


Public Information Disclosure in State Madrasah Aliyah

Ahmad Umar¹⁾, Muhammad Munadi ²⁾, Aminuddin³⁾, Tato Priyo Sulistyono⁴⁾

¹⁾ Sekolah Tinggi Agama Islam Islamic Center Demak, Indonesia

²⁾ Universitas Islam Negeri Raden Mas Said Surakarta, Sukoharjo Indonesia

³⁾ Universitas Islam Negeri Raden Mas Said Surakarta, Sukoharjo, Indonesia

⁴⁾ Universitas Islam Negeri Raden Mas Said Surakarta, Sukoharjo, Indonesia

Received: 11-10-2022

Revised: 30-11-2022

Accepted: 01-03-2023

Article Info

Abstract

Keywords:

Public Information Disclosure;
Institutional Dimension;
Institutional Actors;
Good Institution.

This study aimed to determine the implementation model of public information disclosure at MAN 2 Pesisir Selatan in West Sumatra province. This study used content analysis research with the data originating from websites, along with the documents and developments downloaded from the websites related to public information disclosure activities at MAN 2 Pesisir Selatan. This study was conducted from November to December 2022. The data validity used source triangulation by validating data in documents on the websites under study in one feature and across features. The data were analyzed using an interactive analysis model. The results show that the public information disclosure implemented in MAN 2 Pesisir Selatan was through providing a place and the main website connected to the PPID website. The PPID website contained complete profiles and types of report information following existing regulations. There were types of information and reports with institutional dimensions, and institutional actors, so good and clean institutions could reflect excellent and clean executors.

Kata kunci:

Keterbukaan Informasi Public,
Dimensi Institusi,
Dimensi Pelaku,
Lembaga Yang Baik

Penelitian ini bertujuan untuk mengetahui model implementasi ketebukaan informasi publik pada MAN 2 Pesisir Selatan Propinsi Sumatera Barat. Penelitian ini menggunakan penelitian konten analisis dengan data berasal dari website, dokumen-dokumen yang bisa diunduh dari website berkaitan dengan kegiatan keterbukaan informasi public di MAN 2 Pesisir Selatan dan pengembangannya yang diunggah pada website-nya. Waktu penelitian pada bulan Nopember sampai Desember 2022. Keabsahan data dengan menggunakan triangulasi sumber dengan cara memvalidasi data yang ada di dokumen pada website dalam satu fitur dan lintas fitur pada website yang diteliti. Analisis data menggunakan model analisis interaktif. Hasil penelitian menunjukkan bahwa keterbukaan informasi public yang diimplementasikan MAN 2 Pesisir Selatan melalui penyediaan tempat serta website utama yang terbbung dengan website PPID. Website PPID berisi sangat lengkap dari sisi profil, jenis informasi laporan yang sesuai dengan peraturan yang ada. Jenis informasi dan laporan ada yang berdimensi kelembagaan maupun pelaku kelembagaan, sehingga memungkinkan terjadinya lembaga yang baik dan bersih merupakan cerminan dari pelaksana yang baik dan bersih.

INTRODUCTION

Public information disclosure is mandated by Article 28F of the 1945 Constitution of Indonesia, and translated into Law No.14 of 2008 concerning Public Information Disclosure (UU KIP ~*Ind.*). This regulation is further operationalized into Government Regulation of Indonesia No.61 of 2010 concerning the Implementation of Law No.14 of 2008 concerning Public Information Disclosure. The level of educational institutions is regulated more technically in the Regulation of the Ministry of Education, Culture, Research, and Technology of the Higher Education (PERMENDIKBUDRISTEKDIKTI ~*Ind.*) No.75 of 2016 concerning Public Information Services, and updated by the Regulation of the Ministry of Education and Culture (PERMENDIKBUD ~*Ind.*) No.41 of 2020 concerning Public Information Services. The Ministry of Religious Affairs is regulated by the Decree of the Minister of Religious Affairs (KMA ~*Ind.*) No.92 of 2019 concerning the Guidelines for Public Information Services for Information and Documentation Management Officers of the Ministry of Religious Affairs and Supervisors of Information Management and Documentation Officers of the Ministry of Religious Affairs, and the KMA No.657 of 2021 concerning Information and Documentation Management Officer (PPID ~*Ind.*) of the Ministry of Religious Affairs and the Head of PPID of the Ministry of Religious Affairs.

