DIJEMSS: Dinasti International Journal of Education Management and Social Science
E-ISSN: 2686-6331
P-ISSN: 2686-6358
DINASTI PUBLISHER
https://dinastipub.org/DIJEMSS dinasti.info@gmail.com +62 811 7404 455
**DOI:** https://doi.org/10.38035/dijemss.v6i1


# Encouraging Sustainable Accountability in Public Sector Organizations: Digital Transformation in the Procurement Bureau of Goods/Services of the Regional Secretariat of East Java Province

**Ardi Kasmono[1], Maulida Mahfuzhatul Ashudi[2], Rudi Purwono[3], Nuri Herawati[4]**
[1]Human Resource Development Doctoral Program, Postgraduate School, Universitas Airlangga, Surabaya, Indonesia, e-mail: ardi.kasmono-2021@pasca.unair.ac.id
[2]Department of Politics and Government, Faculty of Social and Political Sciences, Gadjah Mada University, Yogyakarta, Indonesia, e-mail:: maulidaashudi@gmail.com
[1]Human Resource Development Doctoral Program, Postgraduate School, Universitas Airlangga, Surabaya, Indonesia, e-mail: rudipurwono@feb.unair.ac.id
[1]Human Resource Development Doctoral Program, Postgraduate School, Universitas Airlangga, Surabaya, Indonesia, e-mail: nuri-h@feb.unair.ac.id

Corresponding Author: ardi.kasmono-2021@pasca.unair.ac.id [1]

**Abstract:** This study aims to analyze the digital transformation in procurement of goods/services at the Procurement Bureau of Goods/Services of East Java Province and how this process contributes to increased accountability. This study uses a qualitative method with a case study approach. Data were collected through in-depth interviews with informants selected from purposive sampling. Data were analyzed with the stages of data reduction, presentation, drawing conclusions and verification. Data validity checks with triangulation. Digital transformation at the Procurement Bureau of Goods/Services plays an important role in increasing transparency and accountability. However, obstacles such as internal resistance and limited human resources need to be overcome to optimize its effectiveness. There are several aspects that can be redeveloped to maximize the existing digital climate, including developing a comprehensive platform that facilitates the entire procurement process electronically. This study provides theoretical contributions to the study of information technology adaptation at the organizational level, especially in the context of digital transformation. Most digital transformation studies use a maturity model, but this article chooses an alternative approach by using a contemporary framework that allows for in-depth analysis of various aspects of transformation. This study also offers practical contributions to governance by providing a more holistic, critical and substantial perspective.

**Keyword:** E-Procurement, Digital Transformation, Accountabilities, Public Sector

## INTRODUCTION

Digital transformation is one of the phenomena that involves political elements due to the changes in power relations, both in the process and in its final objectives (Xu et al., 2023). Digital transformation at the organizational level encompasses many varied perspectives. One

of the approaches used to analyze digital transformation is through the use of maturity models (Jesus et al., 2022). This model outlines an evolutionary path of improvement, starting from inconsistent processes to reaching the most mature processes within the organization (Shukla & Sushil, 2022). Among the popular maturity models are the business transformation model (Kara, 2023) and the digital governance maturity model (Haraguchi et al., 2024). Many authors utilize these models for diagnosis and to determine the progress steps of an organization (Hochstetter, 2023).

Maturity models interpret digital transformation as a means to optimize the use of technology. Several contemporary studies offer inductive frameworks to accommodate the analytical needs of digital transformation (Mergel et al., 2019). This research is necessary to address the empirical challenges faced in studies of digital transformation in the context of government procurement. This field has been selected because it represents a 'fertile ground' for bureaucratic pathologies, where corruption frequently occurs in government procurement (Puspita & Gultom, 2022). Government procurement is part of the state's responsibility in providing public services. However, bureaucratic pathologies such as corruption pose a significant threat, especially in the realm of goods and services procurement (Gnaldi & Del Sarto, 2024).

