three dimensions: system quality, information quality, and service quality.

and service quality. These dimensions are used to measure net benefits. When connected, these components are divided into three relationships: human-organization, human-technology, and organization-technology. The fit model of these relationships determines whether the information system used is appropriate and viable for financial reporting in Puskesmas.

The aspects and dimensions are illustrated in the following figure.

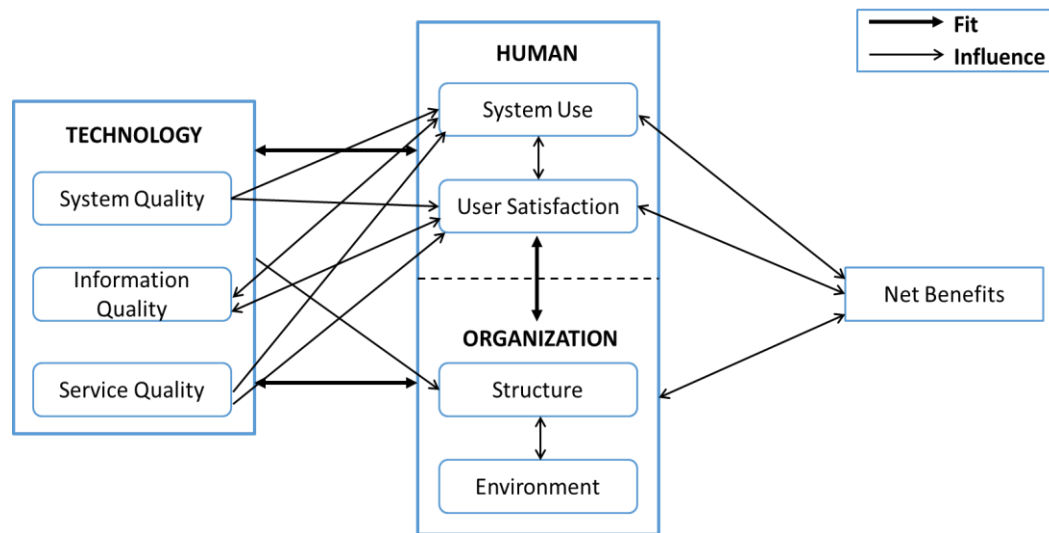


Figure 1 HOT-Fit Framework

This study will use the HOT-Fit Framework as the research guideline. As explained by Yusof et al. (2008), this framework can and should be applied flexibly, considering different contexts and objectives, stakeholder perspectives, phases in the system development life cycle, and evaluation methods. Previous research also highlighted a lack of focus on the three crucial aspects of technology adoption: human,

organization, and technology. The HOT-Fit Framework continues to be used to measure the success of information systems in local government sectors, hospitals, and universities. However, few studies have examined the success of financial reporting systems purely from an accounting perspective. Therefore, the researchers have chosen the HOT-Fit Framework as the basis for this study. References from

previous studies, such as Yusof and Yusuff (2013), are used to support the application of the HOT-Fit Framework.

C. RESEARCH METHODOLOGY

A qualitative approach was ultimately chosen for this study, adopting a critical realism methodology that focuses on realistic evidence. Realism is divided into two levels: physical realism and cognitive realism. Qualitative research methods are often considered naturalistic approaches because they are conducted in non-artificial environments (Creswell, 2014). This research aims to gather information on the evaluation of the implementation of financial reporting by Puskesmas in Wonogiri Regency using E-BLUD, considering the factors of technology, human, organization, and net benefits. Data were

collected through semi-structured interviews with open-ended questions. Face-to-face interviews were conducted with six BLUD Puskesmas operators (admins) in Wonogiri Regency. Additionally, interviews were conducted with one team leader from BPKP as an internal government auditor and one partner from KAP, who is an external auditor partnering with BPK. These interviews ensured the validity and reliability of the results (Dixon et al., 2006). Each interview lasted approximately 30-65 minutes. Table 1 provides a detailed overview of the participants' demographic profiles and interview durations. The study then collected and analyzed the transcripts using NVivo's tree-coding structure (Cushen, 2013), acknowledging that this software adds rigor and transparency to the research (Edgley et al., 2015).