Almost all countries in the world apply the same policy since they recognize, realize, and agree on the importance and benefits of implementing Open Government Data (OGD), including Indonesia with Open Government Indonesia (OGI) (Retnowati et al., 2018). There are several types of disclosure: internal disclosure of private companies, internal government disclosure, external government disclosure, and disclosure to activists and public interest organizations (Schwartz, 2019). Providing disclosure in processes and outcomes is a concrete manifestation of public services as access to justice (Mansyur, 2015). Disclosure is a prerequisite for developing dynamic and democratic societies and institutions, promotes trust between citizens and public authorities, is built on the principles of public participation and consensus, accountability, and effectiveness, and promotes sound and reliable administration of public affairs (Boserup et al., 2005). All of this is in the framework of realizing the pillars of good governance, which include accountability, transparency, participation, and prediction. Transparency and accountability complement each other since both are critical to run a government, both are tools to prevent corruption, both are twin requirements in managing school financial resources, and both are requirements in ensuring that the use of resources is sound and efficient; last but not least, transparency opens opportunities for greater accountability (Gaspar et al., 2022). Such transparency is the transparency of data and decision-making processes that aim to socialize global democracy (Huitt & Monetti, 2017). Accountability is the most decisive of the four pillars (Asian Development Bank, 1999). Suppose the continued impact of these pillars is carried out. In that case, the phenomenon of fraud that occurs in the world of education, especially in schools, will decrease (R. D. Putra et al., 2022; Rizky et al., 2018), and the implementation of good governance will provide trust and a conducive climate for school members in carrying out their obligations in developing quality teaching and learning processes (Ismuzaroh et al., 2018).

Support for public information disclosure requires an institution in the form of an Information and Documentation Management Officer (PPID ~*Ind.*) (DPR RI, 2010; Furika & Yurnaldi, 2019; Kemenkumham RI, 2010) with material and infrastructure support and exceptional staff in public information services to support better PPID performance (Rozikin et al., 2020), support for the number of personnel in information field functional officials, a particular room for information management, and the existence of a particular budget to support the implementation of public information disclosure (Faizin & Mansur, 2018; Jasrianto et al., 2015), as well as a technology-based information management system such as website (Jannah, 2013; A. Putra, 2017; Sa'ban, 2022). Utilization of information technology changes the capacity

of companies and other organizations to carry out open operations efficiently because it can ensure customer preferences and effectively design and market goods/services products. It also leads to lower communication costs and new communication options, along with reducing barriers (Fung et al., 2007).

The implementation of transparency in the context of public information disclosure in public bodies is still constrained by the *mindset* and *hidden resistance* of officers/officials (Rachmiatie et al., 2015). Meanwhile, the KIP Law has a common thread with the Public Service Law, which aims to increase public participation and participation in public policies (Kristiyanto, 2016). Thus, institutions may not perform optimal public services when there are still constraints. The demand for information disclosure applies to all institutions, including madrasas, schools, and tertiary institutions (colleges and universities). Madrasas of all levels are numerous. The data obtained from EMIS (EMIS, 2020) shows the following.

Table 1. Total Madrasas for All Levels of Odd Semester 2019/2020

RA		MI		MTs		MA		Total	
Private	State	Private	State	Private	State	Private	State	Private	Total
29.842	1.709	23.884	1.499	16.677	802	8.005	4.010	78.408	82.418

As part of a public institution, as well as private Madrasas that receive funds from the State Revenue and Expenditure Budget (APBN ~Ind.) or the Regional Revenue and Expenditure Budget (APBD ~Ind.), state madrasas are obliged to open access to public information for the wider community. This follows the order of the Elucidation of the Law of Public Information Disclosure (UU KIP ~Ind.). Among the madrasas and schools implementing the UU KIP are in West Sumatra province.

Madrasas in West Sumatra, according to EMIS data (EMIS, 2020), can be seen in the following table.

Table 2. Total Madrasas in West Sumatra for all levels

RA		MI		MTs		MA		Total	
Private	State	Private	State	Private	State	Private	State	Private	Total
426	62	86	112	304	48	175	222	991	1,213

Of the 48 State MANs above, according to the Office of the Ministry of Religious Affairs of Pesisir Selatan (Kankemenag Pessel, 2002), MAN 2 Pesisir Selatan was selected as one of the top 5 public agencies with information disclosure. In addition, this institution was also the recipient of the Public Information Disclosure Award in Informative Public Agency, the 1st rank in the category of educational institutions, and the 10th rank across institutions in West Sumatra province (Tribunsumbar, 2022). The ranks after that were occupied by SMKN 1 Batusangkar, SMKN 1 Lubuk Sikaping, SMKN 3 Pariaman, and SMAN 1 Sungayang. The MAN 2 Passer was only defeated by the Higher Education Service Institution of X Region, in the 4th rank.

