

Analysis of Institutional Isomorphism Theory on the Implementation of Performance-Based Budgeting Systems, E-Government, and Local Government Internal Control Systems in Indonesia

Dwi Winarni¹, Luthfi Zamakhsyari²
dwiwinarni45@gmail.com¹, luthfizamakhsyari@gmail.com²

Faculty of Economic and Business, Universitas Muhammadiyah Purwokerto^{1,2}

Abstract. This study aims to analyze the institutional isomorphism theory in applying performance-based budgeting systems, E-Government, and local government internal control systems in Indonesia. The research method used in this study is to use a literature review concerning some relevant literature. Judging from the institutional isomorphism theory that contributes to explaining the determinants of performance-based budgeting implementation, namely management competence and organizational commitment, coercive isomorphism occurs as a result of pressure exerted by higher external or internal parties on an organization. Finally, normative isomorphism describes an organization naturally according to context. To implement performance-based budgeting, local governments must consider management competencies, organizational commitment, reward systems, and higher education quality. National Policies and Strategies for the Development of E-Government, various Government Agencies including local governments have begun to adopt e-government with various methods and stages. The implementation of the internal control system can be analyzed with Coercive isomorphism, which is characterized by an urge to comply with regulations and carry out orders. The regulations that have been stipulated encourage employees to carry out control activities so that in the context of the coercive isomorphism mechanism, it appears.

Keywords: Institutional Isomorphism, Performance-Based Budgeting System, E-Government, Internal Control System

1 INTRODUCTION

New Public Management (NPM) applied to local governments in Indonesia is a form of reform to achieve good governance. In NPM, public sector organizations are directed to build professional management in administering government [1]. Local governments in Indonesia have carried out employee reforms, among others by implementing performance-based budgeting, E-Government, and internal control systems. To begin, one of the initiatives aimed at enhancing the quality of budgeting in local governments is the deployment of performance-based finances. In the implementation of performance-based budgeting, the budget prepared is closely related to the link between funding (input) and expected performance (output). The inputs and outputs produced must be based on planning documents, namely the Strategic Plan (RENSTRA) and the Annual Work Plan (RENJA). At the performance evaluation stage, the output achievement must be consistent with the planning, implementation, and realization of the budget [2]. The results of the evaluation of the Ministry of PAN-RB show several problems in the implementation process of performance management in Indonesia, one of which is the inability of government agencies to determine budget allocations for programs/activities that are in line with goals/targets, resulting in budget wastage [3]. Thus, the implementation of performance-based budgeting and output achievement must be consistent with the planning, implementation, and realization of the budget. If there is inconsistency, then there are problems in the application of performance-based budgeting in an agency [2].

Second, E-Government pertains to the use of telecommunications by government agencies to change relationships with the government, the business sector, and between organizations. The advancement of technology and communication has resulted in unprecedented changes to the private sector, which has previously embraced and implemented the internet as a medium of interaction between the private sector, known as e-Commerce, and the effect is extraordinary, resulting in an increasingly lagging public sector that still uses this method. The public sector's traditional method of communicating with its stakeholders is what gives birth to e-Government [4]. However, due to insufficient change management efforts, the incorporation of E-Government in developing countries has failed, because there is no transfer of technology to the internal government, as a result of the E-Government project being outsourced to the private sector. In addition, there is a large gap factor between skilled leaders, with unskilled or limited, including leadership commitment and budgetary support for IT [5]. Third, in PP.

60 of 2008, the inclusion of an internal control system supplying reasonable assurance regarding reporting quality reliability, organizational efficiency, effectiveness, and reconciliation with relevant laws and regulations. The weakness of internal control is a condition where there are many case findings related to internal control issued by the Financial Supervisory Agency (BPK). So that in carrying out activities for the sake of creating a performance in government agencies, starting from planning, implementation, monitoring, up to accountability, it must be carried out in an orderly, controlled, effective, and efficient manner. To accomplish this, the government requires a system that can provide adequate assurance that the plan's activities are being carried out and that the objectives are being met. The system is known as the Government Internal Control System (GICS) [6].

This study uses the literature review method to analyze and synthesize research results related to the research topic, especially in local governments in Indonesia. Institutional Isomorphism Theory is used to analyze whether the application of performance-based budgeting, E-Government, and Internal Control Systems in Regional Governments in Indonesia, has the rules of isomorphism mechanism, namely coercive, mimetic and normative isomorphism.

