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How strong is the integrity disclosure in Indonesian Province website?

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Abstract

The high level and trend of corruption in Indonesia Province could hinder the goal of Sustainable Development Goals point 16. This study aims to identify disclosures of integrity through websites and classify the Indonesia Provinces into 3 categories, namely high, medium, and low based on the integrity disclosure index using institutional theory. The data is based on content analysis to analyze practices through disclosure of integrity on 34 Indonesian Province websites using the Integrity Framework Disclosure Index instrument. The findings indicate that Indonesia has disclosed 775 items (48%). The items of vision, mission, and integrity report are the biggest disclosed items among other items that show Indonesia's effort to create a "good image" in the public eyes. Several Provinces are in the moderate category because of a strategic issue in the field of education. Local governments still have to review the increase in integrity disclosure on websites and their real-life implementation to improve integrity and fight corruption in Indonesia.

Introduction

Indonesia is still battling corruption cases in many organizations, especially in the government sector. Based on the Indonesia Corruption Watch (2017) data, there are 9 out of 34 provinces in Indonesia that are still high in corruption cases. These provinces are East Java, West Java, North Sumatera, Aceh, Central Java, South Sulawesi, Riau, West Nusa Tenggara, and Riau Island with West Java as the province with the highest level of corruption. There are 10 culprits that are involved in these corruption cases. The 10 culprits from the highest number are State Civil Apparatus (495), private sector (241), Village Head (102), society (59), employees of state-owned enterprises (50), chair or members of organizations (44), Village Apparatus (38), chair or members of Regional People's Representative Assembly (DPRD) (37), Regional Head (30), and employees of regional owned enterprises (30). These corruption cases must be identified because it can harm Indonesia including the economic cycle and affect global issues (Junaidi, 2018).

To achieve the 2030 Agenda, it is critical to combat corruption (Joseph et al., 2019). The 2030 Agenda was adopted by world leaders in 2015 as a course of action to promote stability and prosperity in Indonesia by 2030. The objective of the agenda is the implementation of 17 Sustainable Development Goals (SDGs) and 169 objectives in order to balance various key aspects in the world including the economic, social, and climate. In these 17 goals, the 16th goal imparted fairness for all and built effective, accountable, and inclusive institutions at all levels (<https://sustainabledevelopment.un.org>). Given that Indonesia adheres to this agenda, which is also outlined in the Presidential Regulation of the Republic of Indonesia Number 59 of 2017, it is critical for Indonesia to combat corruption in order to achieve the 16th goal.

Corruption remains prevalent in Indonesia, particularly in the provinces, and is on the rise (Rini & Damiani, 2017). *Badan Pengawasan Keuangan dan Pembangunan (BPKP)* (2016) report outlined

many factors that contribute to corruption in Indonesia's local government. The first factor is power monopoly, which means that regional officials have significant power to administer regional budget and expenditure revenue (*APBD*), recruit area officials, and procure goods and services, which has led to them committing criminal acts of corruption through bribery and gratification. The second factor is policy discretion which corresponds to local governments abusing budgetary powers to generate fictive funds to cover expenses that are not budgeted in the municipal budget and expenditure revenue, which opens the door to corruption. The third is the deficiency of accountability, the lack of transparency in budgetary management, management of assets, and the supply of goods and services leading to corruption in the Regional Head.

The government could deter corruption by reinvesting knowledge of good governance, accountability, and integrity, as well as eliminating tacit or explicit knowledge of corruption (Prabowo et al., 2018). In Indonesia, there are several prevention acts to eradicate corruption through several state institutions including the Corruption Eradication Commission (KPK) that carries the duties of preventing and eradicating corruption in accordance with the Law of the Republic of Indonesia Number 19 of 2019. Other than that, Indonesia also implements *Sistem Pengendalian Internal Pemerintah (SPIP)* in the central government and regional governments as stipulated in the Presidential Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System to check the achievement of organizational goals through effective and efficient activities, the reliability of financial reporting, the security of state assets, and compliance with laws and regulations. The government of Indonesia also issued the Law of the Republic of Indonesia Number 14 of 2008 concerning public information disclosure to increase transparency and availability of information.

The number of corruption cases in Indonesia has led the government to take steps to disclose their integrity and meet the transparency requirements for both government work and financial disclosure to society. Society, as well as politicians, place a high value on the government's integrity including the government's operation since integrity is a quality that must be prioritized in the country (Michener & Bersch, 2013). People also evaluate the government's integrity based on their conduct, especially their ethical behavior at work (Huberts, 2018). As a result, in compliance with e-government implementation strategy in the Presidential Instruction of the Republic of Indonesia Number 3 of 2003, the government collaborates with law enforcement agencies to report the integrity and demonstrate accountability through local authority websites in each province.

