

Information Technology Implementation within the Bogor Regency Office for Regional Revenue and Asset Management

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Abstract

The era of digital-based governance is no longer merely a directive but has evolved into an imperative that demands implementation. Best practices in e-government within a specific region ought to be disseminated to the general public to facilitate their adoption in other contexts. Likewise, the commendable practices observed within the Bogor Regency Office for Regional Revenue and Asset Management (Badan Pengelolaan Keuangan dan Aset Daerah Kabupaten Bogor or BPKAD), which has consistently achieved Unqualified Opinion (Wajar Tanpa Pengecualian or WTP) for six consecutive periods owing to the utilization of the Information Technology Application for Local Government Asset Cycle (Aplikasi Teknologi Informasi Siklus Barang Daerah or ATISISBADA), warrant broader recognition. Employing a quantitative research methodology and total sampling techniques, this study analyzes the aforementioned practices across various dimensions of performance, including hardware functionality, software quality, procedural protocols, network infrastructure, and user competencies. Optimal performance across these five dimensions is achieved through the seamless integration of robust hardware infrastructure, deployed ubiquitously across the computing environment of the Bogor Regency Office for Regional Revenue and Asset Management. Furthermore, this application is fortified by auxiliary software quality in the form of the Regional Financial Management Information System (Sistem Informasi Pengelolaan Keuangan Daerah or SIPKD), albeit now deprecated. The enhancement of user competencies through effective socialization initiatives has notably contributed to the elevated quality of financial reporting and asset management within the aforementioned office. These circumstances, in turn, exert a tangible influence on the transparency of financial matters as perceived by the public.

Keywords: e-government, BPKAD, ATISISBADA

INTRODUCTION

In contemporary times, the advancement of technology has necessitated local governments to be capable of adapting to the rapid developments in information and communication technology, which constitutes a critical factor in the administration of governmental entities. Conversely, the introduction of information and communication technology provides various conveniences in the operations of local governments as public sector organizations and regional-level apparatuses, enabling them to function effectively and efficiently.

As articulated by Bambang Warsita, information technology encompasses the means and infrastructure encompassing hardware, software, and userware, as well as methodologies involved in the acquisition, transmission, processing, organization, storage, and meaningful utilization of data. In the pursuit of establishing a technology-based governance environment, the concept of e-government comes to the forefront. According to Sadijino, good governance entails activities undertaken by a governmental institution based on the interests of the populace and prevailing norms, aiming to realize the aspirations of the state. The regulations pertinent to the conceptualization of good governance in Indonesia are encapsulated within Government Regulation No. 101/2000. This regulation formulates the essence of good governance as follows: "Governance that develops and implements principles of

professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, rule of law, and is acceptable to the entire society.” After the issuance of Presidential Instruction No.3/2003 regarding the National Policy and Strategy for the Development of e-Government in Public Services, characterized by the proliferation of governmental institutions commencing the development and utilization of information technology advancements, said technological progress has been harnessed in order to facilitate the expeditious dissemination of public information, alongside the provisioning of public services.

Certainly, the development of e-government is not solely driven by strategic environmental perspectives, but rather, it is even more importantly motivated by the perceived necessity for the implementation of information and communication technologies to deliver excellent services to the populace. The utilization of digital media or digital applications within the governance framework of Indonesia is also anticipated to foster a synergistic bidirectional relationship, encompassing interactions between the government and the citizens (Government to Citizen), intergovernmental interactions (Government to Government), as well as governmental and business engagements (Government to Business).

There exists a perspective that regards e-government as the utilization of Information and Communication Technology (ICT) in the transformation of governance to become more accessible, effective, and accountable. This transformation entails a synergy between organizational change and the acquisition of novel skills to enhance public services, democratic participation, and the formulation of public policies. E-government also harbors the potential to revolutionize the relationship between the government and the public. The ramifications of e-government extend beyond technological aspects, encompassing organizational resources and strategic vision and mission.

Furthermore, the presence of a government that upholds the principles of transparency, accountability, participation, efficiency, coherence, and other possible utilities is also intended. There exists a perspective that regards e-government as the utilization of Information and Communication Technology (ICT) in the transformation of governance to become more accessible, effective, and accountable. This transformation entails a synergy between organizational change and the acquisition of novel skills to enhance public services, democratic participation, and the formulation of public policies. E-government also harbors the potential to revolutionize the relationship between the government and the public. The ramifications of e-government extend beyond technological aspects, encompassing organizational resources and strategic vision and mission.

