

Analysis of Agenda Setting and Sentiment in Regional Revenue and Expenditure Budget Reporting on Kompas.Com for the 2020–2024 Period Using Computational Content Analysis

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Abstract. *This study aims to analyze the pattern of reporting on the Regional Revenue and Expenditure Budget (APBD) in the online media Kompas.com during the 2020–2024 period using a computational content analysis approach. This study focuses on the distribution of intensity, sentiment tendencies, and themes and narrative constructions built by the media related to the APBD issue. Data were taken through web scraping of 590 articles containing the keyword "APBD". The analysis was carried out in stages, starting from data cleaning, descriptive analysis of article distribution and word frequency, temporal analysis, to sentiment analysis using an Indonesian language machine learning model and LDA-based topic modeling. The results of the study show that the intensity of APBD reporting is fluctuating and is greatly influenced by political moments and crises, such as the COVID-19 pandemic. The dominant sentiment is neutral (94.9%), with the dominant themes of evaluation, supervision, and transparency in the reporting. The main topics found include budget realization and absorption, political dynamics of APBD discussions, socio-economic impacts, institutional supervision, and policy responses to the pandemic. This finding confirms that online media such as Kompas.com not only play a role as a conveyor of information, but also build framing and agenda setting in regional fiscal policy issues, which have implications for the formation of public perceptions of regional financial governance in Indonesia.*

Keywords: APBD, Kompas.com, Text Analysis, Framing, Agenda Setting

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INTRODUCTION

The Regional Revenue and Expenditure Budget (APBD) has a strategic role as the main instrument in planning and implementing development at the regional level (Edtiyarsih & Izzabillah, 2023). The APBD is not just a fiscal document, but a reflection of the regional government's policy in allocating resources to meet public needs and encourage local economic growth. The role of the APBD in ensuring the provision of public services evenly and efficiently makes it an important pillar in achieving the goals of fiscal decentralization (Putra et al., 2024).

Transparency and accountability in the management of the APBD are also the main focus because they have a direct impact on public trust and the legitimacy of the regional government (Lathifah et al., 2024). In the context of public communication, mass media, especially online media such as Kompas.com, have a central role as a liaison between fiscal policy and public perception. The media not only conveys information, but also forms the construction of meaning

through certain framing, influences public opinion, and creates a dominant narrative on policy issues, including APBD management (Kurniasari & Aji, 2018).

Through news that is continuously updated and widely accessible, online media allows the public to follow the development of the APBD from various perspectives and political backgrounds or interests (Robbani & Nadhif, 2024). The period from 2020 to 2024 is a very relevant time span to study media coverage of the APBD. This span covers the COVID-19 pandemic period which forced the government to make a massive budget reallocation to deal with the health and economic crises (Wibowo et al., 2024).

In addition, there is a shift in development priorities, political dynamics ahead of the 2024 Election, and the strengthening of the bureaucratic reform agenda, all of which have an impact on the structure and rhetoric of regional fiscal policy. Therefore, media coverage during this period deserves to be studied in depth as a reflection of the changes and adjustments in public policy that have occurred. The media not only conveys information, but also forms policy priorities by highlighting certain issues, which then influence public opinion and ultimately influence government policy priorities (Rowbotham et al., 2019).

To systematically explore media narratives and perceptions of the APBD, the text analysis method is a very relevant approach (Septiani et al., 2024). Text analysis allows researchers to extract important information from large amounts of text data using quantitative and computational approaches. Techniques such as sentiment analysis and Latent Dirichlet Allocation (LDA) topic modeling can reveal dominant emotions in news reports and identify key themes that emerge statistically. This method is much more efficient and objective than manual analysis which is limited to a small number of documents and highly dependent on subjective interpretations of researchers (Launa & Tawaang, 2021).

Although important, there has not been much research that explicitly and systematically examines how national online media such as Kompas.com report on APBD issues using a text analysis approach. In fact, with the large number of articles produced each year, an automated approach is needed that is able to read trends, intensity, and narrative changes over time. Studying news content is not only important for knowing the direction of media opinion, but can also be used as material for evaluating local government policy communication to the public (Goeritman, 2021).

Through this study, researchers attempt to collect and analyze news content about the APBD published by Kompas.com during the 2020–2024 period. The main focus is to evaluate the sentiments that emerge in the news, identify dominant themes with topic modeling, and present a quantitative picture of the volume and dynamics of news reporting. The results of this study are expected to provide real contributions in enriching the literature on public policy communication, strengthening fiscal transparency, and providing a database for evaluating regional government strategic communication in the future.

