Evaluation of the e-BLUD-based Accounting System for Preparation of Financial Statements using the HOT-Fit Model Framework

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ABSTRACT

This study aims to evaluate the effectiveness of the e-BLUD (Electronic Regional Public Service Agency) system in preparing financial reports at Ahmad Ripin Regional General Hospital in Muaro Jambi Regency, based on the HOT-Fit model. This research is important because the implementation of BLUD financial digitization still faces challenges in systems, human resources, and technology integration to support accountability. The study used a qualitative case study approach. Data were collected through semi-structured interviews, observations, and documentation analysis, then analyzed thematically. The results indicate that e-BLUD improves work efficiency, reduces manual errors, and supports data-driven decision-making. Users demonstrated high acceptance, supported by an adequate organizational structure, although infrastructure constraints remain. This study contributes by providing a holistic HOT-Fit-based evaluation and recommendations for strengthening system and infrastructure integration to enhance the effectiveness of e-BLUD implementation.

Keywords: Public Sector Accounting; Technology Implementation; Accounting Information System; Digital Transformation

Evaluasi Sistem Akuntansi Berbasis e-BLUD dalam Rangka Penyusunan Laporan Keuangan dengan menggunakan Kerangka Model HOT-Fit

ABSTRAK

Penelitian ini bertujuan mengevaluasi efektivitas sistem e-BLUD (elektronik Badan Layanan Umum Daerah) dalam penyusunan laporan keuangan di RSUD Ahmad Ripin Kabupaten Muaro Jambi berdasarkan model HOT-Fit. Penelitian ini penting karena implementasi digitalisasi keuangan BLUD masih menghadapi tantangan pada aspek sistem, sumber daya manusia, dan integrasi teknologi dalam mendukung akuntabilitas. Penelitian menggunakan pendekatan studi kasus kualitatif. Data dikumpulkan melalui wawancara semi-terstruktur, observasi, dan analisis dokumentasi, kemudian dianalisis secara tematik. Hasil menunjukkan bahwa e-BLUD meningkatkan efisiensi kerja, mengurangi kesalahan manual, dan mendukung pengambilan keputusan berbasis data. Pengguna menunjukkan penerimaan tinggi, didukung struktur organisasi yang memadai meskipun masih terdapat kendala infrastruktur. Penelitian ini berkontribusi dengan memberikan evaluasi holistik berbasis HOT-Fit serta rekomendasi penguatan integrasi sistem dan infrastruktur untuk meningkatkan efektivitas implementasi e-BLUD.

Kata Kunci *Akuntansi Keuangan Publik; Implementasi Teknologi; Sistem Informasi Akuntansi; Transformasi Digital*

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INTRODUCTION

Healthcare services are a vital public need that the government must fulfil, and hospitals play a key role in providing accessible and high-quality care. As public sector institutions, hospitals are required not only to deliver excellent services but also to innovate and manage their operations efficiently. Farwitawati (2020) highlights that hospitals, as service-oriented organisations, must be managed effectively to maintain both service quality and public accessibility.

To enhance the effectiveness of healthcare services, the Indonesian government encourages Regional General Hospitals (RSUD) to adopt the Regional Public Service Agency (BLUD) financial management model in accordance with the Ministry of Home Affairs Regulation No. 79 of 2018. Through the BLUD scheme, hospitals gain flexibility in managing their finances, enabling them to improve operational efficiency and service quality. Tambing et al. (2024) emphasize that the BLUD model represents a strategic initiative toward strengthening financial independence and improving healthcare performance at the regional level.

The development of BLUD financial management aligns with the national digital governance agenda, particularly the implementation of e-Government. Presidential Instruction No. 3 of 2003 mandates the use of information technology to modernize public administration. Following this directive, the Ministry of Home Affairs introduced the electronic BLUD (e-BLUD) system in 2020 through Circular Letter No. 981/4092/KEUDA. The system was launched as a digital innovation designed to support integrated, accurate, and real-time financial management for BLUD institutions across Indonesia.

e-BLUD is a web-based financial management system designed to integrate the entire BLUD financial cycle, including planning, budgeting, treasury management, budget execution, and financial reporting into a single digital platform (Kemendagri, 2021). The system enables real-time data processing, reduces manual intervention, and supports compliance with government accounting standards. By centralizing financial information and automating reporting processes, e-BLUD is expected to improve transparency, accountability, and efficiency in public hospital financial governance (Liputan6.com, 2021).