Aligned with the Regulation of the President of the Republic of Indonesia Number 95 of 2018 concerning the Electronic-Based Government System (Sistem Pemerintahan Berbasis Elektronik or SPBE), the SPBE is deemed necessary to create a governance framework that embodies principles of cleanliness, effectiveness, transparency, accountability, as well as quality and trustworthiness. Thus, a number of factors are required for the achievement of SPBE objectives. Firstly, the availability of an integrated system is paramount. When discussing technology and public services, it is incumbent upon the government to provide adequate infrastructure, spanning from the regional to the central levels. Subsequently, the placement of human resources characterized by integrity and aligned with

their competencies is essential, while careful consideration must be given to the requisite quantity of human resources in order to ensure the precise targeting and efficacy of SPBE objectives. Lastly, this process must be conducted in a continuous manner, entailing the ongoing development and optimization of technological utilization within the governmental sphere.

Each regional government bears the responsibility for the management of local assets, which constitute pivotal and indispensable resources due to their consequential impact on regional original revenue. The administration of local assets necessitates precision and sufficiency. The necessity for effective management of these regional assets in order to maintain their integrity comprehensively, encompassing both physical upkeep and the completeness of associated asset administration, while also achieving maximal optimization in their utilization, is paramount. Despite the abundance of available assets, their value remains unrealized in the absence of diligent management efforts, resulting in their squandered potential and failure to contribute positively to the region. It is on this basis that the imperative to safeguard the national wealth becomes evident, a task undertaken through the proportional and professional inventorying of assets.

Based on Government Regulation No. 56/2005 concerning the Local Financial Information System, local governments are obligated to advance and leverage technological advancements for the enhancement of their capacity in managing regional finances, as well as for disseminating regional financial information to the public. One of the manifestations of technology utilization involves the incorporation of software applications as auxiliary tools within the framework of regional accounting and financial systems.

Local governments are obligated to assume responsibility for asset management by producing the Regional Government Financial Statements (LKPD) to be audited by the Audit Board of Indonesia (BPK). In the pursuit of a favorable appraisal from the BPK, several critical factors necessitate CONSIDERATION, primarily encompassing the human resources engaged in local asset management. Proficiency and the dedication of a leader play pivotal roles in addressing extant predicaments inherent to regional asset management. This is attributable to the fact that an orderly leader, in observance of regulations, sets a precedent for subordinates to emulate analogous comportment. Moreover, the optimal evaluation of assets can be achieved.

Achieving the performance evaluation of local governments with an Unqualified Opinion (Wajar Tanpa Pengecualian or WTP) designation represents a distinct prestige and pride for regional entities. This designation signifies that the financial performance report of a local government or specific agency is in accordance with accountability principles. Nonetheless, the attainment of this designation is not universal among all regions or entities due to the inherent challenges associated with its accomplishment. The financial report of a local government constitutes a performance report that must be accounted for by the regional executive to the central government, and the auditor's opinion remains a focal point in each performance report of a given entity.

The BPK's audit opinion constitutes a written statement concerning whether the financial statements have been presented fairly in various material aspects, based on the evaluation of audit evidence obtained and audit findings. The BPK's audit opinion also serves

as a benchmark for assessing the success of accountability in local financial management. Local governments are required to demonstrate accountability and transparency in local financial management, thereby promoting good governance and clean governance. The BPK's opinions are categorized into four types: Unqualified Opinion (Wajar Tanpa Pengecualian or WTP), Qualified Opinion (Wajar Dengan Pengecualian or WDP), Adverse Opinion (Tidak Wajar or TW), and Disclaimer of Opinion (Tidak Memberikan Pendapat or TMP).

In relation to the accountability of Regional Heads in financial and regional asset matters, the Bogor Regency Office for Regional Revenue and Asset Management (Badan Pengelolaan Keuangan dan Aset Daerah Kabupaten Bogor or BPKAD) has achieved an Unqualified Opinion (WTP) six times consecutively during the period 2015-2020. This represents a commendable accomplishment for The Bogor Regency's BPKAD, as obtaining an Unqualified Opinion (WTP) can signify that the financial reports provided by BPKAD Kabupaten Bogor have been fairly presented. This study constitutes a best practice concerning the aforementioned achievement, which will be analyzed across dimensions of hardware performance, software quality, procedures, network, and end user competence.

The Bogor Regency's BPKAD is one of the local government agencies that implements the e-government concept in the aspect of information systems. Information systems represent a fundamental necessity that an organization must fulfill to sustain its viability. An information system constitutes a structured set of formal procedures wherein data is collected, subsequently processed into information, and disseminated to users. Criteria for an information system include, but are not limited to, flexibility, effectiveness, and efficiency.

