How can universities ensure transparency in their website? A case study of Muhammadiyah Higher Education in Indonesia

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Abstract. Transparency is essential to the operation and standing of higher education institutions. Websites for higher education in Muhammadiyah have taken the lead as the main platform for contact with many stakeholders, including potential students, parents, teachers, and the general public, as a result of the rising digitization of information. Through a case study of Muhammadiyah higher education in Indonesia, which includes 170 institutions, this study seeks to solve the issue of maintaining transparency in university websites. The case study examines the exact tactics and procedures used by this higher education to improve website openness and how the institutions posted yearly reports online. It is possible to gain insightful knowledge and instructive lessons from studying the experiences of Muhammadiyah higher education.

Keywords: Transparency, Website, Higher Educations, Muhammadiyah, Indonesia

1. Introduction

Transparency is of course an integral part of almost any professional organization, but particularly in higher education, it is important in maintaining a positive relationship within the organizational structure, between higher education and what called "upper management". This includes administrators, etc. Transparency plays an important role in the functioning and reputation of universities around the world. In an era of increasing digitization, university websites serve as the primary platform for communicating with interested parties such as prospective students, parents, faculty, and the general public. A transparent university website provides accurate, comprehensive and easily accessible information, promoting trust, credibility and accountability.

The importance of transparency on a university's website has the potential to create a positive image, attract prospective students and ensure informed decision-making. Incoming students and their parents often use the university's website for important information about academic programs, departments, admissions, and finances. A transparent website makes this information readily available, enabling individuals to make informed decisions about their educational activities. However, achieving transparency in university websites is not without challenges. Universities face the daunting task of ensuring that their websites meet the diverse needs of various stakeholders while adhering to privacy regulations, addressing resource limitations, and maintaining accurate and up-to-date information. Therefore, it becomes essential to examine successful cases of transparency implementation to identify effective strategies and practices. This study aims to address the problem of ensuring transparency in Muhammadiyah higher

education websites by presenting a case study of Muhammadiyah higher education in Indonesia. The case study focuses on exploring the specific strategies and practices implemented by this higher education to enhance transparency on their websites and disclosed the annual report. By analyzing the experiences of Muhammadiyah higher education in Indonesia, valuable insights and lessons can be derived that may guide other universities in their efforts to foster transparency in their websites.

The objective of this case study is to provide a comprehensive understanding of the measures taken by Muhammadiyah higher education to ensure transparency in their websites and how they disclose the annual report. By examining their initiatives, including user-centric website design, content updates, language clarity, multimedia integration, and channels for feedback, this study aims to evaluate the effectiveness and impact of these strategies in enhancing transparency. The findings and recommendations derived from this case study can serve as a valuable resource for universities in Indonesia and beyond, helping them navigate the challenges and establish transparent website practices. In the following sections, we will delve into the importance of transparency in university websites, explore the key components of transparent websites, and present the case study of Muhammadiyah higher education in Indonesia. Through this analysis, we aim to provide actionable insights that can contribute to the overall improvement of transparency in university websites.

2. Literature Review And Hypothesis Development

2.1 The Significance of Transparency in University Websites

Universities are accountable to the society they serve. By providing access to relevant information about their operations, policies, and financial management, universities showcase their commitment to openness and accountability. In this sense, the implementation of university websites is the manifestation of the university's policy to apply transparency at all levels of the university's bureaucratic structure. This ensures that all parties can clearly understand what is being planned and implemented by the university in fulfilling its function as an educational service institution. Website is a web page or virtual location on the internet with its own internet address [10]. A website can be the result of individual work or ownership of an organization, company, and typically represents specific topics or interests. A website may contain hyperlinks that connect to other websites, so sometimes the difference between a website created by an individual and one created by a business organization may not be obvious. Website can be viewed or accessed through computer networks and the internet, using devices such as personal computers, laptops, PDAs, or mobile phones [2].

According to [4], it in essence, a website is a communication tool. A website is not a broadcast medium like television and radio, but rather a medium for service or provision of services.The stages of University' website services are depicted as follows:
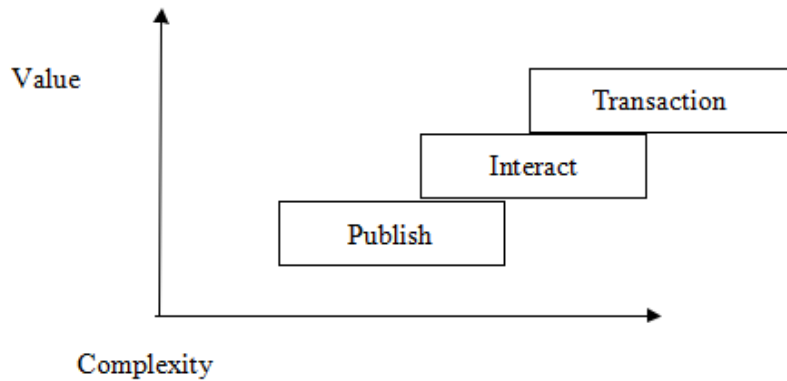
Figure 1 The stages of University' website services are depicted.

Source: [4]

Hence, here are some crucial aspects why university websites are powerful and effective communication to the stakeholders and public,

- **Enhancing trust and credibility among stakeholders**

  Transparency in university websites plays a crucial role in enhancing trust and credibility among various stakeholders. When universities provide accurate and comprehensive information on their websites, stakeholders, including students, parents, faculty, staff, and the wider public, have confidence in the institution's operations and practices [5]. Transparent websites create an atmosphere of openness, fostering trust and building positive relationships with stakeholders [3]. By ensuring transparency, universities can establish themselves as reliable sources of information, which strengthens their reputation and credibility.