METHODS

This study uses a quantitative approach with the computational content analysis method to analyze news narratives regarding the Regional Revenue and Expenditure Budget (APBD) in the online media Kompas.com. The study is descriptive-exploratory in nature with the aim of describing the characteristics of news content and exploring thematic patterns and sentiments through text analysis. Primary data in the form of news articles were collected using automatic web scraping techniques using Python programming. The research population includes all articles containing the keyword "APBD" on Kompas.com from January 1, 2020 to November 1, 2024. The sample consisted of 590 articles that were successfully extracted and stored in CSV dataset format containing the link, title, content, and publication date columns. The analysis was carried out in several main stages: (1) text preprocessing, including HTML cleaning, stopword removal, and stemming using the Sastrawi library; (2) descriptive analysis to evaluate the distribution of article length and keyword frequency; (3) temporal analysis of publication trends;

(4) sentiment analysis with the Indonesian language transformer model from Hugging Face; (5) topic modeling using Latent Dirichlet Allocation (LDA) based on TF-IDF representation. All data processing was done in the Google Colaboratory application environment using Python libraries such as pandas, matplotlib, seaborn, wordcloud, sklearn, gensim, transformers, and pyLDAvis as analysis tools. This approach allows for in-depth exploration of narratives and public opinions recorded in the media.

RESULTS AND DISCUSSION

Keyword Frequency in News Articles

Align with research from Pradana (2024), to identify the focus of news related to the APBD in online media, a quantitative analysis was conducted on the emergence of a number of main keywords in the entire corpus of articles. The analysis process began with data cleaning, where the article text was processed using a Python script to remove HTML tags, punctuation, and certain words that were considered irrelevant (such as the name of the news portal).

Next, five main keywords relevant to the issue of regional financial governance, namely transparency, accountability, financial reports, supervision, and evaluation, were counted for their occurrence in each article. Each keyword was calculated using a case-insensitive string matching method (does not distinguish between upper and lower case letters), so that it can identify all occurrences of keywords without bias in writing format. For each keyword k in each article i , the number of occurrences was calculated using the following basic formula:

$$F_{i,k} = \text{count}_i(k)$$

Where:

$F_{i,k}$ is the frequency of occurrence of keyword k in the i th article

Count $i(k)$ is a function that counts the number of occurrences of k in the i th article

Next, the total occurrence of keyword k in the entire corpus of articles (N articles) is calculated by summing up all frequencies:

$$F_{k,\text{total}} = \sum_{i=1}^N F_{i,k}$$

$F_{k,\text{total}}$ is the total occurrence of the keyword k in all articles. The following results are obtained:

Table 1. Frequency of Keywords in Kompas.com News Articles 2020 - 2024

Keyword	Total Occurrences
Transparency	31
Accountability	11
Financial Report	14
Supervision	47
Evaluation	119

Keyword Count Table Output (styled): Total Keyword Occurrences Across All Articles. The frequency recapitulation results of all articles are visualized in Table 1, which shows the total number of occurrences of each keyword. Based on these results, the keyword "evaluation" appears most frequently, which is 119 times. Followed by "supervision" 47 times, "transparency" 31 times, "financial report" 14 times, and "accountability" 11 times.

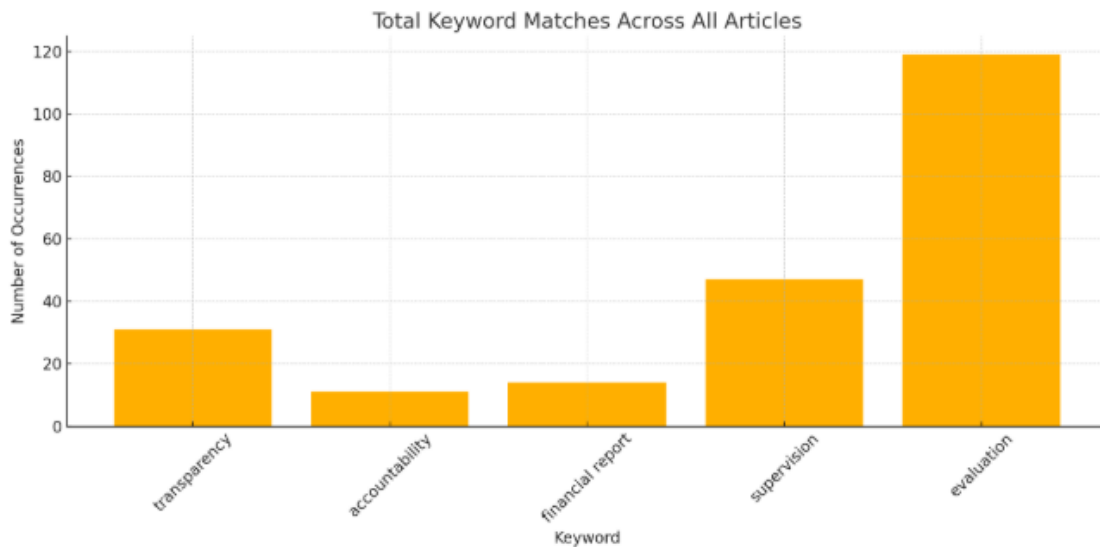


Figure 1. Frequency Bar Chart of Kompas.com News Keywords

Data visualization is also displayed in the form of a bar chart that confirms the dominance of the evaluation theme in news coverage of the APBD during the analysis period. This finding indicates that media discourse highlights more aspects of evaluation in APBD management, compared to aspects of transparency or accountability. This may reflect that there is a tendency for the media, especially *kompas.com*, to criticize or assess the performance of the regional government, while also highlighting the importance of the evaluation process in the regional fiscal policy cycle (Gasa et al., 2023).

