The Implementation of Tranparency Through Website Disclosure Among Universities in Makassar

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Abstract. The research aims to see the disclosure of higher education elements transparently through the website, asses of the disclosure and compare it with the ranking of websites through webometrics. This research is a qualitative descriptive study through website observation and collection of relevant data and literature study to support it. The sample consisted of nine public and private universities. The sample selection used purposive sampling method. The samples selected were three state universities and six private universities with predetermined criteria. The indicator studied is an indicator of the dimensions of elements of higher education which disclosed transparently on the website. The results showed that several indicators had not been disclosed transparently on higher education websites, especially private universities which were still accredited B and C. The openness of the latest information would increase information transparency in universities in Makassar. State universities have more complete information when compared to private universities. Meanwhile, tertiary institutions that have accreditation A have more complete information than universities that have accreditation B and C.

Keyword : Implementation, Observation, Universities

1 Introduction

The phenomenon of the Covid 19 pandemic that has hit all regions in Indonesia has replaced face-to-face lectures with online learning in all universities. Students who have graduated from high school must continue their education to a higher level. Students who are omit face-to-face lectures should switch to online lectures. This sudden change demands the readiness of universities to prepare the information technology needed by stakeholders so will received on time and on target. The use of information technology through the university website is an alternative in the sustainability and sustainability of the university.Several earlier studies of develop information show that the results of research have a significant influence between technological development and various applications (Raharja, Prasojo, & Nugroho, 2011) [1] (Priyambodo, Wiyarsi, & Sari , 2012) [2] . Research on Accounting Information Systems which has been widely used as a producer of information for external and internal organizations. (Lyytinen & Grover, 2017) [3] ; Oehler & Wendt, 2017 [4] ; Smith & Culkin, 2011 [5].

The internet technology website is one of the facilities that can be used to the disclosure of the activity of the good of an organization adequate profit and not-for-profit organisations such as tertiary institutions .Some researchers have mapped the web reporting practice against profit center organization .The result of research mr. malhotra & amp; makkar , 2012 organization show that in public as banks do the disclosure of who more adequate than profit organization [6] . Dumay & frost , 2017 conducted research on developed countries and the developing states where her research , developed countries do as often as a more adequate compared with developing countries. According to Vaccaro &madsen , 2009 [7] by research on a web reporting practice found that some organization use the internet as a medium transparency in reporting to do the principle of good governance .However the research website has rarely been implemented not-for-profit organisations. Some researchers are more interested in doing research on a common enterprise. University is one of a nonprofit organization that requires adequate disclosure in terms of communicating information, one through universities (octaria, web site zulkardi, & somakim, 2013) [8] .Adequate disclosure is important by any university.The disclosure can be served through websites made by. University A number of studies in the last years to publicly acknowledge fraud carried out by a university.Based on the data from Indonesian corruption watch ICW) (since october 2016 there are about thirty seven cases of alleged corruption conducted by university because corrupt practices.

Losses because of corrupt practices and bribery of officials the universities 218 worth billion and involving the academia, is academics local government officials and private (paat, 2016) [9]. Cheating it has no clear evidence because there is no transparent reporting made by university .Hence the disclosure of information transparent particularly when this after internet users have reached extraordinary numbers. very significant the population in asian survey showing the number of internet users 53 around percent of the total number of existing.This express the need for the internet has society

The organization consists of organization profit oriented and organization non-profit oriented .University is one of non-profit organization oriented .Stakeholders university consisting of the internal and external where they need precise information , complete and timely to making decision. The community is also external stakeholders those who need information university usually accessible through a website .Comprehensiveness of information that it will be useful for the information in making relevant decision to the information (haat , rahman , & mahenthiran , 2008) [10] .Romney & steinbart, 2012 [11] defines information as organized data processed to give meaning to certain user specifically need to help the decision-making process.Any information derived from data processed and processed will produce useful information where the information will have a more if useful information for users . There are some characteristics of information is useful and relevant: , reliable, complete, timely, understandable, verifiable, and accessible (romney & steinbart, 2012).Characteristic of this information could be used as reference in asses university in presenting information on the web site.The web site is one form of information passed on by using internet technology (feldioreanu & amp; , seria 2015) [12] .This technology used by a university give information required (Romani, furusho, & amp; , koizumi 2009).Used as a measuring instrument webometric web site to know the number of, hyperlink a kind of hyperlink, structure, web site and the use of.Webometric display of the rating for each university in the world. Transparency is one of the principals constituting a standard of global governance organization that important in achieving good governance.

