



The Impact of State Budget Transparency and Information Dissemination to Maintain Public Trust

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ABSTRACT

Based on the Open Budget Survey 2019 held by International Budget Partnership, Indonesia set a new record by getting a score 70 in 2019 for budget transparency. However, Indonesia's score for public participation is only 20 out of 100. Responding to that issue, information dissemination to public is held to create better understanding of the data available. This research will perform multiple linear regression method and in-depth interview to test the significance of the relationship between public trust and the implementation of budget transparency and information dissemination. This research found that there is a significant effect of the implementation of budget transparency and information dissemination to public trust in the Directorate General of Budget, Ministry of Finance Indonesia. This study provides a useful suggestion about transparency and information dissemination in budget data which still needs some improvements related to the wording used in information media, popularity of the publication, access and reusability of the data and the attractiveness of the events.

Keyword:

budget, dissemination,
information, transparency, trust

INTRODUCTION

Budget transparency in Indonesia has been started the most drastically from the era of reformation in 1998. Transparency is believed as one of the movements for anti-corruption element. Policy for decentralization has begun five years later, it already created a practice of good governance (Rendra, M., & Cendekia, 2015). It was all started after the resignation of President Soeharto on May 20th, 1998. Rendra, M., & Cendekia (2015,

page 10) argued that some prominent changes result from reform regarding open budget data.

However, amongst the other 11 directorates general in Ministry of Finance, Directorate General of Budget is the only directorate that does not have public relation department. Meanwhile, the data related to budget is needed for citizen. Even though there is an *ad-hoc* team to solve this problem temporarily, there is no dedicated

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Figure 1. Open Budget Index Score

team to serve the information to citizen. The process of transparency is not optimal yet because the team member only treat the public relation activity as additional task and they still do their main job as the priority.

The problem is also found from the lowest rate of public participation. Based on Open Budget Survey 2019 held by International Budget Partnership, Indonesia set new record by getting score 70 out of 100 in 2019 for budget transparency. However, Indonesia's score for public participation is only 20 out of 100. It means that the participation from citizen still needs a lot of improvement. As a result of the increasing access to information, information dissemination is held to create better understanding of the data available, which in the end, leads to

more public participation (Kopfman, J. & Ruth-McSwain, 2011).

METHODS

Population and Sampling

The research method in this study uses qualitative methods. Arief, K (2020, page 65). The Population in this research is all citizens who access the budget information and information dissemination service from Ministry of Finance Indonesia, especially Directorate General of Budget. Meanwhile, in determining the research sample, this research will use the stratified random sampling method. It will randomly select the recipients of information and education services to be respondents who fill out the questionnaire based on each category (see Table 1)

Table 1. Respondent Population

No	Groups	Participant	Population
1	High school students;	The high school students (SMA/MA/MK) who joined <i>DJA Menyapa</i> or <i>Kelas APBN Kita</i> as a virtual version of <i>DJA Menyapa</i> held by Ministry of Finance in 2020.	224 people
2	University students;	The university students who become the participant of <i>Budget Goes to Campus</i> or <i>PSBB (Perbincangan Santai, Belajar & Berdiskusi)</i> as a virtual version of BGTC which is held by Ministry of Finance in 2020.	884 people
3	Other Civil Servant;	Civil servants from other ministries who participate on <i>Socialization of State Budget Expenditure Policy</i> held by Ministry of Finance in 2020.	1092 people
4	Common people (businessman, NGO, private sector employee, etc.).	The people from other background like businessman, NGO, private sector, and others who joined <i>Budgeting Webinar</i> held by Directorate General of Budget, Ministry of Finance in 2020.	892 people

Data Analysis Method

a. Regression Analysis

To test these two variables, a *multiple linear regression test* was used as follows:

$$PT_i = a + b_1 TR_i + b_2 ID_i + e_i$$

where:

PT = Public Trust Rate

TR = Transparency Implementation,

ID = Information Dissemination

b1-b2= regression coefficient,

e = error,

a = konstanta

b. Hypothesis Test

The hypotheses of this research are:

H₁: There is a positive effect between state budget transparency and public trust.