Government procurement is vulnerable to corruption, ranking second in cases handled by the Corruption Eradication Commission (KPK) (Yustia & Arifin, 2023). Data from Indonesia Corruption Watch (ICW) from 2016 to 2020 reflects a similar pattern (Juliantari, 2022). Of the 2,227 cases handled by law enforcement, 49.1%, or 1,093 cases, were related to procurement. The financial losses to the state from these cases amounted to approximately IDR 5.3 trillion. The impact of corruption practices in procurement not only includes financial losses for the state but also hinders efforts to fulfill public services. Therefore, transformation is crucial to improve accountability as a form of responsibility by public sector organizations (Shenkoya, 2023). This research explains the correlation between digital transformation and accountability as a sustainable relationship in the context of goods and services procurement.

Accountability is defined as the ability to present accountable reports or records (Mann & Rasmussen, 2023). Accountability also reflects whether public services can effectively meet societal needs (Hettiarachchi et al., 2024). The evaluation of government accountability is conducted by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPAN-RB) through the Government Performance Accountability System (SAKIP). In Minister of PAN-RB Regulation No. 88 of 2021 on the Evaluation of Government Performance Accountability (AKIP), four components of accountability evaluation are outlined: performance planning, performance measurement, performance reporting, and internal performance accountability evaluation. The Procurement Bureau of East Java Province, where this research is conducted, scored 71.44 in the 2022 performance accountability system evaluation (Rizki, 2024). This score saw a slight increase of 0.02% compared to the score in 2021. Despite this increase, the score still did not meet the target set for the previous year. According to the 2022 Accountability Performance Report (LAKIP), this was due to limited human resources and a lack of awareness regarding the importance of performance accountability within the organization. Additionally, the preparation of LAKIP cannot yet be considered optimal, as there are still deficiencies in data collection such as business process maps, performance trees, and other elements (Rizki, 2024).

Most studies on procurement use an implementation theory approach (Bandoophanit, 2024). Among them is the research on the East Java Online Procurement System in the context of goods and services procurement in East Java Province (Nafiah et al., 2021). However, this study seeks to comprehensively map the digital transformation process occurring in the procurement sector of East Java Province. Digital transformation analysis in an organization can be conducted using a framework. The development of digital

transformation can be applied not only to private organizations but is increasingly being adopted by public sector organizations. The author selected the Procurement Bureau of the Regional Secretariat of East Java Province as the research object because this organization has experienced comprehensive disruption with the aid of technological intervention. This sector is also vulnerable to bureaucratic pathologies due to the large amounts of funding allocated each year. The demand for increased accountability is becoming more intense, so efforts toward digital transformation in this area are progressing relatively faster compared to other government sectors. This research is important to address theoretical challenges by using a contemporary framework based on detailed operational aspects. Moreover, this study addresses empirical challenges by applying theory to the context of regional goods and services procurement.

This study provides an opportunity for the government to conduct further evaluations to improve the quality of existing public services. Evaluations conducted by government organizations (KemenPAN-RB) tend to be technical and have not yet reached the substantial understanding offered by this research. By using 15 comprehensive operational aspects, this study can provide a different perspective that can support the evaluation process. This research is expected to fill existing gaps and be useful for future studies in the field of digital transformation and information technology adoption by public sector organizations. Based on the research background, the problem formulations in this study are:

1. What are the efforts to promote sustainable accountability through digital transformation in the Procurement Bureau of East Java Province?
2. What are the impacts that emerge alongside the digital transformation process in the Procurement Bureau of East Java Province??

## METHOD

This research is a qualitative study that allows the researcher to approach the problem or phenomenon being investigated in depth (Dzogovic & Bajrami, 2023). Through qualitative research, the researcher strives to understand, describe, and interpret within the context of the research being conducted (Creswell, n.d., 2018). This approach enables an analysis of efforts to promote sustainable accountability through digital transformation and the emerging impacts by deeply exploring information from informants. In this study, the researcher acts as the primary instrument in data collection and interacts directly with the informants. The method used is the case study method, as it provides a more detailed and intensive explanation of the phenomenon (Jull et al., 2024). The case study method is a research approach that involves a comprehensive and careful in-depth analysis of individuals, groups, institutions, or other social units (Xiang et al., 2024).