One of the recurring issues often confronted by governmental bodies in the context of local property management pertains to administrative disorder in the control and supervision of inventory assets. This situation is equally relevant in the case of The Bogor Regency's BPKAD, wherein asset inventorying stands as a pivotal element within the asset management cycle. In light of these circumstances, the Information Technology Application for Local Government Asset Cycle (referred to as Aplikasi Teknologi Informasi Siklus Barang Daerah or ATISISBADA) has been implemented for the management of assets within The Bogor Regency's BPKAD. The presence of ATISISBADA is anticipated to provide the government with assistance in the asset management process. Furthermore, it enables the government to mitigate the risks of errors throughout the local asset management process, while also facilitating the generation of optimal asset reports. This advantage is attributed to the comprehensive integration of operational stages within this application. ATISISBADA encompasses 13 distinct cycles that effectively support the management of financial and regional assets, spanning from the planning cycle, procurement cycle, receipt and expenditure cycle, determination cycle, record-keeping cycle, utilization cycle, security and maintenance cycle, assessment cycle, disposal cycle, transfer cycle, financing cycle, compensation cycle, to the supervision, oversight, and control cycle.

RESEARCH METHOD

This study employs a descriptive research design with a quantitative approach. The quantitative approach necessitates the utilization of numerical values throughout various stages, encompassing data collection, interpretation, and presentation (Arikunto, 2013 : 27).

Employing a single variable, as is the case in this research, inherently entails limitations in explicating the unadulterated reality.

The data collection methodology employed in this study involves the utilization of questionnaires, supplemented by the snowball sampling method. The latter is employed due to the presence of additional informants, selected based on directions from the primary informants or respondents, to provide supplementary or corroborative information for this research. The study's target population consists of a total of 85 employees within the Bogor Regency's BPKAD. Meanwhile, for the purpose of this research, the sampling technique employed is one of complete enumeration, known as saturated sampling. Saturated sampling, as described by Sugiyono (2013), is a sampling technique where the entire population is used as the sample.

The research instruments employed in this study comprise questionnaires, which serve both descriptive and measurement purposes. In its descriptive function, the collected information offers an overview of identity-related aspects, while in its measurement role, the acquired information can be quantified as a measurement of variables, as outlined by Suwartono (2014). The Likert scale is the chosen measurement scale, utilized for assessing individual opinions, as expounded by Sugiyono (2015).

RESULT AND DISCUSSION

One of the applications or software introduced to facilitate and enhance the effectiveness of the regional accounting and financial system is the Application of Information Technology for Local Government Asset Cycle (ATISISBADA). ATISISBADA is based on a management information system, which is a supportive tool in the form of an application or software designed to manage data and provide information related to fixed assets (Regional Owned Goods) online. The presence of this application is expected to lead to a more organized, efficient, effective, and accountable management of Regional Owned Goods. This initiative is also motivated by the numerous shortcomings observed in the management of Regional Owned Goods. Furthermore, this application has been aligned with several applicable legal foundations, including, among others, Law No. 17/2003, Government Regulation No. 71/2010, Ministry of Home Affairs Regulation No. 17/2007, Regional Regulation No. 6/2008, West Java Governor Regulation No. 14/2010, and West Java Governor Regulation No. 64/2011. This regional asset management application is designed by PT Pilar Wahana Artha with the purpose of aiding goods administrators in managing regional assets.

The information system comprises various dimensions, namely hardware performance, software quality, procedures, network, and end user competencies. The term "hardware performance" referred to in this context pertains to the capabilities generated by physical equipment that can be utilized for the collection, input, processing, storage, and output of processed data in the form of information. In relation to hardware performance, the discussion here will concern the devices - hardware components utilized as supportive tools for the execution of an application or program, such as computer devices and their accompanying constituents. Hardware devices, in this regard, are naturally accompanied by substantial specifications to ensure smooth operation when utilized for the execution of a program or application. Consequently, ATISISBADA functions optimally when supported by sound hardware components. This assertion is substantiated by the responses of participants, with 35

respondents indicating strong agreement (Sangat Setuju or SS) and 50 respondents indicating agreement (Setuju or S). Furthermore, ATISISBADA is installed on all computer devices within the Bogor Regency's BPKAD. This installation was affirmed by respondents, with 70 respondents expressing strong agreement (Sangat Setuju or SS) and 15 respondents indicating agreement (Setuju or S).