These facts show that educational institutions can be an example of managing public information disclosure. There has not been much research that examines public information disclosure in secondary level educational institutions. Most studies examine public information disclosure in non-educational government institutions, even if there are still limited to higher education institutions. Therefore, it requires research on the implementation model of public

information disclosure at MAN 2 Pesisir Selatan in the West Sumatra Province. This study aimed to determine the implementation model of public information disclosure at MAN 2 Pesisir Selatan in West Sumatra province.

RESEARCH METHOD

This study used qualitative approach with content analysis techniques. Data comes from the website, documents that can be downloaded from the website related to public information disclosure activities in MAN 2 Pesisir Selatan and its development are uploaded on its website. This study was conducted from November to December 2022.

MAN 2 Pesisir Selatan was used as the research site since it had a separate website between its own website and its other website related to public information disclosure. The description can be seen in the following table.

Table 3. Madrasa Website and Madrasa KIP Website

Madrasa Website	Madrasa Public Information Disclosure Website
http://man2pessel.sch.id/	https://ppid.man2pessel.sch.id/

Table 3 shows the seriousness of managing information disclosure at the madrasa in the form of separation between the madrasa website and the public information disclosure.

The data validity was done using source triangulation by validating the data in documents on the website in one feature and across features. The data analysis used an interactive model (Miles et al., 2014). Data analysis with stages of activities to find and compile systematically on data obtained from data collection techniques by organizing the data obtained into categories, describing into units, synthesizing, compiling into patterns, choosing which ones are important to learn, and making conclusions so that the analyzed data is easy to understand by oneself or others

RESULTS AND DISCUSSION

Results

The public information disclosure (KIP) through PPID was conducted by MAN 2 Pessel through two media: face-to-face and online. The face-to-face service was according to a predetermined schedule, provided with service facilities as follows.

Table 4. PPID Service Schedule

Day/Activity	Time
Monday – Thursday	07.30 – 16.30
Friday	07.30 – 11.40
Saturday	07.30 – 14.30
Break	12.00 – 14.00

Table 4 shows that the PPID services were carried out according to active hours of learning so that there were staff who should have been able to carry out their routine activities. The personnel consist of PPID superiors, chairpersons, dispute handling department, documentation information provider sector, curriculum information provider sector, facility information provider sector, computer institutions, archivists, and public relations institutions.

These personnel were provided with facilities such as a Service Room, tables, chairs, waiting chairs and reception facilities, Notice Boards, Audio-visual facilities, and Facilities for People with Disabilities.

Meanwhile, the PPID activities were carried out online through the completeness of KIP on affiliated and separate websites. Integrated here means that, on the main website of the madrasa, there is a feature titled *PPID*. The description can be seen below.

Figure 1. MAN 2 Pesisir Selatan website



Figure 1 shows several features on the main madrasah website, including the PPID feature. If we click the PPID feature, the following PPID MAN 2 Pessel website will appear:

Figure 2. MAN 2 Pesisir Selatan PPID website



Figure 2 shows that the PPID MAN 2 Pesisir Selatan website facilitates efforts to develop extraordinary information disclosure to the public and internally. This can be seen in exclusive features from profiles and PPID Mobile to suggestion boxes. This description shows

that the research location seeks to develop disclosure from conventional (face-to-face and correspondence) and modern (online through websites, as well as mobile PPID) sides. Social media still supports exclusive features even though they are integrated with the parent: Facebook, Twitter, Instagram, YouTube, email, and WhatsApp.

The full range of these features is in line with the information disclosure tagline, which reads: TEGAS PPID (Transparent, equality, accessible, accountable, excellent service) MAN 2 Pesisir Selatan. This statement is in line with the Preface written on the website that *"Information Disclosure is one of our missions, namely carrying out the community's mandate by prioritizing Information Disclosure (transparency) in various fields, including regarding the amount of the budget in MAN 2 Pesisir Selatan, incoming and outgoing budgets, as well as income for school finances from outside the school which other than this is not widely known by the wider community."* The closing words from the introduction reinforce this statement on the PPID website, which was published on 11 July 2017, stating, *"If you find a Public Agency's website problematic, not updated, not providing the information it should be, you should question the competence of the PPID in that institution"*.

