ASEAN International Sandbox Conference 2026
http://aseansandbox.org

AISC Proceedings, Volume 11, 2026

The Duality of Digitalization at Community Health Center: Evaluating Accounting Information System Implementation for Financial Flexibility

Wulan I R Sari[1*], Hasbi Hauli[2], and Dwi Risma Deviyanti[1]

[1]Accounting Department, Mulawarman University, Samarinda, Indonesia
[2]Financial Division, A.M Parikesit Public Hospital, Tenggarong, Indonesia
[*]*Corresponding Author Email: wulan.sari@feb.unmul.ac.id*

Abstract

Community Health Centers face challenges in delivering excellent service and managing operations, particularly finances, due to budget constraints and bureaucratic mechanisms for fund disbursement. The Regional Public Service Agency management model has addressed these administrative hurdles; however, adopting the model entails specific financial management accountability obligations for the centers. This study evaluates the implementation of the *e-BLUD* accounting information system as an organizational mechanism to enhance financial governance and accountability at the community health center. Using an interpretive qualitative case study design, the study collected primary data through on-site observations and semi-structured interviews with eight purposively selected informants from the community health center and the Regional Health Office. Data analysis followed Creswell's six-stage framework, grounded in institutional theory (organizational isomorphism) integrated with a performance feedback lens. The empirical results reveal that management model adoption remains confined to a symbolic compliance layer, characterized as "used but not utilized". Daily penurious bookkeeping, quarterly authorization statement preparation, and final financial reporting continue to rely heavily on parallel manual spreadsheets. Accounting information system utilization is driven by coercive regulatory pressures (coercive isomorphism), localized mimicking of benchmarked health centers (mimetic isomorphism), and professional beliefs regarding administrative optimization (normative isomorphism). Structural impediments include non-accounting staff backgrounds, severe task duplication, lack of formal standard operating procedures (SOPs), and absent internal penalties. In short, successful digital transformation requires bridging the decoupling gap between regulatory adoption and active operational utilization in daily practices rather than administrative matters.

Keywords: *e-BLUD evaluation, accounting information systems, regional public service agency, organizational isomorphism*

1. Introduction

Community Health Centers (*Puskesmas*) serve as the fundamental front-line pillars of national healthcare delivery in Indonesia, operating across urban, rural, and isolated rural perimeters. Historically, these institutions have grappled with a chronic paradox: the mandate to deliver immediate, high-quality primary healthcare services juxtaposed against rigid, highly bureaucratic cash disbursement mechanisms and strict regional budget limitations. To ease these systemic frictions, the central government introduced the Regional Public Service Agency (*Badan Layanan Umum Daerah* or BLUD) financial paradigm, granting public healthcare units operational autonomy and the flexibility to use functional revenues directly for immediate operational needs. However, this financial decentralization introduced heightened expectations for transparency and public accountability. Under the Ministry of Home Affairs Regulation (*Permendagri*) No. 79 of 2018, BLUD entities must present formal, rigorous financial statements to justify public fund expenditures. This accountability framework was further digitized through the Ministry of Home Affairs Regulation (*Permendagri*) No. 70 of 2019 concerning the Regional Government Information System, which catalyzed the mandatory adoption of localized digital platforms, specifically the e-BLUD accounting information system.

Despite comprehensive legislative frameworks mandating automated public accounting, an unresolved empirical gap persists between central macro-policy objectives and localized micro-implementation realities (Sari, 2017). Extant literature identifies persistent technical and structural deficiencies in rural public accounting, including systemic misclassifications, chronic journaling errors, material misstatements, and prolonged delays in statutory financial submissions (Husain et al., 2017). For example, at the Sungai Mariam community health center, these implementation barriers have directly triggered recurring delays in quarterly expenditure authorization reports. These accounting delays directly impair regional budget absorption rates, creating operational bottlenecks that compromise primary healthcare delivery. In response, the Regional Health Office enacted a performance cascading framework in 2024, legally tying institutional evaluations to accounting punctuality (Lelono & Siswantoro, 2023). This dynamic creates acute institutional tension: public organizations are forced to rapidly adopt complex digital accounting architectures under heavy duress, yet they lack the underlying structural maturity to fully embed these systems in daily data management workflows (Setiawan & Ilyas, 2021). This

creates tension between technology as a tool and staff as users in organizational routine learning for financial management and information systems at community health centers.