2 RESEARCH METHOD

This study uses a literature review method by identifying some relevant literature, then selecting based on the relevance and quality of the literature found [7]. The analysis uses narrative patterns from various relevant and quality literature, to deepen knowledge about performance-based budgeting systems, the application of E-Government, and the internal control system of Regional Governments in Indonesia by examining using the theory of institutional isomorphism. This study is divided into three main sections, the first is an introductory section; this section considers the relevance of implementing performance-based budgeting in the current context of higher education and recalls previous government interventions in addressing the problem of the low quality of higher education. The second part, results, and discussion which is the core of this research explains and studies the implementation of a performance-based budgeting system, implementation of E-Government, and internal control system.

Discussion

Institutional Isomorphism Theory

DiMaggio and Powell explain that a monocultural organizational structure is one of the main keys to legitimization, which is a sensible response. It was also explained that an isomorphism is a better term for the homogenization process, in which an organization becomes more and more close to other institutions in the same field, because of the strength of isomorphism the concept of institutional isomorphism is a useful tool for understanding the politics and procedures that enter the modern organizational movement, and the concept of isomorphism is divided into two types: competitive isomorphism and institutional isomorphism. Competitive isomorphism is associated with consumer competition, whereas institutional isomorphism is associated with the struggle for legitimation or political control [8]. This study employs institutional isomorphism because there is no competition in the public sector, particularly in government, as there is in competitive isomorphism. Adoption of legitimized elements leads to isomorphism with the institutional environment and increases the probability of survival, so that organizational behavior or decisions can be influenced by institutions outside the organization [9]. Coercive, mimetic, and normative isomorphism are the three mechanisms of isomorphism [8]. Coercive isomorphism is the process by which an organization adopts certain characteristics (traits) as a result of coercion (pressure) from the state, other associations, or society. Organizational pressure can be formal or informal. Pressure from the central government or donors, specifically donors, are examples of coercive isomorphism. The pressure can be perceived as strength, persuasion, or an invitation to participate in the deal. Because the motivation is only to follow the rules, coercive isomorphism tends to form a pseudo-obedience or a ritual. The process of change that occurs as a result of professionalization is the focus of normative isomorphism. Professionalization is a collaborative effort by members of an organization to determine the conditions and methods of their work by applying logic and legitimacy to their work. Local governments in a country, for example, may adopt a new method because they recognize its potential benefits. Professionalization is developed in two ways: education and legitimacy based on cognitive and professional development and elaboration, which together form a new model. In addition, the mimetic isomorphism mechanism occurs as a result of imitation. This happens when an organization is unsure about how to handle a situation. In this case, an organization will imitate another organization by conducting benchmarking, comparative studies, or hiring a consultant.

According to the institutional theory, organizations follow legitimacy by adjusting to pressure isomorphism in their environment. Furthermore, organizations strategically respond to organizational pressures [10]. This study

uses coercive, normative, and coercive isomorphisms to analyze the implementation of performance-based budgeting systems, E-Government, and internal control in local governments. In the public sector, organisational isomorphism emphasizes the concept of accordance with laws, executive guidelines, and demands. The presence of confusion implies the existence of a strategic arrangement influenced by external and internal environmental factors manifested by mutual pressure to form good management. Management is committed to improving and managing its profession through the implementation of an ethical guidelines or compliance scale.

Performance-Based Budgeting System Analysis with Institutional Isomorphism Theory