The tagline and introduction to the website show that disclosure is a necessity that must be implemented in a programmed and planned manner, especially by educational institutions, to establish them as competent institutions. These two statements were further emphasized verbally in the web profile video, and the Head of Madrasa stated that *"MAN 2 Pesisir Selatan is committed to implementing public information disclosure."* Commitment to implementing disclosure is bound by a Public Information Service Announcement and the Madrasah Stakeholder Integrity Pact to implement it. Existing exposures show strong efforts to organize public information disclosure institutionally and personnel managing educational institutions.

The features on the website can be presented in table form as follows.

Table 5. The features on the MAN 2 Pesisir Selatan PPID website

No	Feature	Sub-Feature
1	Profile	PPID Profile, Duties & Functions, PPID Structure, Vision & Mission, SK PPID, Information Updated (Updated 2022, Updated 2021, and Updated 2020), Notice of Public Information Service, Scope of Activities, Strategic Plan
2	Regulation	Public Information Disclosure Regulation, Draft Public Information Disclosure Regulation (National)
3	SOP of PPID	14 SOPs related to KIP
4	Public Information	List of Public, Periodic, Immediate Information, Anytime, List of Excluded Information
5	PPID Info	Information Services, Service Facilities, Information Service Reports, Information Request Forms, Objection Forms, Public Information Service Standards, Announcement Standards, Information Acquisition Fee Standards, PPID

		Coordination, Request Register List, PPID Social Media, and PPID FAQs
6	Online Application	Online Applications and Complaints of Abuse of Authority or Misconduct

Table 5 shows that the features on the website still contained sub-features so that the performance of KIP was visible at the research site. Each sub-feature has all content that can be seen in detail. Detailed content makes it easy for someone to find any information they have. However, when someone is looking for information that is not yet available, they can get it by request in writing, online, or directly to the research location. The PPID office is equipped with adequate office equipment for people with disabilities and those who do not.

When someone wants to get other information, it can be seen in the following table.

Table 6. Types of Information

No	Name	Status
1	Madrassa Strategic Plan	Viewable and downloadable
2	The annual work plan	Viewable and downloadable
3	Information on Procurement of Goods and Services	Viewable and downloadable Updated 2022
4	Updated Information	Updated 2021 Updated 2020
5	Madrassa Principal Performance Agreement	Viewable and downloadable
6	Employee Performance Agreement 2022	Viewable and downloadable Head of Madrasa Head of the Administration
7	Employee Performance Targets (SKP)	Vice Principal of Madras Teachers Staff
8	Collaboration with Related Agencies	Viewable and downloadable
9	Third-Party Agreement	Viewable and downloadable

Table 6 shows that the type of information was also complete, containing very conceptual ones, such as strategic plans to technical ones, such as Employee Performance Targets for each employee in the research location. Everything can be seen, even downloaded for those who need it.

When someone is not satisfied, according to the table above, someone can get a report that has been considered confidential, as illustrated in the following table.

Table 7. Types of Reports

No	Name	Status
1	Wealth Report of State Officials (LHKPN) Leaders, Educators, and Education Personnel	Viewable and downloadable
2	PPID report	2021 PPID Report (viewable and downloadable) 2020 PPID Report (viewable and downloadable) 2019 PPID Report (viewable and downloadable)
3	Information Services Report	2021 Service Report (viewable and downloadable) 2020 Service Report (viewable and downloadable)
4	Performance Report	2021 (viewable and downloadable)

		2020 (viewable and downloadable)
		2021 (viewable and downloadable)
5	Financial Report	2020 (viewable and downloadable) 2019 (viewable and downloadable)
6	Inventory Report	Viewable and downloadable
7	Report on the Number of Requests for Public Information	Viewable and downloadable
8	Educator Integrity Pact	Viewable and downloadable
9	Madrasa Principal Performance Agreement	Viewable and downloadable
10	Employee Performance Agreement 2022	Viewable and downloadable
11	Information Service Satisfaction Report	Viewable and downloadable

Table 7 shows that the institutional and personal reports were also complete. Institutional reports are PPID and Institutional Financial Reports to personal ones, such as Reports on the Wealth of State Officials (LHKPN) of Leaders, Educators, and Education Personnel. All reports in table 6 can be seen and downloaded for those who need them. Besides that, the most exciting thing is uploading financial reports that everyone can see and download. The financial statements contain balance sheets, operational reports, reports on changes in equity, reports on the realization of the work unit budget, reports on the realization of work unit budget, a recap of tax deductions, reports on the position of state property on the balance sheet, reports on the annual user power of attorney, reports on inventories, reports on the position inventory on the balance sheet, inventory reports, inventory mutation reports, and detailed inventory reports. Reports are provided for 2019, 2020, and 2021. The availability of reports for three years allows people to access these reports to compare trends in income and expenditure receipts from year to year. The trend of decreasing or increasing the budget will facilitate predictions from users of existing report data on developments in the existence of madrasas.

