Integrating Ethical Values and New Public Services: Strengthening Reform and Anti-Corruption in Indonesia

Yacob Noho Nani[*], Juriko Abdussamad, Sri Yulianty Mozin, Rustam Tohopi

Department of Public Administration, Faculty of Social Science, Universitas Negeri Gorontalo, Indonesia

Corresponding Author: yacobnani@ung.ac.id

Article Info

Abstract: This article offers an integrated model of ethical values and NPS principles in overcoming corruption in the context of reform in Indonesia. The research findings identify several forms of deviation of the value system, such as abuse of authority, deviation of norms, discriminatory practices, and intervention of power in bureaucratic practices, which have become major issues for the potential for corruption that has taken root in the bureaucratic culture in Indonesia. On the other hand, the contribution of the NPS paradigm related to service values, transparency, participation and accountability is also inadequate in strengthening the governance system. Therefore, this study recommends ethical values, about the importance of honesty, integrity and ethics, prioritizing public interests as an alternative to strengthening the reform system in overcoming corruption. A systematic review and inclusive criteria showed several weaknesses of the reform system and the inadequacy of NPS in strengthening governance to overcome corruption. However, empirical facts show that post-reform corruption has occurred more widely in almost all lines of bureaucracy and public sector organizations. This study offers the I-EdMP model as an analytical tool for strengthening the NPS value system and principles as a moderating factor in overcoming various forms of corruption violations. This model was developed as an alternative that clarifies ethical obligations and violations to strengthen reform by integrating public ethical values into the reform system.

Keywords: *New Public Service (NPS); Ethical values; Governance; Corruption*

INTRODUCTION

Public administration faces serious challenges in governance practices in various countries, especially related to the level of public trust. Many countries report low levels of trust, often caused by corruption scandals that damage government integrity. Transparency International's report shows that more than two-thirds of countries have scores below 50 out of 100, indicating serious corruption problems.

In Indonesia, corruption still often occurs, such as the Pertamina corruption case, the KPU bribery in 2025, the imported sugar corruption case (2024), and the COVID-19 social assistance fund (2023). These cases involve bureaucratic officials and show how powerful intervention can worsen the situation, obscuring the application of administrative principles that should prioritize public interest and accountability. Political power and individual interests often defeat administrative norms that support reform.

This condition shows that the value system in the bureaucracy is inadequate to overcome the various existing problems. Although conceptually, administrative theories have experienced rapid development since the 21st century, including the New Public Service (NPS) paradigm initiated by Denhardt & Denhardt (2000). This paradigm focuses on applying public values to fulfill the interests of citizens and has influenced the strengthening of the governance value system.

Bureaucratic reform is essential in improving accountability and the quality of public services. The transformation of NPS in reform must focus on public participation and transparency, which need to be integrated into public management practices.

Reform in Indonesia cannot be separated from the contribution of applying NPS principles, including bureaucratic changes oriented towards service. The values of transparency, accountability, and public participation can be seen in several regulations, such as Law Number 14 of 2008 concerning Openness of Public Information and Law Number 25 of 2009 concerning Public Services. To encourage good governance, public accountability is strengthened through institutions such as the Regional Representative Council (DPD), the Judicial Commission (KY), and the Corruption Eradication Commission (KPK).

However, empirically, reform values and NPS principles to strengthen reform in Indonesia are still inadequate. The challenges in increasing public accountability to achieve successful reform are significant. Some of these challenges include resistance to change. (Ainul, 2022; Perbawa & Najicha, 2022) complex bureaucracy (Setyasih, 2023), weak governance, and rampant corruption (Hira, 2016). Several studies have shown that corruption is a major problem that hinders reform (Crouch, 2021; Haripin & Siregar, 2018; Mufti et al., 2019). The potential for corruption is influenced by various factors, including the practice of nepotism (Ainul, 2022), patronage culture (Agustino, 2014; Winanti, 2020), clientelism (Ramadhan & Oley, 2019), intervention of interests (Tauhid Tauhid & Gufran Gufran, 2019), and increasing oligarchy in government (Fauzanto, 2021; Tauhid Tauhid & Gufran Gufran, 2019).

