Innovative Strategy for Strengthening Institutions and Technology in the Implementation of E-Market Retribution to Increase Transparency and Accountability in Blitar Regency

Prasjakti Eka Parmana1*, Ulul Albab2, Fedianty Agustinah3, Chems Eddine Boukhedimi3

1-3 Faculty of Administrative Sciences, Universitas Dr. Soetomo, Indonesia
4   University of Tizi Ouzou-Algeria, chemsrko@gmail.com
*   Corresponding Author: e-mail : dicanjar@gmail.com

Abstract: This study examines innovative strategies to strengthen institutional and technological aspects of implementing the e-market retribution system to enhance transparency and accountability in Blitar Regency, East Java, Indonesia. The research employs a qualitative case study approach, utilising in-depth interviews with key informants from the Department of Trade, market managers, traders, and stakeholders, along with secondary data from official documents. The theoretical framework integrates New Public Management, Technology Acceptance Model, and Good Governance principles. Findings reveal that e-market retribution implementation faces both opportunities and challenges in institutional strengthening and technology adoption. Innovative strategies developed include: institutional restructuring through clear role division; capacity-building programs for human resources; technological integration through QRIS digital payment systems; stakeholder engagement through participatory approaches; and monitoring and evaluation mechanisms to ensure accountability. The study concludes that successful implementation requires a comprehensive approach combining institutional strengthening, technological readiness, and stakeholder collaboration. This research contributes to the literature on digital transformation in local government revenue management and provides practical recommendations for regions implementing similar innovations.

Keywords: Accountability; Digital Governance; E-Retribution; Technology Innovation; Transparency.

1. Introduction

The digital transformation of public services has become a global phenomenon, reshaping how governments interact with citizens and manage public resources. In Indonesia, the digitalisation of government services has accelerated significantly, particularly in local revenue management. The traditional market retribution system, which has long relied on

manual cash collection methods, is now transitioning toward electronic-based systems known as e-retribution. This transformation represents a paradigm shift in public administration, moving from bureaucratic approaches toward more efficient, transparent, and accountable governance models (Dunleavy et al., 2006; Hood, 1991).

Traditional markets (pasar rakyat) play a crucial role in Indonesia's economy, serving as primary trading venues for small and medium enterprises while providing essential goods to local communities. The management of these markets, including the collection of retribution fees, falls under the jurisdiction of local governments as part of their locally-generated revenue (Pendapatan Asli Daerah/PAD). However, conventional retribution collection methods have been plagued with numerous problems, including revenue leakage, lack of transparency, accountability issues, and inefficiencies in the collection process (Osborne & Brown, 2011).

Blitar Regency, located in East Java Province, Indonesia, represents one of the local governments actively pursuing digital transformation in market retribution management. With a population exceeding 1.2 million and numerous traditional markets serving the community, the regency faces significant challenges in ensuring efficient, transparent collection of retribution. The implementation of e-market retribution in Blitar Regency aligns with the national government's push toward digitalisation of public services and the broader agenda of promoting financial inclusion and cashless transactions (Ministry of Trade, 2022).

Several factors further emphasise the urgency for implementing e-retribution systems. First, the Indonesian government's commitment to digital transformation, as outlined in the National Digital Economy Roadmap, mandates that local governments modernise their public service delivery mechanisms. Second, the rapid growth of digital payment infrastructure, including the Quick Response Indonesian Standard (QRIS) developed by Bank Indonesia, has created an enabling environment for electronic transactions. Third, the COVID-19 pandemic has accelerated the adoption of contactless payment systems and highlighted the need for digital solutions in government services (Agostino et al., 2020).

Despite the potential benefits of e-retribution systems, their successful implementation requires careful attention to both institutional and technological dimensions. The institutional aspect involves organisational structures, human resource capabilities, regulatory frameworks, and inter-agency coordination mechanisms. The technological dimension encompasses the digital infrastructure, system integration, user interface design, and cybersecurity measures. Without adequate strengthening of both dimensions, e-retribution initiatives risk failure or underperformance (Fountain, 2001; Heeks, 2003).