Data were obtained from stakeholders involved in the digital transformation of procurement at the Procurement Bureau of the Regional Secretariat of East Java Province. Data collection took place from March 26, 2024, to April 23, 2024. Sample selection in this study considered the quality and relevance of the data to the research context, utilizing purposive sampling. The purposive sampling method is a way to directly gather the opinions and experiences of informants (Sert et al., 2024). Informant selection was assisted by a gatekeeper who had authority and knowledge about the informants to facilitate access to those appropriate for the study (Creswell, 2018). The gatekeeper recommended informants based on the criteria of individuals directly involved in efforts to promote sustainable accountability through digital transformation. Among those identified as informants were the sub-coordinator of procurement implementation, the administrator of the Electronic Procurement System (SPSE), the sub-coordinator of human resource development, and goods/services providers.

Data were collected through in-depth interviews. The interviews were semi-structured to obtain deep data and discuss relevant topics (Dempsey et al., 2016). The interview process

followed stages including planning, preparation, pre-meeting, conducting the interview, and data analysis (George, 2023), with the preparation of an interview guide. Data collection continued until data saturation was reached to ensure consistency between the research questions, theory, and analytical framework (Saunders et al., 2018). The data were analyzed through stages of data reduction, data presentation, conclusion drawing, and data verification (Rezkia, 2020). The accuracy and validity of the data were examined using source, method, and theory triangulation techniques (Ghony et al., 2014), to enhance credibility and reduce bias (Trymata, 2023).

## RESULTS AND DISCUSSION

### Sustainable accountability through digital transformation of procurement

Digital transformation is an important aspect that drives accountability reform in government procurement of goods/services. The use of digital technology plays a role in increasing transparency, efficiency and accountability at the procurement stage (Vial, 2019). Based on the results of interviews with several informants at the Bureau of Procurement of Goods/Services of the Regional Secretariat of East Java Province, the use of digital technology significantly affects transparency and accountability in the procurement of goods and services. Interviews with the Sub-Coordinator of Procurement of Goods/Services revealed that digitalization increases transparency because the service process can be accessed by the public and service users in real-time. The following are the digital technologies used in the Bureau of Procurement of Goods/Services:

**Table 1 Use of digital technology in the Procurement of Goods/Services Bureau (Surabaya, East Java)**

| The digital technologies utilized. | Objective | Benefits | Challenges |
|---|---|---|---|
| Electronic Procurement System (SPSE) | Transparency, efficiency | Reducing face-to-face interactions, procurement accountability | The issue of usage and dynamically updating features has become an obstacle for application users |
| Electronic catalog | Facilitating procurement transactions | Accelerating the procurement process, ensuring value for money in procurement | Limitations of suppliers in certain fields, not all procurements can utilize the catalog |
| Goods/Services Procurement Service Application (Apel Baja), Reporting Information System (Simpel) | Documenting and providing procurement data | Integrating data, 100% paperless | Limitations in integration with central government data |

Source: Application used in the Goods/Services Procurement Bureau as a form of digital transformation of procurement

The data in Table 1 indicates that digital technology plays a crucial role in accelerating procurement processes and enhancing efficiency. However, system adaptation challenges present obstacles for users in fully utilizing and benefiting from the information system. The use of digital technology in procurement improves organizational efficiency by reducing human errors, shortening cycle times, and cutting costs, ultimately enhancing overall performance (Jantaro & Badir, 2024).

Results from interviews with the Sub-Coordinator of the Electronic Procurement Service (LPSE) revealed that one of the primary benefits of digitalization is the ease of reporting and data-driven decision-making, based on information stored in an integrated system. Additionally, digitalization ensures that all documents and processes are accessible to authorized parties through strict mechanisms to maintain privacy and security. The data integration process in digital procurement systems involves stages of data collection, validation, processing, storage, and accessibility. After completing these stages, all

documents can be accessed digitally to speed up processes and reduce data redundancy (Dunleavy et al., 2006). The SPSE Administrator emphasized the importance of data security in the procurement process:

> "Data is stored securely and can only be accessed by administrators or requests from Law Enforcement Officers with official letters. Our system is also equipped with a timeout feature to keep the system from overloading.." (Interview, 28th March 2024).

This statement shows the commitment of the Procurement Bureau to data accountability and security, which is in line with the principle of digital accountability in procurement. The development of a digital procurement system is expected to accelerate progress in data analysis, artificial intelligence, and blockchain technology that can increase transparency and accountability (Stolbovskaya et.al, 2023).