This study examines the relevance of the NPS principle and the reform value system in overcoming corruption. In addition, this study will develop a reform framework by integrating ethical values and strengthening the NPS principle. (Srihardjono & Restyaningrum, 2018) suggested the integration of NPS in bureaucratic reform to create a strong and clean government. Reform must also involve changes in employee culture and behavior (Wirawan & Tjenreng, 2025), so that strengthening ethical values becomes an alternative in strengthening governance and the reform system.

This study focuses on the role of ethical values in strengthening reform in Indonesia to overcome corruption and strengthen the New Public Service (NPS) paradigm in creating public service, accountability, and participation. The main focus of the study is to understand the relationship between reform values and the NPS paradigm and the important role of ethical values in strengthening the relationship. Other objectives are to describe the factors that cause weak governance and corruption in the reform system in Indonesia, and to develop an alternative model of ethical value integration to strengthen the relationship between NPS and reform.

This study used a systematic review with data from various empirical studies published in national or international accredited journals. The selected articles are related to three main keywords: corruption, bureaucratic reform, and ethical values in reform in Indonesia. This review follows the PRISMA model to determine the research sample.

An in-depth analysis was conducted with an abductive approach to answer the study's focus on the importance of ethics in reforming and strengthening the NPS paradigm. The results show that the powerlessness of the NPS in overcoming weak governance and the complexity of corruption requires a value system that can moderate the strengthening of transparency, accountability, and public participation. This study is expected to provide practical and conceptual contributions to ethical values and the development of an analytical framework.

THEORETICAL FRAMEWORK

Corruption is a phenomenon that poses a serious challenge to administrative and government reform in various countries. This phenomenon cannot be described simply because it is influenced by various complex factors (Luna-Pla & Nicolás-Carlock, 2020). Corruption continues in public life and does not recognize national or territorial boundaries. When official power and

office are used for personal or corporate interests, systematically receiving illegal rewards contradicts the state office's purpose (Yusubboevich, 2022).

According to (Graycar, 2015), corruption lowers government morale, weakens policy-making efforts, reduces public services, and causes fiscal pressure. Most importantly, corruption undermines public trust and legitimate expectations. Graycar also explained that corruption includes a variety of behaviors, such as bribery, extortion, cronyism, misuse of information, and abuse of authority. This behavior can occur in various activities, such as personnel appointments, service procurement, and publishing (Graycar, 2015).

Corruption is a deviation from the norms in the administration of government that prioritizes personal or group benefits. Not only is it contrary to social ethics, but corruption also violates ethical values in prioritizing public interest and the principles of good governance. Good governance is the goal of reform and is relevant to implementing NPS principles, including openness, accountability, and participation. Thus, corruption is contrary to the goals of reform and the principles of NPS.

The NPS paradigm marks a new development in the history of administrative reform. This paradigm shift can encourage the development of governance more responsive to public interests (Ramdani & Al-Hifdhi, 2024; Srihardjono & Restyaningrum, 2018). The contribution of NPS includes changes in the structure and function of the bureaucracy that are more oriented towards public services, as well as increased responsiveness to social dynamics.

Although the NPS principle has been adopted in the regulatory system and changes in institutional structures in Indonesia, transparency, accountability, and participation still face problems. The lack of shared commitment to realizing these values concretely is an obstacle. In addition, employees' low integrity and honesty also contribute to corruption. Economic, social, and political factors tend to foster a climate of clientelism in Indonesia, where corruption cases are often complex and layered.

According quoted by Puspasari (2015), there are three main factors causing corruption: pressure, opportunity, and rationalization. Corruption in Indonesia often occurs due to interventions of interests that utilize power, causing bureaucracy to be non-neutral. This condition is used as a collective motivation, which has the potential to cause deviations from legal and ethical norms. Zemanoviiovv et al. (2002) emphasized that corruption is a deviation not only from the law, but also from ethics.