While prevailing accounting literature extensively assesses the normative compliance of public healthcare reports against accounting standards (e.g., PSAP 13) or local governance frameworks (Arini et al., 2022; Rahayu et al., 2023; Purba & Amrul, 2018), there is a distinct shortage of granular, micro-level studies examining the behavioral and structural processes governing digital system adoption within rural public institutions, such as community health centers (Ramadhani & Sulistyowati, 2022). This study addresses this gap by utilizing institutional theory (Scott, 1987) (*organizational isomorphism*) alongside a detailed *performance feedback* approach to evaluate the micro-processes of input, process, and output within a rural community health center. It isolates how external institutional pressures interact with localized organizational capacity constraints in a high-stakes and transitional geopolitical setting.

Institutional theory helps explain this. Institutional theory posits that organizational structures, choices, and trajectories are not driven purely by technical calculations of internal efficiency or economic optimization. Instead, organizations are embedded in broader cultural, social, and regulatory environments that exert powerful norm-shaping influences. To secure survival, access resources, and establish sociopolitical legitimacy, organizations adapt their visible internal configurations to align with the external expectations of their surrounding institutional field (Cavalluzzo & Ittner, 2004). This homogenizing phenomenon is organizational isomorphism, a systemic process that forces a population of organizations to resemble other organizations facing the same environmental conditions (DiMaggio & Powell, 1983). Three distinct isomorphic mechanisms drive institutional homogeneity: coercive isomorphism, mimetic isomorphism, and normative isomorphism. Coercive isomorphism stems from formal and informal political pressures exerted on an organization by other entities upon which it is resource-dependent, as well as the broader cultural expectations of the society in which it operates. In the public sector, coercive pressure typically operates through direct mandates, statutory laws, and official government decrees (Ayuningtyas & Pujiningsih, 2019). When a central state apparatus mandates a specific administrative system, subordinate public agencies rapidly adopt the required formal structures to maintain legal legitimacy and avoid administrative penalties, even if the system does not align with their internal operational capabilities (Ruscitasari, 2020). Mimetic isomorphism arises as a primary response to structural uncertainty. When an organization's operating environment is volatile, its strategic goals are ambiguous, or its internal understanding of a newly mandated technology is fundamentally deficient, it experiences intense pressure to model itself after benchmark institutions (Ayuningtyas & Pujiningsih, 2019). Organizations facing information constraints systematically look to peer entities perceived as successful or legitimate, copying their behavioral patterns, system choices, and operational processes to reduce risk and manage uncertainty (Khubiyati & Arifin, 2016). Normative isomorphism is driven primarily by professionalization. It represents the collective efforts of members of a distinct profession to define, codify, and establish cognitive bases and legitimized methods for their work patterns. This professional socialization occurs through formalized academic training and widespread professional networks. Over time, these networks cultivate shared norms and standard behaviors that professionals transplant into their respective organizations, creating standard ways of managing specific administrative challenges across independent institutions.

In doing so, public accountability within governmental healthcare institutions requires agencies to provide transparent, comprehensive, and legally accurate records detailing their financial performance and operational outputs to public stakeholders and oversight bodies. Implementing the BLUD model gives community health centers the financial flexibility to manage local healthcare crises without the rigid delays of broader regional fund appropriations. However, this flexibility requires strict financial accountability (Ma et al., 2025), forcing public managers to produce accrual-based financial reporting that demonstrates the economic, efficient, and effective utilization of public funds (Vărzaru, 2022). Under this decentralized framework, accounting information systems become essential mechanisms for converting daily transactions into structured financial reports that verify organizational compliance and fiscal performance (BinSaeed et al., 2023; Rahayu & Rifandi, 2023; Barani & Asiaei, 2026)