DISCUSSION

In addition, education corruption threatens society's welfare because it erodes social trust and exacerbates inequality. This sabotages development by undermining the formation of educated, competent, ethical individuals for future leadership and the workforce. This chronic problem has begun to be reduced by educational institutions because educational institutions are places where generations are educated to have integrity. This integrity is the rule of Indonesian Education Leaders, namely *Ing Ngarso Sung Tuladha*, *Ing Madyo Mangun Karso*, and *Tut Wuri Handayani* (giving examples at the start, setting goals/ideals/wills in the middle, and then following and supporting it) (Tauchid, 1963). Educational institutions must build determination so that there is no negative behavior (corruptive and manipulative) that damages students and educators and education staff.

Educational institutions must build determination so that there are no negative (corruptive and manipulative) behaviors that damage students, educators, and education staff. Educational institutions must support efforts to reduce negative behavior. The spirit of these three educational principles is implemented into public information policies to eliminate corruption in the education sector. Educational actors become examples for students in educational institutions and society in carrying out honest and unbiased behavior in all aspects of life. Anti-

corruption behavior exemplified by traditional and entrenched educational institutions will lead to the same behavior outside the education sector (Herlina, 2017).

Figures 1 and 2 confirm the implementation model of KIP and PPID through various conventional and modern media adapted to all economic circles, which are the niche of the madrasa market. The middle and upper economic market niche can dominate through modern media such as online services – websites, social media, and mobile PPID. The market niche that is the most dominant for madrasas in the lower middle class (Munadi & Umar, 2022) can also be served in addition to online services and face-to-face services with representative rooms and facilities. This accessibility makes the primary services and PPID accessible without any discrimination in the economic conditions of the students. This convenience can strengthen parental participation in supporting the madrasah program. This is consistent with the opinion (Shaffer, 1994) that greater participation and more actors can help improve the quality of education.

Existing research shows best practices for educational institutions under the Ministry of Education, Culture, Technology Research and Higher Education, the Ministry of Religious Affairs, and other ministries in an information disclosure to the public. Figures 1 and 2 show that KIP needs support from educators, education staff, and students and must also be supported institutionally. Institutional support implemented in MAN 2 Pessel is known to stakeholders through various websites and social media, such as Facebook, Twitter, Instagram, YouTube, email, and WhatsApp. The existing use of social media differs from the findings (Jiang & Han, 2016) that WeChat uses social media to support disclosure. The steps that already exist and are carried out by research sites follow the statement (Matei et al., 2015) that social media can encourage more transparent interaction and communication processes. Information and communication technology aims to strengthen a more substantial social control society (Hallak & Poisson, 2006). This finding supports the findings (Hernawati & Mayangsari, 2017) that the absence of media in the form of websites that can be accessed by parents openly means that parents do not get information about the progress and problems of education in the city.

Transparency of performance agreements, finances, and reports allow madrasas to develop more positively. This is in line with findings (Tatalikan, 2021; Tse, 2019) that if schools want to improve the quality of education, financial liquidity reports need to be posted on the transparency board. This disclosure can attract investors, benefactors, and other stakeholders to expand school services and increase student and parent participation (Puruwita, 2018). A culture of disclosure in all educational and non-educational institutions will strengthen efforts to instill good moral behavior in citizens, have honest values, and have a good attitude to achieve sustainable development of a country (Onah et al., 2021).

Tables 4 and 5 show that the completeness of the PPID MAN 2 Pessel website proves that public information disclosure is possible for an educational institution called Madrasa. Most importantly, there is the political will of education actors, especially the head of the madrasah with the support of personnel below him as well as the support of facilities and infrastructure. Support for facilities, infrastructure, software, hardware, and people enables this website to be fully contained under existing rules and regulations. This proves that personalization, as well as institutionalization, is essential in the implementation of public information disclosure. These results reinforce the findings (Segijn et al., 2021) that personal awareness can affect institutional changes in information disclosure so that it can institutionalize it. However, this must be

strengthened by the dynamics of self-reinforcing feedback and more profound acceptance from internal and external educational institutions (Colyvas & Powell, 2006) so that it becomes a tradition and culture. It extends to all institutions outside the education sector.