The subsequent component or indicator is the quality of software. Software quality pertains to the capability engendered by an assemblage of programs utilized for the execution of specific applications on a computer, whereas programs consist of methodically arranged sets of computer instructions. ATISISBADA constitutes a software system devised to streamline the process of asset and financial record-keeping within the Bogor Regency's BPKAD. As a result of this purposeful design, the inherent quality of ATISISBADA itself demonstrates an optimal operational capacity. This is further underscored by the consistent implementation of periodic system updates aimed at minimizing the occurrence of errors or glitches within the program. The software's quality is complemented by an auxiliary tool known as the Regional Financial Management Information System (SIPKD). This particular application stands as an adjunctive facility bestowed by the Ministry of Internal Affairs, specifically catering to the domain of local financial management. Distinct from the comprehensive scope of ATISISBADA, SIPKD serves a more limited function, restricted to the domain of financial administration exclusively. Its present role, as reported by respondents, is predominantly that of a comparative tool, facilitating a juxtaposition of the outcomes derived from reporting processes conducted through the ATISISBADA application and the SIPKD system itself. The utilization of the SIPKD application has gradually waned as the ATISISBADA application at the BPKAD of Bogor Regency has matured to a stage of comprehensive functionality. The utility of SIPKD as a supplementary instrument has been met with resounding agreement, as indicated by 57 respondents expressing strong agreement (Sangat Setuju or SS) and 28 respondents indicating agreement (Setuju or S). Beyond its supportive function, ATISISBADA proves notably efficacious in aiding the financial and asset recording processes within the Bogor Regency's BPKAD. This assertion is substantiated by the overwhelming endorsement from respondents, with 56 individuals indicating a high level of agreement (Sangat Setuju or SS) and 25 respondents expressing agreement (Setuju or S).

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Based on the facilities provided by ATISISBADA, comprising twelve (12) cycles, it can be considered comprehensive in encompassing financial and asset recording processes. In addition to the provisions of these facilities, the interface of ATISISBADA is also highly user-friendly and intuitive. Furthermore, ATISISBADA is capable of establishing connections with fellow users, thereby enabling simultaneous data input processes and promoting efficiency by reducing time consumption. Similarly, in the event of data discrepancies, users can mutually rectify and address these errors. This observation was substantiated by respondents who indicated a high level of agreement, with 63 respondents highly agreeing (Sangat Setuju or SS) and 22 respondents agreeing in response (Setuju or S).

The subsequent aspect pertains to procedures, which are a series of activities or actions carried out repeatedly in the same manner. These procedures are of paramount importance for an organization to ensure uniformity in the execution of all tasks. Once these procedures are endorsed by users of the information system, they serve as guidelines dictating the operational aspects of the information system. The presence of well-defined procedures facilitates effective control measures. Prior to the implementation of this application, it is imperative to conduct a comprehensive dissemination of the ATISISBADA framework, thereby equipping the personnel within the Bogor Regency's BPKAD with a profound comprehension of ATISISBADA. This process of dissemination is acknowledged by respondents who indicated their strong concurrence (Sangat Setuju or SS) in 47 instances, as well as by those who expressed agreement (Setuju or S) in 38 cases. The consistency in the acquired cognizance is evident, as reflected by respondents who favored the option of strong concurrence (Sangat Setuju or SS) in 49 instances, and agreement (Setuju or S) in 36 instances, thereby revealing minimal disparity in the perceptions obtained.

Subsequently, addressing the topic of communication, specifically data communication, it can be defined as the utilization of electronic media or light to transfer data or information from one location to one or multiple different locations. In this context, networks can be interpreted as the internet, which serves as the intermediary medium connecting one computer to another. The significance of this internet network is noteworthy, as in the practical execution of ATISISBADA, a proficient internet network is imperative to ensure the smooth progression of financial and asset recording processes from one computer to another. ATISISBADA is intricately linked with the internet to facilitate the financial and asset recording procedures within the Bogor Regency's BPKAD. The respondents who indicated their selection as "strongly agree" (Sangat Setuju or SS) accounted for 58

respondents, while those who chose "agree" (Setuju or S) comprised 27 respondents. Furthermore, the presence of a robust internet connection provided substantial support. This aspect was affirmed by respondents who unequivocally agreed (Sangat Setuju or SS) in a tally of 52 respondents. Given that the application's operational flow necessitates a diverse multitude of users employing disparate computing devices for the compilation of records, it is notable that the employees operating these systems possess competence in computer operation. This observation is apparent in the attestation of respondents, totaling 44, who indicated their strong agreement (Sangat Setuju or SS), while 41 respondents opted for agreement (Setuju or S). Such proficiency significantly buttresses the production of quality financial and asset reports, as evidenced by the equivalently high response frequency.