This research addresses the following questions: (1) What innovative strategies can be developed to strengthen institutions in implementing e-market retribution in Blitar Regency? (2) How can technology be effectively integrated to support the e-retribution system? (3) What mechanisms can be established to ensure transparency and accountability in the e-retribution implementation? The study aims to provide a comprehensive analysis of institutional and technological strategies that can enhance the effectiveness of e-market retribution while promoting sound governance principles.

The significance of this research extends beyond the immediate context of Blitar Regency. As local governments across Indonesia grapple with similar challenges in modernising their revenue collection systems, the lessons learned from this case study can inform policy and practice in other jurisdictions. The findings contribute to the growing body

of knowledge on digital transformation in developing country contexts, where unique challenges such as infrastructure limitations, digital literacy gaps, and institutional constraints must be addressed alongside technological implementation (Heeks, 2003; Ndou, 2004).

Furthermore, this study responds to the call for more empirical research on e-government implementation at the local level. While much of the existing literature focuses on national-level initiatives or theoretical frameworks, there is a need for ground-level analysis of how digital transformation unfolds in practice within subnational governments. Local governments serve as the primary interface between citizens and the state for many public services, making their digital transformation particularly consequential for citizen experience and public trust (Norris & Reddick, 2013; Meijer, 2015).

The theoretical contribution of this research lies in its integration of multiple analytical frameworks to understand the e-retribution phenomenon. By combining insights from New Public Management, the Technology Acceptance Model, and good governance literature, the study offers a multidimensional perspective that captures the organisational, technological, and normative aspects of digital transformation. This integrative approach responds to critiques that existing studies often adopt narrow theoretical lenses that fail to account for the complexity of public-sector digitalisation (Gil-Garcia et al., 2018; Twizeyimana & Andersson, 2019).

The practical relevance of this study is underscored by the Indonesian government's ambitious agenda to digitalise public services across all levels of government. Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE) mandates government agencies to implement integrated electronic systems for governance and public services. Local governments, including regencies and municipalities, are expected to develop and implement e-government applications that enhance service delivery efficiency, transparency, and accountability. The e-retribution initiative in Blitar Regency represents one manifestation of this national policy agenda at the local level (Ministry of Administrative Reform and Bureaucratic Reform, 2020).

Moreover, the COVID-19 pandemic has accelerated the urgency for contactless payment systems in public markets. Health protocols requiring physical distancing and reduced cash handling have created both necessity and opportunity for digital payment adoption. Markets that previously resisted technological change have become more receptive to electronic payment options as part of broader health and safety measures. This contextual factor adds timeliness to the current research, as the findings can inform post-pandemic recovery strategies that leverage digital innovations introduced during the crisis (Gabryelczyk, 2020; OECD, 2020).

2. Literature Review
New Public Management and Public Service Innovation

New Public Management (NPM) emerged in the 1980s as a paradigm shift in public administration, advocating the application of private-sector management techniques to improve the efficiency and effectiveness of public services (Hood, 1991; Pollitt & Bouckaert, 2017). The NPM framework emphasises performance measurement, customer orientation, decentralisation, competition, and the use of information technology to modernise government operations. According to Osborne and Gaebler (1992), NPM seeks to transform

government agencies from bureaucratic entities into entrepreneurial organisations capable of responding more effectively to citizens' needs.

In the context of e-retribution, NPM principles provide a theoretical foundation for understanding how local governments can reform their revenue collection systems. The emphasis on performance measurement aligns with the need for transparent and accountable retribution management. Customer orientation emphasises the importance of designing user-friendly digital payment systems that meet the needs of market traders. Decentralisation involves delegating operational responsibilities to market-level implementers while maintaining strategic oversight at the regional level (Lapuente & Van de Walle, 2020).