- **Meeting the expectations of prospective students and parents**

  Prospective students and their parents have high expectations when it comes to accessing information about universities. University websites serve as the primary source for gathering crucial details such as academic programs, faculty profiles, admission requirements, and financial information. A transparent

  website provides readily available and accurate information that meets the expectations of prospective students and parents [9]. When universities prioritize transparency, they demonstrate their commitment to assisting prospective students in making informed decisions about their educational journey.

- **Demonstrating accountability to the public**

  Universities play a vital role in society, and they are accountable to the public. Transparent websites enable universities to demonstrate their accountability by providing access to relevant information related to their operations, policies, and financial management [12]. By

showcasing their commitment to openness and transparency, universities fulfill their responsibility to the public and establish themselves as accountable institutions. Transparent websites also promote public confidence in higher education institutions, which is essential for maintaining support and funding.

2.2   Review on Literatures

This study examines several existing research and scholarly works related to transparency in university websites, focusing on strategies and best practices for ensuring transparency. It also explores the significance of transparency in the higher education sector and its implications for universities. Additionally, this literature review highlights previous studies related to university websites and transparency, providing a foundation for the case study on Muhammadiyah Universities in Indonesia, among the literatures are:

1. The study by [5], discusses the role of transparency in trust. This study argues that transparency is essential for building trust in organizations, including universities, then suggests that financial transparency positively influences the trust of stakeholders in organizations, including local governments and central banks. The study also highlights the importance of transparency in resolving agency conflicts and promoting accountability. Finally, the study concludes that transparency is an essential element of good governance and can help to build trust and confidence among stakeholders.

2. [9] discusses university websites as a source of information for prospective students in the Journal of Higher Education Policy and Management. The article examines the effectiveness of university websites in meeting the needs of prospective students. The study found that university websites are an essential source of information for prospective students and that they play a significant role in the college search process. The study suggests that universities should ensure that their websites are user-friendly, accessible, and provide up-to-date information about their programs, policies, and activities. By doing so, universities can enhance their visibility and attract more prospective students.

3. Research by [13] investigated the expectations and perceptions of prospective students and parents regarding university websites in Indonesia. The study emphasized the need for clear and comprehensive information about academic programs, admission procedures, and tuition fees to meet the expectations of these stakeholders. Considering stakeholder perspectives from within Indonesia can provide valuable insights into the specific needs and preferences of Indonesian students and parents

4. Other research from [6] has also examined the role of university websites in providing information to students. For example, a study found that university websites can be an effective tool for promoting transparency in university governance.

5. [5] discuss enhancing transparency in university websites. The authors argue that university websites are an essential tool for communicating with stakeholders and promoting transparency in university governance. They suggest that universities can enhance transparency in their websites by providing up-to-date information about their programs, policies, and activities, as well as by ensuring that the website is user-friendly, accessible, and easy to navigate. The authors also suggest that universities should have clear policies and procedures for website management, including guidelines for content creation, review, and approval, as well as standards for accessibility, security, and privacy. By following these guidelines, universities can ensure that their websites are transparent and reflective of the principles of good university governance.

6. Transparent websites also demonstrate accountability to the public, as universities fulfill

their responsibility to provide open and accessible information [12]. Overall, transparency in

university websites promotes positive relationships with stakeholders and strengthens the reputation of institutions [3].

7. Research by [8] examined government policies in Indonesia aimed at enhancing transparency in university websites. The study analyzed regulations, such as the requirement for universities to provide comprehensive information on their websites, and evaluated their impact on transparency practices. Understanding the regulatory environment and policy frameworks is essential for universities to align their transparency efforts with government expectations and guidelines

8. A study by [7] examined the transparency practices of selected Indonesian universities and identified key areas for improvement, such as providing clear and accessible information on faculty profiles, admission requirements, and financial matters. This research highlights the importance of transparency in the Indonesian context and provides insights specific to the challenges and practices within Indonesian higher education institutions.

9. A case study by [11] investigated the transparency initiatives implemented by a prominent Indonesian university. The study identified successful strategies, including user-centric website design, updated and accurate information, and clear policies and procedures. Such case studies offer practical examples and lessons for other Indonesian universities to enhance transparency in their websites.

10. Finally, a study examined how universities in the United States utilized their websites in response to the COVID-19 pandemic b. Overall, the literature supports the importance of transparency in university websites for building trust, meeting stakeholder expectations, and demonstrating accountability. The strategies and considerations outlined in the literature provide a framework for universities to ensure transparency in their websites. The literature review serves as a foundation for the subsequent case study on Muhammadiyah Universities in Indonesia, offering practical insights for universities seeking to enhance transparency in their websites. The following case study on Muhammadiyah Universities in Indonesia will further explore these strategies and practices in the context of a specific institution, offering practical insights for other universities seeking to enhance transparency in their websites.