Table 6 proves the institution's seriousness in preventing its managers from committing corruption, collusion, and nepotism. This relates to performance agreements and performance reports as well as State Officials' Wealth Reports (LHKPN) of Leaders, Educators, and Education Personnel which can be read, downloaded, and traced so that others can find out the development of wealth while working at the madrasa. The community can control the development of each employee's wealth development through the LHKPN uploaded on the website. This allows for community control over the behavior of educational actors in an educational institution. This finding is in line with findings (Roy & Miah, 2018) that transparency and accountability allow education authorities, communities, and parents to monitor actions that are not good in educational institution services.

Performance agreements and reports uploaded by internal stakeholders can be a tool for external stakeholders to measure the effectiveness and efficiency of the institution in one year. Other measuring tools can juxtapose strategic plans, annual work plans, information on the procurement of goods and services with realization in performance reports, and financial reports with inventory reports. An exciting breakthrough from this madrasa is uploading LHKPN information for officials and employees and loading Financial Reports from 2019 to 2021. This is a breakthrough because not many institutions transparently open financial reports except mosques (Munadi, 2021).

CONCLUSION

The public information disclosure implemented by MAN 2 Pesisir Selatan through the provision of a representative place, the main website, and the PPID website. The PPID website contains complete profiles and types of report information following existing regulations. There are types of information and reports with institutional dimensions, and institutional actors, so good and clean institutions can reflect excellent and clean executors. The disclosure is prominent, especially in uploading financial statements for three years, which everyone can read and download. Besides that, broadcasting the LHKPN of officials and employees of MAN 2 Pessel is a rare step taken by an educational institution. This research is still limited to a website-based study, so it needs more in-depth research on reality through field research and not just one research location. This study recommends the implementation of mass public information disclosure in all educational institutions in all ministries with education.

REFERENCES

- Asian Development Bank. (1999). *Governance: sound development management*.
<https://www.adb.org/documents/governance-sound-development-management>
- Boserup, L. K., Christensen, J. P., & Pedersen, L. A. (2005). *An Introduction to Openness and Access to Information* (Issue April).
https://www.humanrightsinitiative.org/programs/ai/rti/articles/handbook_intro_to_openness_&_ai.pdf
- Colyvas, J., & Powell, W. W. (2006). Roads to Institutionalization. In *Research In Organizational Behavior*.

- DPR RI. (2010). UU Keterbukaan Informasi Publik. In *Kominfo*. Kominfo. https://eppid.kominfo.go.id/storage/uploads/1_9_2-Undang_Undang_Nomor_14_Tahun_2008.pdf
- EMIS. (2020). *Data Statistik Pendidikan Islam Gasal 2019/2020*. EMIS Dashboard. <https://emispendis.kemenag.go.id/dashboard/?content=data-statistik>
- Faizin, A., & Mansur, A. (2018). Penerapan Undang-Undang Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik Di Perguruan Tinggi Keagamaan Islam Negeri (Studi Kasus UIN Syarif Hidayatullah Jakarta). *SALAM: Jurnal Sosial Dan Budaya Syar-I*, 5(2), 113–138. <https://doi.org/10.15408/sjsbs.v5i2.9413>
- Fung, A., Graham, M., & Weil, D. (2007). *Full Disclosure The Perils and Promise of Transparency*. Cambridge University Press.
- Furika, F., & Yurnaldi, Y. (2019). Perlunya Melibatkan Pustakawan untuk Menjadikan Universitas Sriwijaya sebagai Perguruan Tinggi Berkualifikasi Informatif. *Jurnal Kepustakawanan Dan Masyarakat ...*, 35(2), 17–25. <https://ejournal.unsri.ac.id/index.php/jkdmm/article/view/JKDMMV35N2%2C017-025/0>
- Gaspar, M. R., Gabriel, J. P., Manuel, M. B., Ladrillo, D. S., Gabriel, E. R., & Gabriel, A. G. (2022). Transparency and Accountability of Managing School Financial Resources. *Journal of Public Administration and Governance*, 12(2), 102. <https://doi.org/10.5296/jpag.v12i2.20146>
- Hallak, J., & Poisson, M. (2006). Governance in education: transparency and accountability. In *International Institute for Educational Planning*. http://www1.usaid.gov/our_work/democracy_and_governance/technical_areas/anticorruption_handbook/annexes/subannexes/Education/Education1 - UNESCO - 2006.pdf%5Cpapers://33432778-ef7b-4391-ae67-220f9c46620d/Paper/p2902
- Herlina, N. (2017). Bagian 5 : Biografi : Dari Suwardi Suryaningrat Sampai Ki Hadjar Dewantara. In *Perjuangan Ki Hajar Dewantara : Dari Politik Ke Pendidikan* (p. 210). Museum Kebangkitan Nasional Direktorat Jenderal Kebudayaan Kementerian Pendidikan dan Kebudayaan. https://sma.kemdikbud.go.id/direktorat/data/files/Buku_Ki_Hajar_Dewantara.pdf
- Hernawati, E., & Mayangsari, I. D. (2017). Website Development for the Openness of Educational Information in Bandung, Indonesia. *IJAIT (International Journal of Applied Information Technology)*, 1(02), 68. <https://doi.org/10.25124/ijait.v1i02.1074>
- Huitt, W. G., & Monetti, D. M. (2017). Openness and the Transformation of Education and Schooling. In *Open: The Philosophy and Practices that are Revolutionizing Education and Science* (pp. 43–65). Ubiquity Press. <https://doi.org/10.5334/bbc.d>
- Ismuzaroh, S., Rokhman, F., Soesilowati, E., & Wahyudin, A. (2018). Implementation of Good School Governance through “PADI ASI” Movement towards Effective Schooling. *Proceedings of the International Conference on Science and Education and Technology 2018 (ISET 2018)*, 247(Iset), 450–453. <https://doi.org/10.2991/iset-18.2018.90>
- Jannah, L. M. (2013). Evaluasi Publik Atas Perolehan Informasi Penerimaan Siswa Baru. *Jurnal Penelitian Dan Evaluasi Pendidikan*, 12(2), 250–267. <https://doi.org/10.21831/pep.v12i2.1430>
- Jasrianto, D., Taufiq, A., & Sulistyowati, S. (2015). Implementasi Keterbukaan Informasi Publik Melalui Sistem Informasi Manajemen Pendidikan (Simpindik) Di Dinas Pendidikan Kota Semarang. *Journal of Politic and Government Studies*, 5(4), 91–100. <https://ejournal3.undip.ac.id/index.php/jpgs/article/view/9159>