The organization governance have to make sure that disclosure made on time, correct, all the information and enshrines organization, material including, financial information ,

performance , ownership and governance organization . Determine the disclosure based on assessed benefits of the disclosure.Research conducted over the web site universities in spain conducted in 2010 to observe transparency (Gallego-Alvarez, Rodrıguez-Domınguez, & Garcıa-Sanchez, 2011).Research mentioned several factors that impact definitely on the transparency of, university namely: internationally, , profitability , complexity , the importance of function universitas web site in disclosure, teaching and research activity management and supervision of. UniversityResearch conducted ini university open in spain (medina & ruffin, 2015) [13] where the research results show that transparency affecting public trust directly and indirectly affect. SatisfactionResearch conducted in 2015 (dobbins & khachatryan, 2015) focuses on governance University. The result of this research found that coöperation between the university management needed to have good governance university. Other study concluded that transparency management of involves shifting control of quantitative, advice to output an emphasis on short-term performance contract, and productive efficiency.

Puspitahati et al .(2011) [14] researched the disclosure types of information at the website a state university in Indonesia, university of Indonesia , the Bandung institute of technology , and the university of gadjahmada , in the future entail referring to Meitner consisting of 39 items .The research results show that the practice of disclosure of secure information intellectual capital on official website have a relatively low has yet to reach 50 percent of the the number of items ic university .In addition , in every other part has not yet shown even distribution .Many components that have not yet expressed by three a state university in Indonesian .Bezhani for 2010 research on 119 british university enrolled in the sunday times university guide 2006 on the website "TIMES" by the use of framework intellectual capital for the university in europe .

This research measuring the disclosure of intellectual capital at the website qs-star winning a university in september 2011 .Qs-star rating system designed to responding to the need for the agency that need evaluation in judging all their power , uses the a more comprehensive result other than those used in rank .Pratiwi et al (2017) [15] conducted research on the types of the disclosure of information through wesite preferred by the university the communities of which the results show e learning is the dominant interested in information by the public in 35 website university in indonesia .According to project has advanced , transparency means the openness (openess) the government in providing information on associated with the activity of public resource management to the party that requires information.

The government to provide financial information and information to be used for other decision-making by the interested parties. Transparency would eventually created horizontal accountability of local government with the community and local government as to create clean, effective, efficient, accountable and responsive to the interests of the community and.Transparency is a principle that guarantees or freedom of access for everyone to obtain information about governance, the information about the process of making and the implementation and the result of achieved results. According to ghozali and chariri (2017) [16], the term disclosure should not cover or not hide.Broader, in meaning the disclosure that give information disclosure or adequate can represent the facts in company. The disclosure is a presentation of information in the form of communication media reports and other supporting. of an enterprise or organizationDisclosure should be able to provide extra information rather than decreased it because of the pressures too detailed or difficult. AnalyzedHendriksen said the disclosure is to provide information significant and relevant information in users to help them make decisions by using the best way possible, by limitation that benefits to exceed the costs.State of the art this study focused on one of indicators gooduniversity

governanceistransparency that previous research had writer governance university and transparency is the most dominant influenceof variable quality, Sabandar (2019) [17].

The novelty of this research built of the present in 2020 when the world confronted by the disaster covid 19 where information technology based favorite very much by the community especially in the need education .Limited make physical contact and continue to implement protokoler health made stakeholders higher education set choice in the most effective way and efficient one of them is the website .Disclosure information through website transparently expected to help community needs in terms of the needs of information and university in maintaining kontinuitasnya and provide added value to the institution.

2   Methodology

The approach that was undertaken in this research is the approach to the qualitative descriptive based on the theory and techniques of acquired through study literature (literature review) through observation on the web site and data collection. relevant or regulation .The research is the kind of data qualitative data covering the data at the website of the vision of the university goals and activity university. The data are obtained through secondary data website university by observation and gather documentation to get information.The study identified disclosure transparently some element in the website universities namely: , identity , governance , academic , actuality , accessibility , stakeholders internal, facilities and facilities ekstern.Every element of the transparency it has used as a guide data collection. Measurement use the score , of scores which 1 given if indicators is in a website and score 0 if indicators never was in web site .After giving scores for every indicator , will count and uncultivated as follows: (1 percentage) completeness to compared with the largest score , and (2) rata-rata scores for compared by web university .This research using nine state university and private as samples .Sampling purposive use of sampling method .The chosen were three state university and six private universities with the specified criteria .Selection criteria are having value of sampling accreditation at leased B and registered as university by scoring highest in the Makassar webometrik period in june 2020 .Webometric used as a guide for webometric is credit rating agency official in rank web site . A university distinguished into public universities and private universities . Accreditation used the accrediting institution of higher learning latest. collected at the time of this data.