The Audit Board of Indonesia (BPK) constitutes a written declaration regarding whether the financial statements have been presented fairly in various material aspects, grounded in the evaluation of audit evidence obtained and audit findings. The BPK's audit opinion also serves as a benchmark for assessing the success of accountability in local financial management. Local governments are compelled to demonstrate that accountability and transparency in local financial management manifest as principles of good governance and clean governance. The BPK's provided opinions are categorized into four types: Unqualified Opinion (Wajar Tanpa Pengecualian or WTP), Qualified Opinion (Wajar Dengan Pengecualian or WDP), Adverse Opinion (Tidak Wajar or TW), and Disclaimer of Opinion (Tidak Memberikan Pendapat or TMP).

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The conferment of Unqualified Opinion (WTP), as provided by BPK, extends beyond being merely a badge of prestige for governmental entities or agencies. Rather, it holds greater significance, as the attainment of an Unqualified Opinion (WTP) can yield positive implications for the local populace or specific regions. Financial reports serve as the concluding gateway within the budgetary cycle. During the budget execution phase, various governmental activities transpire, encompassing personnel expenditure, procurement of goods, capital expenditures, and social assistance outlays, all of which unequivocally support governmental programs. Concurrently, the achievement of an Unqualified Opinion serves as a medium of transparency, furnishing information to the public regarding the financial performance of regional governance. The realization of an Unqualified Opinion is anticipated to enhance public trust in regional governance, thereby attracting prospective investors. The enticement of

investors to infuse capital is expected to augment the native revenue of the region, consequently elevating fiscal autonomy at the local level.

Subsequently, the achievement of Unqualified Opinion (WTP) by regional governments constitutes one of the principal criteria for the allocation of Regional Incentive Funds (Dana Insentif Daerah or DID). Additional criteria for the provision of DID encompass the timely enactment of Regional Regulations concerning the Regional Budget (APBD), the procurement of goods/services through electronic means, the utilization of electronic budgeting applications, and the establishment of integrated one-stop services. The utilization and distribution of DID are prioritized to expedite economic recovery within the region through social protection and assistance mechanisms. Consequently, the DID disbursed from the central government to regional administrations fundamentally signifies an effort to enhance societal well-being. In accordance with Yati Maryati, it is indeed accurate that there exists a financial flow from the Bogor Regency Government, denoted as the DID, which was received by Public Elementary School (Sekolah Dasar Negeri or SDN) Pasirtengah 02. The amount of funds received, as indicated by her statement, totals IDR 591,000,000, which was allocated for the revitalization of three classroom units. Evidently, this has a notably positive impact on the students in that locality, as the revitalization of classroom spaces has rendered the teaching and learning activities more effective. This is due to the school principal's assertion that the previous teaching processes were somewhat compromised due to the inadequacy of classroom facilities, rendering them unsuitable for effective teaching and learning. The Head of SDN Pasirtengah 02 expressed profound gratitude for this support, and likewise, the students exhibited enthusiasm upon encountering the new learning environment. Therefore, it is evident that the provision of assistance to the school through the allocation of DID funds yields highly positive outcomes for the community.

Hence, it is imperative that the Unqualified Opinion (WTP) attainment is appropriately sustained by the Bogor Regency Government. The preservation of this accomplishment holds the potential to yield substantial positive implications on a broad scale for the local community, facilitated through the allocation of DID. This significance is particularly magnified when the successive realization of the WTP is maintained, as it entails a heightened reward in the form of a larger quantum of DID funds granted for achieving the WTP for a minimum of five consecutive instances.

Summary

In the realm of hardware performance, ATISISBADA has demonstrated optimal functionality when supported by robust hardware infrastructure. It has been successfully deployed across all computing devices within the Bogor Regency's BPKAD. Additionally, the application boasts high-caliber software quality, complemented by the concurrent utilization of the Local Financial Management Information System (SIPKD), albeit of a provisional nature. The SIPKD application was gradually phased out as the ATISISBADA application within the Bogor Regency's BPKAD attained comprehensive operational capacity. It is acknowledged that the said application is not without shortcomings, chiefly due to its associated high operational costs. The ATISISBADA application demonstrates the capacity for interconnectivity among users, thereby facilitating concurrent data input processes in tandem

with fellow users. This capability substantially reduces temporal expenditure and enhances operational efficiency. Similarly, in instances of data discrepancies, users possess the capability to collectively rectify errors. The provision of training sessions, cultivating knowledge among users, has yielded meticulous financial and asset reports. Consequently, this accomplishment has exerted a positive influence upon the transparency of aid extended to the public.

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