As an accounting information system, e-BLUD supports the digital processing of planning, budgeting, treasury activities, budget execution, and financial reporting. According to pusatbimtek.com (2021), the system allows work units to access financial data according to their roles while minimizing manual input errors. By integrating various financial modules, e-BLUD is expected to accelerate report preparation, strengthen transparency, and enhance the reliability of financial information for managerial decision-making.

RSUD Ahmad Ripin in Muaro Jambi Regency started using the e-BLUD system in 2022, following Regional Decree No. 77 of 2021. Before this, financial management and reporting were carried out manually using Microsoft Excel, which often caused delays, duplication, and inconsistencies in financial data. Although the implementation of e-BLUD has improved efficiency, several challenges remain, particularly related to system integration, dependence on internet connectivity, and variations in user capability. These conditions indicate

that system implementation cannot be evaluated solely from a technological perspective, but must also consider human readiness and organizational support.

The success of e-BLUD implementation depends on three critical components: technology, human factors, and organizational support. Romney et al. (2021) explain that an accounting information system functions as an integrated mechanism, relying not only on the technological platform but also on users' skills, understanding of procedures, and organizational readiness. Inadequate alignment among these components may lead to inefficiencies, errors, and suboptimal system performance. Therefore, a comprehensive evaluation framework is required to assess how these elements interact in practice.

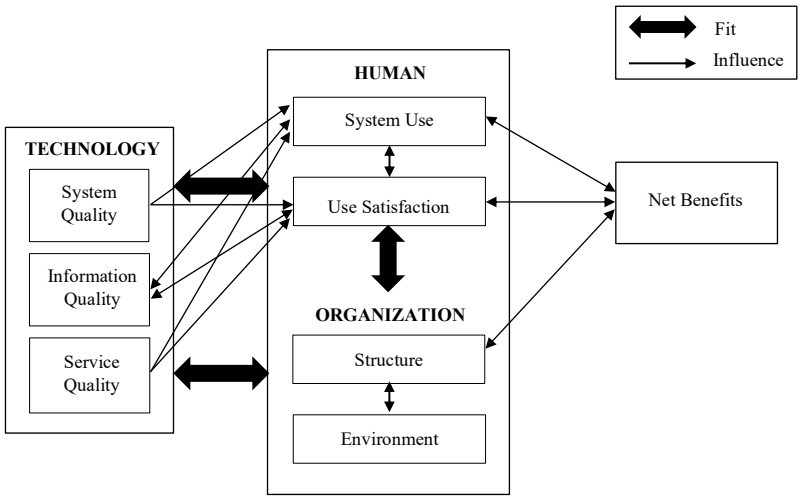

Figure 1. HOT-Fit Framework

Source: Yusof et al. (2008)

In this context, the Human-Organization-Technology Fit (HOT-Fit) model provides an appropriate analytical framework to evaluate system effectiveness. The model consists of four interrelated dimensions: technology (system quality, information quality, and service quality), human (system use and user satisfaction), organization (structure and environment), and net benefits. These dimensions are interconnected through relationships of fit and influence, which determine the overall success of an information system, as illustrated in Figure 1. The model emphasizes that system performance is not only determined by technological capability, but also by the alignment between users, organizational conditions, and expected outcomes (Yusof et al. 2008).

Previous studies have applied the HOT-Fit model to evaluate information systems in healthcare and public sector (Yusof et al., 2008; Susandy, 2024; Wujani et al., 2024). A study by Susandy (2024) found that although e-BLUD produces reliable financial information, challenges remain in system integration, limited user understanding of government accounting standards, and uneven organizational support. However, studies focusing on newly implemented e-BLUD systems at regional hospitals are still limited.

This study addresses this gap by evaluating the effectiveness of the e-BLUD system in financial reporting at RSUD Ahmad Ripin, a hospital that only recently adopted BLUD status in 2022. By applying the HOT-Fit framework, this research provides a more comprehensive understanding of how technological, human, and

organizational factors interact in shaping system performance. The findings are expected to contribute to the development of more effective digital financial governance strategies in regional public hospitals.

