

Identification of the integrity index in local governments in Java

Intiyas Utami

Department of Accounting, Satya Wacana Christian University, Salatiga, Indonesia
intiyas.utami@uksw.edu

Gideon Felix Gunawan

Department of Accounting, Satya Wacana Christian University, Salatiga, Indonesia
232017084@student.uksw.edu

Gracella Theotama

Department of Accounting, Satya Wacana Christian University, Salatiga, Indonesia
gracella.theotama@uksw.edu

Aprina Nugrahesthy Sulistya Hapsari

Department of Accounting, Satya Wacana Christian University, Salatiga, Indonesia
aprina@uksw.edu

Natasia Alinsari

Department of Accounting, Satya Wacana Christian University, Salatiga, Indonesia
natasia.alinsari@uksw.edu

Follow this and additional works at: <https://journal.uii.ac.id/jca>

Copyright ©2023 Authors.

Identification of the integrity index in local governments in Java

Intiyas Utami, Gideon Felix Gunawan, Gracella Theotama*, Aprina Nugrahesthy Sulistya Hapsari, Natasia Alinsari

Department of Accounting, Satya Wacana Christian University, Salatiga, Indonesia

JEL Classification:

R5, M48

Keywords:

Decentralization, institutional theory, integrity disclosure, local government, website disclosure

***Corresponding Author:**

gracella.theotama@uksw.edu

DOI:

[10.20885/jca.vol5.iss1.art1](https://doi.org/10.20885/jca.vol5.iss1.art1)

Copyright ©2023



This is an open access under
CC-BY-SA LICENSE

Abstract

Decentralization system of government in Indonesia creates local governments that have their own authority. However, this may raise the risk of corruption. The high level of corruption in Indonesia obstructs goal 16 of the Sustainable Development Goals (SDGs). The disclosure of integrity through the local government websites can create public disclosure information, so the public can assess the performance of each government and mitigate corruption levels. This study aims to explore the integrity disclosure index and identify the problems in disclosing integrity through the websites. This study uses Institutional Theory with coercive isomorphism. Data was collected based on content analysis on 113 websites of local governments in Java. The result shows that the average disclosure on the websites of the local governments in Java is 64.83%. With this good disclosure of integrity, local governments in Java can support the law on public information disclosure.

Introduction

Any fraud must have an underlying motive or factor. The motive for fraud is explained in a fraud framework, the fraud triangle, which was first developed by Cressey in 1953. This framework has been continually developed into the fraud hexagon by Vousinas (2019). Fraud can occur in any sector including in government organization. One example of fraudulent schemes is corruption which becomes a major problem for Indonesia and has always been a concern for the public. The result of a survey conducted by the Association of Certified Fraud Examiners (ACFE) Indonesia shows that fraud in the form of criminal acts of corruption is the most common fraud to occur in Indonesia, with a percentage of 64.4% (ACFE Indonesia, 2020). This result also indicates that the government is the most harmed organization/institution by the fraudulent acts. Corruption cases in Indonesia occur due to poor law systems and regulations, weak law enforcement, justification from several parties who support these actions, and abuse of power and authority (Kementerian Pendidikan dan Kebudayaan RI, 2018).

These government frauds could hinder the achievement of the 16th goal of the Sustainable Development Goals (SDGs). The Sustainable Development Goals (SDGs) are a global development agenda agreed by 193 heads of state at the 70th session of United Nations (UN) General Assembly in 2015 and written into a document entitled Transforming Our World: the 2030 Agenda for Sustainable Development (Johnston, 2016). The SDGs have 17 goals and 169 targets and are projected to end in 2030. Of these 17 goals, the focus on public sector institutions or institutional principles lies on point 16, which aims to build effective, accountable and inclusive institutions at all levels. This goal is supported by the government's stance to reduce bribery and corruption in all forms, increase effectiveness, accountability and transparency of institutions,

ensure public access to information and protect fundamental freedoms in accordance with national legislation and international agreements (United Nations Department of Economic and Social Affairs, 2019).

