

**LAPORAN HASIL
PENELITIAN DISERTASI DOKTOR
TAHUN ANGGARAN 2010**



Judul : **Pengaruh Budaya Tri Hita Karana (THK) terhadap Kesuksesan Penggunaan Sistem Informasi Akuntansi (SIA), (Studi pada Bank Perkreditan Rakyat (BPR) di Provinsi Bali).**

Peneliti : **I MADE SADHA SUARDIKHA**

Dibiayai Oleh Direktorat Jenderal Pendidikan Tinggi, Kementerian Pendidikan Nasional sesuai dengan Surat Perjanjian Penugasan Dalam Rangka Pelaksanaan Penugasan Penelitian Disertasi Doktor Tahun Anggaran 2010 Nomor : 492/SP2H/PP/DP2M/VI/2010, tanggal 11 Juni 2010.

**Universitas Brawijaya
Malang
2010**

1. Judul Penelitian Hibah : Pengaruh Budaya *Tri Hita Karana* (THK) terhadap Kesuksesan Penggunaan Sistem Informasi Akuntansi (SIA), (Studi pada Bank Perkreditan Rakyat (BPR) di Provinsi Bali).
2. Bidang Ilmu (penelitian) : Ekonomi/Akuntansi
3. Judul Disertasi : Pengaruh Budaya *Tri Hita Karana* (THK) terhadap Kesuksesan Penggunaan Sistem Informasi Akuntansi (SIA), (Studi pada Bank Perkreditan Rakyat (BPR) di Provinsi Bali).
4. Nama dan Gelar : Drs. I Made Sadha Suardikha, M.Si., Ak.
5. NIP/NIK/ID lainnya : 19550910 198403 1 001
6. Perguruan Tinggi Asal : Universitas Udayana
7. Perguruan Tinggi / Program Studi (tempat studi S3) : Universitas Brawijaya / Program Doktor Ilmu Akuntansi
8. NIM dan Semester ke : 0730206010 / Semester ke 7
9. Alamat : Jl. Pemuda III No. 22, Denpasar
No. Telp/Fax/HP : 0361236724 / - / 08123805485
E-mail : justirin@yahoo.com
10. Nama Promotor : Prof. Dr. Sutrisno, SE., Ak., M.Si.
11. Lama kegiatan : 6 (enam) bulan
12. Biaya Penelitian : Rp 33.950.000,00
13. Lokasi Penelitian : Bali

No.	Lokasi/Laboratorium	Alamat
1	BPR Dewata Candradana	Jl. Raya Batubulan No.100 X Gianyar
2	BPR Widhi Prima Asih	Jl. Raya Sukawati Gianyar
3	BPR Raga Jaya Tama	Jl. Batubulan Sukawati Gianyar
4	BPR Mulia Wacana	Jl. Raya Sukawati No. 1 Sukawati
5	BPR Tish	Jl.Raya Batubulan Sukawati Gianyar
6	BPR Suryajaya Ubud	Jl. Pahlawan No.3 Sakah Sukawati Gianyar
7	BPR Suadana	Jl. Raya Celuk Sukawati Gianyar
8	BPR Eka Ayu Artha Buana	Jl. Raya Celuk No. 9 X Gianyar
9	BPR Ulati Dana Rahayu	Ds.Cemenggaon - Sukawati - Gianyar
10	BPR Kertiawan	Jl. Barakuda 2 Biaung B. Bln
11	BPR Angsa Sedana Yoga	Jl.Terminal Batubulan No.15-18 Gianyar
12	BPR Sukawati Pancakanti	Jl. Batuyang 67 B Batubulan Sukawati Gianyar
13	BPR Baskara Dewata	Ds. Melinggih Payangan Gianyar
14	BPR Nusamba Tegallalang	Jl. Raya Tegallalang Gianyar
15	BPR Partakencana Tohpati	Jl. Raya Buruan Blahbatuh Gianyar
16	BPR Puskusa Bali Dwipa	Jl. Raya Semebaung Blahbatuh Gianyar
17	BPR Aruna Nirmala Duta	Jl.Udayana Ds. Buruan Blahbatuh Gianyar
18	BPR Swasad Artha	Jl. Udayana Blahbatuh Gianyar
19	BPR Gianyar Partha Sedana	Jl. Wisma Gajah Mada Blahbatuh Gianyar
20	BPR Werdhi Sedana	Jl.Ngurah Rai 71 Gianyar
21	BPR Bali Sri Sedana Mandiri	Jl. Raya Peliatan No. 2 Ubud Gianyar

