



**DEPARTMENT OF ACCOUNTING  
FACULTY OF ECONOMICS  
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**ANALYSIS OF LOCAL GOVERNMENT WEB TRANSPARENCY IN  
SUMATERA**

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**Analysis Of Local Government Web Transparency In Sumatera**

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*This study aims to determine the level of web transparency of local governments in Sumatera. Sumatera Island has 120 regencies and 34 cities, however only 53 regencies and 13 cities that fit with the criteria such as the website has financial documents and LKjIP. Data were analyzed using content analysis. Transparency is measured using a combination of two index namely Municipalities Transparency Index and Web 1.0 Total Disclosure Index. From the two indices, eight dimensions are grouped into three variables. The research of this research shows that (1) The level of web transparency of local government in Sumatera is less transparent with 32.55%. (2) The level of web transparency in terms of general information disclosure is no transparent with 25.87%. (3) The level of web transparency in terms of managerial and administrative disclosure is less transparent with 30.70%. (4) The level of web transparency in terms of relationship with external parties is less transparent with 41.08%. (5) The city government web is more transparent than the regency government. The results of this study are expected to improve management information systems of local government in Sumatera.*

**Keywords:** Web Transparency, Local Government, Municipal Transparency Index, Web 1.0 Total Disclosure Index

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui tingkat transparansi web pemerintah daerah di Sumatera. Pulau Sumatera memiliki 120 kabupaten dan 34 kota, walaupun begitu hanya 53 kabupaten dan 13 kota yang sesuai dengan kriteria yaitu web memiliki dokumen keuangan dan LKjIP. Data yang dianalisis menggunakan content analisis. Transparansi diukur menggunakan kombinasi dari dua indeks yaitu *Municipalities Transparency Index* dan *Web 1.0 Total Disclosure Index*. Dari dua indeks tersebut didapat delapan dimensi yang dikelompokkan menjadi tiga variabel.

Berdasarkan hasil penelitian dapat disimpulkan bahwa (1) Tingkat transparansi web pemerintah daerah di Sumatera masih kurang transparan dengan 32.55%. (2) Tingkat transparansi informasi umum web di Sumatera tidak transparan dengan 25.87%. (3) Tingkat transparansi informasi administrasi manajerial web di Sumatera masih kurang transparan dengan 30.70%. (4) Tingkat transparansi informasi hubungan dengan pihak luar web di Sumatera masih kurang transparan dengan 41.08%. (5) Web pemerintah kota lebih transparan daripada pemerintah kabupaten. Web pemerintah di Sumatera dapat diklasifikasikan menjadi kurang transparan. Hasil dari penelitian ini diharapkan dapat meningkatkan sistem informasi manajemen di pemerintah daerah di Sumatera.

**Kata Kunci** : Transparansi Web, Pemerintah Daerah, Municipal Transparency Index, Web 1.0 Total Disclosure Index