The implementation of SDGs in Indonesia is adapted to decentralized government system under the Law No. 23 on local government, 2014). Decentralized government system gives authority to each autonomous region to have authority, obligation, and right to manage and regulate its own government affairs, including local revenue and expenditure budget (Undang-Undang (UU) Tentang Pemerintahan Daerah, 2014). However, the potential for misuse of APBD by heads of local government in Indonesia is still quite high. Based on the results of sting operations (*Operasi Tangkap Tangan/ OTT*) done by the Corruption Eradication Commission (KPK) in 2020, of 109 suspects, around 40% were from the local government (Komisi Pemberantasan Korupsi, 2020). In addition, Indonesia Corruption Watch (ICW) noted that the local government corruption cases were dominated by village officials with losses reaching IDR 115 billion in 2020 (Kompas.com, 2021). An ICW researcher explained that the corruption cases in the local government indicated that the process of local autonomy, which was supposed to be a means of decentralized development, did not run optimally. The given authority triggers corrupt practices by the Local Heads and their officials instead (VOA Indonesia, 2013). Heads of local government have freedom in managing regional financial flows. On the one hand they can independently develop the potential of the region to become more developed, but on the other hand it can increase the risk of fraudulent financial statement or asset misappropriations. These may lead to high corruption cases in Indonesia which are actually perpetrated by heads of local government.

Various ways of preventing the misuse of local budget include alignment of accounting standard between the local and the central governments and the implementation of internal control system by building financial control system, risk mapping, and internal monitoring (Kompas, 2017b). Deputy Chairman of the Corruption Eradication Commission (KPK) 2015-2019, Laode Muhammad Syarif, explained that there were four guiding principles adopted by the KPK to prevent corruption: implementing a one-stop licensing system, improving the Government Internal Supervisory Apparatus (APIP), and enhancing e-planning, e-budgeting, and e-procurement that must be used by all local governments. With e-budgeting and e-procurement, the transparency process may increase the effectiveness and efficiency of the local government performance (Kompas, 2017a). The use of this website-based application is expected to accommodate financial management and activities in an integrated and timely manner, make it easier to coordinate between central and local governments, create a more transparent government, and reduce practices of corruption, collusion, and nepotism in Indonesia.

In line with the online process, the website may encourage the local governments to be more accountable and transparent (Joseph et al., 2019). Information disclosure could create government integrity and support the achievement of the 16th goal of the SDGs, create a culture of good public governance (GPG), and facilitate citizens to participate in monitoring the government's performance (Simarmata, 2017). According to Government Regulation No. 101 of 2000 on Education and Training of Civil Servants (2000), good public governance is a governance that applies the principles of professionalism, transparency, accountability, democracy, excellent service, efficiency and effectiveness, supremacy of law, and can be accepted by the whole community.

Integrity disclosure is a required effort to achieve the principles of accountability and transparency in order to support GPG (Midin et al., 2017). The most effective way to disclose integrity information is through the website or social media. The result of a previous study on the integrity disclosure index through provincial websites in Indonesia that measured 47 items had an average index fulfillment of 60.89% (Joseph et al., 2019). According to Midin et al. (2017), the integrity disclosure index in Australia and Malaysia is 79.63%. The result of study by Joseph et al.

(2018) conducted using the Integrity Framework Disclosure Index (IFDi) criteria showed that 14 states in Malaysia have a poor rating with Malacca having the highest rating at 18%.

This study applied institutional theory as the basis for government organizations to instill social values and norms in order to increase public trust and social expectations (Deegan, 2007). This organization's social responsibility toward society triggers a social contract. Laswad et al. (2005) stated that the society has an incentive to monitor the government and obtain information about the results of the government's performance. The local governments have an obligation to carry out the mandate of leading the region. They should be able to implement an accountable and transparent government system and support the 16th goal of the SDGs; however, not all of them can achieve this goal due to widespread corruption. The integrity disclosure index on the website is carried out because corruption cases in local government levels have increased since the decentralization.

This study was conducted to explore the broad scope of integrity information on local government websites. It was also conducted to assess whether every government organization has a website-based integrity disclosure in the local government level. Another purpose of this study is to explore the integrity disclosure index on local government websites and identify the problems that occur in integrity disclosure through the websites. The result of this study is expected to help regulatory authorities and policy-makers improve the effectiveness of website-based integrity enforcement. Additionally, this study is expected to contribute to developing the institutional theory to explain any phenomena in local government.