3   Result and Discussion

Some studies before explaining that the website affected by a number of factors in making. adequate disclosure. One source of reference in the disclosure of a web site was the government rules.   The government rules governing what are the need expressed by universities on his web site for example the minister of education and culture 2004 139 number year on guidelines for the statute and universities organization on the required information in clarifying identity university. Research of yore contained in articles or scientific journal are also other factors that could feed into universities to show information in. websites ranking webometrik web site university both in Indonesia and the world.Which is also affecting the web site university and became the basis researchers to decide dimensions and indicators.

The first dimension is how the university identity of .There are five indicators in dimension identity that is , vision and mission of the purpose of the target , name and logos university , the names of the course of study , the history of established higher education institutions and video campus tour .The second dimension is governance .Dimensions has the four indicators that is the structure of the organization , organization mechanism , the principles of transparency and the principle of fairness. Governance included in dimensions to assess the disclosure of website because good governance which will show information transparently .In the third dimension is academic .Academic having two dimensions indicators namely procedure academic and the procedure of submission .In this indicator and media are learning online that used university .Dimension is very interested in or dimensions frequented by visitors. website Pratiwi (2017) research disclosure of secure information website university in the communities of which the results show e learning is information interesting the community in Indonesia. 35 university website. The fourth dimensions is public avowal.The dimension it has six indicator, ranking, , national accreditation , international accreditation , student achievement, university achievement and lecturers achievement. This entered to assess how a university considered by the public on the criteria. The fifth Dimensions is actuality.

Actuality dimensions is based on the actual data presented on the university website. Timeliness of the provided information on the university website will add value to the information for users.Information that is not timely will make the information does not have a value to users. again for this informationIt has two dimensions indicators that news and. Announcement. The sixth dimensions is accessibility consisting of two indicators which are interaction and ease .Dimension is the degree of ease reached by visitors to access. website .Information technology web site university is a communicating information to accommodate the end user in terms of access to the technology.

Access to technology is how user has access to the information they want. The seventh Dimension is. stakeholders . Stakehoder regarding information website is presented by a university.These stakeholders information needs to be observed in the presentation of university website. The stakeholders is: , students , alumni parents and community. The eighth dimension is infrastructure facilities in this case the indicators is internfacilities has two indicators that, support system library and scholarship and externfacilities and transportation, having three indicators accommodation and. environmentInternal facilities is derived from facilities in companies and external facility is facilities are outside of the company but the support of university.

The first stept done by observation over the university website of the score for a number of indicators to nine assessment dimensions : identity , governance , academic , a public avowal , actuality , accessibility , stakeholders , internal facilities , and external facilities .The score totaled and compared with a score of its best to get the percentage completeness in every domain the disclosure of the .In a number of indicators which fulfills the requirements will be given the value of one .The greatest score to a number of indicators in universities is nine because sample this research consisted of nine university .Identity Dimensions having five the indicators of the (as seen in table 1) , that is so highest scores or by universities in five points .The average value of the university web site as to dimensions identity is 4.33 (86.67 %). Dimension Governance Having four dimensions, the indicators of the highest scores so that some universities are. four points. The total score nine university is sixteen.The maximum 1.78 (44.44.) percent Percent).It shows the lowest score than. all dimensions. The indicators that have inferior value is the fairness and transparency .Both indicators there has not shown in some universities. Ddisclosure website having two dimensions, the indicators of the

academic the highest scores for any indicators that some universities are two points.The total score this is thirteen.The maximum 1.44 (72.22.) percent. The dimensions of a public avowal having six, the indicators of the highest scores for any indicators that some universities are six points.

The total score this is thirty-seven.The maximum 4.11 (68.52.) percent. Dimension of Actuality having two dimensions, the indicators of the actuality is the highest scores for any indicators that some universities are two points.The total score on nine university is 18.The maximum is 2.(100.) percent. Dimensions it suggests the highest scores than. all dimensions. This value represents the news and the website presenting a sample of research university. Accessibility having two dimensions, the indicators of the accessibility the highest scores for any indicators that some universities are two points.The total score dimensions this is 10.The maximum 1.22 (61.11) percent. The stakeholders having four the indicators , so the highest scores for each indicator other universities are four points .Total score dimensions this is 25 .The average 2.77 (69.44 %) .The internal facilities has three indicators , the highest scores for each indicator other universities are three points .Total score dimensions this is 15 .The average 1.67 (55.56 %) .External dimension facilities has three the indicators , the highest scores for each indicator other universities are three points .Total score dimensions is 15 .The average 1.67 (55.56 %).