Table 1 Respondent Data

No.	Responden	Instansi	Kode	Durasi
1	Operator (Admin) E-BLUD	Puskesmas I	BP1&2	01 Jam 05 Menit 24 Detik
2	Operator (Admin) E-BLUD	Puskesmas II	BP1&2	01 Jam 05 Menit 24 Detik
3	Operator (Admin) E-BLUD	Puskesmas III	BP3	46 Menit 43 Detik
4	Operator (Admin) E-BLUD	Puskesmas IV	BP4	43 Menit 23 Detik
5	Operator (Admin) E-BLUD	Puskesmas V	BP5	34 Menit 43 Detik
6	Operator (Admin) E-BLUD	Puskesmas VI	BP6	42 Menit 04 Detik
7	Ketua Tim	BPKP	BPKP	01 Jam 2 Menit 10 Detik
8	Partner	KAP Mitra BPK	BPK	49 Menit 09 Detik

D. DISCUSSION AND RESEARCH RESULTS

E.

Currently, financial reporting using E-BLUD has been implemented in Puskesmas in Wonogiri Regency for two years without any external

system evaluation. System evaluation is crucial for assessing the capability of E-BLUD to optimize resources within a specific timeframe to achieve its objectives (Yusof and Yussuf, 2013). The shift

in financial reporting from manual processes to integration with the E-BLUD system is the main focus of this research. The analysis reveals that the evaluation of E-BLUD implementation at BLUD Puskesmas in Wonogiri Regency indicates suboptimal system quality, good information quality, quick vendor service response, formal intention to use, normative user satisfaction, lack of full organizational support, high dependency on external factors, and net benefits generated by the system. The dimensions found in this study are generalized from the NVivo tree-coding analysis, presented in Appendix A. The findings of this research show that while E-BLUD offers various benefits, it also faces significant challenges that need to be addressed to fully utilize the system's potential. It is crucial to note that E-BLUD is not yet optimally integrated, understanding of PSAP 13 as the standard for financial reporting is still low, and there is no pure accountant in each BLUD. This study evaluates financial reporting by examining the synergy between humans, organizations, and technology.

Suboptimal System Quality

The evaluation of the E-BLUD system at Puskesmas reveals suboptimal system quality in modernizing financial reporting. The system's implementation is hindered by inefficient integration, highlighting the need for better coordination between processes, tools, and user

communication. Yusof et al. (2008, 2013) emphasize the importance of positive attitudes and user skills, as well as strong organizational support for successful technology adoption. Meanwhile, Bandiyono and Naufal (2020) and Hapsari et al. (2020) stress the importance of synergy between humans, technology, and organizations to maximize the benefits of the system. Currently, E-BLUD is not well-integrated both vertically and horizontally. Vertically, the E-BLUD used by Puskesmas is not directly integrated with the higher-level Health Department, while horizontally, E-BLUD is not connected with other systems needed in the financial reporting process. This is revealed in the following findings:

Instructions from the Health Department often require changes to be reported manually, indicating that good system integration would allow for errors to be detected and automatic notifications to appear (BP6).

According to several staff members, government-made applications, including E-BLUD, are generally still standalone and not integrated (BPKP).

In practice, the E-BLUD system is not yet integrated and does not support real-time data processing, so users still have to manually input data (BPK).

The suboptimal system quality of E-BLUD shows a gap between system design and the actual needs of Puskesmas staff. These findings

indicate that the challenges of implementing E-BLUD are not only technical but also involve perceptions, understanding, and system integration into daily activities. Alam et al. (2016) and Seliaman and Albahly (2023) underscore that adequate IT infrastructure, effective management support, and data accessibility are crucial factors in technology acceptance.