Experts understand the ethical dimension differently. Schwartz (2016) linked ethical values to individual values, social norms, and situational contexts. Todres (1991) discussed the ethical dimensions in public services: integrity, accountability, and fairness. Shacklock et al. (2011) identify ethics from the resource development perspective, including organizational norms, ethical leadership, and employee involvement in ethical decision making.

Identified several ethical issues in public services, such as fairness, transparency, accountability, privacy, data security, and commitment to the public interest. The focus on common goals without being influenced by the interests of certain individuals or groups makes the ethical criteria of Edelmann et al. (2023) relevant in Indonesia, which prioritizes the public interest.

In reform in Indonesia, ethical values and integrity can reduce corruption (Amirulkamar et al., 2023; Tasi & Syamsir, 2021). Although the NPS and ethics paradigms show conceptual links, their application is not optimal. It requires in-depth testing of the role of ethics and NPS in strengthening the reform system and efforts to overcome corruption. As recommended by Garrigan et al. 2018 and Schwartz (2016), ethical values within an integrity framework are important in decision-making.

Denhardt & Denhardt (2000) explain that the development of the administration and governance paradigm places the community as citizens who must fulfill their rights to public services. The New Public Service (NPS), developed by Denhardt, has seven main principles that focus on the public interest. In applying the NPS principles, values such as service, transparency, and accountability are very important (McTaggart & O'Flynn, 2015). According to Filgueiras et al. (2023), NPS can be understood through three main components: service, participation, and accountability, all of which contribute to strengthening governance and preventing corruption.

Indonesia's reforms have undergone various changes, especially in the bureaucracy's structure and function, which is directed towards public interests. Increasing public participation

and regulation changes emphasize openness and access to public information. The New Public Service (NPS) paradigm plays an important role in reform by strengthening institutional structures by forming new institutions, aiming to increase government responsiveness in public services and is expected to improve public trust in government institutions.

This reform is closely related to ethical values, which function as a moral foundation in governance. Ethical values such as integrity, honesty, and accountability are critical in building public trust and preventing corrupt practices. Ukeje et al. (2020) emphasized the importance of integrity as a foundation in public services, encouraging public officials to act honestly and responsibly. Accountability is described as the obligation to explain and be accountable for actions to the public, contributing to transparency and public trust.

The values of justice and equality ensure that all individuals receive fair treatment in public services. In reform, ethical values encourage public officials to act responsibly and transparently, prioritizing public interests over personal ones. Integrating ethical values in decision-making and public policy aims to create better and more responsive governance, as well as strengthen commitment to the principles of good and sustainable governance (Tasi & Syamsir, 2021).