Article Length Distribution

Initial analysis was conducted to describe the distribution of the number of words per article. By calculating the number of words in each article using the formula:

$$\text{Word Count}_i = \text{len}(\text{str}(\text{Text}_i).\text{split}())$$

where i is the article index. This distribution is visualized using histograms and KDE (Kernel Density Estimation) curves to see the tendency of the distribution of article lengths.

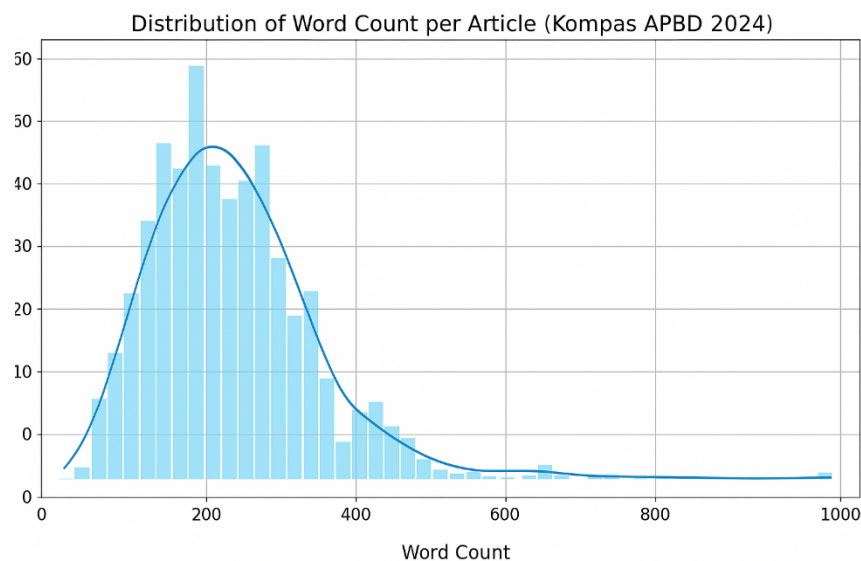


Figure 2. Number of Words Per Article

Based on the histogram of the distribution of the number of words per article in APBD news in Kompas from 2020 to 2024, it can be seen that most articles are between 200 and 450

words long. This distribution pattern shows that the majority of articles published tend to be short and concise, in accordance with the characteristics of online news that prioritizes efficiency in delivering information. The data distribution forms a relatively normal curve, with a peak (mode) at around 300 words per article. In this range, the number of articles published reaches its highest number. After passing the peak point, the number of articles begins to decline gradually, indicating that fewer articles have more words than 450.

There is a right-skewed tendency, where there are a small number of articles with a much larger number of words, approaching 1000 words, but the frequency is very small. This indicates that long articles are more in-depth or analytical. In general, this distribution reflects the tendency of Kompas media to present APBD information concisely and easily consumed by readers. This pattern also indicates that the editorial team tends to maintain the consistency of the length of the article in order to maintain the attention of readers in the digital era.

Word Frequency Analysis and Wordcloud

Next, text tokenization and removal of common words (stopwords) are performed so that the analysis focuses on meaningful words. The most frequent words are calculated using:

$$\text{Frequency}(w) = \sum_{i=1}^n \text{count}_i(w)$$

where w is a specific word, and $\text{count}_i(w)$ is the number of occurrences of the word w in the i th article.