Good Information Quality

The findings indicate that the E-BLUD system generates accurate and relevant data that supports quick operational decision-making at Puskesmas. Yusof et al. (2008) suggest that high-quality information enhances user trust, which strengthens system acceptance. The availability of timely data is crucial for supporting decisions and financial reports, as emphasized by Yusof and Yusuff (2013), who state that the alignment of information systems with user needs is key to enhancing system effectiveness. This is evident from the following findings:

System users confirm that the outcomes they obtain match the data they input, provided the data is complete and accurate, with no complaints from the Health Department (BP1&2).

Users regard the data generated by the system as accurate and consistently updated every month (BP3&4).

This research highlights the clarity and completeness of the E-BLUD system features as key factors supporting users in their daily

activities. The findings align with Lian et al. (2014), affirming that investment in information quality, including feature completeness and data accuracy, facilitates technology adoption. Ahmadi et al. (2016) add that a good user understanding of the system is essential for efficient data usage. Maintaining the continuity of information quality becomes a priority, in line with Alam et al. (2016), who show the need for reliable IT infrastructure and strong management support to maintain and enhance data quality. Quality information is vital not only for daily operations but also for supporting the long-term strategies of Puskesmas in improving performance and service to the community.

Quick Response from Vendor Services

A quick response from vendors is crucial for the daily operations of Puskesmas using the E-BLUD system, especially in addressing technical issues. This promptness not only strengthens user trust but also ensures the smooth functioning of daily tasks that rely on the system. Yusof et al. (2008) emphasize that fast and reliable technical support is a key factor in enhancing the acceptance of health information systems, particularly in the context of the digital transition at Puskesmas in Wonogiri Regency. Proactive and responsive support from system developers plays a significant role in addressing technical problems and enhancing user skills through continuous learning. Vendor service

responsiveness facilitates optimal use of technology, highlighting the crucial relationship between technology providers and health institutions. Lian et al. (2014) indicate that the success of technology implementation depends not only on the quality of the system provided but also on the after-sales services that support technology adaptation in daily operations. This is evident from the following findings:

Users benefit from the availability and role of PIC in assisting them with using E-BLUD (BP1&2, BP3, BP5).

The quality of support and the quick response from PIC helps users in financial report preparation (BP4, BP5, BP6).

Given the importance of this quick vendor response, the findings from the E-BLUD implementation evaluation indicate a need to maintain and even enhance this level of service. In line with Ahmadi et al. (2016), this includes improvements in training and technical support provided to users, ensuring that Puskesmas can continue to operate with high efficiency and effectiveness. Thus, a synergistic approach between Puskesmas and vendors in service continuity is key to ensuring that the E-BLUD system remains reliable as the backbone of operational and financial processes at Puskesmas.

Formal Intention to Use

A formal understanding of the intention to use the E-BLUD system at Puskesmas is a

crucial step in adopting information technology in the health sector. This intention is generally based on the perceived benefits and the needs addressed by the system in daily activities. This factor is essential as it determines how users interact with the system and their willingness to adopt the changes offered by E-BLUD. User awareness of E-BLUD's role in facilitating their tasks is explained by Yusof et al. (2008) and can be enhanced through effective training and clear communication about the system's functions and benefits. Yusof and Yusuff (2013) add that a good understanding of the system and active involvement in the development and implementation process helps users not only understand how the system works but also its importance to their tasks, thereby increasing usage effectiveness and supporting more efficient task execution. This is evident from the following findings:

Users' lack of understanding of PSAP 13 as the foundation of E-BLUD (BP1&2, BP3, BP4, BP5, BP6, BPKP, BPK).

In practice, all users have not yet understood PSAP 13 as the foundation for preparing BLUD financial reports. Lian et al. (2014) show that a deep understanding of needs and work processes, combined with a strong intention to use, enables information systems to be adopted as an integral part of work practices. Therefore, it is important for users to enhance their knowledge of the E-BLUD basis. This

approach will help Puskesmas technically adopt E-BLUD and embrace it as an essential part of their digital transformation.