Based on Vial's (2019) research, digital transformation not only alters operational processes but also reshapes how value is created within organizations. The value creation process through digital technology has been implemented by the Procurement Bureau to enhance efficiency and transparency in procurement. The use of technologies such as the Electronic Procurement Service (SPSE) and E-Catalog demonstrates that digital transformation at the Procurement Bureau has begun to integrate well, although some adaptation challenges still exist. This aligns with Vial's theory, which emphasizes the importance of technology adaptation in digital transformation (Vial, 2019). However, challenges in adaptation and server limitations still need to be addressed to achieve fully effective digital transformation.

To promote sustainable accountability through digital transformation in procurement, the Procurement Bureau of East Java Province must strengthen its technological infrastructure, enhance employee capacity, tighten data security, and update policies that support digital procurement. Although challenges in technology adaptation remain, these efforts can ensure increased accountability and transparency in the procurement of goods and services.

## The impact of digital transformation on procurement

Digital transformation in procurement of goods/services has brought significant impacts on the efficiency, transparency, and accountability of the procurement process at the Procurement Bureau of Goods/Services of the Regional Secretariat of East Java Province. These impacts can be categorized into two main groups: positive impacts and negative impacts.

## Positive Impact

The use of digital technology in procurement at the Goods/Services Procurement Bureau has demonstrated tangible positive impacts in terms of improving operational efficiency, reducing costs, and enhancing transparency. The specific positive impacts are detailed in the following table:

**Table 2: Positive Impact of Digital Technology Utilization in the Goods/Services Procurement Bureau (Surabaya, East Java)**

| Positive Impact | Key Indicatorsi | Alignment with Research |
|---|---|---|
| Improvement in operational efficiency. | The use of e-Catalog and SPSE accelerates the procurement process. | Digital transformation leads to overall efficiency in the supply chain (Li & Zhao, 2024). |
| Cost reduction. | Reduction in paper usage and savings in operational costs. | Digital transformation optimizes the matching of supply with demand and reduces transaction costs (Li & Zhao, 2024). |
| Improvement in transparency. | Real-time procurement monitoring, open access through | Digital transformation generates real-time information and enhances |

| | | |
|---|---|---|
| | digital platforms. | transparency (Yuan, 2024). |
| Improvement in procurement quality. | The quality of procurement services improves through digital-based systems. | Digital transformation shifts traditional processes into competitive market-driven procurement (Alabdali & Salam, 2022). |
| Human Resource Development. | Certification and technical training to enhance the competence of procurement staff. | Digital transformation leads to higher productivity (Li & Zhao, 2024). |

Source: Interview with informants at the Goods/Services Procurement Bureau on the impact of digital transformation in procurement and data processing.

In addition, the use of e-Catalog and SPSE accelerates the procurement cycle by up to 30% compared to conventional procurement methods, as mentioned in the interview:

> *"The use of this system accelerates the procurement process and reduces waiting time" (Interview, March 26, 2024).*

Previous research also supports these findings, where the use of digital technology contributes to significant efficiency and cost savings (Vial, 2019), enhances efficiency (Li & Zhao, 2024), improves transparency (Yuan, 2024), boosts market competitiveness (Alabdali & Salam, 2022), and can lead to higher productivity (Li & Zhao, 2024).

## Negative Impact

However, behind the positive impacts, there are negative effects arising from digital transformation, such as increased workload and significant costs required for infrastructure and training. The detailed explanation of the negative impacts is outlined in the following table:

**Table 3: Negative Impact of Digital Technology Utilization in the Goods/Services Procurement Bureau (Surabaya, East Java)**

| Negative Impact | Key Indicators | Alignment with Research |
|---|---|---|
| Increased workload | Introduction of new applications and systems requires adaptation | More challenging for employees to adapt and manage new systems effectively (Sirotkina & Lazarevich, 2023) |
| High cost requirements | Investment in digital infrastructure, such as servers and software | Barriers like data fragmentation, lack of core technology, and weak digital infrastructure (Zhang et al., 2023) |
| Consumer resistance | Initial resistance from consumers towards the new system | Lack of human interaction in areas such as negotiation and conflict management can lead to dissatisfaction (Pathak, 2023) |
| Implementation constraints | Some staff experience difficulty operating the new system | More challenging for employees to adapt and manage new systems effectively (Sirotkina & Lazarevich, 2023) |

Source: Interview with informants at the Goods/Services Procurement Bureau on the impact of digital transformation in procurement and data processing.