122	BPR Sapta Cristy Utama	Jl. Abianbase- Kapal
123	BPR Urip Kalantas	Br. Tengah Sempidi
124	BPR Varis Mandiri	Jl. Raya Dps – Tabanan
125	Bali Kop. Mengwi Mandiri	Jl Ry Kapal Br Muncan Kel Kapal – Mengwi
126	PT. BPR Pedungan	Jl. P. Moyo 1 Denpasar
127	PT. BPR-Desa Sanur	Jl. Danau Buyan III/2 Sanur
128	PT. BPR Uverad Werdhi Bakti	Jl. Diponogoro Denpasar
129	PT. BPR Sari Sedana	Jl. Diponogoro 228 Denpasar
130	PT. BPR Picu Manunggal Sejahtera	Jl.Prof.Dr. I.B. Mantra 88X Denpasar
131	PT. BPR Pasar Umum	Jl. Thamrin Denpasar 27 Denpasar
132	PT. BPR Tata Anjung Sari	Jl. Thamrin Denpasar
133	PT. BPR Sriartha Lestari	Jl. Teuku Umar D 122 Denpasar
134	PT. BPR Balidana Niaga	Jl. Teuku Umar Kwsn Niaga B 11 Denpasar.
135	PT. BPR Sari Nadi	Jl. Kedondong Denpasar
136	PT. BPR Pusaka	Jl Katrangan
137	PT. BPR Duta Bali	Jl. Raya Sesetan 48 Denpasar
138	PT. BPR Padma	Jl. Raya Sesetan 324 Denpasar

Malang, 31 Oktober 2010.

Disahkan oleh:
Dekan Fakultas Ekonomi
Universitas Brawijaya,

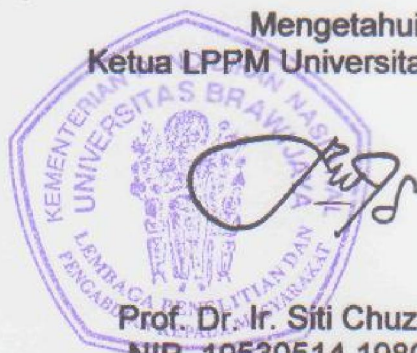
Peneliti,



Gugus Irianto, SE., Ak., MSA., Ph.D.
NIP. 19620110 198701 1 001

Drs. I Made Sadha Suardikha, M.Si., Ak.
NIP. 19550910 198403 1 001

Mengetahui :
Ketua LPPM Universitas Brawijaya,



Prof. Dr. Ir. Siti Chuzaemi, MS.
NIP. 19530514 198002 2 001

RINGKASAN

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh budaya THK terhadap penggunaan SIA, keyakinan-diri atas komputer, dan keinovatifan personal; pengaruh kegunaan persepsian SIA dan kemudahan penggunaan persepsian SIA terhadap penggunaan SIA sebagai ekspresi kesuksesan SIA. Penelitian ini berlokasi di Provinsi Bali dengan objek Bank Perkreditan Rakyat (BPR).

Penelitian ini dilaksanakan dengan pendekatan Technology Acceptance Model (TAM) yang merupakan teori yang dikembangkan oleh Davis et. al. (1989) dari teori tindakan beralasan/Theory of Reasoned Action (TRA) yang dikembangkan oleh Icek Ajzen dan MartinFihbein (1975) dari teori perilaku yang mengarah pada penelitian terhadap sikap dan perilaku. TAM merupakan model penelitian yang paling luas digunakan untuk meneliti perilaku pengguna dalam menerima dan menggunakan TI ataupun SI. Variabel yang diteliti terdiri atas enam variabel, yaitu: Budaya THK, Keyakinan-diri atas komputer, Keinovatifan personal, Kegunaan persepsian SIA, Kumudahan penggunaan SIA, dan Penggunaan SIA. Penelitian ini akan mengamati seluruh populasi BPR di Provinsi Bali. Data yang dibutuhkan dalam penelitian ini dikumpulkan dengan cara survei menggunakan daftar pertanyaan yang diajukan kepada responden. Data yang telah terkumpul akan dianalisis dengan menggunakan alat analisis Struktural Equation Modelling (SEM), dengan pendekatan Partial Least Square (PLS).