3. Research Methods

The case study explores the specific strategies and practices implemented by this higher education to enhance transparency on their websites and how the institutions disclosed the annual reports in their website. By analyzing the experiences of Muhammadiyah higher education, valuable insights and lessons can be derived to guide other high education in fostering transparency on their websites. The objective of this case study is to provide a comprehensive understanding of the measures taken by Muhammadiyah higher education to ensure transparency in their websites and disclose the annual report within a period. By examining initiatives such as user-centric website design, content updates, language clarity, multimedia integration, and channels for feedback, this study evaluates the effectiveness and impact of these strategies in enhancing transparency. The number of Muhammadiyah higher education as seen;

Table 3.1
List number of Muhammadiyah Higher Education

Muhammadiyah Higher Education	Financial Report/ Annual Report in the website	Link Website
1. Akademi Kesehatan Muhammadiyah Tanggerang	No	https://fikes-umt.ac.id/
2. IKIP Muhammadiyah Maumere	No	https://ikipmumaumere.ac.id/b auk-ikipmu/
3. Institut Agama Islam Muhammadiyah Sinjai	No	https://uiad.ac.id/
4. Institut Agama Islam Muhammadiyah Bima	No	https://iaimbima.ac.id/
5. Institut Agama Islam Muhammadiyah Kotamobagu	No	https://www.iaikotamob agu.ac. id/
6. Institut Bisnis Muhammadiyah Bekasi	No	http://ibmbekasi.ibm.ac .id/
7. Institut Ilmu Kesehatan dan Teknologi Muhammadiyah Palembang	No	https://ikestmp.ac.id/
8. Institut Sains dan Teknologi Muhammadiyah Tarakan	No	https://www.datadikti.c om/inst itut-sains-dan-teknologi-muhammadiyah-tarakan/
9. Institut Studi Islam Muhammadiyah Pacitan	No	https://www.isimupacitan .ac.id/
10. Institut Teknologi Bisnis dan Kesehatan Muhammadiyah Muna Barat	No	https://p2k.stekom.ac.i d/ensikl opedia/ITBKes_Muha mmadiyah _Muna_Barat
11. Institut Teknologi Bisnis dan Kesehatan Muhammadiyah Tulungagung	No	https://www.itbk.ac.id/
12. Institut Teknologi dan Bisnis Ahmad Dahlan	No	https://www.itb-ad.ac.id/
13. Institut Teknologi dan Bisnis Ahmad Dahlan Lamongan	No	https://ahmaddahlan.ac .id/
14. Institut Teknologi dan Bisnis Muhammadiyah Bali	No	https://pmb.itbm-bali.ac.id/
15. Institut Teknologi dan Bisnis Muhammadiyah Banyuwangi	No	https://itbmb.ac.id/
16. Institut Teknologi dan Bisnis Muhammadiyah Grobogan	No	https://itbmg.ac.id/
17. Institut Teknologi dan Bisnis Muhammadiyah Kolaka	No	https://p2k.stekom.ac.i d/searc h/institut-teknologi-dan-bisnis-muhammadiyah-kolaka
18. Institut Teknologi dan Bisnis Muhammadiyah Polewali Mandar	No	https://itbmpolman.ac.i d/

19. Institut Teknologi dan Bisnis Muhammadiyah Purbalingga	No	https://edunitas.com/educamp us/detail/ITB-Muhammadiyah-Purbalingga
20. Institut Teknologi dan Bisnis Muhammadiyah Sarolangun	No	https://www.itbms.ac.id/
21. Institut Teknologi dan Bisnis Muhammadiyah Wakatobi	No	https://itbmwakatobi.ac.id/
22. Institut Teknologi dan Kesehatan Muhammadiyah Kalimantan Barat	No	https://itekesmukalbar.ac.id/
23. Institut Teknologi dan Sains Muhammadiyah Kolaka Utara	No	https://intensmku.ac.id/
24. Institut Teknologi Kesehatan dan Sains Muhammadiyah Sidrap	No	https://www.itkesmusidrap.ac.id/
25. Institut Teknologi Muhammadiyah Sumatera	No	https://muhammadiyah.or.id/t ag/institut-teknologi-muhammadiyah-sumatera/
26. Institut Teknologi Sains dan Bisnis Muhammadiyah Selayar	No	https://www.itsbm.ac.id/
27. Institut Teknologi Sains dan Kesehatan PKU Muhammadiyah Surakarta	No	https://itspku.ac.id/
28. Institut Teknologi Sosial dan Kesehatan muhammadiyah Selong	No	https://p2k.stekom.ac.id/ensikl opedia/Institut_Teknologi_Sosi al_dan_Kesehatan_Muhammad iyah_Selong
29. Institut Teknologi Statistika dan Bisnis Muhammadiyah Semarang	No	https://itesa.ac.id/
30. Politeknik kesehatan Muhammadiyah Makassar	No	https://poltekkesmu.ac.id/
31. Politeknik Muhammadiyah Magelang	No	https://dashboard-lldikti6.kemdikbud.go.id /?83b4 799100a8ccb274ee06 d6c9f79e 7eea1f21615fb5d9671f 89f376e 46ad7e
32. Politeknik Muhammadiyah Tegal	No	https://dashboard-lldikti6.kemdikbud.go.i d/?83b4 799100a8ccb274ee06 d6c9f79e