Table 1. Results of the Ranking Dimensions Website Disclosure University in Makassar

No	Dimention	Indicators	Total	Total	Average	Maximum	%	Rank
1	Identify	Vision and mission Purpose,Target	8					
		Name and logos university	8					
		Names of the course of study	8					
		History of the establishment	8					
		Video campus tour	3	39	4.333	5	86.67	II
2	Governance	Structure organization	8					
		Organization mechanism	2					
		Principles of transparency	2					
		Principle of fairness	2	16	2.000	4	50.00	VIII
3	Academic	Academic Procedures	8					
		Submition Procedures	4	13	1.444	2	72.22	III
4	Public Disclosure	Rangking	5					
		National Acreditation	8					
		International Accreditation	1					
		Student achievement	8					
		Lecturer achievement	5					
		University achievement	6	37	4.111	6	68.52	V
5	Actuality	News	8					
		Announcement	8	18	2.000	2	100.00	I
6	Accesibility	Interaction	4					
		Covinience	5	10	1.220	2	61.11	VI
7	Stakeholder	Student	8					
		Alumni	6					
		Parents	1					
		Community	8	25	2.778	4	69.44	IV
8	Internal Facility	Support System	4					
		Library	6					
		Scholarship	5	15	1.667	3	55.56	VII
9	Eksternal Fasility	Tranportation	4					
		Acomodation	3					
		Environment	7	15	1.667	3	55.56	VII

Source: Website University

Table 2 shows results of the ranking disclosure website nine university in Makassar that is sample this research .This table tell the value of accrediting universities based on assessment of national accrediting higher education institutions .Ranking on the university website by webometric nationally for public and private universities .The score universities obtained from which the percentage of the total value of largest compared with the value .The highest value is UNHAS or by day with a score of 96 percent .Ranking universities assessment can see in table 2 .From the results of the analysis undertaken to any the domain and the indicators of that is , later made against nine rank is as high as the university website .Rank is made by the right comprehensiveness of information presented in university website Based on the results of the assessment carried out differences between ranks website in webometric rating based on comprehensiveness of information presented in. university web site. University ranked first showed that the web sites of the university have transparency about content of the information .This is because the rank in webometric showed no comprehensiveness of information in according to the university web site in this research.

Table 2 . Results of the Ranking Website Disclosure University in Makassar

NO	UNIVERSITIES	ACREDITATION	WEBO.RANK	TYPE	SCORE	RANK
1	UNHAS	A	17	PTN	0.96	I
2	UNM	A	41	PTN	0.93	II
3	UMI	A	108	PTS	0.83	III
4	UIN ALAUDDIN	A	137	PTN	0.61	V
5	UNISMUH	B	190	PTS	0.58	VI
6	PATRIA ARTHA	C	279	PTS	0.45	VIII
7	BOSOWA	B	444	PTS	0.64	IV
8	ATMAJAYA	C	344	PTS	0.58	VI
9	UKIP	B	584	PTS	0.48	VII

Source: Website University

Based on data processing in table 2 , there is a difference ranking according to webometrik and research results at the university of UIN Alauddin , UNISMUH , Patria artha , Bosowa , and while UKIP . UNHAS , UNM and UMI stay in first place , second and third .Ranking for the third this university remained the same between webometrik and research .The result of this research informed us that disclosure presented in any university showing website and various dimensions by the relevant obtained from sources according to research results before , government regulations relevant , and indicators ranking website universitys as webometrik etc.

4   Conclusion

Websites disclosure on nine university in Makassar which is the object of research has undertaken in a transparent by all university .Dimension and indicators website disclosure according to research taken first , government regulations relevant and ranking webometrik indicators .Dimensions having rank the highest in disclosure is actuality with an indicator news and announcement .The object express university study this question on websites to informing transparent , right and timely to a user information .There were differences with the earlier studies that uses rank webometric where rank this research depends on comprehensiveness of information served in the web site university.

University ranked first can show that web site the university has transparency well associated content information is .This difference because rank on webometric show no comprehensiveness of information in web site accordance with the university in this research .Disclosure presented in any website should showing university dimension and those relevant from sources precise as earlier research , government regulations relevant , and ranking website universitys as webometrik etc.

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