DAFTAR PUSTAKA

- Adam, Dennis A.; Nelson, R. Ryan; and Todd, Peter A., 1992. "Perceived Usefulness, Ease of Use, and Usage of Information Technology: A Replication", *MIS Quarterly*, Vol. 16, No. 2, June, p. 227-247.
- Agarwal, Ritu and Karahanna, Elena, 2000. "Time Flies When You're Having Fun: Cognitive Absorption and Beliefs about Information Technology Usage", *MIS Quarterly*, Vol.24, No. 4, December, p. 665-694.
- Agarwal, Ritu and Prasad, Jayesh, 1999. "Are individual differences germane to the acceptance of new information technologies?", *Decision Sciences*, Vol. 30, No. 2, Spring, p. 361-391.
- Agung, Anak Agung Gde, 2009. "Bawa Tri Hita Karana Go World", *Bali Post*, Minggu Pon, 5 April 2009.
- Agustian, Ary Ginanjar, 2005. *ESQ: Emotional Spiritual Quotient, The ESQ Way 165, 1 Ihsan, 6 Rukun Iman dan 5 Rukun Islam, New Edition: Rahasia Sukses Membangun Kecerdasan Emosi dan Spiritual*, Jakarta: Penerbit Arga.
- Ahuja, Manju K. and Thatcher, Jason Bennett, 2005. "Moving Beyond Intentions and Toward the Theory of Trying: Effects of Work", *MIS Quarterly*, Vol. 29, No. 3, September, p. 427- 459.
- Ashrama, B. dan Seekings, Karen, 2001. *Buku Panduan/Hand Book Tri Hita Karana Tourism Awards 2001*, Denpasar: Bali Travel News.
- Ashrama, B., 2002. *Buku Panduan Tri Hita Karana di Sekolah dan Kantor Pemerintahan*, Denpasar: Bali Travel News
- Babbie, Earl, 1983. *The Practice of Social Research, Third Edition*, California: Wadsworth Publishing Company.
- Bank Indonesia, 2008. *Kajian Ekonomi Regional Provinsi Bali, Triwulan II 2008*.
- Bank Indonesia, 2007-2008. *Statistik Ekonomi Keuangan Daerah Provinsi Bali*, Vol. 7, No. 1, Januari 2007 s.d. Vol. 8, No. 7, Juli 2008.
- Bodnar, G.H. and Hopwood, W.S., 1990. *Accounting Information Systems. Fourth Edition*, Boston: Allyn Bacon.
- Bodnar, G.H. and Hopwood, W.S., 2006. *Sistem Informasi Akuntansi. Edisi 9*, Yogyakarta: Penerbit Andi.
- Budiartha, I Ketut, 2006. "Pengaruh Kemampuan terhadap Partisipasi dan Penerimaan Sistem serta Kepuasan Pengguna Sistem Informasi pada Hotel Bintang di Provinsi Bali", *Disertasi, Program Pasca Sarjana Universitas Airlangga Surabaya*.
- Burch, John and Garry, 1991. *Information System: Theory and Practice, 5th Ed.*, Willey & Sons.
- Chandrarin, Grahita dan Nur Indriantoro, 1997. "Hubungan antara Partisipasi dengan Kepuasan Pemakai dalam Pengembangan Sistem Berbasis Komputer: Suatu

Tinjauan Dua Faktor Kontijensi”, *Jurnal Ekonomi dan Bisnis Indonesia*, Vol. 12 No. 2, hal. 15-34.

Chin W Wynne, Todd Peter, 1991. “On The use Usefulness, ease of use of structural equation Modeling in MIS Research: A note of Caution ”, *Management Information System Quarterly*, Vol. 21, No. 3.

Choe, Jong-Min, 1996. “The Relationship Among Performance of Accounting Information System, Influence Factors, and Evolution Level of Information Systems”, *Journal of Management Information Systems*, Spring, Vol. 12, No. 4, pp 215-239.

Chueke, R. and Amstrong, R., 2000, “The Learning Oganization in Small and Medium-sized Enterprises. A Destination or a journey?”, *International Journal of Entrepreneurial Behavioral & Research*”, Vol. 4, No. 2, pp 129-140.