The relationship between NPS, reform, and ethical values is crucial to eradicate corruption and create a transparent and responsive government system that meets the community's needs.
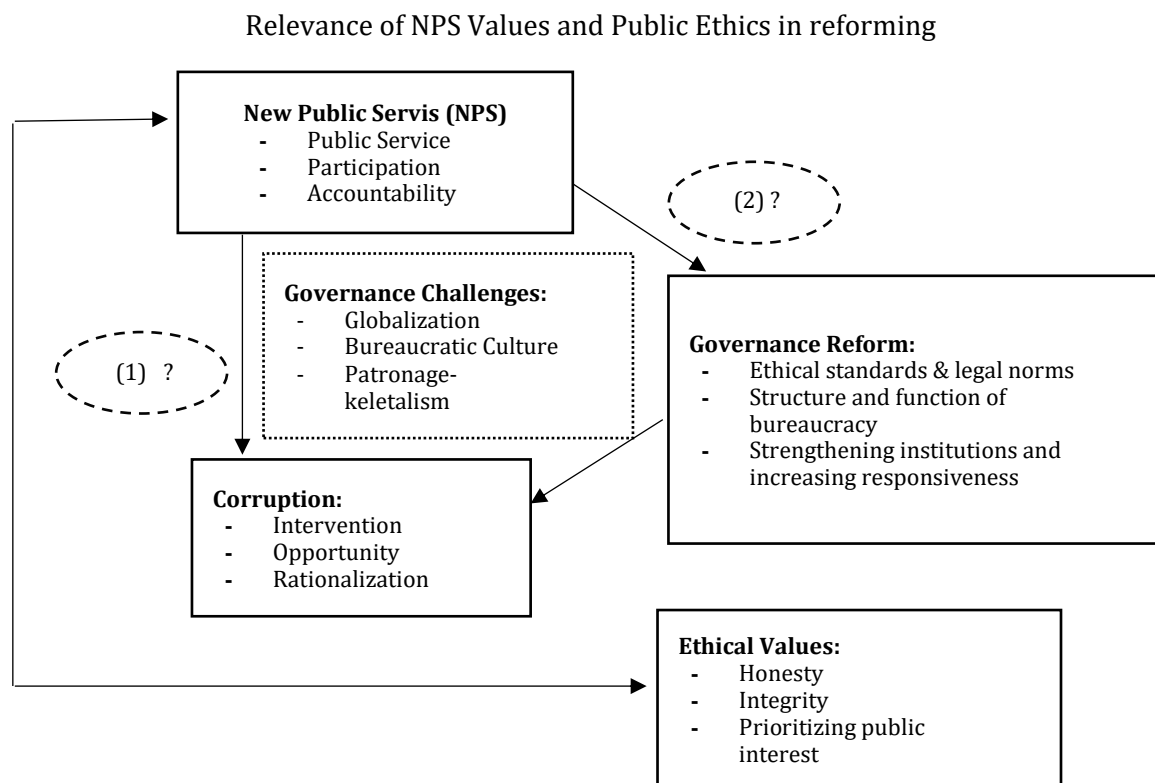
Relevance of NPS Values and Public Ethics in reforming

Figure 1. Developed Independently
Source: Research from (Artur, 2023)

RESEARCH METHOD
Study Design

The initial step in this study was to formulate a research design as a systematic guide Shiferaw et al. (2022), which was adapted to a qualitative approach (Mohajan, 2018; Usman, 2024). The qualitative method was chosen to understand the complex relationship between the dimensions of reform and the principles of the New Public Service (NPS) in the context of corruption.

The analysis was conducted through a systematic literature review to consolidate findings from previous empirical studies (Sami et al., 2018). Data were analyzed using an abductive model

based on the recommendations of van Hulst & Visser (2025) and integrated with findings from systematic literature data. The review process involved in-depth interpretation to understand the phenomena behind the empirical facts (Xiao & Watson, 2019). This analysis was guided by two main exploratory questions Creswell & Creswell (2017), namely: first, how can the application of NPS principles drive governance reform through improved service, participation, and accountability? Second, is there a direct correlation between NPS and various factors causing corruption in strengthening reforms?

Literature Search and Screening

Research on ethical values, and new public services to strengthen governance and eradicate corruption in Indonesia, is a very relevant and important topic in good governance and improving public services. To explore this issue comprehensively, a data collection process was carried out through libraries in relevant databases such as Google Scholar, JSTOR, and Wiley. With three main keywords, namely ethical values and public services, reform, and corruption, an analysis was carried out on 400 articles, both articles in English and articles in Indonesian that are relevant to the research question.

In addition, document data sources are needed to ensure the validity of the findings related to global corruption data and the administrative governance index is needed as comparative data for the data triangulation process. After the thematic analysis process, the theme categorization was carried out, based on keywords and research results, and a systematic data extraction process was carried out. Based on the views of Xiao & Watson (2019), this process is carried out through a tabulation system that includes important information about the research objectives, methods, main results and conclusions. Through thematic analysis, 250 articles were produced that were under the keywords and research themes that were relevant to the focus of the study, by only limiting the publication date to the last 10 years to obtain more recent research (2013-2023).