RESEARCH METHOD

This study employs a qualitative approach with an evaluative case study design to examine the effectiveness of the e-BLUD system in supporting financial reporting at RSUD Ahmad Ripin. A case study is appropriate for this research because it allows an in-depth exploration of a phenomenon within its real-life context and supports evaluative analysis of organisational processes (Ellet, 2018). The qualitative approach enables the researcher to interpret, describe, and understand user experiences and organizational dynamics as they occur in practice (Sekaran & Bougie, 2020). The study was conducted in August 2025, focusing on key actors directly involved in the e-BLUD financial reporting process. Data were collected through semi-structured interviews, direct observations, and document analysis. The interview respondents consisted of key BLUD officials directly involved in the financial reporting workflow—namely the BLUD director, financial officer, technical activity officer, and treasurer—ensuring that the data reflected the perspectives of central actors responsible for implementing the e-BLUD system.

The data analysis process followed an inductive qualitative approach using the interactive model proposed by Miles, Huberman, and Saldaña (2014), which includes three main stages: data condensation, data display, and conclusion drawing and verification. In the first stage, interview transcripts, field notes, and documents were systematically reduced and coded based on the HOT-Fit framework dimensions—technology, human, organization, and net benefits. In the second stage, the data were organized into thematic matrices to identify patterns, relationships, and inconsistencies across dimensions. Finally, conclusions were drawn by interpreting the relationships among themes and evaluating how each component contributes to system effectiveness.

To ensure the validity and reliability of the findings, this study applied several verification techniques. Source triangulation was conducted by comparing information obtained from different respondents, while method triangulation involved cross-checking interview results with observation findings and institutional documents (Creswell & Creswell, 2023). In addition, member checking was performed by confirming key interpretations with selected respondents to ensure the accuracy of the findings. The use of a structured interview guide based on HOT-Fit themes (as presented in Table 1) also strengthened consistency in data collection. Through these procedures, the study ensures that the findings are credible, dependable, and reflective of actual conditions in the implementation of the e-BLUD system.

Table 1. Interview Themes Based on the HOT-Fit Framework

Aspect	Dimension	Themes Explored in Interviews
Technology	System Quality	Ease of system use; ease of learning; flexibility; security; processing speed; response time.
	Information Quality	Completeness of information; data accuracy; relevance; availability and accessibility of information.
	Service Quality	Technical support; PIC responsiveness; timeliness of assistance; follow-up services.
Human	System Use	Ease of use; training experience; user competence; alignment between user expectations and system functions.
	User Satisfaction	Satisfaction with system performance; perceived overall usefulness; confidence in system output; trust in data accuracy.
Organization	Structure	Leadership support; clarity of role distribution; coordination between units; internal communication mechanisms.
	Environment	Adaptiveness of work culture; external communication with auditors and government agencies; infrastructure conditions (electricity and internet).
Net Benefit	Outcome Benefits	Increased productivity; reduced workload; efficiency in time and cost; improved decision-making; enhanced transparency and accountability.

Source: Yusof et al. (2008)

RESULTS AND DISCUSSION

The evaluation of the e-BLUD system implementation at RSUD Ahmad Ripin was conducted using the HOT-Fit framework, which examines the alignment between technology, human, organization, and net benefits. This framework allows a more comprehensive assessment, as system performance is not only determined by technical quality but also by how well it fits with user capabilities and organizational conditions (Yusof et al., 2008). The findings are derived from semi-structured interviews, observations, and document analysis, providing empirical evidence to support the interpretation of system effectiveness.

Within the technology aspect, the findings indicate that the e-BLUD system generally meets user needs in supporting financial management and reporting processes. This is reflected in users' direct experiences, as one respondent stated: "*The system is easy to use, even for staff without a technical background, because the menus are clear and straightforward.*" This statement confirms that system usability plays a critical role in system acceptance, as emphasized by Yusof et al. (2008), who argue that system quality must accommodate varying levels of user technological literacy.

In terms of system performance, respondents consistently reported that the system operates quickly and efficiently under stable internet conditions. For example, a financial officer noted that "*report generation can be completed within seconds, which is much faster compared to the previous Excel-based system.*" This improvement reflects the role of accounting information systems in enhancing processing efficiency and reducing delays (Romney et al., 2021). However, the

findings also reveal that system performance is highly dependent on internet stability, indicating that external infrastructure significantly influences system effectiveness—an aspect often overlooked in prior studies that focus primarily on internal system capabilities.