Compeau, Deborah R. and Higgins, Christopher A., 1995. “Computer Self-Efficacy: Development of a Measure and Initial Test”, *MIS Quarterly*, Vol. 19, No. 2, June, p. 189-211

Compeau, Deborah R.; Higgins, Christopher A.; and Huf, Sid, 1999. “Social Cognitive Theory and Individual Reactions to Computing Technology: a Longitudinal Study”, *MIS Quarterly*, Vol. 23, No. 2, June, p. 145-158

Cooper, Donald R. and Schindler, Pamela S., 2001. *Research Methodes*, Seventh Editon, Singapore: McGraw-Hill/Irwin.

Dalem, A.A.G. R., 2007. “Implementasi Tri HitaKarana dalam bidang Pariwisata Menuju Pembangunan Berkelanjutan”, *Jurnal lingkungan Hidup Bumi Lestari PPLH-UNUD Denpasar*, Vol. 7, No. 1, hal. 78-84.

Darsono, Li., 2005. “Examinig Information Technology Acceptance by Individual Professionals”, *Gajah Mada International Journal of Business*, Vol. 7, No. 2, p. 155-178.

Davis, F.D., 1989. “Kegunaan persepsian, Kemudahan penggunaan persepsian, and Acceptance of Information System Technology”, *MIS Quarterly*, Vol.13, No.3, p. 319-340.

Davis, Fred D.; Bagozzi, Richard P.; and Warshaw, Paul R., 1989. “User Acceptance of Computer Technology: A Comparison of Two Theoretical Models”, *Management Science*, Vol. 35, No. 8, Agustus, p. 982- 1003.

DeLone, W.H. and E.R. Mc Lean, 1992. ” Information System Success: The Quest for the Dependent Variable” *Infomation System Research* 3 (Marach).

Doney, Patricia M.; Cannon, Joseph P.; And Mulen, Michael R., 1998. “Understanding the Influence of National Culture on the Development of Trust”, *The Academy of Management Review*, Vol. 23, No. 3, July, p. 601-620.

Gefen, David; Heart, Tsipi; And Ben-Gurion, 2006. “On the Need to Include National Culture as a Central Issue in E-Commerce Trust Beliefs”, *Journal of Global Information Management*, Vol. 14, Issue 4, p. 1-30.

- Gefen, David and Straub, Detmar W., 1997. "Gender differences in the perception and use of Email: An extension to the Technology Acceptance Model" *MIS Quarterly*; Vol. 21, No. 4, December, p. 389-400.
- Ghozali, Imam, 2006. "Structural Equation Modeling, Metode Alternatif dengan Partial Least Square (PLS)", Semarang: Badan Penerbit Universitas Diponegoro.
- Hair Jr., Joseph F.; Anderson, Rolph E.; Tatham, Ronald L.; and Black, William C., 1998. *Multivariate Data Analysis with Readings, Fifth Edition*, New Jersey: Prentice-Hall International, Inc.
- Halim, Abdul, 1994. *Bunga rampai Sistem Informasi Akuntansi, Edisi Pertama*, Yogyakarta:BPFE.
- Handayani, Rini, 2007. "Analisis Faktor-Faktor yang Memengaruhi Minat untuk menggunakan Sistem Informasi dan Penggunaan Sistem Informasi (Studi Empiris pada Perusahaan Manufaktur di Bursa Efek Jakarta)", *Materi SNA X Unhas Makasar*, 26 – 28 Juli 2007.
- Hartono, Jogiyanto, 1994. *Sistem Informasi Akuntansi Berbasis Komputer: Konsep Dasar dan Komponen, Buku 1*, Yogyakarta: BPFE.
- Hartono, Jogiyanto, 2004. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman- Pengalaman*, Edisi 2004/2005, Yogyakarta: BPFE.
- Hartono, Jogiyanto, 2007. *Sistem Informasi Keprilakuan*, Yogyakarta: Penerbit Andi.
- Hartono, Jogiyanto, 2008. *Metodologi Penelitian Sistem Informasi*, Yogyakarta: Penerbit Andi.
- Hasan, Bassam, 2006. "Effectiveness of Computer Training: The Role of Multilevel Keyakinan diri atas komputer", *Journal of Organization and End User Computing*, Vol. 18, No. 1, p. 50- 68.
- Hasan, Bassam, 2007. "Examining the Effect of Computer Self-Efficacy and System Complexity on Technology Acceptance", *Information Resources Management Journal*, Vol. 20, Issue 3, p. 76-88.
- Hodgetts, E.M. and Luthans, F., 1994. *International Management, 2nd Edition*, New York: McGraw Hill, Inc.
- Hofstede, Geert; Neuijen, Bram; Ohayv, Denise Daval; and Sanders, Geert, 1990. "Measuring Organizational Cultures: A Qualitative and Quantitative Study Across Culture", *Administrative Science Quarterly*; June, Vol. 35, No. 2, p. 286-316.
- Hofstede, Geert, 1991. *Culture and Organizations: Software of the Mind*, London: McGraw-Hill International (UK) Limited.
- Hofstede, Geert, 1998. "Attitudes, Values and Organizational Culture: Disentangling the Concepts", *Organization Studies*, Vol. 19, No. 3, p. 477-492.
- Hong, Weiyin; Thong, James YL; Wong, Wai-Man; and Tam, Kar-Yam, 2002. "Determinants of User Acceptance of Digital Libraries: An Empirical examination of Differences and System Characteristics", *Journal of Management Information Systems*, Vol. 18, No. 3, Winter, p. 97- 124.