- Jiang, L.-Z., & Han, L.-Y. (2016). Design and Implementation of the University Information Disclosure System Based on WeChat. *Proceedings of the 2016 International Conference on Computer Engineering and Information Systems*. <https://doi.org/10.2991/ceis-16.2016.100>
- Kankemenag Pessel. (2002). *5 Besar Badan Publik Sumbar, MAN 2 Pesisir Selatan Diminta Madrasah lain untuk Sosialisasi PPID*. Kantero Kemenag Kabupaten Pesisir Selatan. <https://pesisirs selatan.kemenag.go.id/v1/5-besar-badan-publik-sumbar-man-2-pesisir-selatan-diminta-madrasah-lain-untuk-sosialisasi-ppid>
- Kemenkumham RI. (2010). *Peraturan Pemerintah Pelaksanaan UU Keterbukaan Informasi Publik*.
- Kristiyanto, E. N. (2016). Urgensi Keterbukaan Informasi Dalam Penyelenggaraan Pelayanan Publik. *Jurnal Penelitian Hukum*, 16(2), 231–244. <https://ejournal.balitbangham.go.id/index.php/dejure/article/view/59/11>
- Mansyur, R. (2015). Keterbukaan Informasi Di Peradilan Dalam Rangka Implementasi Integritas Dan Kepastian Hukum. *Jurnal Hukum Dan Peradilan*, 4(1), 83. <https://doi.org/10.25216/jhp.4.1.2015.83-100>
- Matei, S. A., Bertino, E., & Russell, M. G. (2015). Introduction. In S. A. Matei, M. G. Russell, & E. Bertino (Eds.), *Transparency in Social Media Tools, Methods and Algorithms for Mediating Online Interactions* (pp. 4–8). Springer International Publishing. <https://doi.org/10.1007/978-3-319-18552-1>
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: a methods sourcebook* (3rd ed.). SAGE Publications, Inc.
- Munadi, M. (2021). *Manajemen Pendidikan Tinggi di Era Revolusi Industri 4.0 Edisi 2* (2nd ed.). Kencana.
- Munadi, M., & Umar, A. (2022). *Manajemen Madrasah Teori, Riset dan Praktik*. Elex Media Komputindo. <https://ebooks.gramedia.com/id/buku/manajemen-madrasah-teori-riset-dan-praktik>
- Onah, P. O., Eteng, M. E., & Unwanung, A. R. (2021). Education, Accountability And Transparency: A Catalyst For Sustainable Development In Nigeria Society. *Global Journal Of Educational Research*, 20, 127–137. <https://doi.org/https://dx.doi.org/10.4314/gjedr.v20i2.4>
- Puruwita, D. (2018). Transparency And Accountability Of School Operational Assistance Funds And The Impact On Participation. *Econosains*, 16(2), 109–116. <https://doi.org/https://doi.org/10.21009/econosains.0162.02>
- Putra, A. (2017). Memperkuat Tata Kelola Transparansi Informasi Publik di Perguruan Tinggi. *Integritas : Jurnal Antikorupsi*, 3(1 SE-Articles), 173–189. <https://jurnal.kpk.go.id/index.php/integritas/article/view/161>
- Putra, R. D., Widyarningsih, A., & Heryana, T. (2022). *Memerangi tindakan fraud dengan menghadirkan sistem good school governance di sekolah* (Issue October). https://www.researchgate.net/publication/364865861_Memerangi_Tindakan_Fraud_Dengan_Menghadirkan_Sistem_Good_School_Governance_Di_Sekolah
- Rachmiate, A., Ahmadi, D., & Khotimah, E. (2015). Dinamika Transparansi Dan Budaya Badan Publik Pasca Reformasi Birokrasi (Studi Kasus tentang Badan Publik se-Indonesia sebagai Badan Publik Perspektif UU Keterbukaan Informasi Publik No.14/2008 di Propinsi Jabar dan Kalbar). *Sosiohumaniora*, 18(3), 268–274. <http://jurnal.unpad.ac.id/sosiohumaniora/article/view/8345/6621>
- Retnowati, Manongga, D. H. F., & Sunarto, H. (2018). Penerapan Dan Perspektif Open

