

E-Procurement Implication on The Budgets Absorption in Indonesian Local Government (East Java Provincial Government Cases)

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Abstract

Utilization of e-procurement technology in government is very important to achieve accelerated implementation of National and Local Budget that should be indicated in the absence of budget accumulation at the end of the year. The purpose of this study is to examine the effect of the use of e-procurement technology on budget absorption through the practice of procurement of goods / services and procurement performance of goods / services. This study uses primary and secondary data. The sample of this research was 71 units of Local Government Work Unit (SKPD) in East Java Provincial Government. The results show that the utilization of e-procurement technology has a positive effect on budget absorption through the practice of procurement of goods/services. Utilization of e-procurement technology negatively affect the practice of procurement of goods/services and procurement performance of goods/services. Utilization of e-procurement technology negatively affect the performance of procurement of goods/services through the practice of procurement of goods/services. However, the use of e-procurement technology has no effect on budget absorption and has no effect on budget absorption through procurement performance of goods/services because of the attitude of the technology users who are reluctant in the utilization of e-procurement technology.

Keywords: *e-Procurement, Budget Absorption, Goods/Services Procurement Practice, Procurement Performance of Goods/Services, Utilization of e-Procurement Technology*

1. INTRODUCTION

The package of state finance laws mandates improved results-oriented accountability and transparency in the management of state finances. Effective, efficient and transparent procurement of government goods/services is an important part of improving the country's financial management. One of the manifestations through the implementation of procurement process of electronic goods/services (e-procurement).

Implementation of e-procurement aims to improve the efficiency and effectiveness of the procurement process, obtain cost reduction and ensure the availability of supply of certain types of goods/services that are urgent (Bappeda.kolaka.go.id, accessed date 07 October 2016). These objectives are in accordance with Presidential Regulation No.54 of 2010 which is to improve transparency and accountability, improve market access and fair business competition, improve the efficiency of the procurement process, support

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monitoring and auditing processes in order to meet the needs of real time information access. Croom & Jones (2005); Dooley & Purchase (2006); Vaidya, Sajeev & Callender (2006) and Quesada, Gonzalez, Mueller & Mueller (2010) revealed that the benefits of e-procurement are lower transaction costs, lower demand for goods/services, shorter procurement/goods procurement cycles, Lack of inventory of goods/services, higher levels of transparency and improved relationships between users and providers of goods/services.

Benefits gained in the implementation of e-procurement is not separated from the role of increasingly advanced technology. Goodhue & Thompson (1995); Darwin (1999); Diana (2001) and Sunarta (2005) provide empirical evidence that through the utilization of information technology can improve individual performance. Quesada et al. (2010) also revealed the same thing that the use of e-procurement technology has a positive impact on the practice of procurement of goods/ services and procurement performance of goods/services. Angeles & Nath (2007) and Walker & Harland (2008) also prove that the utilization of e-procurement technology is one of the determinants of successful e-procurement implementation. Smart (2010) discloses that the use of e-procurement technology provides benefits in terms of information system control, cost of goods/services procurement, procurement process, policy making on goods/ services procurement and goods/service providers.

Chang, Tsai, & Hsu (2013) prove that through the use of e-procurement technology can improve the procurement performance of goods/services, especially the relationship with the provider of good/services. Therefore, the use of e-procurement technology can serve as e-design, e-sourcing, e-negotiation and e-evaluation. However, Aman & Kasimin (2011) revealed that the utilization of e-procurement technology also has obstacles namely the policy and procedures of procurement of goods/services, integration of information technology systems, team of information technology experts. A different matter is expressed by Shu Hui, Othman, Omar, Rohman, & Haron (2011) that the obstacles to the implementation of e-procurement are providers of goods/services related to the procurement of goods/services. Dooley & Purchase (2006) states in his research that the practice of procurement of goods/services will not work if not accompanied by the participation of suppliers of goods/services and management support. Nurmandi & Kim (2015) in his research stated that the implementation of e-procurement requires human resources to be able to do planning, management management, policy and regulation, application of integrated system and standardized infrastructure implementation in order to achieve performance of goods/services procurement.