Normative User Satisfaction

Normative user satisfaction with E-BLUD indicates recognition of the system's benefits and effectiveness in facilitating financial reporting processes at Puskesmas, but it is accompanied by perceived shortcomings in the system's use. In the context of previous studies, such as those by Yusof et al. (2008) and Alam et al. (2016), a positive attitude and strong support from top management significantly contribute to the adoption of information technology in healthcare settings. This is revealed in the following transcript:

The level of user satisfaction with E-BLUD is 50:50 (users are both satisfied and dissatisfied) with E-BLUD (BP1&2, BP3, BP4, BP5, BP6, BPKP, BPK).

This shows that a satisfying user experience, supported by high system and service quality, can strengthen the intention to use the system and improve overall organizational performance. On the other hand, users who are dissatisfied cite the lack of system integration and high dependence on network connectivity as reasons. Therefore, to enhance user satisfaction with E-BLUD, Puskesmas in Wonogiri Regency need to ensure that the system meets users' specific needs and is well-integrated into their daily workflows.

Lack of Full Organizational Support

The evaluation of BLUD implementation in Puskesmas of Wonogiri Regency reveals a lack of comprehensive organizational support. Yusof et al. (2008) emphasize the importance of an IT environment fully supported by the organization, while Alam et al. (2016) highlight that top management support is a key factor in the successful implementation of information technology. The System Usage SOP is a standard guide that helps users understand and maximize the system. Yusof and Yusuff (2013) stress the importance of alignment between users, technology, and organizational procedures for system effectiveness. The accounting profession, with its technical competencies, plays a significant role in adapting and using the E-BLUD system, as Ahmadi et al. (2016) found that the technical competence of IT staff influences the adoption of information systems in hospitals. The following findings reveal the actual conditions in the field:

E-BLUD clarifies the division of tasks, and internal support in Puskesmas is highly needed (BP5, BP6).

Each Puskesmas has an SOP for financial reporting with E-BLUD (BP1&2, BP3, BP4, BP5, and BP6).

Puskesmas do not yet have professional accountants (BP1&2, BP3, BP4, BP5, BP6, BPKP, and BPK).

To connect these three elements in the implementation of E-BLUD, it is necessary to see how they interact in practice. Without support from all parties, the SOP may not be followed or may not reflect actual work practices, and accountants may lack the resources or training to fully utilize the system. The success of E-BLUD implementation depends on the harmonization of organizational support, the development and application of appropriate SOPs, and the empowerment of accountants as key users. This alignment creates an environment that allows information technology to be accepted and used effectively, maximizing benefits for Puskesmas and healthcare services.

High Dependence on External Factors

The reliance on servers and networks in the implementation of E-BLUD at Puskesmas in Wonogiri Regency underscores the importance of technological aspects. Yusof et al. (2008) emphasize the importance of a robust IT environment for system adoption, making reliable infrastructure a crucial foundation. Servers and networks must support system operations for real-time access, which is essential for healthcare services. Lian et al. (2014) found that technical competence and top management support are critical factors in system adoption. This indicates that infrastructure quality also depends on the technical capabilities of IT managers at

Puskesmas and management support. Without strong infrastructure and management support, the system is vulnerable to disruptions that can impede operations.

Ahmadi et al. (2016) reveal that vendor support significantly influences information system adoption. Bandiyono and Naufal (2020) stress that synergy between humans, organizations, and technology is crucial, so dependence on external factors must be balanced with strengthening internal competencies and supportive organizational structures. The findings below reveal that servers and networks are major issues from external factors.

Users find that working with E-BLUD heavily depends on the network and internet; if issues arise, operations are definitely disrupted (BP1&2, BP3, and BP6).

Frequent system bugs and server downtimes hamper operations (BP5, BP6, BPKP, and BPK).

It can be concluded that high dependence on external factors is a critical area that needs careful management. A solid technical infrastructure, strong organizational support, and active involvement of healthcare professionals, including accountants, are necessary to ensure that the system runs smoothly and provides optimal benefits for Puskesmas and its users.