- Igbaria, Magid; Guimaraes, Tor; and Davis Gordon B., 1995. "Testing the Determinants of Microcomputer Usage via a Structural Equation Model", *Journal of Management Information Systems*, Spring 1995, Vol. 11, No. 4, p. 87-114.
- Igbaria, Magid; Parasuraman, Saroj; Baroudi, Jack J., 1996. "A motivational model of microcomputer usage", *Journal of Management Information Systems*; Vol. 13, No. 1, Summer, p. 127-143.
- Igbaria, Magid; Zinatelli, Nancy; Cregg, Paul; and Cavaye, Angele L.M., 1997. "Personal Computing Acceptance Factors in Small Firms: A Structural Equation Model", *MIS Quarterly*, September, Vol. 21, No. 3, p. 279-302.
- Ivory, Juhani, 2005. "An Empirical Test of The DeLone-McLean Model of Information System Success", *Database for Advance in Information System*, Spring 2005, Volume 36. No. 2, p. 8-27.
- Indriantoro, Nur dan Supomo Bambang, 1999. *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen*, Edisi Pertama, Yogyakarta: BPFE.
- Ja'far, Fathuddin, MA., 2007. *SEI EMPOWERMENT (Sepiritual, Emosional, & Intellectual Empowerment) ROAD TO THE GREAT SUCCESS*, Cimanggis - Depok: Penerbit Sepiritual Learning Centre.
- Kaler, G.K., 1983. *Butir-butir Tercecer Tentang Adat Bali Vol II (Scattered Thoughts on Balinese Custom Vol II)*, Denpasar: Bali Agung.
- Karahanna, Elena; Evaristo, J Roberto; and Srite, Mark, 2005. "Levels of Culture and Individual Behavior: An Integrative Perspective" *Journal of Global Information Management*; Vo. 13, No. 2, April-June, ProQuest Computing, p. 1-20.
- Karahanna, Elena; Straub, Detmar W; Chervany, Norman L., 1999. "Information Technology Adoption Across Time: A Cross-Sectional Comparison of Pre-Adoption and Post-Adoption Beliefs", *MIS Quarterly*; Vol. 23, No. 2, June, p.183-213.
- Koentjaraningrat, 2008. *Kebudayaan Mentalitas dan Pembangunan*, Jakarta: Gramedia Pustaka Utama.
- Kotter, J.P. and Heskett, J.L., 2002. *Corporate Culture and Performance*, New York: Free Press.
- Krishna, Anand, 2008. *Tri Hita Karana Ancient Balinese Wisdom for Neo Humans*, Jakarta: Anand Krishna Global Co-Operation
- Kusuma, IB. 2000, "THK dalam Kehidupan Masyarakat Bali", Makalah disampaikan dalam seminar THK tahun 2000, Denpasar: Pusaka.
- Lewis, William; Agarwal, Ritu; and Sambamurthy, V., 2003. "Sources of Influence on Beliefs about Information Technology Use: An Empirical Study of Knowledge Workers", *MIS Quarterly*, Vol. 27, No. 4, December, p. 657-678.
- Lim, John, 2004. "The Role of Power Distance and Explanation Facility in Online Bargaining Utilizing Software Agents", *Journal of Global Information Management*, Vol. 12, No.2, April- Juni, p. 27-43.