H₂: There is a positive effect between state budget information dissemination and public trust.

RESULT AND DISCUSSIONS

Respondent Profile

This research has 98 respondents in total to determine whether budget transparency and information dissemination have impacts on the forming of public trust (Table 2).

Validity and Reliability Test Result

From the results of the validity test using the SPSS (Statistical Package for the Social Sciences), it was found that for all statement items, namely 12 statements for the variable of public trust, 9 statements of information dissemination, and 10 statements of public trust had a correlation coefficient value of more than 5%. or 0.05. This means that each statement item

Table 2. Descriptive Statistics

Aspect	Total Number	Percentage
Sex		
Men	47	48%
Women	51	52%
Age		
15 to 30 years old	62	63%
31 to 45 years old	30	31%
45 to 60 years old	6	6%
Education		
< Diploma III	29	30%
Diploma III	8	8%
Undergraduate	43	44%
Post Graduate	18	18%
Occupation/Clusters		
High school student	7	7%
University student	30	31%
Civil servant	33	34%
Common Citizen	28	28%

Table 3. Validity Test Result

Pearson Correlation	BT	ID	PT
BT	1	0,728	0,835
ID	0,728	1	0,770
PT	0,835	0,770	1

Table 4. Reliability Test Result

Variable	N	Cronbach's Alpha
Budget Transparency	13	0.757
Information Dissemination	10	0.773
Public Trust	11	0.771

tested on the selected sample is a valid statement (Table 3).

The entire category of statement items namely budget transparency, information dissemination and public trust has a Cronbach Alpha coefficient above 0.60 which means that the three categories tested in this study are declared reliable so that they can be used to examine the effect budget transparency and information dissemination to the level of public trust (Table 4).

Classical Assumption Test Result Normality Test

From the test results, it is obtained that for all variables has significance value 0.98 which indicates that the variables of budget transparency, information dissemination and public trust can be declared normal.

Multicollinearity Test

The tolerance and VIF values for the two variables, namely budget transparency and information dissemination have a value more than 0.10 and VIF less than 10 means that there is no deviation from the

classic assumptions in the regression model in this study.

Heteroscedasticity Test

From the results of the table below shows that the tested variables do not contain heteroscedasticity because the significance of the correlation results is greater than 0.05 (5%) which are 0.887 and 0.937.

Autocorrelation Test

Because the DW value of 1.892 is greater than the upper limit (du) of 1.715 and less than 4 -1.715 (2.285), it can be concluded that there is no autocorrelation.

Hypothesis Test Result

The results of hypothesis testing are used to determine whether the dependent variable in this study has an effect either jointly or separately on the independent variable. After testing the hypothesis in the form of simultaneous testing using the F (Anova) static test and partial test using the t statistical test (Tabel 5).

The coefficient of determination is obtained as $R^2 = 75.3\%$ It implies, 75.3% of the variation in Y can be explained by the

Table 5. Regression Test Result

Model	Coefficient	t-test	Prob
Constant	6.983	3.344	0.001
Budget Transparency	0.435	7.839	0.000
Information Dissemination	0.352	4.655	0.000
R-Squared			0.753
Adjusted R-Squared			0.748
F-Statistic			144.796
Prob (F-Statistic)			0.000

*Significance at 0.05

variables, X1 and X2. This means that 75.3% of public trust that is formed in the Directorate General of Budget can be explained by the implementation of state budget transparency and conducting information dissemination. While the other 14.7% is explained by other variables that are not mentioned in this research.

Simultaneous Testing (Anova)

From the test results, it is found that budget transparency and information dissemination affect the level of public trust with an F value of 144.796 (F table 3.07) with a significance level of 0.000. This concludes that when the significance value is below 0.05, the hypothesis cannot be rejected or the regression coefficient is significant, this also means that for the two independent variables, budget transparency and information dissemination together (simultaneously) have an effect on the level of public trust in Directorate General of Budget.