Public service innovation represents a key component of NPM-inspired reforms. Osborne and Brown (2011) define public service innovation as the introduction of new elements into public services that represent discontinuity with the past. E-retribution constitutes such an innovation, as it fundamentally changes how retribution fees are collected, recorded, and reported. The innovation typology proposed by Muluk (2008) categorises public service innovations into process, product/service, method, and policy innovations. E-retribution can be classified as both process and method innovation, transforming the procedures and techniques of retribution collection.

Technology Acceptance Model in E-Government Context

The Technology Acceptance Model (TAM), developed by Davis (1989), provides a framework for understanding how users come to accept and use new technologies. The model posits that perceived usefulness (PU) and perceived ease of use (PEOU) are the primary determinants of technology adoption. Perceived usefulness refers to the degree to which users believe that using a technology will enhance their performance, while perceived ease of use relates to the effort required to operate the technology (Venkatesh & Davis, 2000).

TAM has been extensively applied in e-government studies to examine citizen adoption of online public services. Research by Carter and Bélanger (2005) extended TAM to incorporate trust as a critical factor in e-government acceptance, recognising that citizens' willingness to use electronic services depends not only on usability factors but also on their confidence in government institutions and in the security of technology. Similarly, Shareef et al. (2011) identified perceived security, privacy concerns, and government support as additional variables influencing e-government adoption.

In the context of e-retribution, TAM provides insights into the factors that may influence market traders' acceptance of digital payment systems. Traders' perceptions of the system's usefulness in simplifying transactions, reducing time, and providing transparent records will affect their willingness to adopt e-retribution. Similarly, the system's ease of use, including the simplicity of the payment interface and the availability of technical support, will impact adoption rates. Understanding these factors is essential for designing effective implementation strategies (Mensah, 2020).

Good Governance and Digital Transformation

Good governance has become a central concept in public administration discourse, particularly in the context of development and public sector reform. The United Nations Development Programme (UNDP, 1997) defines good governance as the exercise of

economic, political, and administrative authority to manage a country's affairs at all levels, encompassing mechanisms, processes, and institutions through which citizens and groups articulate their interests and exercise their legal rights. The World Bank (1992) emphasises four key components of good governance: public sector management, accountability, legal framework for development, and transparency.

Transparency and accountability are particularly relevant to the e-retribution context. Transparency refers to the availability of information about government activities and decisions, enabling citizens to monitor and evaluate public performance (Grimmelikhuijsen et al., 2013). Accountability involves public officials' obligation to explain their actions and accept responsibility for outcomes (Bovens, 2007). E-retribution systems can enhance both dimensions by creating digital transaction trails, enabling real-time monitoring, and facilitating audit processes.

Digital transformation in government, often referred to as e-government or digital government, involves the application of information and communication technology to improve public service delivery, enhance citizen engagement, and increase administrative efficiency (Janowski, 2015). The evolution from e-government to digital government reflects a shift from simply digitising existing processes to fundamentally rethinking how government operates in the digital age (Mergel et al., 2019). E-retribution exemplifies this transformation, not merely converting cash payments to electronic transactions but restructuring the entire retribution management system.

Institutional Strengthening in the Public Sector

Institutional strengthening encompasses efforts to enhance organisations' capacity to perform their functions effectively. In the public sector, it involves improving organisational structures, human resources, systems and procedures, and inter-organisational relationships (World Bank, 1994). According to North (1990), institutions are the rules of the game in society, comprising formal rules (laws and regulations) and informal constraints (norms and conventions) that shape human interaction.

Implementing e-retribution requires institutional strengthening across multiple dimensions. Organisational restructuring may be necessary to align roles and responsibilities with the new digital system. Human resource development ensures that staff possess the technical skills and knowledge to operate and maintain the system. Regulatory frameworks must be updated to provide a legal basis for electronic transactions and data management. Inter-agency coordination mechanisms facilitate collaboration between the trade department, revenue office, and technology service providers (Fountain, 2001).