		7e0a4ef99f22316521aae21d94 18d7d31e
33. Sekolah Tinggi Ekonomi dan Bisnis Islam (STEBIS) Muhammadiyah Tagelang	No	http://www.stebismu-sumedang.ac.id/
34. Sekolah Tinggi Farmasi Cirebon	No	https://sbmptmu.id/daftar-ptma/stfm-cirebon/
35. Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Asahan	No	https://sbmptmu.id/daftar-ptma/stiema/
36. Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Cilacep	No	http://stiemuhcilacap.ac.id/
37. Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Kalianda	No	https://stiemkalianda.ac.id/
38. ekolah Tinggi Ilmu Ekonomi Muhammadiyah Tuban	No	https://stiemutu.ac.id/sejarah-stie-muhammadiyah-tuban/
39. Sekolah Tinggi Ilmu Hukum Muhammadiyah Kalianda	No	https://stiemkalianda.ac.id/
40. Sekolah Tinggi Ilmu Hukum Muhammadiyah Kisaran	No	https://stihmakisaran.ac.id/
41. Sekolah Tinggi Ilmu Hukum Muhammadiyah Takengon	No	https://stihmat.ac.id/
42. Sekolah Tinggi Ilmu Kesehatan Ahmad Dahlan Cirebon	No	https://stikes-adc.ac.id/
43. Sekolah Tinggi Ilmu Kesehatan Muhammadiyah Aceh	No	https://stikesmuhaceh.ac.id/
44. Sekolah Tinggi Ilmu Kesehatan Muhammadiyah Wonososbo	No	https://www.stikesmuwsb.ac.id/
45. Sekolah Tinggi Ilmu Komputer Muhammadiyah Batam	No	https://smb.ac.id/
46. Sekolah Tinggi Ilmu Tarbiah Internasional Muhammadiyah Batam	No	http://www.stitmubatam.ac.id/ tentang
47. Sekolah Tinggi Keguruan dan Ilmu Pendidikan Muhammadiyah OKU Timur	No	No
48. Sekolah Tinggi Teknologi Muhammadiyah AR Fachruddin	No	https://sttmarfachruddin.ac.id/
49. Sekolah Tinggi Muhammadiyah Cileungsi	No	https://sttmcileungsi.ac.id/
50. USTAI Darul Arqam Muhammadiyah Garut	No	https://staidamgarut.ac

		.id/
51. STAI Muhammadiyah (STAIM) Blora, Jawa Tengah	No	https://www.staimuhblora.ac.id/
52. STAI Muhammadiyah (STAIM) Klaten Jawa Tengah	No	https://www.staimuhblora.ac.id/
53. STAI Muhammadiyah Grut	No	www.staidamgarut.ac.id
54. STAI Muhammadiyah Paciran, Lamongan	No	https://staim-paciran.ac.id/
55. STAI Muhammadiyah Probolinggo	No	https://www.staim-probolinggo.ac.id/
56. STAI Muhammadiyah Tulungagung	No	https://www.staim-tulungagung.ac.id/
57. STIKES Muhammadiyah Bojonegoro	No	http://siakad.stikesmuhbojonegoro.ac.id/
58. STIKES Muhammadiyah Ciamis	No	https://stikesmucis.ac.id/
59. STIKES Muhammadiyah Cirebon	No	https://stikesmuhcrb.ac.id
60. STIKES Muhammadiyah Kuningan	No	https://stikes-muhammadiyahku.ac.id/
61. STIKES Muhammadiyah Lhokseumawe	No	https://stikes-muhammadiyahku.ac.id/
62. STIKES Muhammadiyah Tegal	No	https://stikesmutegal.ac.id/
63. STIT Muhammadiyah Aceh Barat Daya	No	https://stitmuabdya.ac.id/
64. STIT Muhammadiyah Bangil, Pasuruan	No	https://www.stitmuhbangil.ac.id/
65. STIT Muhammadiyah Banjar	No	https://stitmuhba.ac.id/
66. STIT Muhammadiyah Bojonegoro	No	https://portal.stitmubo.ac.id/id
67. STIT Muhammadiyah Kediri	No	https://stitm-kediri.business.site/
68. STIT Muhammadiyah Kendal	No	https://www.stitmkendal.ac.id/
69. STIT Muhammadiyah Lumajang	No	https://stitml.ac.id/
70. STIT Muhammadiyah Paciran	No	https://stitmupaciran.ac.id/

71. STIT MuhammadiyahSibolga, Tapanuli Tengah, Sumatera Utara	No	https://stit-muhammadiyah-sibolgatapanulitengah.ac.id/
72. STIT Muhammadiyah Tanjung Redep, Berau, Kalimantan Timur	No	No
73. STIT Muhammadiyah Tempurejo Ngawi	No	https://www.stitmuhngawi.ac.id/lp-profile/
74. STKIP Muhammadiyah Aceh Barat Daya	No	https://stkipmuabdya.ac.id/
75. STKIP Muhammadiyah Barru	No	http://www.stkipmb.ac.id/
76. STKIP Muhammadiyah Blora	No	https://stkipmuhblora.ac.id/#
77. STKIP Muhammadiyah Kalabihi	No	STKIP MUHAMMADIYAH KALABAHI
78. STKIP Muhammadiyah Kuningan	No	STKIP Muhammadiyah Kuningan (upmk.ac.id)
79. STKIP Muhammadiyah Lampung	No	UMKO - Universitas Muhammadiyah Kotabumi
80. STKIP Muhammadiyah Manokwari	No	https://www.orideknews.com/
81. STKIP Muhammadiyah Pagaralam	No	SPMI – STKIP MUHAMMADIYAH PAGARALAM (stkipm-pagaralam.ac.id)
82. STKIP Muhammadiyah Sungai Penuh	No	http://stkipmsungaipenuh.ac.id/
83. Universitas Ahmad Dahlan	No	https://uad.ac.id/id/tentang-uad/
84. Universitas Muhammadiyah A.R. Fachruddin	No	https://unimar.ac.id/tentang-unimar/
85. Universitas Muhammadiyah Aceh	No	https://unmuha.ac.id/
86. Universitas Muhammadiyah Bandung	No	https://pmb.umbandung.ac.id/
87. Universitas Muhammadiyah Bangka Belitung	No	Unduhan - Universitas Muhammadiyah Bangka Belitung (unmuhbabel.ac.id)