Since information technology is a suitable communication medium nowadays, it can be an effective way to disclose government integrity through the websites. Several studies have provided convincing evidence of the use of websites for the disclosure of information. According to Lee (2017), in his study for financial literacy, a financial services firm in the United States uses the internet to improve consumer marketing and requires all of its customers to use the website. Another study from Nobanee & Ellili (2018) on Anti-Money Laundering disclosure, found that in UAE banks, the level of disclosure on their website is higher than in their annual report. Likewise in Indonesia, a study from Joseph et al. (2019) stated that when compared to Malaysia, Indonesia's local authority website disclosure is capable of serving the public because it has 29 out of 47 items in its average website disclosure. This research indicates that website utilization is an efficient means of disclosing integrity.

This paper used the institutional theory to explain integrity disclosure through the local government websites. Institutional theory explains that organizations in the same field will tend to apply institutional practices and adhere to widely held social standards and beliefs (Ahyaruddin & Akbar, 2016). The organization would gain credibility from society if it can adopt and enforce these institutional practices (Fernando & Lawrence, 2011). Following the author, the legitimacy theory emphasizes that organizations will continue to strive and ensure that they are regarded as functioning by the society. In this way, institutional theory and legitimacy theory are related because the organization ensures its performance in accordance with societal expectations. Thereby, the

integrity disclosure via the local government's websites can be considered as one of the practices used by the Indonesian local government to gain credibility and demonstrate commitment.

The Indonesian local government should be the leader with competence, vision, and integrity in order to provide excellent public services, one of them is to minimize corruption through website disclosure (KPK, 2019). In fact, in Indonesia, corruption cases can still be regarded as high. It can be seen from the Transparency International (2019) Corruption Perception Index (CPI) that Indonesia is one of the countries with little to no improvement in the degree of corruption. Indonesia is also still under 50 out of 180 ranks, indicating that it continues to have a significant corruption issue (Transparency International, 2020b). Several studies, one of them by Ratmono (2013), was done on the local government's financial reporting disclosure through the internet. However, it is critical to conduct research on the integrity disclosure index through the website, not just in terms of financial reporting but also in terms of integrity information in the local government sector. Based on this issue, this research's objective is to determine the integrity disclosure index through Indonesian Province's websites and to analyze the pattern of integrity disclosure through classifying the type of disclosure index based on the province's local authority website. This paper adds to the body of literature by assisting readers in their understanding of integrity disclosure through the website. The second contribution is to assist the local government in improving and intensifying integrity disclosure through the development of a website for and to the society. Thus, the findings will later assist local governments and communities in opening their eyes to carrying out integrity and becoming a successful democratic country through engagement between local governments and society through the internet in order to realize people's welfare and the quality of Indonesia's growth.

Literature Review

Institutional Theory

This research employed institutional theory to explain and predict the integrity of the local governments' disclosure in Indonesian provinces. The theory explains the homogeneity of design and practice among the same organization, known as isomorphism (DiMaggio & Powell, 1983). According to Dacin et al. (2002), institutional theory is a popular and effective theory for understanding both individual and organizational behavior. To thrive, an organization must engage with the surrounding community in ways that are acceptable in its environment (Dillard et al., 2004). The influence faced by the organization in its environment will lead an organization to adopt acceptable practices and structures to gain credibility, including the local government (Ratmono, 2013).

The institutional theory explains the relationship between organizations and the environment around them in order to survive and build structures to guide social behavior (Zheng et al., 2013). Al-Mamari et al. (2013) research stated that institutional theory argues that organizational structure can be maintained through three mechanisms that lead to isomorphism within and throughout the organization namely coercive, cognitive/mimetic, and normative. Coercive isomorphism is related to power chains and requires organizations to follow practices of legislative or political influence. Cognitive/mimetic isomorphism discusses where organizations tend to imitate the practices of other organizations that are considered successful. While normative isomorphism is maintained through norms and practices that are accepted by organizations as a basis. Under this institutional theory, organizations gain legitimacy through procedures such as disclosure practices, due to pressure from institutions (Joseph et al., 2019).