3. Method

This study employs a qualitative research approach with a case study design. Qualitative methods are appropriate for exploring complex social phenomena, understanding contextual factors, and generating in-depth insights into implementation processes (Creswell & Creswell, 2018). The case study design allows for an intensive examination of the e-retribution implementation in Blitar Regency, capturing the local context's uniqueness while identifying patterns applicable to other settings (Yin, 2018).

The research was conducted in Blitar Regency, East Java Province, Indonesia, focusing on traditional markets that have implemented or are planning to implement e-retribution systems. Blitar Regency was selected as the research site due to its active pursuit of digital transformation in market management and its availability of relevant stakeholders and documents.

Data collection utilised multiple methods to ensure triangulation and enhance validity. Primary data were gathered through: (1) in-depth interviews with key informants, including officials from the Department of Trade, market managers, retribution collectors, market traders, and representatives from partner institutions; (2) direct observation of e-retribution implementation processes at selected markets; and (3) focus group discussions with market stakeholders. Secondary data were obtained from official documents, regulations, reports, and statistical data related to market retribution in Blitar Regency.

Informant selection employed purposive sampling, targeting individuals with direct knowledge and experience of the e-retribution implementation process. A total of 25 informants were interviewed, comprising government officials (8), market managers (5), retribution collectors (4), and market traders (8). Interviews were conducted using semi-structured protocols, allowing for flexibility while ensuring coverage of key themes.

Data analysis followed the interactive model proposed by Miles et al. (2014), consisting of data condensation, data display, and conclusion drawing/verification. Interview transcripts and field notes were coded using both deductive codes derived from the theoretical framework and inductive codes emerging from the data. NVivo software was used to assist in managing and analysing the qualitative data. Validity was enhanced through triangulation of data sources, member checking with key informants, and peer debriefing with fellow researchers

4. Results and Discussion
Current State of Market Retribution in Blitar Regency

Blitar Regency operates numerous traditional markets distributed across its 22 districts, serving both residents and traders from surrounding areas. These markets generate significant locally-generated revenue through retribution fees charged to traders for the use of market facilities. Before the e-retribution initiative, the retribution collection process relied entirely on manual methods, with collectors visiting traders daily to collect cash payments and issuing paper receipts.

The manual system suffered from several persistent problems. Revenue leakage occurred due to inadequate monitoring of collectors and the difficulty of tracking cash transactions. Transparency was limited, as traders had no means to verify that their payments were recorded correctly and deposited. Accountability mechanisms were weak, with insufficient documentation to support audit processes. Additionally, the manual system was inefficient, requiring significant human resources for daily collection rounds while producing minimal decision-making information.

In response to these challenges and in alignment with national digitalisation policies, Blitar Regency initiated the development of an e-market retribution system. The system leverages digital payment technology, particularly QRIS (Quick Response Code Indonesian Standard), to enable cashless payment for retribution. The initiative represents a significant

departure from traditional practices and requires comprehensive institutional and technological preparations.

Innovative Strategies for Institutional Strengthening

The research identified five key strategies for institutional strengthening in the implementation of e-market retribution:

First, organisational restructuring involves establishing clear divisions of roles and responsibilities among different stakeholders. The Department of Trade serves as the policy maker and overall coordinator, responsible for strategic planning, regulatory development, and performance monitoring. Market management units function as implementers, directly managing the e-retribution system at the market level. The Regional Revenue Agency provides financial oversight and ensures proper recording of retribution income. This role differentiation aligns with NPM principles of separating policy-making from service delivery functions (Hood, 1991).

Second, capacity-building programs address the human resource requirements for e-retribution implementation. Training initiatives target multiple groups: government staff responsible for system administration and monitoring; market managers who oversee daily operations; retribution collectors who transition to facilitator roles; and traders who need to adopt new payment methods. The training content covers technical skills (system operation and troubleshooting), soft skills (communication and problem-solving), and conceptual understanding (the benefits of digitalisation and data privacy).