An accounting information system (AIS) is an integrated configuration of hardware, software, specialized human resource personnel, and documented control procedures designed to collect, process, record, and report financial data (Mulyatini et al., 2022). The *e-BLUD* platform, developed under the direct oversight of the Ministry of Home Affairs, is a web-based, real-time enterprise resource planning platform tailored for regional public service units. Conceived as a cloud-based digital solution, *e-BLUD* aims to streamline and unify the entire

lifecycle of public financial management—spanning planning, business budgeting, expenditure execution, daily penurious cash-journaling, and statutory consolidated reporting (Lahfah & Melati, 2026). Theoretically, by enforcing transaction-level validation based on predefined price standards, e-BLUD is intended to act as an automated internal control mechanism that minimizes reporting errors and prevents budget overruns.

2. Objectives

The ultimate objective of this investigation is to provide a grounded evaluation of digital public accounting implementation, offering clear, evidence-based insights to help health offices and local governments overcome administrative barriers and improve public healthcare governance.

3. Materials and Methods

This study employs an interpretive qualitative case study design. This approach is ideal for investigating complex, contemporary administrative phenomena within their natural real-world context, particularly when boundaries between the phenomenon and the organizational context are highly integrated (Yin, 2018). The evaluation framework analyzes the implementation of the *e-BLUD* system across its input, process, and output dimensions. This design allows the researcher to look beyond formal compliance matrices and instead unearth the underlying behavioral, structural, and institutional factors shaping digital system utilization within the health center.

To ensure depth and factual reliability, informants were selected through a strict purposive sampling protocol. The sample was limited to personnel with direct statutory responsibility for BLUD financial management, who participate in systemic adoption decisions, or who actively operate the e-BLUD system interface daily. Informant selection targeted a diverse mix of administrative levels to allow for triangulating findings between oversight officers and front-line operators (Table 1):

Table 1 List of informants

No	Informant	Institutions
1	KN	Head of the Regional Health Office (Male, Master's Degree)
2	HR	Head of Finance and Asset Sub-Division, Health Office (Female, Bachelor's Degree)
3	ID	Head of Puskesmas Sungai Mariam (Female, Bachelor's Degree)
4	FY	Head of Administrative Sub-Division, Puskesmas (Female, Bachelor's Degree)
5	MA	Revenue Treasurer, Puskesmas (Female, High School Graduate)
6	VR	Expenditure Treasurer, Puskesmas (Female, Diploma III in Nursing)
7	SO	Dedicated Accounting Technician, Puskesmas (Female, Diploma IV in Accounting)
8	FH	Technical Activity Operational Officer, Puskesmas (Male, Diploma III)

Data collection combined three separate qualitative methods to ensure empirical triangulation: active non-participant observation, in-depth semi-structured interviews, and documentary analysis. The primary researcher conducted prolonged on-site observations at the community health center Sungai Mariam to monitor daily bookkeeping workflows, recording the step-by-step processes used for receipt logging, invoice verification, cash management, and data entry into the *e-BLUD* interface. Face-to-face interviews were conducted using a pre-validated interview protocol. Questions focused on system usability, procedural disruptions, training adequacy, and personal attitudes toward digital transformation. We recorded and transcribed the interviews verbatim for analytical coding. We conducted a comprehensive analysis of secondary organizational records, including the community health center Institutional Profile, financial statements, official internal Standard Operating Procedures (SPOs), and comparative data logs from the *e-BLUD* software alongside manual Excel spreadsheets.

Data analysis of the textual and observational data was conducted using Creswell's (2018) qualitative data analysis framework. Table 2 shows the iterative data analysis process followed in six consecutive steps:

Table 2 Data analysis framework

Phase	Operational Description
Phase 1: Organization	Consolidating field notes, expanding observation logs, and compiling verbatim interview transcriptions.