According to the Government Regulation of the Republic of Indonesia, Number 60 of 2008 concerning the Internal Control System explains that "The internal control system itself is an integrated process of actions and activities to provide an appropriate knowledge of an organization's achievement of its objectives through effective and reliable activities, accurate financial reporting, monitoring of state assets, and compliance with laws and regulations carried out continuously by leaders and employees. Before the implementation of the performance-based budgeting system, the traditional budgeting system was used. Traditional budgeting is only measured on the achievement of effective use of funds. However, without considering whether the funds are used for organizational goals or not. Meanwhile, performance-based budgeting is a benchmark for performance or achievement of the objectives or results of the budget by using funds efficiently. By building a budgeting system that can combine performance planning with the annual budget, it will be seen that there is a link between the available funds and the expected results. This kind of budgeting system is also known as Performance-Based Budgeting. Research conducted at the South Aceh DPKKD department by Nanda and Darwanis in 2016, shows that the implementation of performance-based budgeting has been going well as mandated by Permendagri No. 13 of 2006[11]. Based on the results of research conducted by Sofyani and Prayudi in 2018, it was found that the better the implementation of performance-based budgeting, the better absorption of the budget will be. This is because, in the budget preparation process that is planned with a performance-oriented orientation, the level of budget absorption will be neatly scheduled, making it easier for the Regional Government to monitor, evaluate, and report information on the progress of the program being held [12]. However, it is further explained that the use of performance information in the local government of the Special Region of Yogyakarta is not influenced by the effectiveness or not of the implementation of the current performance-based budget. Furthermore, the results of research conducted by Ayu and Akbar in 2020 showed that the implementation of performance-based budgeting at the Yogyakarta City Dindik had not been implemented optimally, viewed from five aspects, namely planning, budget realization, performance measurement, performance evaluation, and performance and budget evaluation.

Judging from the institutional isomorphism theory that contributes to explaining the determinants of performance-based budgeting implementation, namely management competence and organizational commitment, in this case, it refers to the view of the institutional isomorphism mechanism proposed by DiMaggio and Powell in 1983. When it comes to achieving high levels of performance, organizations tend to gravitate toward uniformity, which in this case is related to the implementation of performance-based budgeting within local government. As a result, DiMaggio and Powell 1983 proposed three distinct mechanisms of institutional isomorphism: coercive, mimetic, and normative. Coercive isomorphism occurs as a result of pressure applied to an organization by a higher external or internal party. Meanwhile, mimetic isomorphism occurs when one organization imitates another that is thought to have a successful track record after implementing specific policies or mechanisms. Finally, normative isomorphism describes an organization naturally according to context. To implement performance-based budgeting, local governments must consider management competencies, organizational commitment, reward systems, and higher education quality. Because the application of performance-based budgeting requires special knowledge, especially knowledge of financial management and accounting.

The success of implementing a policy in an organization is determined by the competence of its human resources, especially in management. Competence obtained from formal education and work experience is one of the important sources in the implementation of performance-based budgeting [13]. Competent knowledge and management skills will enable members of the organization to work effectively and efficiently. Because management is directly involved in goal setting and evaluation, management competence is a critical component in budget preparation and implementation. Commitment is an individual's determination to take actions that are related to organizational goals. Commitment in the organization is an important aspect because individuals who have a strong sense of responsibility towards their organization will be able to implement performance-based budgeting well and be goal-oriented. Commitment can be reflected in organizational activities, such as allocating resources, goals, strategies, innovations, and providing the necessary political support to achieve common goals. Therefore, a strong commitment will greatly affect the organization in implementing policies related to performance improvement. Furthermore, the presence of incentives as a form of compensation for accepting innovation influences organizational response to change. Such compensation is required for the implementation of new policies

because organization members can judge that innovation does not always have a positive impact, but can have a negative impact if the new concept introduced in the organization is not appropriately implemented. There are two approaches to encouraging members to work toward organizational goals. First, make sure members believe the goal is legitimate so they will work hard to achieve it. Second, in the hope of motivating performance, members' attention is directed to the goals to be achieved through formal inducements in the form of rewards or payments.

Internal Control System Analysis with Institutional Isomorphism Theory

Government Regulation Number 60 of 2008 pertains on operational control system components that have been used in policy circles in multiple regions. Internal control is a component of imperil management that must be implemented by every institution or organization in order to achieve the institution's or organization's goals. Risk assessment begins with the establishment of clear goals and objectives of government agencies both at the agency level and at the level of the program being implemented. Appropriate organisational implementation will include adequate assurance of the quality or validity of financial information and will increase stakeholder confidence. The findings of Khaeruddin and Aditya's 2020 research at the Klaten Regency Education Office on the implementation of the performance measurement system revealed that a performance evaluation was carried out through periodic reviews. The evaluation was carried out only internally while no external party had evaluated the LKjIP so the Klaten District Education Office did not yet know the quality of the LKjIP they reported. Although it has carried out internal supervision, the Klaten District Education Office has not implemented a reward and punishment mechanism as an evaluation to improve organizational performance. So far, only social sanctions are given by giving warnings to OPDs who do not report or do not report on time and there are no written rules regarding the provision of rewards and punishments [14]. In addition, the internal control implemented in North Maluku shows that every existing SKPD is required to provide and present financial reports by the laws and regulations regularly and the existing regularity will provide effectiveness to the financial performance of the regions in North Maluku as a reflection of the success that has been carried out by SKPD employees in North Maluku, besides that a good control system will also have a good impact on the budgeting that is planned and implemented so that programs and work activities carried out in North Maluku can be carried out more effectively in terms of budgeting has been done [15]. To achieve the goals of oversight and accountability, local governments should focus more on increasing SPIP maturity through intensive guidance. Regulators, in this case the central government, must provide some incentive to public authorities to pay more attention to the maturity of their SPIP through directives and regulations. Internal control and SPIP maturity findings are the result of ongoing and repeated activities every year, so it is possible to see what similarities or differences in perception exist between the SPIP maturity assessment conducted by BPKP and the SPI audit conducted by BPKP [16].