The use of digital technology has caused a 20% increase in workload during the initial implementation of new systems such as the Reporting Information System (SIMPEL) and the Goods/Services Procurement Service Application (APEL BAJA). As stated by the informant in the interview:

> *"Users find it difficult to keep up with the continuously updated system, adding to the existing administrative burden" (Interview, April 23, 2024).*

The barriers that arise include employee resistance to new technology and resource inertia. This aligns with the findings of Svahn et al. (2017), who noted that organizational inertia can be a significant obstacle to disruptive change. Additionally, managing new systems has become a challenge for employees (Sirotkina & Lazarevich, 2023), with weaknesses in core technology and digital infrastructure (Zhang et al., 2023). Furthermore,

the lack of human interaction in certain areas, such as negotiation and conflict management, may lead to dissatisfaction (Pathak, 2023).

## CONCLUSION

Digital transformation has become a vital pillar in the effort to enhance sustainable accountability in the procurement of goods and services at the Procurement Bureau of East Java Province. The use of digital technologies, such as the Electronic Procurement System (SPSE) and e-Catalog, has successfully increased the transparency, efficiency, and accountability of the procurement process. Digital transformation in procurement has been a game-changer, providing substantial benefits in terms of efficiency, strategic decision-making, and competitive advantage, while also presenting challenges that require careful management. Efforts to promote sustainable accountability through digital procurement transformation can be achieved by strengthening technological infrastructure, enhancing employee capacity, tightening data security, and updating policies that support digital procurement.

The digital transformation at the Procurement Bureau of the Regional Secretariat of East Java Province has also had significant impacts, both positive and negative. The positive impacts include improvements in procurement efficiency and quality, while the negative impacts involve increased workloads and resistance to change. However, with the right strategies, these challenges can be managed to ensure the future success of digital transformation efforts. Recommendations to promote accountability through digital transformation include increasing the involvement of various stakeholders (Alabdali & Salam, 2022) and emphasizing the implementation of risk mitigation strategies in the use of technology (Dudić et al., 2024).

Future research on sustainable accountability through digital procurement transformation could focus on further analyzing the role of risk management in the implementation of digital technologies, particularly regarding data security and user resistance (Dudić et al., 2024). This research could also explore the impact of multi-stakeholder collaboration in the digital transformation process, as well as the development of more effective risk mitigation strategies to address the challenges of technological adaptation (Alabdali & Salam, 2022). Additionally, comparative analysis on the effectiveness of digital procurement policies across various government institutions, as well as the influence of AI and blockchain in enhancing accountability and transparency, could be key areas to deepen the understanding of how digital transformation can continue to support procurement accountability in the future.

## REFERENCES

Alabdali, M. A., & Salam, M. A. (2022). The impact of digital transformation on supply chain procurement for creating competitive advantage: An empirical study. *Sustainability*, 14(19), 12269. https://doi.org/10.3390/su141912269

Bandoophanit, T. (2024). Holistic implementations of green supply chain management practices in Thai entrepreneurial ventures. *Journal of Small Business and Enterprise Development*, 31(4), 742-763. https://doi.org/10.1108/JSBED-01-2023-0001

Creswell, J. W. & Creswell, J. D. (2018). *Fifth Edition Research Design Qualitative, Quantitattive, and Mixed Methods Approaches. California* : Sage Publications, Inc

Dempsey, L., Dowling, M., Larkin, P., & Murphy, K. (2016). Sensitive interviewing in qualitative research. *Research in Nursing & Health*, 39(6), 480–490. doi:10.1002/nur.21743

Dudić, Ž., Vrhovac, V., Vulanović, S., Dakić, D., Erdeji, I., & Perović, V. (2024). A risk-aware approach to digital procurement transformation. *Sustainability*, 16(3), 1283. https://doi.org/10.3390/su16031283

Dunleavy, P., Margetts, H., Bastow, S., & Tinkler, J. (2006). *Digital era governance: IT corporations, the state, and e-government*. Oxford University Press.