Literature Review

Institutional Theory

The institutional theory is the idea that the continuity of an organization relies on how it can convince the public that the organization is a legitimate entity and deserves to be supported (Meyer & Rowan, 1977). During this process, the organization is complemented with the concept of isomorphism, which always expects or requires the organization to adapt to its environment. Isomorphism appears as an effect of institutional pressure (Istiqomah, 2018). As a result, it leads the organization to imitate other organizations' actions in the same environment. The studies conducted by Joseph et al. (2018) and Chizema and Pogrebna (2019) showed the relationship between institutional theory and integrity disclosure in the government.

The integrity disclosure through the website represents an implementation of institutional theory in local government. Regarding the integrity disclosure through the website, society considers the local governments as open and transparent organizations toward their stakeholders and makes them legitimate. Information disclosure is also one of the obligations of the government as stated in the Law No. 14 of 2008 on Public Information Disclosure. The disclosure can be explained with institutional theory. Moreover, as institutional pressure exists, it is expected for local government organizations to adopt disclosure practices.

Strategies for Handling Corruption in Local Government Organization

Corruption is one of the frauds that occur in government organizations. According to Law No. 31 of 1999 on Corruption Eradication (1999), corruption is defined as an act against criminal law with disgraceful acts. The impact of corruption is detrimental to the state and the perpetrators themselves if the actions are discovered. Corruption can cause the Sustainable Development Goals (SDGs) to be unattainable.

To overcome various kinds of corrupt practices, the government should have the right strategy. 2022 ACFE Report to the Nations shows that 61% of fraud is caused by employees. In addition, it was also stated that anti-fraud control weaknesses were caused by a lack of internal controls (29%) and an override of existing controls (20%). Meanwhile in Indonesia, the results of

the 2019 Indonesian Fraud Survey showed that corruption ranked the highest of all types of fraud, with 69.9% or 167 cases (ACFE Indonesia, 2020). In this case, the government is the organization that suffers the most from fraud. Sri Mulyani, Minister of Finance said that the “Three Lines of Defense” was an important point to build the integrity of preventing corruption within the Ministry of Finance (Niaga Asia, 2019). In addition, Deputy Chairman of the Corruption Eradication Commission (KPK) 2015-2019, Laode Muhammad Syarif proposed some efforts to prevent corruption; implementing one-stop licensing, improving the Government Internal Supervisory Apparatus (APIP), and enhancing e-government (Kompas, 2017a). Presidential Instruction No. 10 of 2016 states that the government must strengthen the supervision and control system by optimizing the whistleblowing system to eradicate corruption.

Using the strategy on the local government website, the website can demonstrate the long-term national integrity plan and the local government's commitment to the implementation of integrity. The achievement of the national integrity plan is supported by a strategic action plan and a strategic action approach to ensure apparatus performance, service improvement, character development, and quality education of the apparatus. Another strategy to fight corruption is to provide a whistleblowing system on website. It is intended for all stakeholders in local governments to take part in evaluating government performance and reporting any actions against applicable regulations.

The Law No. 14 of 2008 on Public Information Disclosure (2008) states that information is a basic need to perform their personal development as well as their social environment, and is a significant part of the national security. Narsa and Pratiwi (2014) revealed that the more transparent and the more the amount of information disclosure, the higher the level of public trust. Suwarsih and Ritonga (2017) explained that the transparency of local financial management can be assessed from the criteria of availability, accessibility, timeliness of disclosure, and the frequency of financial disclosures, which are uploaded on each local government's official website. The information disclosure can support the integrity disclosure.

Integrity Disclosure Index

It is necessary to establish a guideline to objectively assess the level of compliance with a disclosure in the organization. Based on the Integrity Framework Disclosure Index (IFDi), the disclosures consist of 13 categories and 47 items. The measurement of integrity disclosure must include the integrity definition, organizational goals, integrity policy, integrity commitment, elements of code of conduct, scope and responsibilities, national integrity plan, strategic action plan, strategic integrity approach, vision, mission, integrity reporting line, and activities (Joseph et al., 2019).