Third, the development of a regulatory framework provides the legal foundation for the implementation of e-retribution. This includes revising local regulations (Peraturan Daerah) on market retribution to accommodate electronic payment mechanisms; issuing implementing rules (Peraturan Bupati) detailing operational procedures; and developing standard operating procedures (SOPs) for various system functions. The regulatory framework must balance flexibility to accommodate technological changes with clarity to ensure consistent implementation.

Fourth, inter-agency coordination mechanisms facilitate collaboration among stakeholders. A steering committee comprising representatives from relevant agencies oversees the implementation process and resolves cross-cutting issues. Regular coordination meetings enable information sharing and problem-solving. Memoranda of understanding with banking partners and technology providers formalise collaboration arrangements. This networked approach reflects the shift toward collaborative governance in public management (Ansell & Gash, 2008).

Fifth, change management strategies address the human and organisational dimensions of the digital transformation. Communication campaigns socialise the e-retribution program to traders and the broader public. Incentive structures motivate adoption, such as recognition for early adopters and convenient features for compliant traders. Feedback mechanisms allow stakeholders to voice concerns and suggestions, enabling continuous system improvement.

Technology Integration Strategies

Technology integration for e-market retribution in Blitar Regency encompasses several key components. The payment infrastructure uses QRIS, the national, standardised QR code payment system developed by Bank Indonesia. QRIS enables interoperability across different payment service providers, allowing traders to pay retribution using various e-wallets (GoPay, OVO, DANA, ShopeePay) or mobile banking applications. This interoperability is crucial for user convenience and broad adoption (Bank Indonesia, 2019).

The backend system comprises a retribution management application that records transactions, manages trader data, generates reports, and interfaces with the regional financial management system (SIPKD). The application is developed with consideration for: scalability to accommodate growing transaction volumes; security to protect sensitive financial and personal data; reliability to ensure system availability; and user-friendliness to facilitate adoption by non-technical users.

Mobile accessibility is prioritised in system design. Traders can access transaction history and digital receipts through a mobile application or web interface. Market managers use mobile devices to monitor compliance and generate field reports. Government officials access dashboards displaying real-time retribution performance data. This mobile-first approach recognises the high smartphone penetration among Indonesian users and aligns with contemporary e-government design principles (Shareef et al., 2011).

Data integration connects the e-retribution system with related government information systems. Integration with the regional treasury system ensures automatic revenue recording. Linkage with trader databases enables verification of trader identities and trading permits. Connection with geographic information systems supports spatial analysis of market performance. These integrations enhance the value of e-retribution data for planning and decision-making.

Transparency and Accountability Mechanisms

The e-retribution system incorporates multiple mechanisms to enhance transparency. Digital transaction records create complete audit trails from payment initiation to revenue deposit. Real-time dashboards display retribution collection performance, enabling public monitoring of target achievement. Electronic receipts provide traders with immediate confirmation of payment, eliminating disputes over payment status. Open data publication makes aggregated retribution statistics publicly available, promoting informed citizen engagement.

Accountability is strengthened through several features. Role-based access controls ensure that system users can only perform actions appropriate to their responsibilities. Automated reconciliation processes match payments to revenue records, detecting discrepancies that require investigation. Exception reporting alerts managers to unusual patterns that may indicate compliance issues or system errors. Performance monitoring tracks individual and unit-level achievement against targets, enabling identification of underperforming areas.

Complaint and feedback mechanisms provide channels for stakeholders to report problems or suggestions. A dedicated helpline and online portal receive inquiries and complaints, which are tracked through resolution. Regular satisfaction surveys gather trader

feedback on system performance and service quality. These mechanisms embody the responsiveness dimension of good governance (UNDP, 1997).