The research steps follow the framework using the PRISMA methodology as described by Noerlina et al. 2018, by extracting data, 250 articles were produced that met the main theme and focus of the research. Furthermore, to obtain filtering results based on evidence-based understanding (Voorberg et al., 2015), 99 articles were produced that met the inclusion criteria, while the remaining 171 articles were included in the excluded category. Finally, from 45 articles, including 5 articles recommended by experts, 35 articles were selected that met the criteria that had been set as research data. The research analysis process was carried out by involving all members of the research team and involving all teams in regular meetings to discuss coding differences, refine the coding framework, and foster shared understanding. We ensure equal involvement between empirical data and theoretical knowledge, which allows the identification of new concepts guided by existing theoretical dimensions.
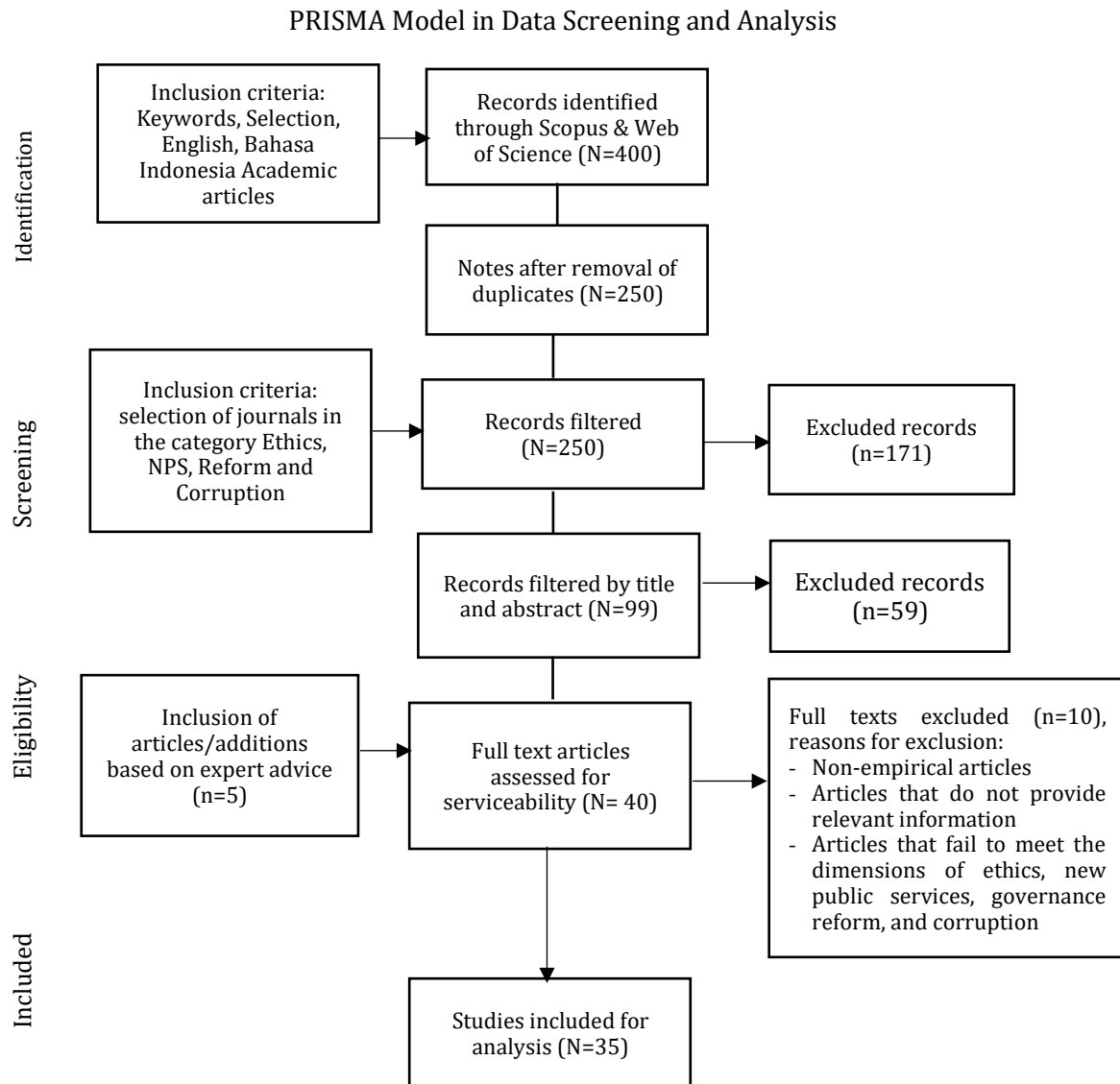
PRISMA Model in Data Screening and Analysis