Partial Testing (T-Test)

From the results of the T test, it is found that the transparency variable has a t value of 7.839 (t table is 1.98) with a significance level of 0,000 which means it is smaller than 0.05. This research has thus succeeded in showing that there is a significant influence between budget transparency and the level of public trust in the Directorate General of Budget.

The information dissemination variable has a t value of 4.655 (t table is 1.98) and a significance value of 0.00, which means it is less than 0.05. In this way, this study also succeeds in showing that information dissemination has a significant effect on the level of public trust in the Directorate General of Budget, With the following regression equation:

$$Y = 6.98 + 0.44 X1 + 0.35 X2 + e$$

Based on the results of the test simultaneously using the F test and partially using the t test it can be

concluded that through the two tests it is found that the F test shows that for the two variables independent, namely the application of budget transparency and information dissemination have an effect on the level of public trust in DG Budget Ministry of Finance while the t test shows that for the two independent variables, the application of budget transparency and information dissemination separately (simultaneously) affects the level of public trust in DG Budget Ministry of Finance. The two tests also concluded that the hypothesis in this study was accepted, which are:

H1: There is a positive effect between state budget transparency and public trust.

H2: There is a positive effect between state budget information dissemination and public trust.

Discussion

The Improvement Suggestion for Budget Transparency Implementation

Transparency in budget data needs to have a clear concept so that the implementation is effective and not just fulfilling the formality (Cucciniello & Nasi, 2014). Public officials should portray what the society really need. They can find the suggestion from third party or external stakeholders to get more comprehensive view. It is used to minimize the differences between formal data and the useful information for users, so the presentation is considered effective. Based on the in-depth interview to four respondents, there are several main problems found and feedbacks related to the application of budget transparency in Directorate General of Budget.

1) Wording Used in the Information Media

The first problem captures the phenomena of wording that has been used in several information media like website, e-book and social media. The wording of state budget information usually uses the

financial term that is not really familiar for some citizens who do not have financial education background such as tax holiday, tax allowance, primary balance, and etc. This problem is in line with the statement from a respondent which is: *“The use of wording in all state budget information media should use terms that are more general and easier for common people to understand.”* – Respondent A (High school student)

The same feedback is also heard from interactive survey that has been showed in the last page of State Budget Information Book 2021. From this survey, there are 44 feedbacks from the citizens, and some of them are related to the language used in the information media. For instance: *“Please provide a glossary for the abbreviations used”, “Many words used are still unfamiliar or difficult to understand, so it should be a part to explain these words”*. Responding to those feedbacks from public, DG Budget has made an Instagram post program called Kamis Kamus (Thursday Dictionary) which explains one term that is used commonly in state budget management so people can understand more. For instance, what is the meaning of primary balance, non-state budget revenue, budget deficit, and etc with the daily example or real case that is more relate to people. The other thing that DG Budget can do is to provide the glossary for the abbreviations showed in the information booklet to make it easier for the public to understand the contents of the state budget information book and not to misinterpret the meaning.

2) Lack of Publication Popularity

The other issue is about the publication popularity which makes budget data information released is unknown for some people who do not have access to Ministry of Finance channels. In order to make the information spreaded massively, the government can work together with other organizations like

universities to hold a big class or the government can also invite several journalists from big media company to report the latest news related to budget policy and realization. This feedback is heard from the respondent who states that *“The Ministry of Finance can work with universities and the media to hold press conferences related to budget plans and realization.”* – Respondent B (University Student)

The same type of inputs is also heard from State Budget Information Book 2021 survey which are *“Publication to the public should be increased.”* and *“The information must reach the level of society; it can be informed via television electronic media.”*

Visiting universities is one of information dissemination agenda in DG Budget as it is called Budget Goes to Campus. In this seminar event, DG Budget works together to provide the competent speaker to give lecturer to the students and teachers in the university visited. It is all free and the university only needs to provide the place that can be attended by many people. However due to pandemic, during 2020 the Budget Goes to Campus event was held online and called PSBB (Perbincangan Santai Belajar dan Berdiskusi).