- Government Data (OGD) Di Beberapa Negara: Pendekatan Literatur. *Prosiding SENDI*, 265–270. <https://www.unisbank.ac.id/ojs/index.php/sendu/article/view/5992/1859>
- Rizky, M., Setiti, S., & Nicky, M. F. (2018). Good School Governance Implementation Through The Establishment Of Internal Control Unit. *Asia Pacific Fraud Journal*, 2(2), 203. <https://doi.org/10.21532/apfj.001.17.02.02.08>
- Roy, D., & Miah, A. S. M. J. (2018). *Bangladesh: Using open school data to improve transparency and accountability*. International Institute for Educational Planning. www.iiep.unesco.org
- Rozikin, M., Harmini, F. P., & Wiradita, A. (2020). Implementasi Kebijakan Keterbukaan Informasi Publik di Perguruan Tinggi (Studi pada Universitas Negeri Malang). *Metacommunication: Journal of Communication Studies*, 5(2), 129. <https://doi.org/10.20527/mc.v5i2.8213>
- Sa'ban, L. M. A. (2022). Keterbukaan Informasi Publik Dalam Website Pemerintah Kota Baubau. *JISIP: Jurnal Ilmu Sosial Dan Ilmu Politik*, 11(1), 48–57. <https://doi.org/10.33366/jisip.v11i1.2438>
- Schwartz, T. (2019). *A Public Service Whistleblowing, Disclosure and Anonymity*. OR Books.
- Segijn, C., Strycharz, J., Riegelman, A., & Hennesy, C. (2021). A literature review of personalization transparency and control: Introducing the Transparency-Awareness-Control Framework. *Media and Communication*, 9(4), 120–133. <https://doi.org/10.17645/mac.v9i4.4054>
- Shaffer, S. (1994). *Participation for educational change: a synthesis of experience*. IIEP UNESCO. <https://unesdoc.unesco.org/ark:/48223/pf0000099230/PDF/99230eng.pdf.multi>
- Talikan, A. I. (2021). Enhancing Transparency and Accountability on the Use of School Funds Through Transparency Board. *Asian Journal of Basic and Applied Sciences*, 8(1), 32–37.
- Tauchid, M. (1963). *Perjuangan Dan Ajaran Hidup Ki Hadjar Dewantara*. Majelis Luhur Tamansiswa Yogyakarta.
- Tribunsumbar. (2022). *Berlangsung Meriah, Inilah Jawara Anugerah KI Sumbar dan Buka Award 2022*. Berita Tribennews. <https://www.tribunsumbar.com/berlangsung-meriah-inilah-jawara-anugerah-ki-sumbar-dan-buka-award-2022>
- Tse, T. K. C. (2019). Fears and Tears of Transparency and Disclosure: Controversies and Politics of School Profiles in Hong Kong Since 2000. *Education and Urban Society*, 51(8), 1106–1126. <https://doi.org/10.1177/0013124518785014>