

## Transparency and Accountability of Local Government by Internet Financial Reporting in Ex Besuki Residency

Isti Fadah, Astri Kurniawati and Purnamie Titisari

### Abstract

**Objective** - The objective of this research to describe and explore transparency and accountability of local government in Ex Besuki Residency by Internet Financial Reporting and evaluate the implementation of the Law on Public Information Disclosure. Ex Besuki Residency is called an administration area in East Java which consists of local government Banyuwangi, Jember, Bondowoso, and Situbondo in the Dutch East Indies era.

**Methodology/Technique** - This research is a qualitative non-interactive (non-interactive inquiry) research by using phenomenological approach. This research uses content analysis to analyze Local Government website content appearance related to Internet Financial Reporting. This research uses primary and secondary data. Primary data is in form of observation result in local government website appearance. Secondary data is in form of Internet Financial Reporting obtained by downloading on local government website.

**Findings** - The results show there is no local government to show its Internet Financial Reporting in full. No publication of most categories of Internet Financial Reporting means reduced accessibility and understanding of Internet Financial Reporting.

**Novelty** - The paper identifies that accountability and transparency of local governments to the central government through the State Audit Board opinion was not yet able to make local government to be accountable and transparent to the public.

### Type of Paper Review

**Keywords:** Transparency, Accountability, Local Government, Internet Financial Reporting, Public Information Disclosure.