Large organizations will tend to be more visible and receive more attention by the state, media, professionals, and society (Luoma & Goodstein, 1999). The regulation of website disclosure by the local government (e-government) may also be said to be the implementation of practices in order to achieve legitimacy by the organization's environment in order to preserve the sustainability

of the organizations. Legitimacy theorists often rely on the idea that there is a “social contract” between the organization and society. Therefore, institutional theory is related to legitimacy theory because the organization operates based on the support received from the voters (Díez-Martín et al., 2013). As a result, constructing credibility from public information disclosure through the website becomes critical for the organization because it would otherwise distract society’s expectations (Kristiyanto, 2019).

Strategy to Mitigate Corruption in the Indonesian Provinces

Transparency International (2020c) defined corruption as the abuse of power for personal gain. The article also stated that corruption can reduce trust, weaken democracy, hamper economic development and worsen inequality, poverty, social division, and environmental crisis. The damage caused by corruption is a major problem and can hamper the achievement of SDGs, especially the 16th point (Changwony & Paterson, 2019). To protect Indonesia from corruption, the government has made various efforts by developing several regulations as well as being their task and responsibility. The regulations are the Law of the Republic of Indonesia Number 19 of 2019 concerning the Corruption Criminal Eradication Commission, the Presidential Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System, and the Law of the Republic of Indonesia Number 14 of 2008 concerning Public Information Disclosure.

One of the leading institutions that run anti-corruption programs in Indonesia, KPK (2020), mentioned three strategies that must be enforced so that corruption can be eradicated more effectively, namely repressive, strategy, system improvement, and education and campaigns. The repressive strategy is a legal attempt to bring corruptors to court through public complaints or it can be said as an integrity reporting channel as one of the strategies to deter corruption. The integrity reporting channel is one important aspect of disclosure strategy because it is able to connect the community and government together to prevent misconduct activity as proved by the fact that most of the corruption cases were revealed due to public complaints. Further, the improvement of the system is to create a better system and minimize corruption. Some of them include encouraging state administrators’ transparency through Reports of State Organizer’s Assets (LHKPN) and modernizing public services through an integrated online framework. The government’s final strategy is education and advocacy as one form of action with the goal of inviting the public to participate in the corruption eradication movement, building anti-corruption behavior and culture, and increasing awareness of integrity in both government and society.

The government also seeks transparency to fight corruption. As stated in the Law Number 14 of 2008 concerning Openness of Public Information Chapter IV Article 9 point 2, information that must be provided and announced periodically is the information related to Public Agency, Public Agency activities and performance, financial statements, and/or other information that are regulated in the Law statement. One of the government’s obligations in serving the community is to provide clear and concise information (Kurniawan et al., 2017). This corresponds to the purpose of the issuance of the Republic of Indonesia Presidential Instruction No 3 of 2003 concerning National Policies and Strategies for E-government Development that online information disclosure will encourage governments to make clear transparency and act for the public interest (García-Tabuyo et al., 2017). Therefore, it can be stated that information disclosure, both through regulations and online, is critical to deterring corruption in Indonesia.

Integrity Disclosure Index

Maeschalck (2009) defined public integrity as public values and norms that are practiced by the organization daily and can be generally accepted. These values and norms then play an important role in the four main functions of integrity management: determining and defining integrity, guiding

towards integrity, monitoring integrity, and enforcing integrity. Determining and defining integrity has become important because it can be said that the government has recognized the need for integrity and that this definition of integrity is a guarantee that the government will act honestly and with good character. Whereas the function of guiding towards integrity through integrity policy must be enforced to guide the government to have integrity and to be compliant with values and ethics. The importance of the function of monitoring and enforcing integrity can be carried out with the existence of integrity commitment which includes aspects of core values of society, a set of moral values, and an organizations code of conduct. Macaulay et al. (2013) argued that integrity has a positive relationship between efficiency, effectiveness, and public trust. The lack of integrity can have several consequences including public distrust, negative image, and an increase in the level of fraud (Joseph et al., 2019).

The government should have taken the initiative in the attempt to uphold the integrity and achieve good governance. Khalid et al. (2016) and Said et al. (2015) stated several examples of initiatives that can be carried out to provide integrity, accountability, enhance positive value, and provide excellent services. These are clean, efficient, and trustworthy aspects that can be implemented in an organization's objective statement and vision and mission, and excellent work culture and code of work ethics that lead the members of the organization to behave and work according to ethical ethics and have an embedded moral value. The last is the client charter, and implementation of the National Integrity Plan (NIP) to be the framework of the government to achieve the vision and mission within a specified time frame. NIP cannot stand alone, therefore, it is necessary to apply two things, namely a Strategic Action Plan in the form of strategies or actions in order to achieve the NIP at a predetermined time and a Strategic Integrity Approach to support the implementation of the Strategic Action Plan in the form of techniques or under the strategy at a strategic action plan. Another way to achieve integrity and good governance is through disclosure (Midin et al., 2017). Thus, the local government's integrity framework must be accessible, relevant, and consistent with the other policies (IBAC, 2015).