Figure 2. Prism Model
Source: (Thabit et al., 2025)

The coding process was conducted to align the interpretations between the authors of the theoretical framework and the articles (Linnenluecke et al., 2020). Coding followed a discussion and calibration phase based on the main themes, subthemes, and categories, as Dawadi (2020) recommended. This process was conducted collectively by reviewing and coding the 35 most relevant articles, representing 40% of the total sample. A coding standard was applied among coders to ensure consistency and avoid subjective bias (Vaismoradi et al., 2016). Coding was conducted to categorize important themes from the study results. The lead author coded all 99 articles, while the other two coded 50% of each sample, ensuring dual coding. Regular meetings were held to discuss coding differences, refine the framework, and foster shared understanding. Following the recommendations of (Linnenluecke et al., 2020) and (Riazi et al., 2023), coding was conducted based on the themes and categories that emerged from the articles analyzed.

Table 1. Research Data Coding Analysis

Theme	Sub-theme	Description	Citations and Results of Researcher Discussions	Criteria
Reform Dimension	Public Participation	Perbawa and Najicha examine the challenges of bureaucratic reform in realizing good governance based on participation.	Public participation is key in bureaucratic reform.	Inclusive criteria / Empirical / Indexed / Relevant
	Judicial Reform Politics	Politics of judicial reform and changes in legal culture in Indonesia.	Judicial reform must take into account the existing legal culture.	Excluded – Not relevant to research focus
	Public Service Perspective	Challenges of bureaucratic reform from the perspective of public service.	Bureaucratic challenges must be addressed to improve public service.	Inclusive criteria / Empirical / Indexed / Relevant
Ethical Values Dimension	Moral Decision-Making	The importance of a framework for understanding moral decision-making and moral development.	The interaction between cognition, emotion, and social context is crucial.	Inclusive criteria t / Empirical / Indexed / Relevant
	Ethical Decision-Making Theory	Model development through an integrated approach to ethical decision-making theory, highlighting key elements.	The interaction between personal values, social norms, and situational context is essential.	Inclusive criteria / Empirical / Indexed / Relevant
	Legal Ethics	Relevance of James Rest's Four Component Model in legal ethics and teaching.	This model should be central to legal ethics teaching.	Inclusive criteria / Empirical / Indexed / Relevant
NPS Principles	NPS Integration	This article discusses how bureaucratic reform can be integrated into the New Public Service (NPS) concept.	A paradigm shift in public service is essential.	Inclusive criteria / Empirical / Indexed / Relevant
	Public Management Transformation	The importance of transforming NPS principles in public management practices in Indonesia to improve services.	NPS principles can enhance the quality of public services.	Inclusive criteria / Empirical / Indexed / Relevant
	Drug and Food Supervision	This article discusses NPS as a public administration paradigm in drug and food supervision.	NPS provides a humanistic approach to public service.	Excluded – Not relevant to research focus
	Strong and Clean Governance	An integration model of NPS is used to achieve strong and clean governance.	Integrated bureaucratic reform is essential for corruption prevention.	Inclusive criteria / Empirical / Indexed / Relevant
Corruption Dimension	Corrupt Behavior	Factors causing corrupt behavior among civil servants.	Internal and external factors contribute to corrupt behavior.	Inclusive criteria / Empirical / Indexed / Relevant
	Rise in Corruption	Factors causing the increase in corruption rates in society.	Education level and legal awareness affect corruption.	Inclusive criteria / Empirical / Indexed / Relevant
	Clientelism and Democracy	The relationship between clientelism as corrupt behavior and its impact on democracy.	Clientelism undermines democratic integrity and fosters corruption.	Inclusive criteria / Empirical / Indexed / Relevant

After coding, an in-depth analysis was conducted using an abductive approach (Ritz, 2020), identifying several key concepts that resulted in a comprehensive and coherent analysis (Snyder, 2019; Ugwu & Val, 2023). The results of this analysis formulate initial conclusions to obtain more valid study conclusions related to corruption and governance.