Dzogovic, S. A., & Bajrami, V. (2023). Qualitative Research Methods In Science And Higher Education. *Human Research in Rehabilitation*, 13(1), 156–166. https://doi.org/10.21554/hrr.042318

George, T., "Semi-Structured Interview: Definition, Guide & Examples." Scribbr, 22 Juni 2023, https://www.scribbr.com/methodology/semi-structured-interview/. [6 Maret 2024]

Ghony, M., Djunaidi. dan Fauzan A., (2014). *Metodologi Penelitian Kualitatif*. Yogyakarta : Ar-Ruzz Media.

Gnaldi, M., & Del Sarto, S. (2024). Measuring corruption risk in public procurement over emergency periods. *Social Indicators Research*, 172, 859–877. https://doi.org/10.1007/s11205-024-03331-w

Haraguchi, M., Funahashi, T., & Biljecki, F. (2024). Assessing governance implications of city digital twin technology: A maturity model approach. *Technological Forecasting & Social Change*, 204, 123409. https://doi.org/10.1016/j.techfore.2024.123409

Hettiarachchi, D. C., Mihret, D., Subramaniam, N., & Jalathge, S. L. U. (2024). Accountability in outsourced public service delivery: An Australian study. *Public Management Review*. Advance online publication. https://doi.org/10.1080/14719037.2024.2372450

Hochstetter, J., Vásquez, F., Diéguez, M., Bustamante, A., Arango-López, J. (2023). Transparency and E-Government in Electronic Public Procurement as Sustainable Development. *Sustainability*, 15(5), 4672. https://doi.org/10.3390/su15054672

Jantaro, N., & Badir, Y. F. M. (2024). The performance impact of digital technology adoption in procurement: A case study of the manufacturing industry in the Eastern Economic Corridor, Thailand. *Uncertain Supply Chain Management*, 12(1), 151–158. https://doi.org/10.5267/j.uscm.2023.10.009

Jesus, C., Lima, R. M., Barretiri, L., & Lopes, S. I. (2022). A maturity model proposal with readiness level assessment for organizational processes improvement. *Proceedings of the 2022 17th Iberian Conference on Information Systems and Technologies (CISTI),* 22–25 June 2022, Madrid, Spain. IEEE. https://doi.org/10.1109/CISTI54924.2022.9820052

Juliantari, Siti. (2022, Januari 25). Pengadaan Barang dan Jasa Pemerintah: Lahan Basah Korupsi. Diakses dari https://www.antikorupsi.org/id/pengadaan-barang-dan-jasa-pemerintah-lahan-basah-korupsi

Jull, J., Smith, M., Carley, M., Stacey, D., & Graham, I. D., and The Cochrane Decision Coaching Review Team. (2024). Co-production of a systematic review on decision coaching: A mixed methods case study within a review. *Systematic Reviews*, 13, 149. https://doi.org/10.1186/s13643-024-02563-8

Kara, S. (2023). The innovative 'circular economy' as a sustainable business model: Design and transformation challenges. *In Innovation pathways to sustainability: Conversations towards complex systems of governance (pp. 91-98). Routledge*. https://doi.org/10.4324/9781003280316-10

Li, P., & Zhao, X. (2024). The impact of digital transformation on corporate supply chain management: Evidence from listed companies. *Finance Research Letters*, 60, 104890. https://doi.org/10.1016/j.frl.2023.10489

Mann, D. L., & Rasmussen, L. M. (2023). Who should be accountable for scientific accountability? *JACC: Basic to Translational Science,* 8(8), 1040-1042. https://doi.org/10.1016/j.jacbts.2023.08.001

Mergel, I., Edelmann, N., & Haug, N. (2019). Defining digital transformation: Results from expert interviews. *Government Information Quarterly*, 36(4), Article 101385. https://doi.org/10.1016/j.giq.2019.06.002

Nafiah, Binti., et al. (2021). Implementasi Jawa Timur Belanja Online Sebagai Upaya Peningkatan Peran Usaha Mikro, Kecil, Dan Menengah Akibat Pandemi Covid-19. Jurnal Ilmiah Ilmu Administrasi Negara, 8 (2), e-ISSN 2614-2945

Pathak, P. P. (2023). Understanding the impact of digitalization on buyer-supplier relationship: A qualitative approach. *Operations and Supply Chain Management*, 16(1), 121–132. https://doi.org/10.31387/oscm0520377