To enhance public awareness about government initiatives in an effort to uphold integrity, mitigate corruption, and increase good governance, reports must also be provided and easily accessible by the public as pointed in the Law of the Republic of Indonesia Number 14 of 2008 concerning Public Information Disclosure. One of the ways is using websites that are already regulated in the application of e-government. The implementation of e-government can be in line with the strategies expressed by the Corruption Eradication Commission since public participation is expected to be achieved (Abadi et al., 2014). In addition, information disclosure on the local authority website is needed to promote good governance that is in accordance with the public-sector reform agenda (Joseph et al., 2019). Good governance is very important for the government to enhance public trust and gain society's legitimacy (Khalid et al., 2016). This can be further explained through the coercive isomorphism under institutional theory.

Research Method

Research Design

For data collection, this paper used a local government website in thirty-four Indonesian provinces. The inclusion and exclusion transparency aspects in the Indonesian provinces' websites will be analyzed to measure the performance of integrity disclosure. This paper chose data from the website because the website is a valid communication medium that can be accessed by the wider community. Even though there are laws and e-government regulations that have been enacted, the government also reveals some transparency about their integrity volunteerism, which may make the integrity disclosure less than ideal (Nor et al., 2019).

Content analysis is used in this research. The content review approach has been used in many disclosure reports, including one by Ekasari et al. (2019), which have used the content

analysis method. This indicates that content analysis techniques will assist in calculating qualitative information that would be used to assess processes through disclosure and measure the extent of integrity framework information disclosure, as discussed in the following discussion.

Operational Definition of Variable and Measurements

The Integrity Framework Disclosure Index (IFDi) instrument that was used in this study is the 13 categories and 47 items by Joseph et al., (2019). The instruments, processes, and structures that exist within the integrity framework was included in these 13 categories. IBAC (2015) stated that important elements such as risk assessment, policies, procedures, and good organizational culture must be included in order to create an effective integrity framework to minimize and detect corruption. This study gathered information from each province's website and assigned a score for the level of disclosure. Each item received a 1 (one) score for acceptable disclosure and a 0 (zero) score if there was no disclosure on the website.

Analysis of Data

The website disclosure of the integrity framework was analyzed descriptively. This study was first identified in the Integrity Framework Disclosure Index (IFDi) which was used for the identification of integrity disclosure indexes in every Indonesian province's website. To assist in the process and analysis of the data, the 13 categories and 47 items were identified and scored using an excel-based work paper. Thirty-four official websites of the provincial government were traced through Google from 1 June 2020 to 30 June 2020 after completing the preparation of the working paper. The first objective in this paper was answered by identifying the most disclosed and the least disclosed items on the provincial government websites. For the second objective, a recapitulation of all the final scores from each website was made to classify the type of disclosure index by ranking it. The classification is divided into three types which are high, medium, and low.

Results and Discussion

Descriptive Analysis

The search for disclosure of Indonesia's Province integrity through websites was accessed from 1 June 2020 to 30 June 2020 through the Google search engine. Disclosure of integrity has been identified using 13 categories and 47 items from Joseph et al., (2019) through several media on the website including website pages, Government Agencies Performance Accountability Report (LAKIP), the strategic plan (*RENSTRA*), Regional Medium Term Development Plan (RPJMD), Regional Long Term Development Plan (RPJPD), and Local Government Work Plans (RKPD). The results of the search were then entered into the Ms Excel working paper that had previously been created to address the objectives of this study.

To answer the first objective, the items with the highest and lowest disclosure were identified through the Excel spreadsheet. A score of 1 (one) is given when the item is not found on the website. The results will be seen through the sum, aggregation, and ranking of the total score of each category item in each province. Meanwhile, to answer the second objective, the final score for the disclosure of categories and items from each province was recapitulated and classified to determine the ranking of the province with the highest, middle, and lowest disclosures using the SPSS tool, the result of which can be seen in table 3.