- Lippert, Susan K. and Volkmar, John A., 2007. "Cultural Effects on Technology Performance and Utilization: a Comparison of U.S. and Canadian Users", *Journal of Global Information Management*, Vol. 15, No. 2, April-June, p. 56-90.
- Laudon, Kenneth C., and Jane P. Laudon, 2002. *Management Information System, Managing The Digital Firm, Seventh Edition, International Edition*, Prentice-Hall International, Inc., www.prenhall.com/laudon.
- Laudon, Kenneth C., dan Jane P. Laudon, 2007. *Management Information System, Managing The Digital Firm (Sistem Informasi Manajemen, Mengelola Perusahaan Digital)*, Buku 1, Edisi 10, Pearson Prentice Hall, Penerjemah: Chriswan Sungkono dan Machmudin Eka P., Jakarta: Penerbit Salemba Empat,
- McLeod, Raymond, 1996. *Management Information System*, Simon & Schuster (Asia) Pte, LTd.
- McCoy, Scott; Everard, Andrea; and Jones, Bria M., 2005. "An Examination of the Technology Acceptance Model in Uruguay and the US: A Focus on Culture", *Journal of Global Information Technology Management*, Vol. 8, No. 2, p. 27-45.
- McCoy, Scott; Galletta, Dennis F.; and King, William R., 2007. "Applying TAM Across, Culture: The Need for Caution", *European Journal of Information Systems*, Vol. 16, p. 81-90
- McGill, Tanya; Hobbs, Valerie; and Klobas, Jane, 2003. "User-Developed Applications and Information Systems Success: A Test of DeLone and McLean's Model" *Information Resources Management Journal*, January-March, Vol. 16, No. 1, p. 24-45.
- Ndubisi, Nelson Oly; Gupta, Omprakash K.; and Ndubisi, Gibson C., 2005. "The Moguls' Model of Computing: Integrating the Moderating Impact of Users' Persona into the Technology Acceptance Model", *Journal of Global Information Technology Management*, Vol. 8, No. 1, p. 27-47.
- Nugroho, Mahendra Adhi, 2008. "Kesuksesan Katalog Elektronik Perpustakaan Akademik: Pengaruh Ketakutan Komputer Pemakai dan Kualitas Pelayanan Pustakawan dengan Kualitas Sistem Informasi sebagai Variabel Kendali", *Jurnal Riset Akuntansi*, Vol. 11, No. 2, Mei, hal. 186-211.
- Palguna, A.A.B., 2007. *Budaya Tri Hita Karana dan Trikaya Parisudha*, Wahana, Edisi No. 59 Th. XXIII Nopember 2007, Hal. 14-17.
- Pendit, S.I.N., 2001. *Membangun Bali*, Denpasar: Pustaka Bali Post.
- Perbarindo Bali, 2007. *Buku Petunjuk Rapat Kerja Daerah Perbarindo Bali*, Singaraja, 14 Desember 2007.
- Pitana, IG., 1994. *Desa Pekraman dalam arus Modernisasi*, In G. Pitana (Ed.): *Dinamika Masyarakat dan Kebudayaan Bali (The Dynamic of Balinese Culture and Society)*, Denpasar: Bali Post Press) pp.137-169.
- Pitana, IG., 2002a. *Wahana Pelestarian Kebudayaan dan Dinamika Masyarakat Bali*, dalam *Pidato Ilmiah Pengukuhan Guru Besar*, Unud, Denpasar.
- Pitana, IG., 2002b. *Aprisiasi Kritis Terhadap Kepariwisata Bali*, Print Works, Denpasar-Bali, Indonesia.

