

Transparansi Anggaran pada *Website Resmi Pemerintah Provinsi di Indonesia*

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Abstract

Purpose – The purpose of this paper is to examine the extent to which *level of higher education, internet access in households, local revenue, local expenditure and intergovernmental revenue* influence *budget transparency* on the official website of local government.

Design/methodology/approach – The data of this research comprise 102 budget document during the period 2017–2019 collected from 34 local governments across Indonesia by employing the census method. The data then are analyzed using logistic regression.

Findings – The results of this study show that *level of higher education and internet access in households* has a positive significant influence to *budget transparency* on local government websites in Indonesia, while the *local revenue, local expenditure and intergovernmental revenue* have no significant influences to *budget transparency* on local government websites in Indonesia.

Originality/value – The study contributes to the public sector accounting research by enhancing our understanding to *budget transparency* on the official website of local government.

Keywords: *Local Government, Budget Transparency, Website, Indonesia*