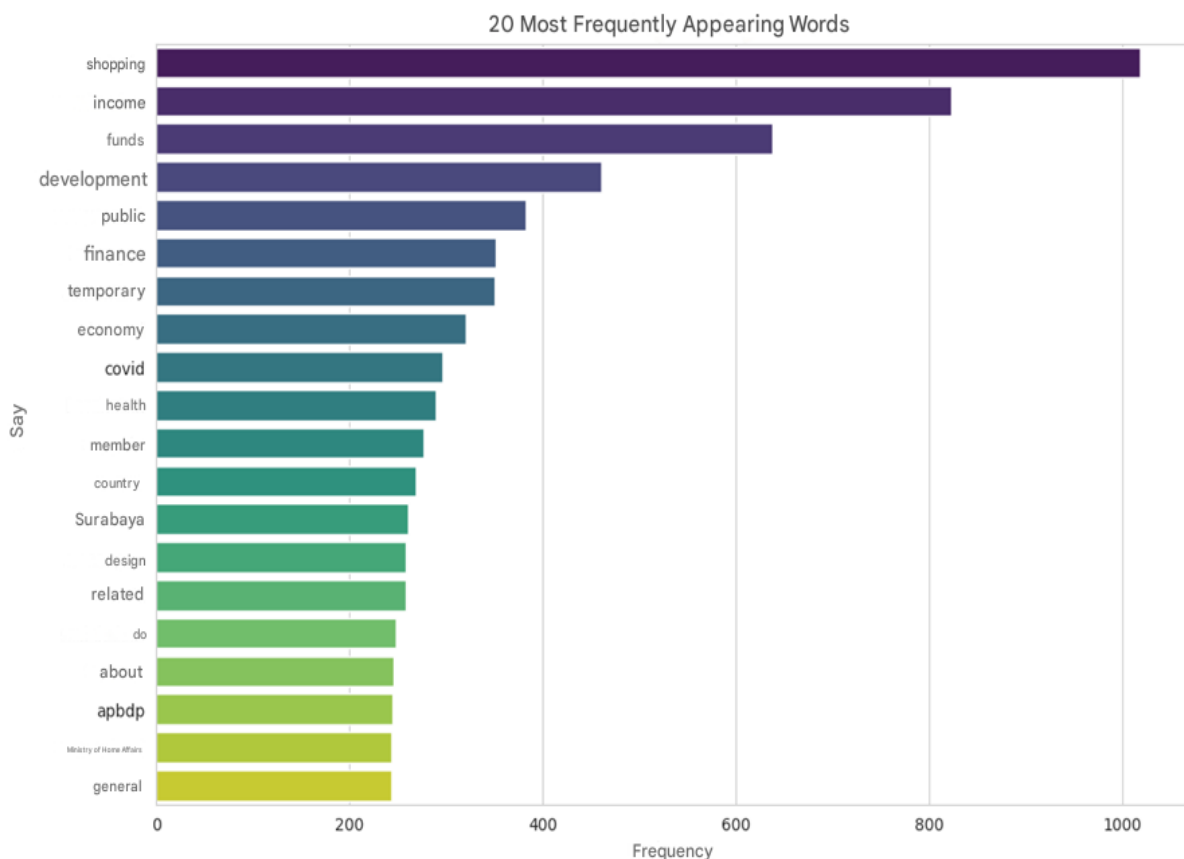


Figure 3. Word Frequency



Meanwhile, words such as "member", "country", "surabaya", "draft", and "related" show a more specific context to the actors, regions, and policy design processes. Other words such as "do", "about", "apbdp", "kemendagri", and "general" are also included in the top 20, indicating the diversity of topics and narratives in APBD reporting, ranging from administrative, regulatory aspects, to mentioning related institutions. This word distribution illustrates the main focus of APBD reporting in the Kompas daily in 2020 to 2024 which is dominated by issues of regional financial management, development, socio-economic impacts, and responses to current issues such as health and the pandemic.

Temporal analysis is conducted to determine the pattern of article publication over time. Date processing is done with dateparser so that the date format is uniform. The number of articles is then accumulated per day, week, and month with the formula:

The chart, titled "Number of Articles per Day", displays the daily count of articles over a 16-year period from 2008 to 2024. The y-axis, labeled "Number of Articles", ranges from 0 to 9. The x-axis, labeled "Date", shows years from 2008 to 2024. The data shows a long period of inactivity (0 articles) from 2008 to early 2020. Starting in early 2020, there is a significant increase in article publication, with several spikes reaching up to 9 articles per day in early 2022. Following this peak, the activity continues with frequent spikes, generally ranging between 1 and 4 articles per day, with some reaching up to 7 articles per day in late 2023 and early 2024.

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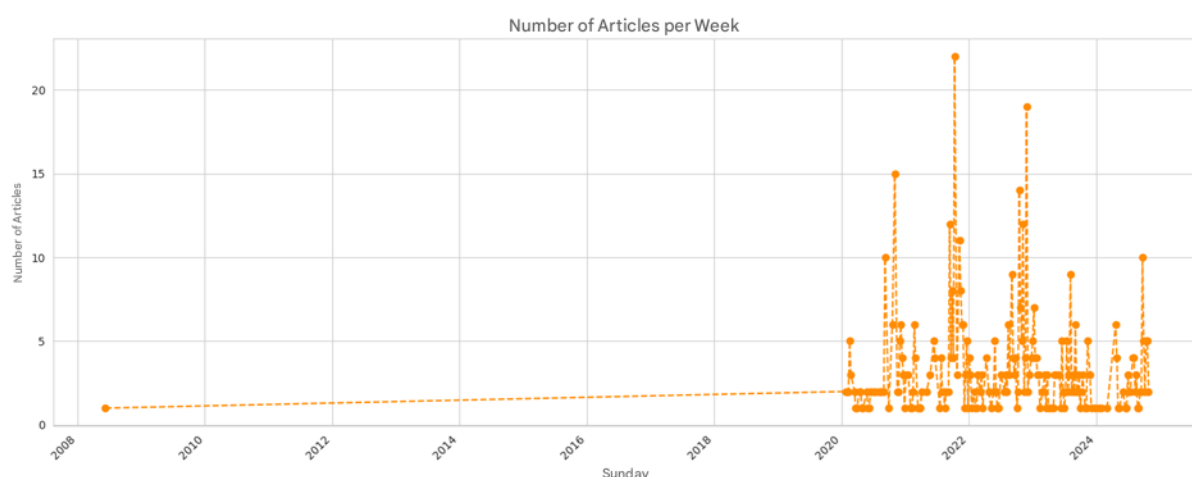