- Pitt, Leyland F.; Watson, Richard T.; and Kavan, C. Bruce, 1995. "Service Quality: A Measure of Informaton Systems Effectiveness", MIS Quarterly, June, Vol. 19, No. 2, p. 173-187.
- Poniman, F.; Nugroho, I.; dan Azzaini, J., 2008. "Kubik Leadership, Solusi Esensial Meraih Sukses dan Hidup Mulia", Jakarta: PT Gramedia Pustaka Utama.
- Pragatha, R., 1995. "Memperkuat Budaya Perusahaan", Majalah Manajemen dan Usahawan No. 4 Tahun XXIV, April, Jakarta.
- Purohit, Yasmin S. and Simmers, Claire A., 2006. "Power Distance and Uncertainty Avoidance: a Cross-National Examination of Their Impact on Conplict Management Modes", Journal of International Business Research, Vol 5, No.1, p. 1-19.
- Putra, IGM., 2000. THK dalam Arsitektur Bali, dalam kumpulan makalah Konsep dan Implementasi THK dalam Pembangunan Bali Menyongsong Pelaksanaan Otonomi Daerah, Pusat Kajian Bali.
- Radityo, Dody dan Zulaikha, 2007. "Pengujian Model DeLone and McLean Dalam Pengembangan Sistem Informasi Manajemen (Kajian Sebuah Kasus)", Materi SNA X Unhas Makasar, 26 – 28 Juli 2007.
- Restuningdiah, Nurika, 2006. "Pengaruh Partisipasi terhadap Kepuasan Pemakai Sistem Informasi pada Perusahaan yang Mengembangkan Sistem Informasi yang Berbasis Komputer", Disertasi, Program Pasca Sarjana Universitas Brawijaya Malang.
- Riana, I Gede, 2010. "Dampak Penerapan Budaya Tri Hita Karana Terhadap Orientasi Kewirausahaan dan Orientasi Pasar serta Konsekuensinya Terhadap Kinerja Usaha", Disertasi, Program Doktor Ilmu Manajemen Fakultas Ekonomi Universitas Brawijaya Malang.
- Robinson, P.B. and Sexton, E.A, 1994. The Effect of Education and Experience on Self Employment Success, Journal of Business Venturing 9, pp. 141-156.
- Schein, Edgar, H., 2004. Organizational Culture and Leadership, John Wiley and Sons, Inc
- Setianingsih, Sunarti dan Nur Indriantoro, 1998. "Pengaruh Dukungan Manajemen Puncak dan Komunikasi Pemakai-Pengembang terhadap Hubungan Partisipasi dan Kepuasan Pemakai dalam Pengembangan Sistem Informasi", JRAI, Juli 1998, hal. 192-207.
- Siagian, Salim; dan Asfahani, 1999. Kewirausahaan Indonesia dengan Semangat 17-08-1945, Jakarta: Kledge Jaya Putra Timur.
- Solimun, 2002. Multivariate Analysis Structural Equation Modelling (SEM) Lisrel dan Amos (Aplikasi di Manajemen, Ekonomi Pembangunan, Psikologi, Sosial, Kedokteran dan Agrokompleks), Malang: Penerbit Universitas Negeri Malang.
- Srite, Mark; Thacher, Jason Bennett; and Galy, Edith, 2008. "Does Within-Culture Variation Matter?, An Empirical Study of Computer Usage", Journal of Global Information Management, Vol. 16, Issue 1, p. 1-25.