Challenges and Mitigation Strategies

The implementation of e-market retribution in Blitar Regency faces several challenges requiring attention. Digital literacy among older traders presents a significant barrier, as many are unfamiliar with smartphone-based payment methods. Mitigation strategies include peer mentoring programs pairing tech-savvy traders with those needing assistance, simplified payment interfaces, and maintaining transitional manual options for those unable to adapt immediately.

Infrastructure limitations, remarkably inconsistent internet connectivity in some market locations, can disrupt electronic transactions. Solutions include deploying backup connectivity options, enabling offline transactions with subsequent synchronisation, and investing in infrastructure improvements. Resistance to change from some collectors who perceive the new system as threatening their roles requires careful change management, including retraining for new responsibilities and clear communication about job security.

Sustainability concerns relate to the ongoing costs of system maintenance, updates, and support. Financial sustainability strategies include efficient resource allocation, phased implementation to spread costs, and exploration of shared service arrangements with other local governments. Institutional sustainability requires embedding e-retribution practices in organisational routines and regulatory frameworks to ensure continuity beyond initial champions.

Theoretical Implications

The findings contribute to theoretical understanding in several ways. First, the study demonstrates the applicability of NPM principles to local government revenue management in the Indonesian context, while highlighting the need for adaptation to local conditions. The emphasis on performance measurement, customer orientation, and decentralisation resonates with NPM prescriptions, yet implementation must account for cultural factors, resource constraints, and existing institutional arrangements.

Second, the research extends the TAM application to the specific context of government-to-citizen (G2C) payment systems. The findings confirm the importance of perceived usefulness and ease of use in technology adoption while identifying additional factors relevant to the government service context, including trust in government, perceived fairness, and social influence from peer traders. These insights can inform refinement of technology acceptance models for e-government applications.

Third, the study illuminates the relationship between digital transformation and good governance. The e-retribution case demonstrates how technology can serve as an enabler of transparency and accountability, but only when accompanied by appropriate institutional arrangements. Technology alone is insufficient; it must be embedded in a broader governance framework that values and promotes openness, participation, and responsiveness.

5. Conclusion

This study examined innovative strategies to strengthen institutions and technology for implementing e-market retribution to enhance transparency and accountability in Blitar Regency, revealing that successful e-retribution implementation requires a comprehensive approach that addresses institutional, technological, and human dimensions simultaneously. Institutional strengthening strategies identified include organisational restructuring with clear role differentiation, capacity-building programs targeting all stakeholder groups, regulatory framework development to provide a legal foundation, inter-agency coordination mechanisms to enable collaboration, and change management approaches to address resistance and promote adoption. Technology integration strategies encompass leveraging national payment infrastructure (QRIS), developing robust backend management systems, prioritising mobile accessibility, and ensuring data integration with related government systems, with technology design balancing functionality with usability while recognising diverse digital literacy levels among end users. Transparency and accountability mechanisms embedded in the e-retribution system include digital transaction records providing audit trails, real-time dashboards enabling performance monitoring, electronic receipts confirming payments, role-based access controls ensuring proper authorisation, automated reconciliation detecting discrepancies, and feedback channels promoting responsiveness.

The study offers several practical recommendations, emphasising that for local governments initiating e-retribution programs, early investment in institutional preparation is essential before technology deployment, with stakeholder engagement throughout the process to build buy-in and identify potential issues. At the same time, phased implementation allows learning and adjustment before a full-scale rollout. For policymakers at higher government levels, supportive policies, including technical assistance, capacity building support, and regulatory guidance, can accelerate local government digital transformation. Future research could extend this study through comparative analysis across multiple regions implementing e-retribution, quantitative assessment of impacts on revenue collection and governance outcomes, longitudinal study tracking the sustainability of digital transformation over time, and examination of citizen/trader perspectives using survey methods to complement the qualitative findings presented here. These strategies align with New Public Management principles while adapting to the local governance context.

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