88. Universitas Muhammadiyah Banjarmasin	No	Universitas Muhammadiyah Banjarmasin – Profesional,
89. Universitas Muhammadiyah Banten	No	Beranda (umbanten.ac.id)
90. Universitas Muhammadiyah Bengkulu	No	Penerimaan Mahasiswa Baru – UM BENGKULU
91. Universitas Muhammadiyah Berau	No	UMBERAU – Universitas Muhammadiyah Berau
92. Universitas Muhammadiyah Bima	No	https://umbima.ac.id/
93. Universitas Muhammadiyah Bogor Raya	No	https://umbogorraya.ac.id/
94. Universitas Muhammadiyah Bone	No	https://unimbone.ac.id/
95. Universitas Muhammadiyah Bulukumba	No	https://umbulukumba.ac.id/
96. Universitas Muhammadiyah Buton	No	https://www.umbuton.ac.id/
97. Universitas Muhammadiyah Cirebon	No	https://www.umc.ac.id/
98. Universitas Muhammadiyah Enrekang	No	https://unimen.ac.id/
99. Universitas Muhammadiyah Gombong	No	https://unimugo.ac.id/
100. Universitas Muhammadiyah Gorontanlo	No	https://umgo.ac.id/
101. Universitas Muhammadiyah Gresik	No	https://umg.ac.id/
102. Universitas Muhammadiyah Jakarta	No	https://umj.ac.id/
103. Universitas Muhammadiyah Jambi	No	https://umjambi.ac.id/
104. Universitas Muhammadiyah Jamber	No	http://www.unmuhjember.ac.id/id/

105. Universitas Muhammadiyah Kalimantan Timur	No	https://umkt.ac.id/
106. Universitas Muhammadiyah Karanganyar	No	https://umuka.ac.id/
107. Universitas Muhammadiyah Kendal Batang	No	https://umkaba.ac.id/#
108. Universitas Muhammadiyah Kendari	No	https://umkendari.ac.id/
109. Universitas Muhammadiyah Klaten	No	https://umkla.ac.id/home/
110. Universitas Muhammadiyah Kota Bumi	No	https://www.umko.ac.id/
111. Universitas Muhammadiyah Kudus	No	https://www.umku.ac.id/
112. Universitas Muhammadiyah Kupang	No	https://www.unmuhkupang.ac.id/
113. Universitas Muhammadiyah Lamongan	No	https://umla.ac.id/
114. Universitas Muhammadiyah Lampung	No	https://uml.ac.id/
115. Universitas Muhammadiyah Luwuk	No	https://unismuhluwuk.ac.id/
116. Universitas Muhammadiyah Madium	No	https://ummad.ac.id/visi-misi-tujuan/
117. Universitas Muhammadiyah Magelang	No	https://unimma.ac.id/profil/sejarah/
118. Universitas Muhammadiyah Mahakarya Aceh	No	https://id.wikipedia.org/wiki/Universitas_Muhammadiyah_Mahakarya_Aceh#Referensi
119. Universitas Muhammadiyah Makassar	No	https://unismuh.ac.id/

120. Universitas Muhammadiyah Malang	No	https://www.umm.ac.id/
121. Universitas Muhammadiyah Maluku	No	https://unimku.ac.id/#
122. Universitas Muhammadiyah Maluku Utara	No	https://ummu.ac.id/
123. Universitas Muhammadiyah Mamuju	No	https://www.unimaju.ac.id/
124. Universitas Muhammadiyah Manado	No	https://unimman.ac.id/
125. Universitas Muhammadiyah Mataram	No	https://ummat.ac.id/id/
126. Universitas Muhammadiyah Metro	No	Universitas Muhammadiyah Metro (ummetro.ac.id)
127. Universitas Muhammadiyah Muara Bungo	No	Ummuba	Muara Bungo
128. Universitas Muhammadiyah Palangka Raya	No	Login - Siakad (umpalangkaraya.ac.id)
129. Universitas Muhammadiyah Palembang	No	Universitas Muhammadiyah Palembang - Unggul dan Islami (um-palembang.ac.id)
130. Universitas Muhammadiyah Palopo	No	Universitas Muhammadiyah Palopo – Technopreneur Unggul Islami (umpalopo.ac.id)