Integrity means that the local government organization has principles and commits to creating a good work culture according to the norms in the government. By being open about the organization's goals, the entire community and stakeholders can assess whether the condition of the organization is well-suited to support these goals. Integrity policy and organizational integrity commitment must exist in the integrity disclosure so that all apparatus in government organizations comply with the policies made by top management that support and ensure the achievement of the integrity of an organization. To become a government organization with integrity, the government must include an existing and accountable code of conduct for all stakeholders. The vision and mission of the organization are also two of the integrity disclosure indexes. The disclosure of the vision on the local government website can provide information about the government's long-term goals and whether the vision is in line with the expectation of the community. The disclosure of the mission enables all stakeholders to assess the effectiveness and alignment of the mission in supporting the existing vision. Mungiu-Pippidi and Dadašov (2016) used the Index of Public Integrity (IPI) to measure the level of justice, administrative policy, level of openness, level of budget transparency, citizen contribution, and level of media freedom. The integrity disclosure index in the study by Joseph et al. (2016) contained 7 categories and 40 items. They include accounting to reduce bribery, board

and senior management responsibilities, human resources, responsibilities, external verification and assurance, codes of conduct, and whistleblowing. Later in the study by Joseph et al. (2017), the integrity disclosure index was developed into 13 categories and 47 items.

Good public governance is a government mechanism to reduce corrupt practices in local government organizations, and two of its principles are transparency and accountability (KNKG, 2010). The strategy for realizing good public governance supported by technological developments can be achieved through an e-government system that provides information disclosure to the public (Simarmata, 2017). Information disclosure provided by the local governments is a form of integrity disclosure from the government to reduce corrupt practices. Since it may bring a positive impact on the welfare of the community, it corresponds to the public expectation that is explained through institutional theory.

Research Method

The data collected in this study used 113 government websites in Java, Indonesia. Much of the information about the websites was traced thoroughly within one month. Voluntary disclosure of integrity information on government websites is common in Indonesia. Furthermore, the disclosures on the local government websites were used as the data sources.

The levels of integrity disclosure in this study were examined using content analysis. Content analysis was applied in various studies such as Aoki (2020), Rosendo et al. (2018), and Ekasari et al. (2019). Content analysis is a research method for in-depth analysis of the contents of written information including in the mass media (Ekasari et al., 2019). This content analysis could assess the effectiveness of the website media (Coman et al., 2018). In addition, by using content analysis, the broad measurement of integrity framework information disclosure was more relevant.

Definition of Operational and Measurement Variables

The integrity disclosure is an attempt by an organization to provide information about values, principles, standard, norms, ethical and law-abiding behaviour and not to mention to report unethical problems or unlawful act and also integrity issues. In indexing the integrity disclosures, there are 13 categories and 47 items (see Table 1).

Analytical Techniques

The Integrity Framework Disclosure Index (IFDi) consists of 13 categories and 47 items that have been used to extend the level of integrity of information disclosure on the websites. These categories and items are based on the integrity framework through an instrument approach, process, and structure that aim to minimize corruption risks in government organizations. Independent Broad-based Anti-corruption Commission (2015) stated that a guide to the effective integrity framework must meet the focal point on the large understanding of essential elements such as procedures, risk assessment, policies, and good organizational culture. This way may include mechanisms to help detect possible corrupt conduct within the organization at the earliest possible stage.

In this study, the analysis started by determining the disclosure items to look for and preparing worksheets in Microsoft Excel, followed by analyzing information on the local government websites, recording it, and giving a score. The score awarded was '1' if the item was present, and '0' if it was not. The total scores were calculated by taking into consideration the total number of local governments in Java, and afterward, they were ranked. This ranking revealed the level of integrity disclosure index on the local government websites and problems that may occur.