The procurement practices of goods/services and the increasing procurement performance of goods/services will be followed by the increased utilization of e-procurement technology, and is expected to accelerate and increase the realization of state and regional expenditures. But in fact in some research such as Arif (2012); Sukadi (2012); Juliani & Sholihin (2014); Astadi, Sutarja & Nadiasa (2015); Malahayati, Islahudin, & Basri (2015) revealed that the practice of procurement of goods/services is the main factor causing delays in budget absorption.

Sirup.lkpp.go.id (2016) stated that East Java Province is the province that has the second largest procurement of goods/services in Indonesia in 2016 with total procurement of 11,905 packages and total ceiling of Rp4,793,120 million, which is done through E-procurement system. However, the phenomenon that occurs in

several Regional Devices Work Unit (SKPD) East Java Provincial Government absorption budget does not match the target set. Therefore, this study aims to determine the implications of e-procurement on budget absorption at the level of SKPD East Java Provincial Government.

2. THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

2.1. Utilization of e-Procurement Technology

Theory of fit mentions that the information system will affect individual performance if there is a match and correspondence between the needs of user tasks of information technology and information system functionality. Therefore, the technology will be able to assist the individual task in completing the task. Utilization of technology is assumed to be a performance impact resulting from the suitability of the technology and its tasks in which a technology has provided features that match and match the needs of the technology user's task.

Goodhue and Thompson (1995) reveal that technology is a tool used by individuals in performing their duties. Technology must have a positive impact on individual performance, technology must be compatible with the tasks that support it and technology should be utilized. In his research stated that the utilization of information technology has a positive effect on individual performance. Darwin (1999), Diana (2001) and Sunarta (2005) also provide empirical evidence that the use of e-procurement technology positively impacts individual performance. Quesada et al. (2010) proves in his research that the higher utilization of e-procurement technology, the higher the procurement performance of goods/services. Taufik, Darwanis, & Fahlevi (2016) have also proved that e-procurement has a positive effect on capital expenditure absorption. However, Jurnal (2001) and Jin (2003) provide empirical evidence that the use of information technology has no effect on individual performance.

H₁: Utilization of e-procurement technology has a positive effect on budget absorption.

2.2. Procurement Goods and Services Practices

Theory of attitudes and behavior reveals that the use of technology is the behavior of technology users in utilizing technology to complete the task. The impact of the theory on the utilization that is seen in the relationship between the suitability of duties and beliefs about the consequences in using a technology system. Compatibility technology will have an important role in a system because it is believed to be more useful, more important and relatively more profitable. However, such benefits will not be accepted without the role of the individual running the information technology.

Dooley & Purchase (2006) provides empirical evidence that the use of e-procurement technology in the form of the Internet, the participation of suppliers of goods/ services, management support and benefits received in goods/ services procurement activities affect the practice and performance of procurement of goods/ services. Angeles and Nath (2007) also proved that the three determinants of successful e-procurement are the use of e-procurement technology, goods/ services providers and goods/ service procurement agreements and user/ service user behavior and procurement practices processes. Quesada et al. (2010) revealed

that through the implementation of e-procurement, the intensity of the use of e-procurement technology will increase so that the practice and procurement performance of goods/ services will also increase.

- H₂: Utilization of e-procurement technology has a positive effect on the practice of procurement of goods/ services.
- H₃: Utilization of e-procurement technology has a positive effect on budget absorption through the practice of procurement of goods/ services.
- H₄: Utilization of e-procurement technology positively affects the procurement performance of goods/ services through the practice of procurement of goods/ services.

2.3. Performance of Goods and Services Procurement

Theory of Fit and Theory of Attitudes and Behavior will have an impact on individual performance linked to the accomplishment of individual task completion. The higher the attitude of technology users in making use of technology, the higher the individual performance will be achieved. This is evident at higher levels of efficiency, effectiveness and quality of performance.

Implementation of e-procurement basically requires the maturity of utilization of information technology used. The more complex an organization's activities the more sophisticated the information technology will be needed. Panayioutou et al. (2004) revealed that in the implementation of e-procurement required a high management commitment for the utilization of information technology can be done optimally so that the performance of procurement of goods/ services increased. Qesada et al. (2010) provides evidence that the higher the use of e-procurement technology the higher the procurement performance of goods/ services. Chang et al. (2013) also states that the use of e-procurement technology affects the procurement performance of goods/ services.

- H₅: Utilization of e-procurement technology positively affects the procurement performance of goods/ services.
- H₆: Utilization of e-procurement technology has a positive effect on budget absorption through procurement performance of goods/ services.