If the internal control system in the financial management process of a region can be carried out and carried out by the leadership and all of its employees properly and transparently, it will produce a reliable and informative financial report and the realization of asset security and compliance of each agency with the laws and regulations in the organization. Peak district apparatus. The findings of this research prove that leadership style has an impact affects the implementation of transparency in local government financial reporting [17]. Good internal control will provide good and clear rules within the OPD body so that the existing system in financial management becomes more structured and good. This will create much better regional financial transparency and the realization of public (people's) trust in local governments. This is supported by the ability of every OPD leader to provide knowledge and a clear and firm system in its implementation [17].

In addition to adequate internal control, organizations/institutions must also be able to control all forms of pressure that come their way. One of them is external pressure in the form of written regulations and governance. The existence of regulations is intended to regulate existing practices for the better. But on the other hand, the coercive power of regulation can cause an organization's tendency to gain or improve legitimacy (legitimate coercion) [18], thus only emphasizing positive aspects so that the organization looks good to parties outside the organization. Coercive isomorphism is always related to everything related to the environment around the organization. The implementation of the internal control system can be analyzed with CoCoercivesomorphism, which is characterized by an urge to comply with regulations and carry out orders. The regulations that have been stipulated encourage employees to carry out control activities so that in the context of the coercive isomorphism mechanism, it appears. Normative isomorphism is characterized by the awareness of employees on the importance of internal control, code of ethics, separation of functions, and authorization of a transaction.

Analysis of E-government Implementation with Institutional Isomorphism Theory

E-Government is a complex phenomenon and is a cross between various dimensions such as e-information, e-transaction, and e-participation. The concept and practice of e-government have also been defined using various

terms such as digital government, online government, and currently more advanced terms such as mobile government, ubiquitous government, and smart government [19]. PP No. 56 of 2005 which has been revised to become PP No. 65 of 2020 requires each government agency to use advances in information technology to encourage the creation of local financial governance capacity and disseminate findings to interested parties to support appropriate decision-making. E-government is a federal system process that uses ICT (Information, Communication, and Technology) as a tool to assist communication and transaction processes with the general public, businesses, government agencies, and their employees. The Regional Financial Management Information System (SIPKD) is an integrated application that is used as a tool for local governments to increase the effectiveness of the implementation of various regional financial management regulations based on the principles of efficiency, economy, effectiveness, transparency, accountability, and audibility. The explanation above can be concluded that the formation of e-government is one of them oriented to public services, where effective and efficient public services can support the creation of good governance. Some areas show that the initiative and performance of e-Government development are quite good, but some other areas only understand that the implementation of e-Government is only limited to building a website. Even the existing website is far from being informative. As a result of this misunderstanding, the implementation of e-Government in Indonesia failed. Since the issuance of the Presidential Instruction of the Republic of Indonesia No. 3 of 2003 concerning the National Policy and Strategy for the Development of E-Government, various Government Agencies including local governments began to adopt e-government with various methods and stages. Increasing motivation through giving awards/appreciation to all human resources in the field of information and communication in government and society who actively develop innovations into useful works for the development and implementation of e-Government [20]. To support this effort, the community also organizes E-Government Awards, for example, the E-government Award by *Warta Ekonomi Magazine* which has been carried out since 2002 (Table 1). This support is a form of community appreciation for local governments that are serious about implementing e-government. From observations so far, several regions have shown that their e-government development performance is quite good, but some other regions only understand that the implementation of e-government is only limited to building websites. Even the existing website is far from being informative [21]. From the point of view of institutional theory, the implementation of E-Government in Local Governments in Indonesia also experiences the phenomenon of institutional isomorphism. This is caused by factors such as regulatory pressure, lack of reliable resources, and an organizational environment that demands competition.