Table 1. Integrity Disclosure Index List

No.	Category	Criteria/Item
1	Integrity Definition	General statement about the meaning of integrity
2	Objectivity	Statement of organizational goals related to efficient, integrity and transparent administration; integrity and excellent service; practicing positive values; problems and troubleshooting; commitment and employee collaboration; instilling ethical organizational culture and integrity; improving management and administration.
3	Integrity policy	Guidance on comprehension and appreciation; raising awareness and commitment; encouraging responsibility; contributing to efforts and ethical values; instruction and circulars; positive attributes; national integrity plan.
4	Integrity commitment	A statement of assurance that includes the community's core values; a set of moral values; organizational code of conduct
5	Elements of code of conduct	A commitment, teamwork, competition, professionalism, and integrity
6	Scope and responsibility	Establishment of procedures, guidelines, and circulars; compliance with values and ethics; commitment to the implementation of service delivery with efficiency; reporting unethical actions to the relevant authorities; preventing violation and corruption.
7	National Integrity Plan	Strategic action plan; strategic integrity plan; strategic integrity approach
8	Strategic action plan	Improving governance effectiveness; improving the effectiveness of service delivery systems; conducting awareness programs to eradicate corruption, fraud and abuse of power; strengthening justice and disciplinary management systems; strengthening human resources management; strengthening the monitoring system
9	Strategic integrity approach	Education, implementation, internalization of values, monitoring, counseling and rehabilitation, client charter
10	Vision	A fundamental statement of the values, aspirations and goals of the organization that includes the concept or implementation of integrity
11	Mission	Specific statement of vision that includes the concept or implementation of integrity
12	Integrity reporting line	Any mechanism set up to encourage staff to blow the whistle or report any irregularities within the organization
13	Types of activities	Any activity organized to raise awareness of integrity (public forum on anti-corruption culture)

Source: Joseph et al. (2019)

Results and Discussion

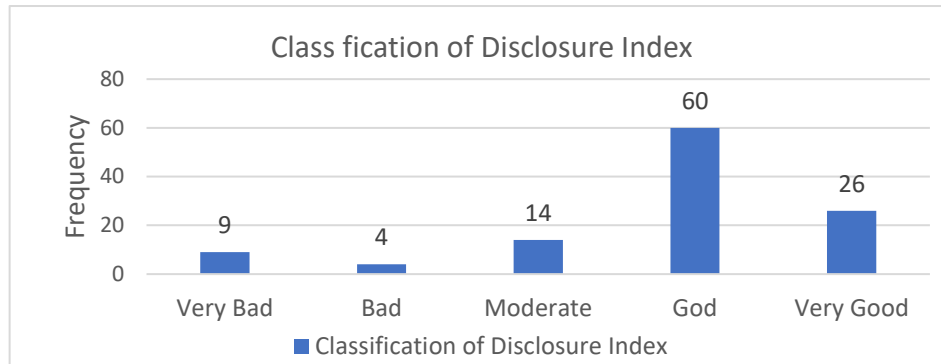
Descriptive Analysis

The initial items of disclosure are presented in Table 1. The integrity disclosure index was determined by exploring the website address of 113 local governments in Java through Google and all of the results were recorded on a working paper. The scoring process of each local government website was carried out in several ways: observations through the website page, Local Long-Term Development Plan (RPJPD), Local Medium-Term Development Plan (RPJMD), Government Performance Accountability Report (LAKIP), Strategic Plan (RENSTRA), and Annual Workplan (RENJA). The total score obtained and recorded in the working paper was then recapitulated for all categories and

items as well as the total score for each local government. The next process was ranking to determine the highest and lowest integrity disclosure values. The lowest result was then analyzed for weaknesses.

Ranking of Integrity Disclosure Index Scores in the Local Governments in Java

The Integrity Disclosure Index is presented in Figure 1. There are 5 website criteria used in this study. The results showed that 9 local governments are considered to have a "very bad" predicate. Meanwhile, 4 local governments have a "bad" predicate, 14 have a "moderate" predicate, 60 have a "good" predicate and 26 have a "very good" predicate.



Source: Secondary Data (2020)

Figure 1. Classification of Disclosure Index in Local Governments

The results of the initial criteria on 113 local government websites in Java can be seen in Table 2.

Table 2. The disclosure on each item

Items	Total number of items	IFDi Score	Percentage
Definition of Integrity	1	56	49.56%
Objectivity	7	619	78.26%
Integrity Policy	7	485	61.31%
Integrity Commitment	3	200	59%
Elements of Code of Conduct	5	368	65.13%
Scope and Responsibility	5	341	60.35%
National Integrity Plan	3	266	78.47%
Strategic Action Plan	6	466	68.73%
Strategic Integrity Approach	6	341	50.29%
Vision	1	101	89.38%
Mission	1	101	89.38%
Integrity Reporting Line	1	70	61.95%
Types of Activities	1	35	30.97%
Total	47	3449	64.83%