The press release has been also held monthly called APBN Kita (Kinerja dan Fakta) in every last week of the month. Minister of Finance, Mrs Sri Mulyani Indrawati invites all the media group in a forum to explain the progress of PEN (Pemulihan Ekonomi Nasional) Program. This event hopefully can make the media spread the news faster and wider to all people in the country by letting the journalists write the news in their media channels that they have like newspaper, television program, social media and e-news website.

3) Data is Accessible but Not Reusable

The other concern is about the accessibility of the data especially about National Economy Recovery Program

COVID-19. (Debian, 2019) suggests what kind of data quality that the public sector should serve to its stakeholders. There are at least three criteria that should be fulfilled to keep the information quality.

a) Access and Availability: the information must be completely available and able to be downloaded over the internet. It should be presented in editable and informative form.
 b) Reusable and Easy to Redistribute: Excel and CSV form is preferable rather than PDF because it is easy to be reused and combine it with another set of data. There is a certain criterion that a data can be called open data based on some consultants or advocates judgement. However, it needs license to allow reuse.
 c) Universal and Able to Participate: The data users should be able to get the same benefits to use or reuse the data without any different treatment from other person or groups.

Being accessible means that the information should be available in the internet. However, the data that are performed in both Ministry of Finance and DG Budget website are all in pdf and non editable form. Beside accessible, it is better to have a data that is reusable and easy to redistribute.

This issue is important as it is also supported by the statement from in-depth interview respondent which is *“More attention should be paid to the budget related to the PEN (Pemulihan Ekonomi Nasional) COVID-19 in order to be accessible for all people”* – Respondent C (Civil Servant)

Not only the in-depth interview respondent, the other input also comes from State Budget Information Book 2021 survey which are *“Please add a link to be able to download more detailed time series data in csv and excel form.”* and *“It is necessary to consider the existence of infographics per province that is more concise and informative, both in powerpoint/pdf format and video presentation. The pdf/ppt format*

should be of sufficient size if printed in very large sizes as billboards”.

4) More Integrity Commitment to Maintain Trust

There are three things the government needs to do to increase public trust, namely transparency, accountability and integrity. If these three things are not done by the state, government policies are prone to corrupt actions (Muhtar, 2014). This is in line with the feedback from in-depth interview in this survey which is *“Transparency alone is not enough, public trust requires integrity, do not let any budget be corrupted because it could damage our trust”* – Respondent D (Common Citizen). Transparency and accountability only are not enough if the public officials cannot maintain its integrity.

In order to support the implementation of integrity control, there are also a channel for whistleblowing system in Ministry of Finance called WiSe to facilitate people who want to report some fraud or corruption indication. Whistleblowing System is an application provided by the Ministry of Finance for people who have information and want to report an action that indicates a violation that has occurred within the Ministry of Finance of the Republic of Indonesia. The whistleblower does not need to worry about revealing their identity because the Ministry of Finance will keep it a secret.

The Improvement Suggestion for Information Dissemination Events

In information dissemination activities, it is important for government to build a communication strategy or message strategy that will be incorporated into the communication plan. Interpersonal communication activities, which are channels that have interactivity, are known as the most persuasive type of communication.

Interpersonal communication can be applied in activities

such as information dissemination through activities such as site visits, speeches or speaker presentations to local schools or organizations (Martinelli in Muktamarisa, 2017).

During the pandemic era in 2020, the dissemination events are mostly held online in the form of online class or webinar. Based on the interview to four respondents, there are several problems and proposing solutions related to dissemination events in Directorate General of Budget.