Figure 6. Number of Kompas.com Weekly Articles related to APBD

The graph above shows the number of APBD news articles published by Kompas.com every day during the period 2020 to 2024. The results of the analysis show that the frequency of article publication tends to vary between days, with the majority of days only having one or two articles discussing APBD topics. However, there are also several days with significant spikes, where the number of articles can reach 5 to 9 articles in one day.

This pattern reflects that the intensity of APBD news coverage on Kompas.com is not constant, but is greatly influenced by certain moments or events, such as the stages of discussion, ratification, or polemics related to the APBD at the regional or national level. Spikes in news coverage usually coincide with important momentum in the budget cycle, releases of regional government policies, or issues that are in the public spotlight. Spikes in the number of articles in certain weeks are generally related to important momentum in the APBD cycle, such as discussions on the RAPBD, budget ratification, or fiscal issues that are of national or regional concern. This pattern confirms that the intensity of APBD news coverage is greatly influenced by the political agenda, government policies, and the dynamics of current issues developing in society.

In addition, this graph also displays seasonal and incidental trends, where the frequency of news coverage increases suddenly in certain periods and then decreases again in the following weeks. This shows that APBD coverage in the media tends to be reactive to developments in issues and is not evenly distributed throughout the year. Overall, the results of this weekly analysis strengthen the finding that APBD coverage on Kompas.com is very responsive to the cycle and dynamics of fiscal policy, and shows a close relationship between the media agenda and important moments in regional financial management in Indonesia.

Sentiment Analysis of APBD News Titles on Kompas.com

Sentiment analysis in this study was conducted on news titles by utilizing an Indonesian-based transformer model, namely the Indonesian-Roberta-base-sentiment-classifier. The analysis process begins with data preprocessing, where all news titles are extracted from the dataset and prepared for the inference process. To anticipate very long news titles, each title is broken down into several smaller chunks so as not to exceed the model input length limit, which is 512 tokens. Furthermore, each chunk is analyzed using the sentiment-analysis pipeline provided by the transformers library. For one news title, the sentiment prediction results are determined based on the voting principle, namely choosing the sentiment label that appears most frequently in all chunks of the title. This process can be formulated as follows:

$$\text{Label}_j = \text{mode}(\{\text{label}_{c_1}, \dots, \text{label}_{c_n}\})$$

where n is the number of chunks in the j th title, and mode is the most frequently occurring sentiment label. In addition to determining the final sentiment label, this analysis also calculates the average confidence score of all chunks as an indicator of the model's confidence in classifying. This value is calculated using the formula:

$$\text{Score}_j = \frac{1}{n} \sum_{i=1}^n \text{score}_{c_i}$$

where n is the number of chunks for the j th title. After the entire prediction process is complete, the results of the sentiment analysis, both labels and confidence scores, are combined back into the original dataset so that they can be exported and used for further analysis and visualization of the overall sentiment proportion.

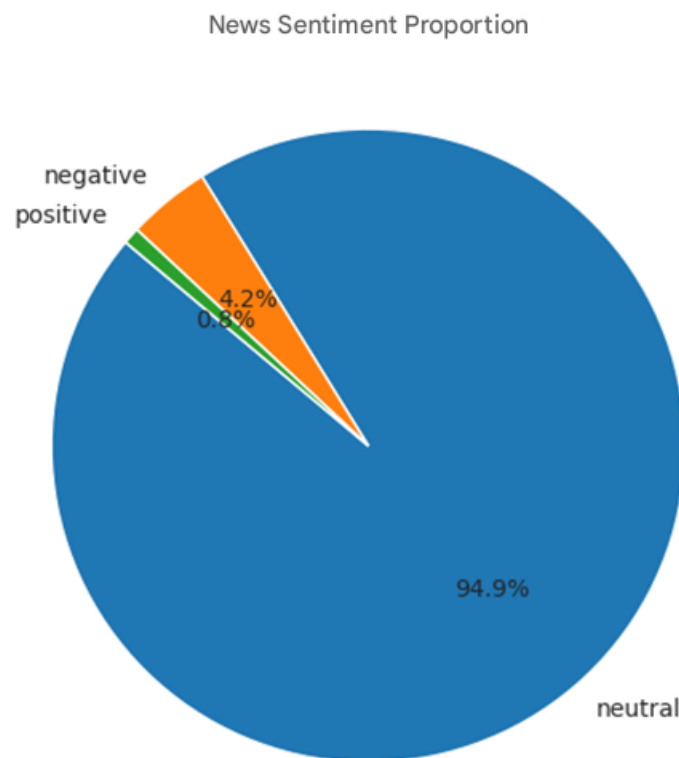


Figure 7. News Title Sentiment Proportion Diagram

The results of the analysis (see Pie Chart) show that most news titles related to the APBD in the 2020–2024 period contain neutral sentiment (94.9%). Negative sentiment is only around 4.2%, while positive sentiment is very small (around 0.9%). This finding indicates that APBD reporting by Kompas.com is dominated by an informative and factual writing style, with a tendency towards minimal emotional bias or explicit positive/negative framing at the news headline level.

