



JURUSAN AKUNTANSI

**FAKULTAS EKONOMI
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SKRIPSI

**ANALISIS TRANSPARANSI WEB PEMERINTAH DAERAH
DI KALIMANTAN DAN INDONESIA BAGIAN TIMUR**

Oleh:

ANGGRI PRATIWI VITTRA

1510531024

Pembimbing

Dr. Asniati, SE, MBA, Ak, CA, CSRA

NIP. 196506071991032002

*Diajukan untuk Memenuhi Sebahagian dari Syarat-syarat Guna
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	No. Alumni Universitas	ANGGRI PRATIWI VITTRA	No. Alumni Fakultas
	BIODATA		

a). Tempat/ Tgl. Lahir: Padang/ 31Maret 1997 b). Nama Orang Tua: Vittra Joni dan Efnida c). Fakultas: Ekonomi d). Jurusan: Akuntansi e). No BP: 1510531024 f). Tanggal Lulus: 22 Juli 2019 g). Predikat Lulus:Sangat Memuaskan h). IPK: 3,38 i). Lama Studi: 4 tahun j). Alamat Orang Tua: Komp. Bumi Minang II

“ANALISIS TRANSPRANSI WEB PEMERINTAH DAERAH DI KALIMANTAN DAN INDONESIA BAGIAN TIMUR”

Skirpsi oleh : **Anggri Pratiwi Vittra**

Pembimbing : **Dr. Asniati, SE, MBA, Ak, CA, CSRA**

ABSTRACT

The study aims to determine the level of web transparency of local government of local government in Kalimantan and eastern Indonesia. According to the Badan Pusat Statistik Indonesia. Kalimantan and eastern Indonesia has the lowest local government revenue especially in West Sulawesi and South Kalimantan. Kalimantan has 47 regencies and 9 cities while Eastern Indonesia has 156 regencies and 20 cities. However, only 45 regencies and 9 cities that fit with the criteria such as the web has financial documents and LAKIP. Data were analyzed using content analysis. Transparency is measured using a combination of two index namely Municipalities Transparency index and Digital Transparency index. Of the two index, 8 dimensions are grouped into 3 variabel. Based on the result of he research it can be concluded that (1) The level of web transparency of local governamnets in Kalimantan and eartern Indonesia is less transparent or 38,86%. (2) The level of general information transparency on the web in Kalimantan and eastern Indonesia is less transparent or 32,60%. (3) The level of web transparency of web administration and management information in Kalimantan and eastern Indonesia is 34,69%. (4) The level of transparency of information on relations with external parties is less transparent or 49,29%. (5) The city governmet web is more transparent than the regency government. The result of this study are expected to improve management information systems in local government in Kalimantan and Eastern Indonesia.

Keywords : *Web Transparency, Local Government, Municipalities Transparency Index, Digital Transparency Index*