3 CONCLUSION AND IMPLICATICON

Based on a review of the literature, it appears that the isomorphism institutional mechanism exists in the application of Performance-Based Budgeting Systems, E-Government, and Internal Mechanisms in Indonesian local governments. First, an analysis of the Performance-Based Budgeting System using Institutional Isomorphism Theory revealed that the deployment of performance-based budgeting in local governments must take into account management competence, work engagement, reward system, and academic quality. Because the use of performance-based budgeting necessitates specialized knowledge, particularly understanding of finance management and accounting. Thus, the utilization of performance-based bookkeeping has a forcible isomorphism method that arises as a result of higher outside or within constraint imposed on an organization. Mimetic isomorphism, on the other hand, occurs when one organization imitates another that is thought to have a good track record after implementing specific policies or mechanisms. Furthermore, normative isomorphism describes the organization naturally in relation to the context. To implement performance-based budgeting, local governments must consider management competencies, organizational commitment, reward systems, and higher education quality. Second, based on the analysis of the Internal Control System Deployment with Institutional Isomorphism, Theoretical analysis demonstrates that the application of the internal control system can be analyzed using Coercive isomorphism, which is characterized by an urge to comply with regulations and carry out orders. The regulations that have been stipulated encourage employees to carry out control activities so that in the context of the coercive isomorphism mechanism, it appears. Normative isomorphism is characterized by the awareness of employees on the importance of internal control, code of ethics, separation of functions, and authorization of a transaction. Third, based on the analysis of the application of e-government with the theory of institutional isomorphism, it can be concluded that the application of e-government in local governments in Indonesia has a mechanism for the phenomenon of institutional isomorphism due to factors such as regulatory pressure, lack of reliable resources and an organizational environment that demands competition.

4 LIMITATIONS AND SUGGESTIONS

This study only synthesizes from a little literature, so it cannot be generalized to all conditions in local governments in Indonesia. However, it can be used as a reference that at least based on some of the literature that has been synthesized provides an overview for the development of further research. In addition, further research can explore more deeply the implementation of the Performance-Based Budgeting System, E-Government, and Internal Control System integration with the institutional isomorphism theory in detail in 33 provinces in Indonesia.