Source: Secondary Data (2020)

Vision and Mission are common items that are often disclosed on the websites. The disclosures of Vision and Mission, National Integrity Plan, and Objectivity on the website are an attempt of the local governments to make the societies reveal the local government’s policy and the transparency of what government will define. Some items such as Strategic Action Plan, Elements and Code of Ethics, Integrity Policy, Integrity Reporting Channels, Scope and Responsibility, Integrity Commitment, and the National Integrity Approach have been implemented by several local governments. The finding also implies that the local government lacks consideration of the definition of integrity. The procurement of anti-corruption and awareness-

raising activities in Java seem to be relatively small because only 35 of the 113 websites disclose their activities.

Exploration of Integrity Disclosure Index on Local Government Websites

The local government as part of public sector must engage in the integrity system to be strong, accountable, and able to help raise public awareness and ensure transparency. To achieve this goal, the websites are chosen as media to show the commitment of the local government. Local governments in Java disclose 64.83% of items on 113 websites and can be classified as good.

However, based on the result of this study, the majority of local governments in Java do not disclose some detailed information on their websites such as the definition of integrity (49.56%). Such disclosure can be media for the local government to educate and give essential information to the local society. Some types of activities such as anti-corruption education and awareness-raising on integrity are considered low because only 35 of the 113 regions conduct these activities.

The result of this study also shows that the local government in Java has performed comprehensive integrity framework disclosure. It means that the local governments provide information and knowledge to external stakeholders (local communities) so that they can assess the performance and responsibilities of these governments. It also answers the concept of legitimacy that relates to institutional theory, that is with the disclosure of information, the public can be more confident that the entity is legitimate and deserves to be supported. In some way, the disclosure of integrity carried out by good local governments can also encourage other governments that are still lacking to improve their performance.

Identification of Problems that Occur in the Integrity Disclosure Index Through the Website

The common problem in disclosing the integrity of websites is that not all local governments always provide updated information on their websites. Some websites cannot be traced, so it may affect the average amount of disclosure index in the these local governments. In other words, they may have a bad performance. The local governments that do not disclose their integrity can affect public confidence in terms of the performance of the organization. On one of the websites, the information can only be accessed by the government staff. This may break the societies' trust because there is no transparency to the public as an external stakeholder.

The lowest disclosure index occurs in some activities such as anti-corruption socialization and raising awareness of integrity. Only 35 of 113 local governments in Java have scheduled to hold socialization and building knowledge on corruption and also raising awareness on integrity. This study also found another weakness: the definition of integrity only scored 49.56%. The definition is not displayed on 57 local government websites. With the definition of integrity, external stakeholders will understand what integrity is and can assess the extent to which disclosure of integrity on the website can be realized. On several websites, the definition of integrity is not explicitly explained, but they still contain meanings that may lead to disclosure of website-based integrity.

Conclusion

The objective of this study is to reveal the level of integrity of information disclosures based on the integrity framework disclosure index by local government websites in Java. The integrity disclosure index is coherent with institutional theory because it has greater concern on legitimacy to gain society's acceptance. Institutional theory has an impact not only on organizations that reveal a good integrity index but also on other organizations that have not adopted the integrity disclosure. These organizations can use the good organizations as a role model to improve their performance.

As a role model, these organizations also support information disclosure which is obligated by the government as stated in the Law No. 14 of 2008 on Public Information Disclosure. Through these efforts on information disclosure, corrupt practices can be suppressed and the SDGs could be achieved. Furthermore, based on the results of this study, most local government websites are at a good level. The indicators that are rarely disclosed are the type of activity and the definition of integrity.

One limitation of this study is that each local government website is observed at different times, so subjectivity is high. The other limitation is some local government websites cannot be accessed or cannot be found. Therefore, further research to find additional information is highly recommended. It may help to uncover detailed information about the problems in the integrity disclosure. This study is expected to help other scholars or researchers deeply understand the integrity disclosure index in the local government especially in Java using institutional theory. This study is also expected to help parties, especially local governments, to improve the integrity disclosures on the websites.