Phase 2: Continuous Reading	Immersive, repetitive reading of the transcripts to identify initial conceptual ideas and understand overarching patterns.
Phase 3: Coding Process	Applying codes to discrete data segments based on institutional constructs and system process variables.
Phase 4: Theme Review	Grouping open codes into broader categorical themes to map institutional pressures against system constraints.
Phase 5: Conceptual Naming	Aligning empirical categories with established concepts from Isomorphism Theory and public sector accounting.
Phase 6: Reporting	Constructing a narrative analysis that integrates direct informant quotations with theoretical interpretations.

4. Results and Discussion

The adoption of the *e-BLUD* system at the community health center (*Puskesmas*) Sungai Mariam represents an institutional phenomenon where technology is utilized symbolically to secure external survival rather than internal efficiency. The obligation to report financial statements focuses on meeting regulations on transparency and accountability of financial management (Saputra & Gunawan, 2023) and meeting the needs for information of public organization's governance (Adhikari et al., 2021; Polzer et al., 2022). This dynamic is shaped by three isomorphic forces: coercive pressure, mimetic modeling, and normative professionalization.

Coercive pressure relates to government regulation. The primary catalyst for implementing *e-BLUD* was direct regulatory coercion from the central and regional governments. The Ministry of Internal Affairs regulation (*Permendagri*) No. 70 of 2019 forced the local health ecosystem to adopt digital platforms under threat of losing legal authority to manage functional revenues locally. As Informant KN stated, the health center is bound by central regulations *"This is a regulatory mandate. We as regional implementers must simply follow".* Consequently, the health center quickly deployed the platform to maintain institutional legitimacy and legal protection, creating an environment focused on superficial data-entry compliance. In addition, facing high uncertainty surrounding web-based system workflows, the health center managed technical ambiguity by systematically copying the operational practices of peer public health institutions. Regional managers arranged benchmark study visits to established BLUD units in Java and Bekasi. Informant ID noted that *"We were invited by the Health Office to witness successful BLUD implementations. We returned and implemented it according to our local situation".* This demonstrates a classic mimetic process, where standard behaviors are copied from external organizations to mitigate institutional risk under resource and knowledge constraints. Lastly, normative pressures emerged from Health Office leaders' professional belief that digital information systems are inherently superior for driving organizational performance. Informant HR emphasized this professional expectation: *"The health center must be disciplined. We need a system that can automatically generate reports without manual intervention".* This conviction created a professional standard of behavior that viewed digital accounting as an essential milestone for institutional modernization (Pratiwi et al., 2025).

Micro-analysis of financial governance workflows focuses on the accounting information system. Despite robust formal adoption, field analysis reveals a systemic decoupling where the *e-BLUD* system is "used but not fully utilized". Across the entire financial cycle, parallel manual systems remain the primary operational mechanism. For instance, planning and business budgeting through e-BLUD functions as a post-hoc data-entry task. The actual, operational annual budget documents submitted for health office evaluation are constructed manually via Excel. Informant FY explained this operational bypass: *"We print the planning and business budgeting annexes directly from manual Excel files. This is because if there are mid-year budget reallocations, the manual process is significantly faster than waiting for central e-BLUD admin approvals".* This is because the e-BLUD architecture mandates daily cash journaling to ensure real-time financial tracking. In practice, however, the Revenue Treasurer (Informant MA) and Expenditure Treasurer (Informant VR) record daily transactions into separate manual Excel cash books. Data entry into the cloud-based *e-BLUD* interface is executed retroactively every one or two weeks. The treasurers treat the manual Excel ledger as the definitive, trusted record and use it to verify data-entry accuracy in *e-BLUD*. Informant MA admitted: *"We verify the system entries against our manual Excel log and manual books make it much easier to detect entry errors compared to working directly in e-BLUD".*

Furthermore, the *e-BLUD* output often displays disordered transaction numbers, causing treasurers to reject system-generated logs in favor of manual Excel prints for official accountability files.