2.4. Budget Absorption

Mardiasmo (2005) defines budget absorption as a description of the ability of local government in implementing and accounting for every activity that has been planned. The absorption of local government budget is an accumulation of budget absorption done by SKPD. SKPD budget absorption is the proportion of work unit budget that has been disbursed or realized within one budget year (Malahayati et al., 2015) and expressed in percentage form (Taufik et al., 2016). Budget absorption as a measure that states how far the target plan has been achieved by the agency (Kuncoro, 2013 in Taufik et al., 2016).

3. RESEARCH METHODOLOGY

3.1. Method of Data Collecting

This research was conducted at SKPD located at East Java Provincial Government level. The population in this research is all SKPD at East Java

Provincial Government level. The sample used in this research is 71 SKPD. Sources of data used are primary and secondary data. Primary data were collected through questionnaires using the Likert scale with 6 alternative options ie Not Know (1), Never (2), Rarely (3), Enough (4), Often (5), and Always (6). Secondary data using Budget Realization Report per Quarter of 2016 obtained from Regional Development Administration Bureau of East Java Province Secretary. The variable indicator used in this study comes from Quesada et al. (2010) and Taufik et al. (2016).

3.2. Method of Data Analysis

Hypothesis testing is done through 2 substructure models that is measurement model (outer model) and structural model (inner model). The Outer model serves to assess the validity and reliability of models that include convergent validity, determinant validity, composite reliability and cronbach's alpha. Inner model as model evaluation using R2 for dependent construct, coefficient or t-value path value (Jogiyanto & Abdillah, 2015). Score path coefficient or inner model is shown with p-value must be <0.05 with 5% significance (Kock, 2015).

4. RESULT

4.1. Descriptive Statistics

Table 1 Descriptive Statistics

Variable	N	Minimal	Maximal	Mean	Modus	Deviation Standard
UPT	62	2,00	6,00	-	2,00	1,10764
GSPP	62	2,00	6,00	-	6,00	0,85117
PGSP	62	3,00	6,00	-	6,00	0,82032
BA	62	77,00	101,00	93,6774	-	3,56566

Source: Output of data processing WarpPIs 5.0

Based on the above descriptive statistics it can be proved that the respondent answered the question of questionnaire at least on a scale of 2.00 (never) and maximum on a scale of 6.00 (always). Most of the SKPD responses answer the questionnaire question of utilizing e-procurement technology in point 2 (never). Responses are often given by SKPD in answering the question of variable procurement practices of goods/services and procurement performance of goods/services are at the number 6.00 (always). It can be concluded that SKPD rarely utilizes e-procurement technology on certain types of e-procurement technology to support the practice of procurement of goods/services in the public sector.

Stages of procurement practices of goods/services has been done SKPD in applying e-procurement. By doing the procurement practices of goods/services SKPD will be able to benefit from the utilization of e-procurement technology. The average budget absorption during the year 2016 of 93.68% means that SKPD East Java Provincial Government has not reached the budget absorption target set by East Java Province of 100%.

The standard deviation value of the use of e-procurement technology, the practice of procurement of goods/services, the procurement performance of goods/

services and budget absorption is relatively smaller compared with the mode and mean. This can be interpreted that the data variance in research is relatively small.

Coefficients of variation (standard deviation divided by average mean, multiplied by 100) utilization of technology of e-procurement (55,38%), practice of procurement of goods/ services (14,19%), goods/service procurement performance (13,67%) and budget absorption (3,81%). The result shows that relatively heterogeneous data is the use of e-procurement technology (55.38%) while the relatively homogeneous data is budget absorption (3.81%).

4.2. Correlation Test

Table 2 Correlation Test

Variable	Correlation Between Construct			
	Utilization of Procurement Technology	Goods/Services Procurement Practice	Performance Goods/Services Procurement	Budget Absorption
Utilization of e-Procurement Technology	0,794	-0,451	-0,496	-0,037
Goods/Services Procurement Practice	-0,451	0,710	0,657	-0,090
Performance of Goods/Services Procurement	-0,496	0,657	0,730	-0,128
Budget Absorption	-0,037	-0,090	-0,128	0,817

Source: Output of data processing WarpPls 5.0

Table 2 show that there is a positive correlation which is fairly strong and significant among variables from one to another. That positive correlation can be interpreted that if utilization of e-procurement technology increases, budget absorption could be predicted to be increase as well through goods/services procurement practice and performance goods/services procurement. It also shows that there is an early indicator of support toward mediation hypothesis because mediation hypothesis requires a significant correlation between independent and dependent variable through intervening variable. A variable is said to be correlated if, it has a correlation with another variable if the diagonal value of correlation test result with the latent variable is higher than the value above/below in the same column, or that diagonal value is higher than the value on the left/right side in the same line (Kock, 2015).