REFERENCES

- [1] C. Hood, "Small Seasons," *Public Adm.*, vol. 69, no. 1, p. 51, 1991, doi: 10.2307/25305228.
- [2] www.jdih.kemenkeu.go.id, "Peraturan Menteri! Keuangan Republik Indonesia Nomor 94 /Pmk.02/2017," 2017.
- [3] Salsabila Firdausy dan Ummu Nur Hanifah, "Permasalahan Manajemen Kinerja Di Indonesia Dan Upaya Kementerian Panrb Untuk Mengatasinya," *Deputi Bid. Reformasi Birokrasi Akuntabilitas Apar. Dan Pengawas.*, p. 1, 2018.
- [4] B. Irawan, "Studi Analisis Konsep E-Government: Sebuah Paradigma Baru dalam Pelayanan Publik Bambang," *J. Paradig.*, vol. 2, no. 29 Suppl, pp. 174–201, 2013.
- [5] T. Almarabeh and A. AbuAli, "A general framework for E-government: Definition maturity challenges, opportunities, and success," *Eur. J. Sci. Res.*, vol. 39, no. 1, pp. 29–42, 2010.
- [6] R. A. Noviyana and S. Pratolo, "Pengaruh Sistem Pengendalian Intern Dan Motivasi Kerja Terhadap Kinerja Instansi Pemerintah Dengan Akuntabilitas Publik Sebagai Variabel Intervening : Studi pada Organisasi Perangkat Daerah Kabupaten Klaten," *Reviu Akunt. dan Bisnis Indones.*, vol. 2, no. 2, pp. 129–143, 2018, doi: 10.18196/rab.020227.
- [7] R. Stewart, C. Van Rooyen, K. Dickson, M. Majoro, and T. De Wet, *What is the impact of microfinance on poor people ?*, no. December. 2010.
- [8] P. DiMaggio and W. Powell, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields Author (s): Paul J . DiMaggio and Walter W . Powell Source : American Sociological Review , Vol . 48 , No . 2 (Apr ., 1983), pp . 147-160 Published," *Am. Sociol. Rev.*, vol. 48, no. 2, pp. 147–160, 1983.
- [9] L. G. Zucker, "The Role of Institutionalization in Cultural Persistence Author (s): Lynne G . Zucker Source : American Sociological Review , Vol . 42 , No . 5 , (Oct ., 1977), pp . 726-743 Published by : American Sociological Association Stable URL : <http://www.jsto>," *Zucker*, vol. 42, no. 5, pp. 726–743, 1977.
- [10] R. Suddaby, "Challenges for institutional theory," *J. Manag. Inq.*, vol. 19, no. 1, pp. 14–20, 2010, doi: 10.1177/1056492609347564.
- [11] R. Nanda and Darwanis, "Analisis Implementasi Anggaran Berbasis Kinerja Padapemerintah Daerah (Studi Deskriptif Pada Dinas DPKKD Kabupaten Aceh Selatan)," *J. Ilm. Mhs. Ekon. Akunt.*, vol. 1, no. 1, pp. 327–340, 2016.
- [12] H. Sofyani and M. A. Prayudi, "Implementasi Anggaran Berbasis Kinerja di Pemerintah Daerah dengan Akuntabilitas Kinerja 'A,'" *J. Ilm. Akunt. dan Bisnis*, vol. 13, no. 1, pp. 54–64, 2018, [Online]. Available: <https://ojs.unud.ac.id/index.php/jiab/article/download/35755/22921/>.
- [13] Muhammad Ahyaruddin and R. Akbar, "Akuntabilitas dan Kinerja Instansi Pemerintah dalam Perspektif Teori Institusional," *Ith Celscitech*, vol. 1, no. 2009, pp. 39–45, 2016.
- [14] F. Khaeruddin and R. Aditiya, "Evaluasi Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah Daerah Kabupaten/Kota," *Assets*, vol. 10, no. 2, pp. 195–209, 2016.
- [15] D. S. Pujiono, H. Sukarno, and N. Puspitasari, "Pengaruh Sistem Pengendalian Intern Terhadap Pengelolaan Keuangan Daerah Serta Kinerja Pemerintah Daerah (Studi di Provinsi Maluku Utara)," *J. Bisnis dan Manaj.*, vol. 10, no. 1, pp. 68–81, 2016, [Online]. Available: <https://jurnal.unej.ac.id/index.php/BISMA/article/download/5956/4417/>.
- [16] S. Sutaryo and D. Sinaga, "Government Internal Control System Maturity: The Role of Internal Guidance and External Control of Local Government in Indonesia," *J. Akunt. dan Investasi*, vol. 19, no. 1, pp. 24–35, 2018, doi: 10.18196/jai.190189.
- [17] V. Zenita, Y. Mutia Basri, and Rofika, "Tekanan Eksternal, Faktor Politik, Pengendalian Internal Dan Gaya Kepemimpinan Dalam Meningkatkan Transparansi Pelaporan Keuangan Pemerintah Daerah," *Kaji. Akunt.*, vol. 22, no. 1, pp. 88–108, 2021.
- [18] C. Clements, J. D. Neill, and O. S. Stovall, "An analysis of international accounting codes of conduct," *J. Bus. Ethics*, vol. 87, no. SUPPL. 1, pp. 173–183, 2009, doi: 10.1007/s10551-008-9811-3.
- [19] A. P. Manoharan and A. Ingrams, "Conceptualizing E-Government from Local Government Perspectives," *State Local Gov. Rev.*, vol. 50, no. 1, pp. 56–66, 2018, doi: 10.1177/0160323x18763964.
- [20] Eem Nurnawati, "Kinerja Sumber Daya Aparatur Melalui Penerapan E-Government," *VISIONER J. Pemerintah. Drh. di Indones.*, vol. 12, no. 2, pp. 309–319, 2020, doi: 10.54783/jv.v12i2.283.
- [21] Junaidi, "Dukungan E-Government Dalam Upaya Peningkatan Kualitas Pelayanan Publik Di Era Otonomi Daerah : Kasus Best Practices Dari Sejumlah Daerah Di Indonesia," *Proceeding Simp. Nas. Oton. Drh.*, no. 3, 2011.