From a security perspective, the system applies role-based access control, which restricts user permissions according to job responsibilities. Respondents confirmed that no data breaches or unauthorized access had occurred during system use. However, compared to contemporary information system security standards, several limitations remain, such as the absence of two-factor authentication and password policy enforcement. This finding aligns with previous research by Susandy (2024), which identified that e-BLUD systems in regional settings often prioritize functionality over advanced security features.

Regarding information quality, the system produces financial reports that are complete, accurate, and compliant with regulatory standards, including Permendagri No. 79/2018 and PSAP 13. Respondents emphasized that *"all financial reports are automatically generated and already match the required government format."* This demonstrates that e-BLUD effectively supports accountability and transparency, which are key objectives of public sector accounting systems. Compared to earlier studies, this finding highlights a stronger level of regulatory compliance, suggesting that system standardization has improved over time.

From a service quality perspective, technical support has become more responsive compared to the initial phase of implementation. Respondents reported that communication with the PIC is generally efficient, with most issues resolved within 24 hours. One user stated: *"If there is a problem, we can contact the PIC and usually get a response on the same day."* This improvement indicates a maturation of support services, which plays a crucial role in sustaining system performance. Unlike previous findings that highlight weak vendor support (Susandy, 2024), this study shows that service quality has improved, suggesting a positive evolution in system governance and support mechanisms.

Within the human aspect, the findings indicate a strong level of system use, reflecting a high degree of alignment between users and the e-BLUD system. All respondents confirmed that the system has become an integral part of their daily financial tasks. As one respondent stated, *"We now rely entirely on e-BLUD for recording transactions and preparing reports; the old Excel system is no longer used."* This demonstrates that the system has moved beyond initial adoption toward full operational dependence. According to Yusof et al. (2008), high system use is a key indicator of successful human-technology fit, where users perceive the system as essential for completing their tasks effectively.

User motivation and attitudes further reinforce this pattern. Respondents expressed positive perceptions of the system, driven by tangible benefits such as faster processing time, reduced manual workload, and easier data access. One user explained, *"Using e-BLUD makes our work much easier because we no longer need to compile data manually."* This finding aligns with the Technology Acceptance Model perspective, which suggests that perceived usefulness significantly influences user acceptance and continued system use (Romney et al., 2021). Unlike previous studies that often report resistance during early digital transformation phases, no signs of reluctance or psychological barriers were identified among users at RSUD

Ahmad Ripin. This suggests a more mature stage of digital adoption, representing a contextual distinction from earlier findings (Susandy, 2024).

User capability and readiness also emerged as critical strengths in system implementation. All respondents participated in structured training programs conducted by the Ministry of Home Affairs in collaboration with LPPSP FISIP UI. The training emphasized hands-on practice, allowing users to simulate real financial transactions. As one respondent noted, "*The training was very practical, so even those without an accounting background could understand the system quickly.*" This indicates that the system's design and training approach effectively reduce the learning curve. In the context of the HOT-Fit model, this reflects a strong readiness fit, where user competence aligns with system requirements, enabling efficient and sustained use (Yusof et al., 2008).

System acceptance among users is consistently high, with all respondents expressing full willingness to adopt and continue using e-BLUD. Users highlighted that the system provides clear advantages compared to previous manual processes, eliminating potential resistance factors. One respondent stated, "*There is no reason to reject the system because it clearly improves our work.*" This reflects what Yusof et al. (2008) describe as genuine acceptance, where users not only comply with system use but actively recognize its benefits. Compared to earlier studies that identified gaps in user acceptance due to limited system understanding, this study shows that acceptance is strongly supported by both system usability and perceived benefits.

User satisfaction also remains consistently high, particularly in relation to system speed, accuracy, and automation features. Respondents emphasized that the system automatically generates all required financial reports, significantly reducing the need for manual reconciliation. As one user explained, "*Previously, we had to compile reports manually, but now everything is generated automatically.*" However, some limitations were noted, particularly regarding the lack of integration with SIPD-RI, which results in dual data entry. This finding highlights an important gap between system performance and broader digital ecosystem integration. Overall, the human aspect demonstrates a strong alignment between user expectations and system capabilities, indicating that user-related factors are not a barrier but rather a key driver of e-BLUD implementation success.