4.3. Measurement Model (Outer Model)

Testing of measurement model is used to validate the research model build. The two main parameters are test of construct validity (convergent validity and determinant) and internal consistency test (reliability) construct. Testing of construct validity and internal consistency has been fulfilled but from 40 existing indicators, there are 16 invalid indicators (<0,5) so that the indicator should be removed, then tested the reliability.

4.4. Structural Model (Inner Model)

Table 3 Path Coefficients

Variable	Path Coefficients	P-Values	Information
UPT → GSP	-0,473	<0,001	Significant negative
UPT → PGSP	-0,223	0,031	Significant negative
UPT → BA	-0,113	0,178	Not significant
GSP → PGSP	0,588	<0,001	Significant positive
GSP → BA	-0,235	0,025	Significant negative
PGSP → BA	-0,179	0,070	Not significant

Source: Output of data processing WarpPls 5.0

Based on Table 3 above shows that the utilization of e-procurement technology on the practice of procurement of goods/services has a path coefficient of -0.473 and p-value of <0.001. With α 5%, this shows that the utilization of e-procurement technology has a negative and significant effect on the practice of procurement of goods/services. Utilization of e-procurement technology on procurement performance of goods/services has a coefficient of path of -0.2223 and p-value of 0.031. With α 5%, this shows that there is a negative and significant influence between the utilization of e-procurement technology with the performance of procurement of goods/services.

Utilization of e-procurement technology on budget absorption has a coefficient value of -0.113 and p-value of 0.178. With α 5%, this can mean that the utilization of e-procurement technology has no effect on budget absorption. The practice of procurement of goods/ services to the procurement performance of goods/ services has a path coefficient value of 0.588 and p-value of <0.00. With α 5%, this means that the practice of procurement of goods/ services has a positive and significant impact on the procurement performance of goods/ services.

The practice of procurement of goods/ services on budget absorption has a coefficient value of -0.235 and p-value of 0,025. With α 5%, it can be interpreted that the practice of procurement of goods/services has a negative and significant impact on budget absorption. Performance of goods/services procurement towards budget absorption has coefficient value of -0.179 and p-value of 0.070. With α 5%, this can be interpreted that the performance of procurement of goods/services does not affect the absorption of the budget.

5. DISCUSSION

5.1. Hypothesis Testing 1: Utilization of e-Procurement Technology Positive Influence Against Budget Absorption.

The results of statistical tests prove that the utilization of e-procurement technology has no effect on budget absorption (H1 rejected). This can be interpreted that at the time of utilization of e-procurement technology conducted by SKPD East Java Provincial Government increased the absorption budget SKPD East Java Province does not automatically increase.

The reason for the alleged use of e-procurement technology has no effect on budget absorption in the SKPD of East Java Provincial Government because SKPD has never used technology in the form of intranet, Electronic Data Interchange (EDI), Electronic File Transforming (EFT), Video Conferencing and e-Tendering. This is the evident from the responses given SKPD in answering the questionnaire.

The response indicates an indication that e-procurement technology is not easy to apply. This will affect the user's intentions of goods/services or SKPD in utilizing e-procurement technology as a means of obtaining goods/services providers in the procurement process of goods/services. The technological user attitude shown by the reluctance of the goods/service providers to utilize the e-procurement technology contributes to the non-significant impact of e-procurement technology utilization on budget absorption

Video Conferencing is the right technology to coordinate with providers of goods/services. Through video conferencing SKPD can conduct supervision related to developments that have been achieved by the provider of goods/services. In addition, to avoid face-to-face relationships directly with the provider of goods/services. The action is carried out in accordance with the principle of procurement of goods/services that is transparent, open, competitive and fair/non-discriminant and does not to indicate the case of Corruption, Collusion and Nepotism (KKN).