Rank of Integrity Index Score

All Indonesian provinces' websites can be accessed, allowing for proper search and identification. The results of the 34 provincial websites ranking can be seen in Table 1.

Table 1. Indonesian Province Integrity Disclosure

No	Indonesian Province	IFDi Count	IFDi Result (%)
1	DKI Jakarta	45	95,74
2	Central Java	40	85,11
3	West Java	39	82,98
4	West Nusa Tenggara	37	78,72
5	Bengkulu	36	76,60
6	Jambi	36	76,60
7	East Java	35	74,47
8	Aceh	34	72,34
9	Special Region of Yogyakarta	33	70,21
10	Bangka Belitung	32	68,09
11	Lampung	30	63,83
12	Riau Island	29	61,70
13	North Sumatera	28	59,57
14	Riau	26	55,32
15	Banten	25	53,19
16	Papua	24	51,06
17	Bali	24	51,06
18	North Kalimantan	24	51,06
19	East Kalimantan	22	46,81
20	West Sumatera	18	38,30
21	South Sumatera	18	38,30
22	Maluku	17	36,17
23	Gorontalo	17	36,17
24	West Kalimantan	16	34,04
25	West Papua	14	29,79
26	West Sulawesi	14	29,79
27	Southeast Sulawesi	13	27,66
28	South Sulawesi	12	25,53
29	East Nusa Tenggara	10	21,28
30	South Kalimantan	9	19,15
31	North Sulawesi	7	14,89
32	Central Sulawesi	6	12,77
33	North Maluku	4	8,51
34	Central Kalimantan	3	6,38

Each province has implemented e-government implementation policies in the Presidential Instruction of the Republic of Indonesia Number 3 of 2003 and Law of the Republic of Indonesia Number 14 of 2008 concerning Public Information Disclosure to mitigate corruption and uphold integrity, although not all categories and items were disclosed on their website. According to the ranking above, no provinces disclosed items and categories in the full score or the 47 items and categories assigned. The highest disclosure score was disclosed by the Province of Jakarta, which was 45 (95.74%) and the lowest disclosure score by the Province of Central Kalimantan, which was 3 (6.38%). The difference in score between each Provincial Government website could be due to the Indonesian state's decentralization. The decentralized system gives each province its own authority to disclose integrity on their respective websites.

This can be explained by coercive isomorphism under institutional theory, which is related to the public sector reform (Midin et al., 2017). The implementation of e-government as well as the decentralized system currently being implemented by the Indonesian Government, is in line with public sector reforms. The Provincial Government's decentralized structure can be an essential component of a democratic attitude that enables the Provincial Governments to have

their respective authority in disclosing integrity on their websites. Whereas the website is seen as a medium that shows and reports their positive activities so that the community, who is their main stakeholder can accept the existence of the Provincial Government.

Determining the Integrity Disclosure Index through Indonesian Province's Websites

Table 2 shows that the majority of disclosures made by Indonesian Province websites were the vision and mission items. As many as 30 out of 34 provinces (88%) disclosed the provincial government vision and mission items on their website. As specified in the law that governs public information disclosure and the implementation of e-government, aspects such as cleanliness, efficiency, and trustworthiness, which can be included in the vision and mission elements, are required to be fulfilled in website disclosure. Thus, the Provincial Government's attempts to disclose the vision and mission items in their respective websites indicate that the Provincial Government has disclosed this item as a declaration of the organization's long-term goals in order to gain public trust as the primary stakeholder. The disclosure of the high vision, mission, and statement of purpose in each of the provincial websites can demonstrate similarities or homogeneity in the organization defined in institutional theory. In line with Coercive Isomorphism under institutional theory, this is also influenced by political practices or power chains as indicated by the implementation of e-government policies in the Presidential Instruction of the Republic of Indonesia Number 3 of 2003 and Law of the Republic of Indonesia Number 14 of 2008 concerning Openness of Public Information.

The highest disclosure was followed by the integrity reporting channel, totaling 24 out of 34 provinces (71%). These findings are consistent with the research Joseph et al. (2019), which shows that the Provinces of Indonesia in their respective websites establish high disclosure in reporting transparency in order to be "more visible" or create a "good image" from the community's perspective. This is in line with institutional theory, which discusses the recognition of legitimacy by society in order for organizations to thrive. As a result, it can be said that Indonesia has sought to establish a positive social outlook by upholding reporting integrity, which can result in transparency and accountability in accordance with SDGs 16 point 16.