131. Universitas Muhammadiyah Palu	No	https://unismuhpalu.ac.id/
132. Universitas Muhammadiyah Papua	No	https://umpapua.ac.id/index.php/profil-singkat-um-papu/
133. Universitas Muhammadiyah Pare-Pare	No	http://www.umpar.ac.id/
134. Universitas Muhammadiyah Pekajangan Pekalongan	No	https://umpp.ac.id/
135. Universitas Muhammadiyah Ponorogo	No	Universitas Muhammadiyah Ponorogo (umpo.ac.id)
136. Universitas Muhammadiyah Pontianak	No	Universitas Muhammadiyah Pontianak (unmuhpnk.ac.id)
137. Universitas Muhammadiyah Pringsewu Lampung	No	Universitas Muhammadiyah Pringsewu Lampung (umpri.ac.id)
138. Universitas Muhammadiyah Prof Dr Hamka	No	Universitas Muhammadiyah Prof.Dr.Hamka (uhamka.ac.id)
139.Universitas Muhammadiyah Purwakerto	No	Universitas Muhammadiyah Purwokerto (ump.ac.id)
140. Universitas Muhammadiyah Purworejo	No	https://www.umpwr.ac.id/
141. Universitas Muhammadiyah Riau	No	https://umri.ac.id/#
142. Universitas Muhammadiyah Sampit	No	https://muhammadiyah.or.id/u niversitas-muhammadiyah-sampit-umsa-universitas- pertama-di-kota-sampit-kalimantan-tengah/
143. Universitas Muhammadiyah Semarang	No	https://pmb.unimus.ac.id/?gcli d=CjwKCAjw4ZWkBhA 4EiwAVJX wqcDh4FMHabkISf49N cdPJcsk_ 1J4uL_0lm1kzNegyxAy S1wkK_IL rBoCZkgQAvD_BwE

144. Universitas Muhammadiyah Sidenreng Rappang	No	https://umsrappang.ac.id/
145. Universitas Muhammadiyah Sudoarjo	No	https://umsida.ac.id/
146. Universitas Muhammadiyah Sinjai	No	https://umsi.ac.id/
147. Universitas Muhammadiyah Sorong	No	https://www.um-sorong.ac.id/
148. Universitas Muhammadiyah Sukabumi	No	https://ummi.ac.id/
149. Universitas Muhammadiyah Sumatera Barat	No	https://www.umsb.ac.id/
150. Universitas Muhammadiyah Sumatera Utara	No	https://umsu.ac.id/
151. Universitas Muhammadiyah Surabaya	No	https://www.um-surabaya.ac.id/
152. Universitas Muhammadiyah Surakarta	No	https://campus.quipper.com/directory/universitas-muhammadiyah-surakarta
153. Universitas MuhammadiyahTangerang	No	https://umt.ac.id/
154. Universitas Muhammadiyah Tapanuli Selatan	No	https://um-tapsel.ac.id/
155. Universitas Muhammadiyah Tasikmalaya	No	https://umtas.ac.id/
156. Universitas Muhammadiyah Yogyakarta	No	https://www.umy.ac.id/
157. Universitas Pendidikan Muhammadiyah Sorong	No	https://unimudasorong.ac.id/
158. Universitas Saintek Muhammadiyah	No	https://www.saintekmu.ac.id/
159. Universitas Siber Muhammadiyah	No	https://utmj.ac.id/
160. Universitas Teknologi Muhammadiyah Jakarta	No	https://umam.edu.my/
161. Universitas Muhammadiyah Malaysia	No	https://umam.edu.my/
162. Institut Sains Teknologi dan Kesehatan Aisyiyah Kendari	No	https://home.istekaisyiyah.ac.id/
163. Politeknik 'Aisyiyah Sumatera Barat	No	https://politasumbar.ac.id/index.php/site
164. Politeknik Aisyiyah Pontianak	No	https://campus.polita.ac.id/
165. Politeknik Kesehatan Aisyiyah Banten	No	https://poltekkes-aisyiyahbanten.ac.id/
166. STIKES Aisyiyah Palembang	No	https://stikes-aisyiyah-palembang.ac
167. STIKP Aisyiyah Riau	No	https://www.stkipaisyiyahriau.ac.id/

169. Universitas Aisyiyah Surakarta	No	https://www.aiska-university.ac.id/
170. Universitas Aisyiyah Yogyakarta	No	https://www.unisayogya.ac.id/

4. Results And Discussion

4.1 Overview and Analysis of Muhammadiyah Higher Education Website Transparency Initiatives

Muhammadiyah higher education in Indonesia have taken significant steps to ensure transparency not only in their website practices, however in all their organization and academic managements. Muhammadiyah itself as second largest Islamic organization in Indonesia already has system and principles of Governance, as follow:

a. Basic System of Organizational Governance
- Regulatory and Policy System
- Planning System
- Authority and Responsibility System
- Supervision and Control System
- Recording and Reporting System

b. Governance Principles of the Organization

- Trustworthiness: The duty of a trust that must be carried out with the commitment of the trustee to execute it diligently.
- Responsibility: Towards the grantor of trust, the community, and Allah SWT.
- Accountability: The management of assets must be recorded completely and adequately. There should be a system of control, supervision, and performance evaluation.
- Transparency: Openness in information, including being open to receiving opinions, suggestions, and recommendations from stakeholders. This principle is maintained in policy-making and prevents harmful actions. Policies are made in writing and communicated to stakeholders without compromising necessary confidentiality.
- Shura: Decisions and policies involve the aspirations of the community at large
- Avoiding hidden policies known only to a few individuals.
- Independence: The management of the organization is the collective responsibility of all levels of the organization; independence is required for each function and its respective accountability.
- Equality/Fairness: All stakeholders of the organization should receive fair and equitable treatment.
- Compliance with Shariah: The organization should be managed based on Islamic values. Every decision and action should be guided by the values of the Qur'an and Sunnah

Based on the basic system of organizational Governance and Governance principles, all the higher education under Muhammadiyah Management have recognized the importance of providing accurate and accessible information to their stakeholders. With a commitment to transparency, Muhammadiyah Universities have implemented initiatives that aim to enhance the user experience and foster trust among their diverse stakeholders, including students, parents,

faculty, staff, and the wider public. The transparency initiatives at Muhammadiyah higher education go beyond simply sharing information. They focus on creating an environment of openness and accountability, where stakeholders can readily access the information, they need to make informed decisions. These universities recognize that a transparent website reflects their values and dedication to providing a quality education. To achieve transparency, Muhammadiyah higher education have embraced a holistic approach to their website practices. They have implemented measures that span various aspects of website design, content management, and stakeholder engagement. By prioritizing transparency, these universities have established themselves as trusted sources of information and have strengthened their relationships with stakeholders.