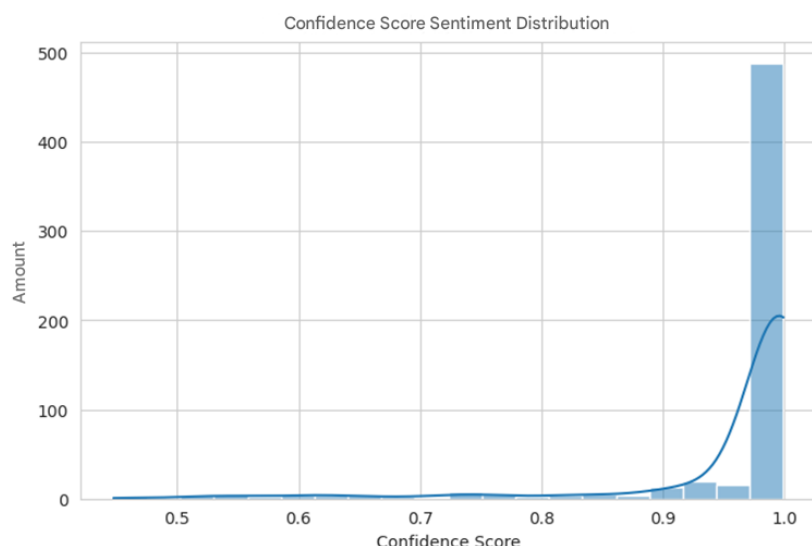


Figure 8. Distribution of Sentiment Confidence Scores

The distribution graph of confidence scores shows that almost all model predictions are made with a very high level of confidence (mostly >0.95). This indicates that the sentiment classifier model is able to recognize and classify news headline sentiment with a certainty level. In general, these results strengthen the suspicion that mainstream media narratives such as Kompas tend to maintain neutrality in presenting news headlines related to strategic issues such as the APBD. The much smaller proportion of negative and positive sentiments shows that the framing in the headline does not explicitly highlight emotional persuasive elements. This finding is important as a basis for media framing analysis, because it can be used as an early indicator of how the media shapes public perception of fiscal policy and good APBD management in Indonesia, so that the analysis results are relatively reliable for drawing conclusions.

Kompas.com News Topic Modeling Related to APBD

Topic analysis in news articles is carried out by combining the Latent Dirichlet Allocation (LDA) method and TF-IDF-based word filtering. The process begins with text preprocessing, where the article data that has had its stopwords removed is then stemmed using Sastrawi Stemmer so that each word is in its basic form. After that, the stemmed sentences are broken down into word-by-word tokens. To strengthen the quality of the analysis, only words with the highest TF-IDF values are selected as candidate topics, while other words are ignored so that the topic results are more relevant.

Furthermore, the selected words are used to build a dictionary and corpus that are input to the LDA model, with a filter only using words that appear in a minimum of 5 documents and a maximum of 50% of documents. The LDA model is then built to find five main topics in the article corpus. From each topic, ten words with the highest probability of occurrence are taken and summarized in table form. This table of results is visualized to facilitate interpretation, and saved to a CSV file as documentation of the results of the topic analysis.

Top 10 Words per Topic (LDA + TF-IDF Filter)										
	Word 1	Word 2	Word 3	Word 4	Word 5	Word 6	Word 7	Word 8	Word 9	Word 10
Topic 0	realization	percent	dki	formula	funds	Money	use the city	get up	province	
Topic 1	city	DPRD	Surabaya	billion	jember	faction	wake up dki	municipal government	meeting	
Topic 2	economy	Money	Healthy	public	level	kpk	funds	give	help	Depok
Topic 3	funds	get up	governor	road	trillion him		if	No	percent	village
Topic 4	dki	DPRD	trillion	discuss	meeting	change	municipal government	design	priority	set

Top terms per topic disimpan di: /content/drive/MyDrive/BIG DATA/lda_top_terms_optimized.csv

Figure 9. Topic Modeling of News Reporting

The results of the topic analysis using LDA show that APBD news in online media is dominated by five major themes. The first theme focuses on budget realization, absorption percentage, and development progress, especially in urban areas such as DKI Jakarta. This topic highlights how the allocation of funds is used for development and how the achievement of budget targets is reported by local governments. The second theme highlights the dynamics of politics and budget discussions at the city and provincial levels.