References

- ACFE Indonesia. (2020). Survei Fraud Indonesia 2019. In *Indonesian Chapter #111*. <https://acfe-indonesia.or.id/wp-content/uploads/2021/02/SURVEI-FRAUD-INDONESIA-2019.pdf>
- Aoki, N. (2020). Uncovering the aspirations to be a leading local government: a content analysis approach. *Local Government Studies*, 46(4), 622–640. <https://doi.org/https://doi.org/10.1080/03003930.2019.1627333>
- Chizema, A., & Pogrebna, G. (2019). The impact of government integrity and culture on corporate leadership practices: Evidence from the field and the laboratory. *The Leadership Quarterly*, 30(5), 101303. <https://doi.org/https://doi.org/10.1016/j.leaqua.2019.07.001>
- Coman, C., Rezeanu, C., Mihalte, S., & Kiss, R. (2018). Highlighting the image of the local government institutions in mass media based on the result of the content analysis. *Juridical Current*, 72, 39–56.
- Deegan, C. (2007). Organizational legitimacy as a motive for sustainability reporting. In J. Unerman, J. Bebbington, & B. O'Dwyer (Eds.), *Sustainability Accounting and Accountability* (1st ed., p. 23). Routledge.
- Ekasari, K., Eltivia, N., & Soedarso, E. H. (2019). Analisis konten terhadap pengungkapan etika dan integritas pada sustainability reporting. *Journal of Research and Application: Accounting and Management*, 4(1), 95–105. <https://doi.org/10.18382/jraam.v4i1.008>
- Independent Broad-based Anti-corruption Commission. (2015). *A review of integrity frameworks in six Victorian councils*. Retrieved from <https://www.ibac.vic.gov.au/publications-and-resources/article/a-review-of-integrity-frameworks-in-six-victorian-councils>
- Istiqomah, N. (2018). Analisis implementasi government finance statistics di Indonesia: Pendekatan teori institusional. *Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara Dan Kebijakan Publik*, 3(2), 69–90. <https://doi.org/10.33105/itrev.v3i2.66>
- Johnston, R. (2016). Arsenic and the 2030 Agenda for sustainable development. *Arsenic Research and Global Sustainability - Proceedings of the 6th International Congress on Arsenic in the Environment*, 12–14. <https://doi.org/https://doi.org/10.1201/b20466-7>
- Joseph, C., Gunawan, J., Madi, N., Janggu, T., Rahmat, M., & Mohamed, N. (2019). Realising sustainable development goals via online integrity framework disclosure: Evidence from Malaysian and Indonesian local authorities. *Journal of Cleaner Production*, 215, 112–122.