The results of this study differ from Goodhue and Thompson (1995); Darwin (1999); Diana (2001) and Sunarta (2005) who proved that the utilization of information technology positively affects individual performance. The results of this study are also contrary to research Taufik et al. (2016) stating that e-procurement has a positive effect on capital expenditure absorption. However, the results of this study are relevant to Jurnal (2001) and Jin (2003) which proves that the utilization of information technology has no effect on performance.

5.2. Hypothesis Testing 2: Utilization of e-Procurement Technology Positive Influence on Goods /Services Procurement Practice.

Statistical test results prove that the utilization of e-procurement technology negatively affect the practice of procurement of goods/services (H2 rejected). The cause of the negative path coefficient is expected because SKPD is more likely to use "email" than other types of e-procurement technologies (Intranet, Electronic Data Interchange (EDI), Electronic File Transforming (EFT), Video Conferencing and e-Tendering. Therefore, if the intensity of utilization of e-procurement technology in SKPD East Java Provincial Government increases then the practice of procurement of goods/services in SKPD will not increase and vice versa. The results are in contrast to Quesada et al. (2010) which states that the higher utilization of e-procurement technology, the higher the practice of procurement of goods/services.

5.3. Hypothesis Testing 3: Utilization of e-Procurement Technology Positive Influence Against Budget Absorption Through Goods /Services Procurement Practice.

The results of statistical tests prove that the utilization of e-procurement technology has a positive effect on the budget absorption through the practice of procurement of goods/services (H3 accepted). This can mean that the practice of procurement of goods/services is able to mediate the relationship between the use

of e-procurement technology and budget absorption. Therefore, if the intensity of e-procurement technology utilization made by East Java Province SKPD increased then the budget absorption obtained SKPD East Java Province also increased through the practice of procurement of goods/ services. The results of this study are consistent with the research of Taufik et al. (2016) proving that the implementation of e-procurement has a positive effect on capital expenditure absorption.

5.4. Hypothesis Testing 4: Utilization of e-Procurement Technology Positive Influence on Performance Procurement of Goods/ Services Through Practice Procurement Goods /Services.

The results of statistical tests provide evidence that the use of e-procurement technology negatively affect the performance of procurement of goods/services through the practice of procurement of goods/services (H4 rejected). The value of path coefficient resulting from this relation is negative ($-0.473 * 0,588 = -0,278$) so it can be interpreted that if the utilization of e-procurement technology of East Java Province SKPD increased then the procurement performance of goods/services SKPD East Java Province will not automatically increase through procurement practices goods/services and vice versa.

The reason is suspected because of lack of maximum SKPD in evaluating the delivery of goods/services and delays. Evaluation of delivery of goods/services and the delay is done as a form of timely provision of goods/services in implementing its contract. If the delivery of goods/ services is late then there has been an in-time efficiency so that it can result in the procurement of goods/ services is not achieved according to the targets and agreements that have been established thus the procurement performance of goods/services is not reached maximally.

The results of this study are not in accordance with research Quesada et al. (2010) stating that the utilization of e-procurement technology positively affects the procurement performance of goods/ services through the practice of procurement of goods/services. Different results were also expressed by Goodhue and Thompson (1995); Darwin (1999); Diana (2001); And Sunarta (2005) that the utilization of information technology positively affects performance. However, the results are consistent with Jurnal (2001) and Jin (2003) research which states that the use of information technology has no effect on performance.

5.5. Hypothesis Testing 5: Utilization of e-Procurement Technology Positive Influence On Performance of Goods/ Services Procurement.

The results of statistical tests provide evidence that the use of e-procurement technology negatively affect the procurement performance of goods/services (H5 rejected). The higher level of intensity utilization of e-procurement technology conducted by SKPD East Java Provincial Government the lower the level of procurement performance of goods services SKPD East Java Province and vice versa. The reasons for allegedly causing the relationship are negative because SKPD has never utilized e-procurement technology (Intranet, Electronic Data Interchange (EDI), Electronic File Transforming (EFT), Video Conferencing and e-Tendering). Due to SKPD response is suspected to make the distribution of information to the provider less than the maximum. Therefore, the performance of procurement of goods/services achieved SKPD not in accordance with the targeted.