1) Limited time for Q&A Session

The dissemination event via webinar that held in DG Budget usually only take up to three hours and the presentation usually takes almost 2 hours. The effect is sometime the understanding from the participants are not optimal yet because of the lack of time for further brainstorming and raising questions about confusing matters that they found. This issue is captured from the statement *“It would be great if there were more time for the question-and-answer session so that more could participate.”*- Respondent A (High school student). However, this issue can be solved by distributing the materials before the event start. So, the presentation can take shorter time and there will be more time to answer the questions from the participant.

2) Irregular Schedule

One of the problems that is found in DG Budget is there is no regular schedule to conduct the dissemination event because there is no dedicated department to perform public relation activities. So, the events are only held in non hectic period when the public officials have time other than their core tasks. In fact, the event is always full booked in one to three days of publication because the antusias from people to learn about state budget directly from the experts are really high as we can see from the respondent’s statement which says *“I hope that the event can be held regularly and provide certificates and*

minutes of the event.” - Respondent B (University Student)

As the awareness to the importance of public relation activity in government arises, hopefully DG Budget can make this event more regular, for instance once a month. It can be a new target in the Key Performance Index (KPI) for those who is responsible. So that, the information dissemination about state budget data can reach more people in Indonesia.

3) No Follow Up after Discussion

Not all seminars have minutes of meeting to note the discussion results especially those which talks about basic of budgeting to students. However, some webinar that is more technical like budget revision with the other ministries as DG Budget’s working partner needs a record to note the agreement in the dissemination events because it usually is more interactive and participative.

Meanwhile, there is a feedback which says *“It is necessary to make an action plan from the results of the webinar discussion.”* - Respondent C (Civil Servant). The action plan sometimes is not implemented well because there is no recommendation recorded. This input can be done to improve the next dissemination event especially those which involve intense discussion related to working pattern with other ministries.

4) The Events Needs to be More Interesting

The budget cut in 2020 makes the budget limited, so in order to make the education program continues, the program is conducted online because it is less costly. The input from this respondent is related to affective stages of attitude from audience in the dissemination event. The gimmick like quiz, giveaway and prizes can be an attraction to make people more enthusiastic to join the education program as one respondent stated *“The event will be more interesting if there are more quizzes, giveaway and the committees pay attention to signal strength.”* (if it is conducted online). Respondent D (Common Citizen).

However, if there is an issue with the budget, the prizes can be substituted with award certificate like “best participant” or “most active participant” as non financial rewards.

In general, based on the results of data analysis, the results of this study indicate that information dissemination activities through seminars conducted by DG Budget have been able to target cognitive, affective and conative stages in terms of the results of calculating the average assessment of each dimension which falls into the very good category. The results of this study also illustrate through descriptive data related to audience responses from information dissemination activities from the stage of digesting a message to making it take a stand and encouraging community behavior as communicants as what communicators expect in this case Directorate General of Budget.

The results of this research also indicate that the majority of respondents have a good assessment of the dimensions from this variable. So that, in general information dissemination activities by the Directorate General of Budget, Ministry of Finance have been carried out well. The feedbacks from the respondents are mostly technical and it should be implemented for the upcoming events.

CONCLUSION

Two of the essential principals of good governance are transparency and participation. There are three causes why transparency is needed in government bodies. First, it is viewed as an accountability control. Second, it can improve public servant performance management. Lastly, it is believed as an effort to minimize corruption opportunities. This research found that there is a significant effect of the implementation of budget transparency and information dissemination to public trust in the scope

of Directorate General of Budget, Ministry of Finance Indonesia. Public trust that is formed in Directorate General of Budget can be explained for 75.3% by the implementation of state budget transparency and conducting information dissemination. However, transparency in budget data in Directorate General of Budget also needs some improvements which are using more familiar language in the information media, engaging university and media to expand their publication popularity, make the data available, accessible and easy to reuse. Besides transparency, the public officials should perform integrity to maintain public trust. For the information dissemination event, Directorate General of Budget can also make the event have more interactive session time, more regular schedule, real action plan to follow up and prize to attract people.

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