Net Benefits of the System

The net benefits captured in the evaluation of E-BLUD implementation, particularly in terms of ease of transaction tracking and accountability, are key points in assessing the success of this system at Puskesmas. These benefits not only reflect the added value of E-BLUD from a daily usage perspective but also indicate the system's effectiveness in enhancing financial management quality and organizational accountability. Ease of transaction tracking refers to the system's ability to help users identify and monitor financial activities that have been conducted. This feature is highly valuable in the Puskesmas environment, where transparency and accessibility of financial data can influence decision-making and improve healthcare services. Ease of tracking supports the internal audit process, ensuring that every transaction can be verified and analyzed accurately, ultimately strengthening the principle of accountability.

Users experience the benefits of E-BLUD in terms of ease of tracking and verifying transactions (BP3, BP5, and BP6).

The reliability and accountability of financial reports are also strengths of E-BLUD (BP4, BP6, and BPKP).

Accountability in public financial management is a cornerstone of good governance. In the context of E-BLUD, this

accountability is manifested through the transparency and accuracy of financial data provided by the system. With trustworthy data, Puskesmas can account for the use of available funds to relevant parties, including local governments and the public.

F. Research Implications

The Health Department of Wonogiri Regency and Puskesmas need to collaborate in designing an integrated E-BLUD system, allowing applications and workflows to communicate seamlessly. User training should focus on enhancing system usage skills and understanding accounting concepts and regulations, assisting healthcare staff in transitioning to proficient users of health information systems. This training should be tailored to the specific needs of Puskesmas and integrated into their daily routines.

Organizational support can be strengthened by increasing human resource capacity through the presence of trained accountants at Puskesmas, which will support the use of E-BLUD and improve financial and operational management. An organizational culture that encourages innovation and continuous improvement is also essential. E-BLUD can serve as a tool to enhance the performance of BLUD, allowing for deeper

analysis of resource allocation and efficiency. Quality data and easy access to information enable decision-makers to evaluate operations more accurately and plan more effective financial strategies.

Future research could explore more effective applications of information technology in healthcare settings, focusing on the development of intuitive and integrated E-BLUD systems, and involving users in their design. Additionally, it could explore innovative training strategies and the impact of employing accountants in the financial management of Puskesmas. Research could also assess the effects of integrated systems on the quality of healthcare services, identifying and addressing gaps between expectations and reality.

G. CONCLUSION, LIMITATIONS, AND RECOMMENDATIONS

The implementation of E-BLUD in Puskesmas in Wonogiri Regency has overall shown significant progress in enhancing the efficiency and transparency of financial reporting. However, this study reveals that there is still room for improvement, particularly in terms of system integration and user training. The study concludes that continuous improvement and adjustments to the E-BLUD system are essential to meet the objectives of effective and efficient financial reporting at Puskesmas. Consistent with previous research,

these findings suggest that a holistic focus on human, technological, and organizational factors can bring significant improvements in the performance of health information systems. This conclusion not only addresses the research questions but also paves the way for further development and future research in the same field.

This research has several limitations. First, the administrative process, including sending letters to Kesbangpol, the Health Department, and each Puskesmas, took a considerable amount of time. Second, respondents did not immediately agree to be interviewed, often requiring up to a week. Third, some respondents were not open or honest in their responses, possibly due to the sensitivity of the topic or reluctance to discuss internal issues, which may result in data that does not fully reflect reality. Lastly, to address the limitations in responses, the researcher sometimes directed questions, which could affect the objectivity of the data.

To address these limitations, future research might consider using additional data collection methods such as anonymous surveys, which may encourage respondents to be more open. Moreover, expanding the research sample to include a variety of respondents with diverse backgrounds and experiences could provide a more comprehensive view. Additionally, allowing sufficient time for respondents to respond, and

possibly offering options for written responses, could enhance the quality and accuracy of the collected data.

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