- Straub, Detmar; Limayem, Moez; and Karahanna-Evaristo, Elena, 1995. "Measuring System Usage: Implications for IS Theory Testing", *Management Science*, Vol. 41, No. 8, Agustus, p. 1328-1342.
- Sudharta, Tjok Rai, M.A. dan Atmaja, Punia Ida Bagus Oka, Drs. 2005. *Upadesa Tentang Ajaran-Ajaran Agama Hindu*, Surabaya: Penerbit Paramita.
- Surpha, W., 1991. *Eksistensi Desa Adat di Bali (The Existence of Desa Adat in Bali)*, Denpasar: Upada Sastra.
- Susanto, A.B.; Sujanto, F.X.; Wijanarko, Himawan; Susanto, Patricia; Mertosona, Suwahjuhadi; dan Ismangil, Wagiono, 2008. *A Strategic Management Approach Corporate Culture & Organization Culture*, Jakarta: The Jakarta Consulting Group.
- Szajna, Bernadette, 1994. "Software Evaluation and Choice: Predictive Validation of the Technology Aceptance Instrument", *MIS Quarterly*, Vol. 18, No. 3, September, p. 319-324.
- Szajna, Bernadette, 1996. "Emperical Evaluation of the Revised Technology Acceptance Model", *Management Science*, Vol. 42, No. 1, January, p. 85-92.
- Tait, Peter and Vessey, Iris, 1988. "The Effect of User Involvement on System Success: A Contingency Ap.roach", *MIS Quarterly*, March, Vol. 12, No. 1, p. 91-108.
- Taylor, Shirley And Todd, Peter, 1995. "Assesing IT Usage: the Role of Prior Experience", *MIS Quarterly*, Vol. 19, No. 4, December, p. 561-570.
- Thatcher, Jason Bennett; Srite, Mark; Stepina, Lee P.; and Liu, Yongmei, 2003. "Culture, Overload and Personal Innovativeness with Information Technology: Extending the Nomological Net", *The Journal of Computer Information Systems*, Vol. 44, No. 1, Fall, ProQuest Computing, p. 74-81.
- Thatcher, Jason Bennett and Perrewe, Pamela L., 2002. "An Empirical Examination of Individual Traits as Antecedents to Computer Anxeity and Computer Self-Efficacy", *MIS Quarterly*; Vol. 26, No. 4, December, p. 381-396.
- Thompson, Ronald L.; Higgins, Christopher A.; and Howell, Jane M., 1991, "Personal Computing: Toward a Conceptual Model of Utilization," *MIS Quarterly*, March, Vol.15, No.1, p.125-143.
- Thompson, Ron; Compeau, Deborah; and Higgins, Chris, 2006. "Intentions to Use Information Technologies: An Integrative Model", *Journal of Organizational and End User Computing*, Vol. 18, No. 3, p. 25-46.
- Triyowono, Iwan, 2006. *Perspektif, Metodologi, dan Teori Akuntansi Syariah*, Jakarta: PT. RajaGrafindo Persada.
- Venkatesh, Viswanath and Davis, Fred D., 2000. "A Theoretical Extension of the Technology Acceptance Model: Four Longitudinal Field Studies", *Management Science*, Vol. 46, No. 2, February, p. 186-204.
- Venkatesh, V.; Morris, M.G.; Davis, G.B.; and Davis, F.D., 2003, "User Acceptance of Information Technology: Toward a Unified View," *MIS Querterly*, Vol.27, No.3, September, p. 425-478.

- Wang, Wei; Hsieh, J.J. Po-An; Butler, John E.; and Hsu, Sheng-Hsun, 2008. Innovate with Complex Information Technologies: A Theoretical Model and Empirical Examination”, *The Journal of Computer Information Systems*; Fall, Vol. 49, No. 1, ProQuest Computing, p. 27- 36.
- Wardana, I Made, 2006. “Pengaruh Lingkungan dan Budaya Pemasaran Terhadap Strategi dan Kinerja Pemasaran serta Pengembangan Industri Pariwisata Berkelanjutan di Provinsi Bali, Desertasi, Program Pasca Sarjana Universitas Airlangga.
- Wiana, I Ketut, 2007. *Tri Hita Karana Menurut Konsep Hindu*, Surabaya: Paramita Surabaya. Wilkinson, Joseph W.; Cerullo, Michael J.; Raval, Vasant; and Wong-On-Wong, Bernard, 2000.
- Accountin Information Systems (Essential Concepts and Ap.lications)*, Fourth Edition, New York: John Wiley and Sons, Inc.
- Windia, Wayan, 2007. Analisis Bisnis yang Berlandaskan Tri Hita Karana (Sebuah Kasus Pelaksanaan/Penjabaran PIP Kebudayaan UNUD), *Wahana*, Edisi No. 57 Th. XXIII Mei 2007, Hal 4-6.
- Windia, Wayan dan Dewi, Ratna Komala, 2007. Analisis Bisnis yang Berlandaskan Tri Hita Karana, Denpasar: Penerbit Universitas Udayana.
- Yi, Mun Y.; Fiedler, Kirk D.; and Park, Jae S., 2006. “Understanding the Role of Individual Innovativeness in the Acceptance of IT-Based Innovations: Comparative Analysis of Models and Measures”, *Decision Sciences*, August, Vol. 37, No. 3, p. 393-426.