Puspita, A. C., & Gultom, Y. M. L. (2022). The Effect of E-Procurement Policy on Corruption in Government Procurement: *Evidence from Indonesia. International Journal of Public Administration*. https://doi.org/10.1080/01900692.2022.2093900

Rezkia, S. M. (2020). *Langkah-langkah menggunakan teknik analisis data kualitatif*. DQLab. https://dqlab.id/data-analisis-pahami-teknik-pengumpulan-data

Rizki, M. I. (2024). Laporan Akuntabilitas Kinerja Biro Pengadaan Barang/Jasa Sekretariat Daerah Provinsi Jawa Timur. Diakses dari https://ropbj.jatimprov.go.id/web

Saunders, B., Sim, J., Kingstone, T., Baker, S., Waterfield, J., Bartlam, B., Burroughs, H., & Jinks, C. (2018). Saturation in qualitative research: exploring its conceptualization and operationalization. *Quality and Quantity*, 52(4), 1893–1907. https://doi.org/10.1007/s11135-017-0574-8

Sert, H., Baris H., M., Gulbahar Eren, M., Pelin, M., & Ucgul, K. (2024). The disaster of the century, Kahramanmaras earthquake: A qualitative study on the experiences of the earthquake victims and search and rescue teams. *International Journal of Disaster Risk Reduction*, 107. https://doi.org/10.1016/j.ijdrr.2024.104462

Shenkoya, T. (2023). Can digital transformation improve transparency and accountability of public governance in Nigeria? *Transforming Government: People, Process and Policy*, 17(1), 54-71. https://doi.org/10.1108/TG-08-2022-0115

Shukla, S. K., & Sushil. (2022). Benchmarking the practices of flexibility with maturity models and frameworks of organizational capabilities. *Benchmarking: An International Journal*, 29(2), 664-682. https://doi.org/10.1108/BIJ-08-2020-0459

Sirotkina, N., & Lazarevich, S. (2023). Electronic public procurement: Case of Russia. *International Journal of Public Administration*, 46(11), 783-794. https://doi.org/10.1080/01900692.2021.2018710

Stolbovskaya, N. N., Sokolova, E. M., & Maksimenko, V. A. (2023). Innovative components of the public procurement process in the context of digitalization of the economy. *In Technological Trends in the AI Economy* (pp. 301–311). Springer. https://doi.org/10.1007/978-3-031-25485-7_27

Svahn, F., Mathiassen, L., & Lindgren, R. (2017). Embracing Digital Innovation in Incumbent Firms: How Volvo Cars Managed Competing Concerns. *MIS Quarterly*, 41(1), 239-253.

Trymata. (2023, December 22). What is triangulation in qualitative research? Trymata. https://trymata.com/blog/2023/12/22/what-is-triangulation-in-qualitative-research/. [8 May 2024]

Vial, G. (2019). Understanding digital transformation: A review and a research agenda. *The Journal of Strategic Information Systems*, 28(2), 118-144. https://doi.org/10.1016/j.jsis.2019.01.003

Xiang, H., Ai, X., & Gao, H. (2024). Comparative study of small-area population prediction methods, GWR, and CCR: A case study of Wuhan, China. *Journal of Urban Planning and Development*, 150(3). https://doi.org/10.1061/JUPDDM.UPENG-4922

Xu, Q., Zhao, Y., Chen, W., & Shi, Y. (2023). Distinctive influence of entrepreneurs' socioeconomic and political statuses on the digital transformation of SMEs in China.

*Technology Analysis & Strategic Management*. https://doi.org/10.1080/09537325.2023.2280521

Yuan, S. (2024). IKEA's digital transformation: Lessons, achievements, and prospects in supply chain management. In *Proceedings of the International Conference on Financial Management and the Digital Economy, ICFMDE 2023* (pp. 643-648). Kuala Lumpur, Malaysia. https://doi.org/10.1201/9781003508816-92

Yustia, D. A., & Arifin, F. (2023). Bureaucratic reform as an effort to prevent corruption in Indonesia. *Cogent Social Sciences*, 9(1), 2166196. https://doi.org/10.1080/23311886.2023.2166196

Zhang, N., Ye, J., Zhong, Y., & Chen, Z. (2023). Digital transformation in the Chinese construction industry: Status, barriers, and impact. *Buildings*, 13(4), 1092. https://doi.org/10.3390/buildings13041092