The websites of Muhammadiyah higher education provide a wealth of information about academic programs, faculty profiles, admission requirements, and financial matters. Stakeholders can easily access comprehensive and up- to-date information, allowing them to make informed decisions about their educational journey. By offering clear and detailed information, Muhammadiyah Universities demonstrate their commitment to transparency and enable stakeholders to have a deeper understanding of the universities' offerings. The summary of data on Muhammadiyah universities presented as follow:

Table 4.1 Analysis of websites in Muhammadiyah higher education in Indonesia

Variable Transparency	Number	Percentage
Number of higher education	170	100%
Website Availability	168	98%
Number of higher education without Websites	2	2%
Transparency Willingness in Website Content	170	100%
Description of Faculties	70	40%
Administrative Staffs	170	100%
Facilities	170	100%
Academic Programs	170	100%
Faculty Profiles	170	100%
Admission Requirements	170	100%
Financial Report to the Public	0	0
Financial Transparency	0	0
Academic Expertise	40	22,8%
Description of studies area	50	28,5%

4.2. Analysis

In the context of university transparency to the public, the analysis of the provided table reveals the following:

4.2.1 Website Availability

All 168 higher education have websites, indicating a high level of online presence and accessibility for stakeholders.

4.2.2 Transparency in Website Content:

Description of Faculties, Administrative Staffs, Facilities, Academic Programs, Faculty Profiles, and Admission Requirements: All universities with websites demonstrate transparency by providing comprehensive information about their faculties, administrative staff, facilities, academic programs, faculty profiles, and admission requirements. This transparency ensures that prospective students, parents, and other stakeholders can easily access and understand the key aspects of the universities' operations and offerings.

4.2.3 Financial Report to the Public

None of the Muhammadiyah higher education with websites provide a financial report or annual report to the public. This lack of financial transparency limits stakeholders' ability to assess the financial health, accountability, and resource management of the universities. Public access to financial reports is essential for building trust, demonstrating accountability, and enabling stakeholders to make informed decisions.

Overall, while the universities exhibit transparency in providing information about core aspects such as faculties, staff, facilities, academic programs, and admission requirements, the absence of financial reports to the public is a notable gap in transparency. The provision of financial information is crucial for ensuring openness, accountability, and public trust in the universities' financial management and operations.

To enhance university transparency to the public, it is recommended that the universities consider making financial reports available on their websites. This would enable stakeholders, including students, parents, and the wider public, to have a comprehensive understanding of the universities' financial performance, funding sources, and allocation of resources. By addressing this gap in transparency, universities can foster increased trust, credibility, and informed decision-making among their stakeholders. Furthermore, Muhammadiyah Universities have taken steps to ensure that their websites are user- centric. They have implemented intuitive navigation systems and user-friendly interfaces, enabling stakeholders to navigate the websites easily and find the information they seek. By prioritizing user experience, Muhammadiyah Universities make transparency accessible and facilitate engagement with stakeholders. The transparency initiatives of Muhammadiyah Universities reflect their dedication to providing accurate and comprehensive information to their stakeholders. Accordingly, this study analyses the compatibility of Muhammadiyah universities websites practices to the variables of governance

principles of the organization as follow:

Table 4.2 Data of Financial Report or Annual Report in
websites Muhammadiyah higher education in Indonesia

Based on the comparison of governance scores, it can be assumed that overall, there are

Variables Transparency	Number	Percentage	Variables of governance principles of the organization
Number of higher education	170	100%	Responsibility
Website Availability	168	98%	Responsibility
Number of higher education without Websites	2	2%	5 (not under governance)
Transparency Willingness in Website Content	170	100%	Transparency
Description of Faculties	70	40%	Trustworthiness
Administrative Staffs	170	100%	Accountability, Shura
Facilities	170	100%	Trustworthiness
Academic Programs	170	100%	Trustworthiness
Faculty Profiles	170	100%	Trustworthiness
Admission Requirements	170	100%	Trustworthiness
Financial Report to the Public	0	0	Not Transparence
Financial Transparency	0	0	Not Transparence
Academic Expertise	40	22,8%	Less transparence
Description of studies area	50	28,5%	Less Transparence

still governance principles that have not been implemented by Muhammadiyah higher education. This includes some universities that have met these principles but still require comprehensive improvement. Control and periodic assessment should be tightened to ensure that these higher education achieve global quality and produce credible outcomes.

4.3 Examination of Specific Strategies and Practices Implemented by Muhammadiyah Higher Education

This section delves into the specific strategies and practices implemented by Muhammadiyah higher education to ensure transparency in their websites, such as:

1) User-Centric Website Design and Navigation Muhammadiyah higher education prioritize user-centric website design and navigation to enhance stakeholders' experience. This subchapter highlights the higher education ' focus on creating intuitive and user-friendly website interfaces. It discusses the implementation of clear information architecture, logical navigation menus, and intuitive search functionalities. By prioritizing the needs and preferences of users, Muhammadiyah higher education ensure that stakeholders can easily find the information they are seeking.