Within the organizational aspect, the findings demonstrate that structural support and leadership commitment play a decisive role in the successful implementation of the e-BLUD system at RSUD Ahmad Ripin. Respondents consistently emphasized that leadership involvement goes beyond formal approval and extends to active participation in system adoption and capacity-building activities. One respondent explained, "*The leadership not only approved the system but also joined the training sessions and encouraged all staff to use it.*" This indicates that leadership engagement functions as a driving force in aligning organizational processes with technological change. In the HOT-Fit framework, such alignment reflects strong structural fit, where leadership support and organizational coordination enable effective system utilization (Yusof et al., 2008).

The organizational structure itself facilitates smooth system implementation through clear role distribution and effective coordination among units. Financial officers, technical activity officers, and treasurers operate within a

well-defined workflow, allowing seamless integration of financial data across departments. A respondent noted, "*Each unit already understands its role, so the process runs smoothly without overlapping tasks.*" This finding highlights the importance of role clarity in reducing operational inefficiencies. Compared to previous studies that reported weak coordination as a barrier to e-BLUD implementation (Susandy, 2024), this study shows a more stable and structured organizational environment, suggesting that institutional readiness has improved over time.

Internal communication also supports system effectiveness, particularly through the use of digital communication platforms that enable rapid problem-solving. Respondents reported that technical issues are often resolved collaboratively through group discussions, reducing delays in financial reporting processes. This indicates that communication mechanisms within the organization function as an adaptive support system, reinforcing the interaction between human and technological components. In line with organizational theory, effective communication enhances coordination and reduces uncertainty in system implementation, thereby improving overall performance (Romney et al., 2021).

Beyond structural aspects, the organizational environment reflects a strong level of adaptability toward digital transformation. Users reported a shift in work culture from manual processes to integrated digital workflows, indicating organizational learning and behavioral change. One respondent stated, "*We are now more comfortable using the system because it has become part of our daily work routine.*" This cultural shift supports what Yusof et al. (2008) describe as environment fit, where organizational norms and practices align with technological requirements. However, unlike internal organizational factors, external environmental conditions—particularly unstable internet connectivity and power outages—remain significant challenges.

These external constraints represent a critical gap that distinguishes this study from previous research. While earlier studies primarily emphasized internal organizational weaknesses, the findings of this study reveal that the main barriers are increasingly external, particularly related to infrastructure dependence on centralized servers managed by the Ministry of Home Affairs. As one respondent explained, "*If the internet is down, the system cannot be accessed at all.*" This highlights a structural limitation beyond the organization's control, suggesting that system effectiveness is influenced not only by internal readiness but also by broader digital infrastructure conditions.

Overall, the organizational aspect at RSUD Ahmad Ripin can be characterized as strong and supportive, with effective leadership, clear structure, and adaptive work culture. However, the findings also reveal an important insight: even when internal organizational fit is achieved, system performance can still be constrained by external environmental factors. This provides a significant contribution to the HOT-Fit literature by demonstrating that organizational fit must be understood not only within institutional boundaries but also in relation to external infrastructure dependencies in public sector digital systems.

The implementation of the e-BLUD system at RSUD Ahmad Ripin has generated significant net benefits, particularly in improving productivity, efficiency, and the quality of financial decision-making. Respondents consistently

reported that the system reduces manual workload and simplifies complex financial processes. One respondent stated, "*Previously, we had to compile reports manually, but now the system generates everything automatically.*" This automation minimizes repetitive tasks and reduces the likelihood of human error, which is consistent with the role of accounting information systems in enhancing operational efficiency (Romney et al., 2021).

In terms of efficiency, the system contributes to time and cost savings by streamlining financial workflows and reducing the need for overtime work. Users emphasized that real-time access to financial data allows them to monitor budgets and transactions more effectively. As one respondent noted, *"We can now see financial data instantly, so decision-making becomes faster."* This finding supports the HOT-Fit perspective that net benefits are realized when system outputs directly improve organizational performance (Yusof et al., 2008). Compared to previous studies, which often reported limited system impact due to low user adoption, this study shows that high user readiness leads to more tangible organizational benefits.