Regarding statutory authorization and financial statements, this relates to daily transactions. Because daily transactions are not recorded chronologically in real time, the *e-BLUD* system cannot generate accurate, up-to-date reports at statutory deadlines. To meet tight reporting timelines, the Accounting Technician (Informant SO) manually compiles quarterly statements and semi-annual financial reports using Excel work papers (Figure 1). Informant SO revealed: *"The e-BLUD report output is entirely dependent on complete transaction logs. Because data entry lags behind, waiting for the system means missing regulatory deadlines. I prepare the document manually from the treasurers' Excel logs so we can print and submit on time".* In this sense, Figure 1 shows the real meaning of dual-digitalization at a community health center. Staff use an information system to meet regulatory requirements and those of the higher organization as well. On the other hand, due to a lack of competencies and administrative documents, dual practices persist in daily routines, both manually and through the system.

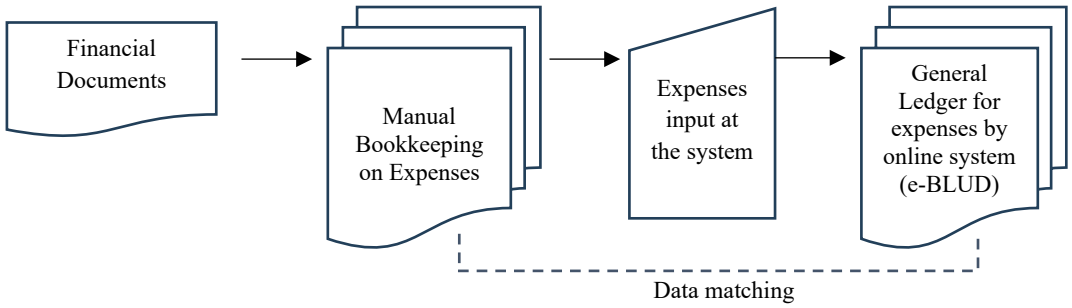


Figure 1 Matching data process of the Cash Ledger between manual and system bookkeeping

This structural bypass results in the health center failing to execute a formal double-entry accounting process (identifying transactions, journal entries, posting to general ledgers, and extracting trial balances) within the system, which directly limits compliance with the Governmental Accounting Standard, i.e., PSAP No 13. Financial statement preparation uses double-entry accounting to ensure it meets the standard, as shown in Figure 2. This study also identifies four core institutional and operational barriers that trap e-BLUD in a stage of symbolic usage: professional competency deficits and severe task duplication, weak communication and lack of internal accountability, behavioral resistance and administrative norms, and structural absence of SOPs.

