

IMPLEMENTASI NEW PUBLIC GOVERNANCE DALAM UPAYA MENCEGAH KECURANGAN (FRAUD) (STUDI PADA DESA KUBUTAMBAHAN)

Oleh

Putu Indah Sutariani, NIM 2117051287

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk memahami peran *New Public Governance* dalam mencegah kecurangan (*fraud*) di Desa Kubutambahan menggunakan pendekatan metode kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara mendalam, observasi, dan analisis dokumen. NPG dalam upaya mencegah kecurangan (*fraud*) menekankan pentingnya kolaborasi, partisipasi masyarakat, transparansi, dan akuntabilitas dalam tata kelola sektor publik sebagai upaya mewujudkan pemerintahan yang bersih dan responsif terhadap kebutuhan masyarakat. Informan penelitian terdiri dari perangkat desa, Badan Permusyawaratan Desa (BPD), tokoh masyarakat, serta warga yang terlibat dalam kegiatan pemerintahan desa. Analisis data dilakukan dengan tahapan reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa prinsip-prinsip NPG telah diterapkan secara cukup baik di Desa Kubutambahan. Keterlibatan masyarakat terlihat dalam proses perencanaan dan pelaksanaan program desa melalui forum musyawarah dan media informasi. Pemerintah desa juga menunjukkan komitmen terhadap transparansi melalui penyampaian informasi anggaran dan laporan kegiatan secara terbuka. Selain itu, mekanisme akuntabilitas diterapkan melalui pelaporan dan pengawasan oleh masyarakat serta lembaga desa. Kolaborasi antar-Stakeholder, baik dengan lembaga adat, kelompok masyarakat, maupun sektor swasta lokal, turut memperkuat sistem pencegahan kecurangan.

Kata kunci: *New Public Governance*, partisipasi, transparansi, akuntabilitas, kolaborasi.

ABSTRACT

This study aims to understand the role of New Public Governance (NPG) in preventing fraud in Kubutambahan Village using a descriptive qualitative approach, with data collection techniques including in-depth interviews, observations, and document analysis. NPG in the effort to prevent fraud emphasizes the importance of collaboration, public participation, transparency, and accountability in public sector governance as an effort to realize a clean and responsive government that meets the needs of the community. The research informants consisted of village officials, the Village Consultative Body (BPD), community leaders, and residents involved in village governance activities. Data analysis was conducted through the stages of data reduction, data presentation, and conclusion drawing. The results of the study show that the principles of NPG have been implemented fairly well in Kubutambahan Village. Community involvement is evident in the planning and implementation of village programs through deliberation forums and information media. The village government also demonstrates a commitment to transparency by openly disclosing budget information and activity reports. In addition, accountability mechanisms are implemented through reporting and monitoring by the community and village institutions. Collaboration among Stakeholders including traditional institutions, community groups, and the local private sector also strengthens the fraud prevention system.

Keywords: *New Public Governance, participation, transparency, accountability, collaboration.*