Table 2. Disclosure Ranking

Categories	No. of Items	Score	Percentage
Integrities	1	5	15%
Objectives	7	157	66%
Integrity Policy	7	128	54%
Integrity Commitment	3	45	44%
Elements in Code of Ethics	5	39	23%
Scope and Responsibility	5	87	51%
National Integrity Plan	3	61	60%
Strategic Action Plan	6	81	40%
Strategic Integrity Approach	6	84	41%
Vision	1	30	88%
Mission	1	30	88%
Integrity Reporting Channel	1	24	71%
Type of Activities	1	4	12%
Total	47	775	48%

Classifying the type of disclosure index based on the Indonesian Province's website

The disclosure of integrity is divided into 3 classifications, high with a score of 32-47, medium with a score of 16-31, and low with a score of 0-15. Based on the ranking of disclosure integrity on each

provincial website, there were 10 provinces in the high disclosure category, 14 provinces in the medium category, and 10 provinces in the low category. From surfing through the website, many provinces were found to be still concentrating on organizational goals in improving the province and had not included several disclosure items, causing several Indonesian province to fall into the medium and low categories.

Table 2. Integrity Disclosure Index Classification

		Frequency	(%)
Classification	High	10	29,4
	Medium	14	41,2
	Low	10	29,4
Total		34	100

The Province of Jakarta is the province with the most disclosed items compared to other Indonesian provinces. Looking into the Jakarta provincial government's reports and strategic action plans, the policies implemented were more focused on the province's development, such as the building of international stadiums, public transportation that was approaching its full potential, and supporting facilities for learning activities. Cheng, (1944) said that such disclosures would garner more interest from an educated society that seeks more information. Whereas in the Province of Papua, with medium integrity disclosure, one of the strategic issues in the education sector is the shortage of educators because educators, in general, are reluctant to be placed in remote areas and the lack of transportation because the areas are dispersed and are quite difficult to access. According to the reports, the Papua Provincial government's Human Development Index (HDI) is still the lowest compared to other regions. This is consistent with the findings of Joseph et al., (2019) who revealed that each local authority in Indonesia has its own policy for reporting activities or principles, resulting in regional variations in "good image" competition.

Conclusion

The purpose of this study is to identify the integrity disclosure of the Indonesian Provinces through their websites and classifying them into high, medium, and low categories using institutional theory. In achieving point 16 of the SDGs, which also addresses the first objective of this study, the Indonesian Province has disclosed information about their activities and principles with a score of 775 or 48%. Much of this is represented in the vision, mission, and integrity reporting channel sections.

With the high disclosure of vision, mission, and integrity reporting channel, it can be said that the Indonesian Province has made attempts to create a good image in the eyes of the public who are also their main stakeholders. Therefore, this is consistent with the institutional theory which stated that organizations will seek legitimacy from society in order to survive. To answer the second research objective, 10 Provinces were listed in the high category, 14 in the medium category, and 10 Provinces in the low category. The decentralization adopted by the Indonesian state has resulted in each region having the authority to disclose its activities and principals on the websites of their respective provinces. This is also influenced by the educated stakeholders in the high-category province, who demand more detailed information and disclosure. Meanwhile, when compared to provinces in the medium category, some circumstances, as evidenced by reports on the website, continue to face challenges in the education sector.

Seeing it from the institutional theory, even though Indonesia has made efforts to reveal integrity in their website, the Provincial Governments still need to improve their disclosure of integrity across its websites. Especially for provinces that fall into the medium and low categories. This is important for Indonesian government in realizing SDGs point 16. In addition, for the 10

provinces that were already in the high category, it is necessary to review whether the local government has carried out their integrity in practice. Besides that, although research shows that provinces in the high classification displayed their disclosures on the website because of the demands of an educated community, each province certainly has its own advantages. For example, East Nusa Tenggara Province is in a low category, whereas East Nusa Tenggara Province is one of the provinces that has excellent tourism potential. This province attracts a large number of visitors, both domestic and international. Therefore, the East Nusa Tenggara provincial website should serve as a kind of guide for tourists since it is a trusted official website, as opposed to tourists seeking information from other sources. By disclosing the integrity of the local government on their respective websites, people will also expect that the government will implement it in real life.

The limitation of this study is that it focuses on disclosure through websites, which do not reflect real-world circumstances. In certain cases, the website can evolve and be revised over time. In addition, the subjectivity in this study is quite high, therefore, it is hoped that further research can use more detailed instruments in finding information on the websites of each province.

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