Furthermore, the system enhances the quality of decision-making by providing accurate, timely, and structured financial information. Hospital management can evaluate revenue and expenditure patterns more efficiently and respond to financial issues in a timely manner. Respondents also indicated that the system improves the credibility of financial reports, particularly for external stakeholders such as auditors. This aligns with public sector accountability principles, where reliable financial information is essential for transparency and governance.

However, despite these benefits, several limitations remain. The lack of integration between e-BLUD and the SIPD-RI system results in duplicate data entry, reducing overall efficiency. Additionally, the system's dependence on internet connectivity continues to pose operational risks. One respondent explained, *"We still have to input data twice because the systems are not connected."* This finding highlights a critical gap between system functionality and interoperability within the broader digital ecosystem.

Overall, the findings indicate that e-BLUD has successfully improved financial governance at RSUD Ahmad Ripin by enhancing efficiency, transparency, and accountability. More importantly, this study reveals a key insight: the realization of net benefits is not solely determined by system quality or user acceptance, but also by the level of integration between systems and the reliability of supporting infrastructure. This extends the HOT-Fit framework by emphasizing that net benefits in public sector digital systems are strongly influenced by external technological ecosystems, not only internal organizational alignment.

Table 2. HOT-Fit Alignment Conclusion

Aspect	Dimension	Conclusion
Technology	System Quality	The system is simple to use, quick, and adaptable, but it heavily relies on internet stability. Basic security features are available, but they do not meet current standards such as two-factor authentication (2FA) and mandatory password rotation.
	Information Quality	The system produces comprehensive, precise, and easy-to-understand financial reports that adhere to PSAP 13 and Minister of Home Affairs Regulation No. 79/2018. The information effectively supports audit procedures and managerial decisions.
	Service Quality	The PIC is responsive and issues are resolved quickly, although quick responses outside of working hours are still limited, and some disruptions are caused by central infrastructure constraints.
Human	System Use	Users readily accept the system, operate e-BLUD without resistance, and show strong motivation. The system is seen as user-friendly, efficient, and relevant to everyday financial tasks.
	User Satisfaction	Users are satisfied with the system's speed, accuracy, and automated reporting features. However, satisfaction may decrease if SIPD-RI bridging remains unresolved or if internet connectivity becomes unstable.
Organization	Structure	Leadership support is robust, interdepartmental collaboration is effective, and role assignments are well defined. The organizational setup promotes smooth implementation and utilization of e-BLUD.
	Environment	The work culture adapts to digitalization, and external communication with BPK, BPKP, and the Ministry of Home Affairs functions effectively. The main challenges are power outages and unstable internet, which impact the system accessibility.
Net Benefit		e-BLUD boosts productivity, lowers time and costs, and enhances decision-making quality. It establishes more transparent, accountable, and real-time financial processes. The main challenges are duplicate data entry due to lack of system integration and reliance on internet connectivity.

Source: Research Data, 2025

CONCLUSION

The findings of this study, derived from semi-structured interviews, observations, and document analysis and validated through triangulation and member checking, demonstrate that the implementation of the e-BLUD system at RSUD Ahmad Ripin has significantly improved financial reporting practices. Using the HOT-Fit framework and analyzed through the interactive model of Miles, Huberman, and Saldaña, the results show that technological quality, strong user acceptance, and supportive organizational structures collectively contribute to

more efficient, accurate, and transparent financial management. The system has successfully replaced manual processes, enhanced data accessibility, and supported evidence-based decision-making. However, the findings also reveal that system effectiveness is not solely determined by internal factors, as external constraints—particularly internet stability and the lack of integration with SIPD-RI—remain critical challenges.

This study contributes to the HOT-Fit literature by demonstrating that the realization of system benefits in public sector digital environments is strongly influenced by external technological ecosystems, not only by the alignment between human, organizational, and technological factors. The findings suggest that strengthening system integration and improving infrastructure reliability are essential to sustain long-term effectiveness. Future research may adopt mixed-method or quantitative approaches to further examine system performance across broader contexts, as well as explore institutional and technical strategies to achieve full interoperability between e-BLUD and other government financial systems.

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