Words such as DPRD, factions, meetings, and the names of regions and regional work units, indicate the process of negotiation, discussion, and budget determination involving political actors and local governments. In addition, discussions related to the amount of the budget (billions, trillions) are an important highlight in the APBD legislation process. Meanwhile, several other topics highlight issues of public welfare, distribution of economic assistance, infrastructure development, and budget oversight. These topics also feature the involvement of institutions such as the KPK, and highlight the importance of transparency and priority use of public funds in the regions. Overall, the results of this LDA show that the main narrative in APBD news focuses on budget implementation, dynamics of political discussions, and the impact and oversight of the budget on society and development.

Distribution Pattern, Intensity, and Sentiment of APBD News in Kompas.com

The issue of the Regional Revenue and Expenditure Budget (APBD) has always been a hot topic of discussion among Indonesian society, especially in the context of transparency and accountability of regional government. Through the development of online media, the role of media such as Kompas.com in monitoring and informing strategic issues such as the APBD is increasingly vital. Not only acting as a conveyor of information, online media is now one of the main actors in shaping public opinion and perception through the narratives it builds. Analysis of the distribution and intensity of APBD news coverage on Kompas.com during the 2020–2024 period shows interesting dynamics to observe. The distribution of publication of articles related to the APBD is not even over time, but shows a fluctuating pattern influenced by major events and certain momentum.

For example, a significant increase in the number of articles usually occurs during discussions on the Draft APBD (RAPBD), budget ratification, and when a crisis occurs that affects regional fiscal policies such as the COVID-19 pandemic. The spike in news coverage at moments like this shows the media's reactive character to the public policy cycle, where fiscal issues are the main focus only when there is an important agenda in progress. This phenomenon is in line with the concept of issue-attention cycles proposed by Ertel et al. (2023), namely that media and public attention to an issue will spike during a certain period, then decline when the issue is considered sufficiently explored or replaced by other, more current issues. In the context of APBD reporting, Kompas.com tends to give higher intensity to this issue when there is a prominent political or policy agenda.

Conversely, during periods outside the budget discussion cycle, the intensity of news coverage decreases significantly. This proves that the media agenda is largely determined by the dynamics of events in the field and the need to always be relevant to public attention (Fitrianti et al., 2024). In addition to intensity, the distribution of article length also provides an interesting picture of the character of online media in discussing APBD issues. Most of Kompas.com's articles discussing APBD are between 200 and 450 words long. This shows that online media prioritizes a style of delivering information that is short, concise, and easy for readers to understand. In the fast-paced digital era, concise presentation of information is considered more effective in maintaining the attention of easily distracted audiences. However, this pattern also brings its own consequences, namely limited space for conducting in-depth analysis of complex public policy issues such as APBD management.

In the context of keyword distribution, word frequency analysis shows the dominance of evaluative narratives in online media reporting on the APBD issue. The word "evaluation" is the most frequently appearing keyword, followed by "supervision" and "transparency". This fact

confirms that Kompas.com actively raises issues related to social control and accountability of local government. The media not only conveys data or budget developments, but also frames the APBD issue as something that needs to be monitored and evaluated continuously. This is what distinguishes the role of online media today from conventional media in the past which was more one-way. Both online and conventional media play a role in shaping the public policy agenda, but online media offers advantages in speed, interactivity, and reach of public participation. Both influence and strengthen the formation of the policy agenda (Lin, 2018).

Furthermore, in terms of sentiment, the results of the analysis using the sentiment analysis model on news titles show a very dominant proportion of neutral sentiment, reaching 94.9%. Only around 4.2% of news titles contain negative sentiment, and the rest are positive. This proportion indicates that Kompas.com tends to maintain neutrality in writing news titles, prioritizing the presentation of factual information with minimal bias. However, it should be noted that neutrality at the title level does not necessarily guarantee the objectivity of the news content as a whole. According to Lindman et al. (2020), the media can still carry out cognitive framing through the selection of diction, narrative composition, and data visualization, even though their news titles appear neutral. In other words, media framing is not only determined by explicit sentiment, but also by the emphasis on certain issues, themes, and keywords that consistently appear in the news. The dominance of this evaluation and supervision narrative strengthens the media's watchdog function in a democratic system. Kompas.com, through its reporting, indirectly places local governments in a position that must always be monitored and evaluated by the public. This is one form of media contribution in strengthening the principles of good governance, especially in encouraging transparency and accountability in public financial management (Rahmatullah & Rahmatullah, 2021; Ali & Saputra, 2020).

Main Themes and Media Narrative Construction/Framing Regarding APBD

If explored further, the narrative construction and framing built by Kompas.com on the APBD issue during the research period also showed very interesting dynamics. By using the Latent Dirichlet Allocation (LDA)-based topic modeling technique, at least five major themes were found to consistently appear in APBD news, namely: budget realization and absorption, political dynamics in budget discussions, socio-economic impacts, supervision by institutions, and policy responses to the COVID-19 pandemic. The first theme, namely budget realization and absorption, is often in the media spotlight along with the publication of data and budget achievements released by the regional government.