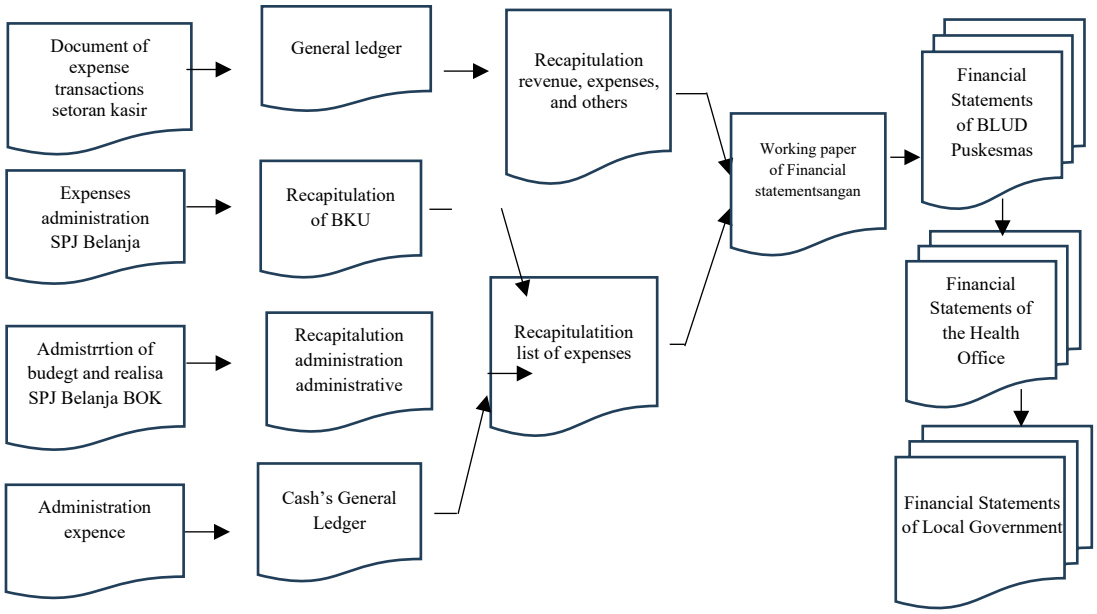


Figure 2 Flow chart of financial statements processes

Professional competency deficits and severe task duplication are critical barriers. A critical barrier is the acute shortage of trained accounting personnel. Out of the entire financial team, only the Accounting Technician (Informant SO) possesses formal accounting training. The primary treasurers are trained medical professionals or general high school graduates. This competency deficit is worsened by extensive task duplication. The Revenue Treasurer also manages patient registration and front-line cashier operations, while the Expenditure Treasurer serves as a full-time emergency room nurse. The high volume of clinical duties systematically crowds out the intensive administrative work required for real-time digital bookkeeping.

Weak communication and lack of internal accountability cause poor performance. The communication network between the health office, the health center, and central *e-BLUD* tech support lacks accountability. The oversight health office has failed to institute formal penalties or performance consequences for late data entry. Informant SO noted: *"The health office has never issued a formal warning or penalty... they simply remind us via WhatsApp or schedule another Zoom meeting".* Additionally, the central ministry technical support team responds slowly to system bugs, forcing staff to rely on manual workarounds to maintain daily operations.

Behavioral resistance and administrative norms influence digitalization. The institutional entrenchment of parallel manual tracking systems creates behavioral resistance to digital change. Staff demonstrate an enduring cognitive trust in manual Excel sheets over cloud interfaces. Oversight norms reinforce this resistance; the Health Office requires staff to submit manual Excel working papers alongside formal accounts, validating double-bookkeeping workflows.

Structural absence of Standard Operating Procedures (SPOs) affects implementation of the accounting system. Although comprehensive software user manuals exist, the Regional Health Office has not developed or enacted formal, localized Standard Operating Procedures (SPOs) that legally mandate digital accounting timelines. Operational workflows are guided by loose training notes rather than binding administrative protocols, leaving data entry frequencies entirely to the discretion of overburdened staff.

5. Conclusion

The implementation of the *e-BLUD* accounting information system at the *Puskesmas* Sungai Mariam reveals a clear case of decoupling, where a digital platform is "used but not fully utilized". Driven by intense coercive regulatory pressures, the health center adopted the software to maintain legal legitimacy and secure fund utilization rights. However, because the system was implemented without addressing local capacity constraints, daily financial operations, expenditure authorizations, and statutory reporting remain heavily reliant on manual Excel workflows. The digital system serves only as a secondary data-entry archive. A lack of accounting expertise,

extensive clinical task duplication among treasurers, a lack of formalized localized SOPs, and weak internal enforcement mechanisms block true digital transformation.

This evaluation is subject to specific limitations. As a single-site qualitative case study focusing on a rural community health center within the unique geopolitical environment, the findings cannot be statistically generalized to metropolitan health centers or regional ecosystems with different digital infrastructure baselines. Furthermore, this study captures internal organizational perspectives during a specific transition phase, without incorporating longitudinal data or external audit reviews from bodies like the State Audit Board. Future research should expand this inquiry through a multi-site comparative study across diverse geographical jurisdictions to isolate how varying levels of regional infrastructure affect digital accounting maturity. Additionally, mixed-method studies are needed to evaluate the direct impact of localized internal audit interventions and formal accounting training on reducing behavioral resistance to digital governance.

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