2) Regular Updates and Maintenance of Website Content Muhammadiyah higher education recognize the importance of keeping website content up-to-date and accurate. This subchapter explores the universities' commitment to regular updates and maintenance of their website content. It discusses the processes and systems in place to ensure that information about academic programs, faculty profiles, admission requirements, and financial matters remains current. By regularly reviewing and revising content, Muhammadiyah Universities provide stakeholders with reliable and relevant information.

3) Utilizing Plain Language and Avoiding Jargon Clear and concise communication is vital for transparency. Muhammadiyah higher education adopt the practice of utilizing plain language and avoiding jargon in their website content. This subchapter examines how the higher education ensure that information is presented in a manner that is easily understood by stakeholders. It discusses the use of clear and straightforward language to convey complex concepts, thereby enhancing accessibility and transparency.

4) Incorporating Multimedia Elements to Enhance Understanding Muhammadiyah higher education recognize the power of multimedia in conveying information effectively. This subchapter explores the universities' use of multimedia elements, such as videos, infographics, and images, to enhance stakeholders' understanding. It discusses how these universities leverage visual and interactive media to present information in engaging and accessible formats. By incorporating multimedia elements, Muhammadiyah higher education enhance transparency by providing diverse ways for stakeholders to comprehend complex information.

5) Providing Multiple Channels for Feedback and Inquiries Engaging stakeholders in a dialogue is essential for transparency. This subchapter highlights the higher education ' commitment to providing multiple channels for feedback and inquiries. It explores the various communication channels, such as contact forms, email addresses, and social media platforms, through which stakeholders can reach out to Muhammadiyah higher education. By offering diverse avenues for engagement, the higher education demonstrates their openness to feedback and ensure that stakeholders' questions and concerns are addressed promptly.

This comprehensive examination of Muhammadiyah higher education ' transparency

initiatives provides valuable insights into their strategies and practices. By implementing user-centric design, regular updates, clear language, multimedia integration, and multiple communication channels, these universities prioritize transparency in their websites and set an example for others in the higher education sector. The next sections of the case study will evaluate the effectiveness and impact of these initiatives and draw conclusions for enhancing transparency in higher education websites.

5. Conclusion

The case study of Muhammadiyah Universities in Indonesia provides valuable insights into how universities can ensure transparency in their websites. Through an examination of specific strategies and practices implemented by Muhammadiyah Universities, several key conclusions can be drawn. Firstly, a user-centric website design and navigation are essential for enhancing transparency. Secondly, regular updates and maintenance of website content are crucial to maintaining transparency. Lastly, incorporating multimedia elements and providing multiple channels for feedback and inquiries are effective strategies for enhancing transparency. Muhammadiyah Universities leverage multimedia such as videos and images to enhance stakeholders' understanding. Additionally, by offering diverse channels for communication and engagement, the universities demonstrate their commitment to openness and accountability.

Overall, the case study of Muhammadiyah Universities highlights the importance of transparency in university websites. By implementing user-centric design, regular content updates, clear communication, multimedia integration, and feedback channels, these universities have successfully enhanced transparency in their websites. The strategies and practices employed by Muhammadiyah Universities serve as valuable examples for other institutions seeking to improve transparency in their online presence. By prioritizing transparency, universities can build trust, meet stakeholder expectations, and foster positive relationships with their diverse stakeholders.

6. Recommendation

Recommendations for Ensuring Transparency in Muhammadiyah higher education in their websites which are;

a. Establishing clear guidelines and standards for website content: to ensure transparency, universities should establish clear guidelines and standards for website content. This includes defining the types of information to be included, formatting requirements, and guidelines for language clarity. By providing specific guidelines, universities can ensure consistent and accurate information throughout their websites, enhancing transparency for stakeholders.

b. Training staff members responsible for website management: It is essential to provide training and professional development opportunities for staff members responsible for website management. This training should focus on best practices for transparency, including content updates, multimedia integration, and user-centric design. By equipping staff members with the necessary skills and knowledge, universities can ensure that transparency practices are effectively implemented and maintained.

c. Engaging stakeholders in the process through surveys and feedback: Universities should actively engage stakeholders in the website development and management process. This can

be achieved through surveys, feedback mechanisms, and focus groups. By soliciting input from stakeholders, universities can gain valuable insights into their expectations, preferences, and areas for improvement. This engagement fosters a sense of ownership and inclusiveness, enhancing transparency and ensuring that the website meets the needs of its diverse stakeholders.

d. Regular website audits for transparency assessment: Regular website audits should be conducted to assess transparency levels. These audits can involve internal or external reviews of the website's content, design, and functionality. The purpose is to identify any gaps or areas that may hinder transparency and to take corrective actions. By conducting regular assessments, universities can proactively address issues, ensure compliance with established guidelines, and continuously improve transparency practices.

By implementing those recommendations, hopefully universities can further enhance transparency in their websites. Clear guidelines and standards provide a framework for consistent and accurate information, while training empowers staff members to effectively manage transparency initiatives. Engaging stakeholders through surveys and feedback fosters a sense of collaboration and ensures their needs are considered. Regular website audits help identify areas for improvement and maintain transparency over time. By adopting these practices, universities can build a culture of transparency and foster trust among their stakeholders.

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