<https://doi.org/https://doi.org/10.1016/j.jclepro.2019.01.057>

- Joseph, C., Gunawan, J., Sawani, Y., Rahmat, M., Noyem, J. E., & Darus, F. (2016). A comparative study of anti-corruption practice disclosure among Malaysian and Indonesian Corporate Social Responsibility (CSR) best practice companies. *Journal of Cleaner Production*, 112(4), 2896–2906.
- Joseph, C., Janggu, T., Rahmat, M., Madi, N., & Mohamed, N. (2017). Development of the integrity framework disclosure index (IFDI) for Malaysian local authorities. *Advanced Science Letters*, 23(8), 7502–7504.
- Joseph, C., Madi, N., Janggu, T., Rahmat, M., & Mohamed, N. (2018). Online Integrity Disclosure: Benchmark for Good Governance? *Asia-Pacific Management Accounting Journal (APMAJ)*, 13(207–230).
- Kementerian Pendidikan dan Kebudayaan RI. (2018). *Pendidikan Anti-Korupsi untuk Perguruan Tinggi* (N. T. Puspito, M. S Elwina, I. S. Utari, & Y. Kurniadi (eds.)). Kementerian Pendidikan dan Kebudayaan RI.
- KNKG. (2010). *Pedoman Umum Good Public Governance*. Jakarta: Kebijakan Governance (KNKG).
- Komisi Pemberantasan Korupsi. (2020). *Laporan Tahunan KPK 2020*.
- Kompas.com. (2021, March 22). ICW: Perangkat Desa Dominasi Terdakwa Kasus Korupsi, Dana Desa Perlu Diawasi Ketat. *Kompas.Com*. Retrieved from <https://nasional.kompas.com/read/2021/03/22/18093371/icw-perangkat-desa-dominasi-terdakwa-kasus-korupsi-dana-desa-perlu-diawasi>
- Kompas. (2017a, January 2). Empat Hal yang Diupayakan KPK untuk Mencegah Korupsi. *Kompas*. Retrieved from <https://nasional.kompas.com/read/2017/01/02/19055161/ini.9.upaya.kemendagri.cega.h.kebocoran.keuangan.daerah>
- Kompas. (2017b, January 2). Ini 9 Upaya Kemendagri Cegah Kebocoran Keuangan Daerah. *Kompas*. <https://nasional.kompas.com/read/2017/01/02/19055161/ini.9.upaya.kemendagri.cega.h.kebocoran.keuangan.daerah>
- Laswad, F., Fisher, R., & Oyelere, P. (2005). Determinants of voluntary Internet financial reporting by local government authorities. *Journal of Accounting and Public Policy*, 24(2), 101–121. <https://doi.org/10.1016/j.jaccpubpol.2004.12.006>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83(2), 340–363.
- Midin, M., Joseph, C., & Mohamed, N. (2017). Promoting societal governance: Stakeholders' engagement disclosure on Malaysian local authorities' websites. *Journal of Cleaner Production*, 142(4), 1672–1683. <https://doi.org/10.1016/j.jclepro.2016.11.122>
- Mungiu-Pippidi, A., & Dadašov, R. (2016). Measuring control of corruption by a new index of public integrity. *European Journal on Criminal Policy and Research*, 22(3), 415–438. <https://doi.org/https://doi.org/10.1007/s10610-016-9324-z>
- Narsa, I. M., & Pratiwi, F. F. (2014). Internet financial reporting, pengungkapan informasi website, luas lingkup pelaporan internet dan nilai perusahaan. *Jurnal Ekonomi Dan Keuangan*, 18(2), 259–273. <https://doi.org/https://doi.org/10.24034/j25485024.y2014.v18.i2.152>
- Niaga Asia. (2019, December 9). Cegah Korupsi, Kemenkeu Terapkan Tiga Lapis Pertahanan. *Niaga Asia*. Retrieved from <https://www.niaga.asia/cegah-korupsi-kemenkeu-terapkan->

tiga-lapis-pertahanan/

- Law No. 31 of 1999 on Corruption Eradication, (1999).
- Law No. 14 of 2008 on Public Information Disclosure, (2008).
- Undang-undang (UU) tentang Pemerintahan Daerah, (2014).
- Peraturan Pemerintah (PP) tentang Pendidikan Dan Pelatihan Jabatan Pegawai Negeri Sipil, (2000).
<https://peraturan.bpk.go.id/Home/Details/53673/pp-no-101-tahun-2000>
- Rosendo, S., Celliers, L., & Mechisso, M. (2018). Doing more with the same: A reality-check on the ability of local government to implement Integrated Coastal Management for climate change adaptation. *Marine Policy*, 87, 29–39.
- Simarmata, M. . (2017). Peranan e-government dan media sosial untuk mewujudkan budaya transparansi dan pemberantasan korupsi. *Integritas: Jurnal Antikorupsi*, 3(2), 203–230.
<https://doi.org/https://doi.org/10.32697/integritas.v3i2.108>
- Suwarsih, A., & Ritonga, I. T. (2017). Analisis transparansi pengelolaan keuangan daerah berbasis website pada pemerintah daerah Sumatera. *Accounting and Business Information Systems Journal*, 5(1), 1–11.
- United Nations Departement of Economic and Social Affairs. (2019). Sustainable Development Goal 16: Focus on Public Institutions World Public Sector Report 2019. In *United Nations*. Retrieved from <https://publicadministration.un.org/publications/content/PDFs/WorldPublicSectorReport2019.pdf>
- VOA Indonesia. (2013, June 27). ICW: Otonomi Daerah Picu Korupsi Kepala Daerah. *VOA*. Retrieved from <https://www.voaindonesia.com/a/icw-otonomi-daerah-picu-korupsi-kepala-daerah/1690178.html>
- Vousinas, G. L. (2019). Advancing theory of fraud: the S.C.O.R.E. model. *Journal of Financial Crime*, 26(1), 372–381. <https://doi.org/10.1108/JFC-12-2017-0128>