According to Djafar & AP (2024), the media highlights the extent to which APBD funds have been successfully absorbed and utilized for development and public services. This theme usually appears in the context of reporting on regional government performance, both in the form of successes and obstacles faced in realizing priority programs. The second theme is political dynamics in budget discussions. Kompas.com often raises issues related to the negotiation process, debate, and compromise between the executive (regional government) and the legislature (DPRD) in determining budget priorities and allocations. This theme shows that APBD management is not only a matter of financial technicalities, but also an arena for political contestation and interests between actors in the region. By framing this issue explicitly, the media encourages the public to be more critical of the fiscal policy-making process and the political dynamics that surround it.

The third theme that is often raised is the socio-economic impact of the APBD. The media does not just stop at reporting figures or technical data, but also links budget use with its impact on development, public welfare, and public services (Campos-Freire et al., 2020). This framing is important because it shows the humanistic dimension of regional fiscal policy, that every budget decision will have a direct impact on people's lives. The fourth theme is supervision by institutions, especially external supervisory institutions such as the KPK, BPK, and other control institutions. Kompas.com consistently reports on supervision, audit, and investigation efforts carried out on the use of the APBD, both in the context of preventing corruption and strengthening

governance. By highlighting this theme, the media strengthens the discourse on the need for transparency and public accountability in managing state finances.

Finally, the policy response to the COVID-19 pandemic has been an important theme throughout 2020–2024. Changes in budget allocation, reallocation of funds, and emergency fiscal policies to handle the pandemic are often the main focus of the media (Pambudi, 2023). This shows that APBD reporting does not only follow the annual budget routine, but is also very adaptive to changes in the situation and the socio-economic needs of the community. This finding is in line with research by Barnes & Hicks (2018) which states that in times of crisis, the media tends to expand the focus of fiscal reporting to include the government's response to socio-economic needs. The construction of narratives in APBD reporting on Kompas.com can also be observed from the analysis of keywords that appear most frequently in the news corpus (Pere et al., 2024). Words such as "spending", "income", and "funds" indicate an emphasis on the basic structure of the APBD, while the words "society", "development", and "economy" indicate a framing that links fiscal issues with development and social welfare.

Even the words "covid" and "health" are included in the top keywords in certain periods, indicating that the media is also very responsive to current issues that are developing. This kind of framing has an important impact on building public perception. According to Head (2022), media framing that links fiscal issues with social dimensions can increase the relevance of the issue in the public mind, as well as encourage a faster and more effective policy response from the government. In the context of this research, Kompas.com not only plays a role as a recorder of fiscal events, but also as a shaper of public expectations about the importance of transparency, supervision, and the social impact of APBD management.

In terms of method, the use of a quantitative approach and computational content analysis in this study provides its own advantages. With data from hundreds of articles, manual analysis is no longer effective and is prone to interpretive bias. The integration of techniques such as word frequency analysis, word clouds, to LDA-based topic modeling and machine learning-based sentiment analysis allows researchers to objectively identify narrative patterns and framing that consistently appear in media coverage. This approach also provides new opportunities in public policy communication research in the digital era, as emphasized by Lindman et al. (2020).

Overall, the findings of this study strengthen the understanding that online media such as Kompas.com are not merely passive transmitters of fiscal information, but important actors in the social construction of the meaning of the public budget. Through agenda setting, framing, and emphasizing certain themes, the media participate in shaping public expectations, strengthening legitimacy or conversely criticizing local government policies in managing public finances. The balance between neutrality of titles, intensity of reporting, and focus on socio-economic themes shows that online media have great power in directing public opinion amidst the complexity of local fiscal policy issues.

CONCLUSION

Based on an analysis of 590 Kompas.com articles for the 2020–2024 period, this study found that the distribution and intensity of news coverage on the APBD showed a fluctuating pattern that was greatly influenced by political momentum, budget discussion cycles, and crises such as the COVID-19 pandemic. The peaks of news coverage occurred when the APBD issue became the main concern of the public and government, especially approaching budget ratification or when major policy changes occurred. In addition, the majority of articles were written with neutral sentiment (94.9%), showing the media's tendency to maintain objectivity in presenting APBD news. Negative and positive sentiments were relatively very small in portion, indicating that emotional framing or explicit persuasion was rarely used in the title or content of the news. In terms of narrative construction, the results of topic modeling and keyword analysis show that Kompas.com consistently frames the APBD issue in five main themes, namely: budget realization and absorption, political dynamics in APBD discussions, socio-economic impacts of

the budget, supervision and transparency, and policy responses to the pandemic. The news narrative emphasizes the evaluative and supervisory aspects, emphasizing the function of the media as an actor of public control as well as a driver of regional government accountability. Thus, APBD news on Kompas.com is not only informative, but also forms framing and agenda setting, thus influencing the way the public understands, assesses, and responds to regional financial governance issues in Indonesia.

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