The results of this study are not in accordance with Quesada et al. (2010) and Chang et al. (2013) stating that the utilization of e-procurement technology has a positive effect on the procurement performance of goods/ services. Different results were also presented by Goodhue and Thompson (1995); Darwin (1999); Diana (2001) and Sunarta (2005) who proved that the utilization of information technology positively affects individual performance. However, in line with Jurnal (2001) and Jin (2003) which revealed that the utilization of information technology has no effect on performance.

5.6. Hypothesis Testing 6: Utilization of e-Procurement Technology Positive Influence Against Budget Absorption Through Performance of Goods/ Services Procurement.

The results of statistical tests prove that the utilization of e-procurement technology does not affect the budget absorption through the procurement performance of goods/ services (H₆ rejected). The results of this study can be interpreted that the procurement performance of goods/services can not mediate the relationship between the use of e-procurement technology and budget absorption. If the use of e-procurement technology increases then it is not followed by an increase in budget absorption through the procurement performance of goods/services and vice versa. This result is different from Taufik et al. (2016) which states that the implementation of e-procurement affects the absorption of capital expenditure budget.

The reason for the procurement performance of goods/services can not mediate the relationship between the use of e-procurement technology and the absorption of the budget is suspected because during the implementation of e-procurement SKPD never coordinated or linked with the provider of goods/services. Coordination with providers of goods/services can not only be done by face to face but SKPD can utilize "video conferencing" as a form of utilization of e-procurement technology. The action is done so that SKPD able to monitor and supervise the progress of the procurement activities of goods/services. In addition, video conferencing can reduce the encounter with providers of goods/services that will result in an indication of abuse of authority in accordance with the code of ethics of procurement of goods/services.

The attitude of the users of goods/services that are reluctant to use e-procurement technology in the form of "video conference" makes a negative impact on the performance of procurement of goods/services. In addition, social environmental conditions and other factors will also affect the intentions of technology users in the utilization of information technology (Goodhue and Thompson, 1995). The existence of these factors is ultimately less able to increase the intensity of the utilization of e-procurement technology and negatively impact the procurement performance of goods/services. This is in accordance with the disclosed by Davis (1989) and Tan, Ooi, Sim and Kongkiti (2012) that perceived usefulness and perceived easy to use influence the intention of technological user behavior in technology utilization.

Negative impacts on the procurement performance of goods/services allegedly lead to delays in the implementation of goods/services activities that will ultimately impact on the low budget absorption. The results are in contrast to Dooley and Purchase (2006) and Quesada et al. (2010) which revealed that the implementation of e-procurement can provide benefits for users of goods/services and providers of

goods/services to improve communication and good relationships that will impact on better service as well.

6. CONCLUSIONS AND LIMITATIONS

6.1. Conclusions

- 1) Utilization of e-procurement technology has no effect on budget absorption. The intensity of the utilization of SKPD e-procurement technology increases then budget absorption will not increase.
- 2) Utilization of e-procurement technology negatively affect the practice of procurement of goods/ services. The higher the intensity of utilization of e-procurement technology, the lower the intensity of procurement practices of goods/services.
- 3) Utilization of e-procurement technology has a positive effect on budget absorption through the practice of procurement of goods/services. The higher the intensity of the use of e-procurement technology, the higher the absorption of the budget through the practice of procurement of goods/services.
- 4) Utilization of e-procurement technology negatively affect the performance of procurement of goods/services through the practice of procurement of goods/services. The practice of procurement of goods/services is also able to mediate the relationship between the use of e-procurement technology with the procurement performance of goods/services. The higher the use of e-procurement technology, the lower the procurement performance of goods/services through the practice of procurement of goods/services.
- 5) Utilization of e-procurement technology negatively affect the procurement performance of goods/services. If the use of e-procurement technology increases then the procurement performance of goods/services will not increase.
- 6) Utilization of e-procurement technology has no effect on budget absorption through procurement performance of goods/services. The results can be interpreted that the procurement performance of goods/services is not able to mediate the relationship between the use of e-procurement technology with budget absorption. If the utilization of e-procurement technology conducted SKPD East Java Province increased then the absorption of budget obtained SKPD East Java Province did not increase along with the performance of procurement of goods/services.

6.2. Limitations

- 1) Each SKPD is only involved 1 (one) respondent by giving a questionnaire.
- 2) The researcher does not mention the requirements that must be possessed by PPKom and the Procurement Official of goods/services namely the procurement of goods/services procurement certificate in the questionnaire submitted to the SKPD.

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