RESULTS AND DISCUSSION
The Importance of Ethical Values and Reform Concepts in Overcoming Corruption
The main contribution of this study's results showed reform values and the encouragement of the New Public Service (NPS) paradigm in overcoming corruption. This study marks a step

forward in developing a model of integrating ethical values into the reform value system to strengthen governance and bureaucracy in facing increasingly complex reform challenges. Ethical values in an inclusive manner can reduce the practices of patronage, clientelism, and excessive intervention that disrupt bureaucratic neutrality. Strengthening integrity and honesty can also strengthen the government's commitment to prioritizing public interests over personal interests that are detrimental to reform.

Although the reform has made progress in changing the values of the regulatory system and improving the structure and function of government through decentralization of authority and autonomy, challenges remain. The reform has succeeded in forming new state institutions, such as strengthening the executive institution, the Regional Representative Council, the Judicial Commission, the General Election Commission, the Constitutional Court, and the Corruption Eradication Commission. However, corruption remains a major problem post-reform (Juwita & Yoserizal, 2025).

In the context of reform in Indonesia, increasing transparency is better understood within the framework of democracy, where political reform emphasizes public involvement related to the legitimacy of power (Kusmanto, 2014; Parlindungan, 2019). Although Law Number 25 of 2004 regulates public participation, its practice is still not optimal. The public is often only positioned as a subject of policy, not as an active actor.

Accountability is the goal of reform to overcome corruption. Suryanto & Husna (2024) emphasize that eradicating corruption requires an accountable legal reform system. However, suboptimal law enforcement is caused by intervention in governance, which is the main trigger for corruption (Puspasari, 2015; Wahyurudhanto, 2020).

High-interest intervention can encourage weak governance and a lack of bureaucratic neutrality in prioritizing public interests. As a result, violations of abuse of authority and deviations from the value system and legal norms are difficult to avoid in a corrupt bureaucratic environment. According to Jávor & Jancsics (2016), individuals or groups with greater power have the potential to abuse power for personal gain. Corruption is rampant in various public organizations, where strong privatization policies are not balanced by good accountability and openness systems Ferry & Lehman (2018) government accountability often experiences problems due to a lack of transparency values (Masuku & Jili, 2019).

The transparency aspect is influenced by a culture of patronage and clientelism, which results in the bureaucratic environment being less conducive to efforts to overcome corruption in Indonesia (Andhika, 2019; Dick & Mulholland, 2016; Ramadhan & Oley, 2019; Wahidullah et al., 2025). In this system, public decisions are often based on personal relationships and loyalties, rather than transparent procedures. It reduces transparency in decision-making, so that information about policies and procedures is not always conveyed to the public, which gives rise to uncertainty and distrust (Idris, 2020).

This condition is exacerbated by the growth of post-reform oligarchy, which tends to strengthen political interests and ignore public interests (Alam, 2023; Fuadiyah et al., 2024; Winters, 2018). Oligarchy focuses more on maintaining the power and wealth of its group, often ignoring transparency and benefiting a handful of people rather than the wider community (Firdaus Arifin, 2025).

The results showed that although ethical values are encouraged to improve bureaucracy, in practice, the application of ethics still tends to provide political support, which is far from the values of reform. Bureaucratic neutrality is often trapped in an unfavorable bureaucratic structure, where buying and selling positions in the public sector often occur.

In this context, ethical values in the reform system become critical. Aktan (2015), showed that low ethical values and social norms in government practices can lead to corruption, as emphasized by Bhandari (2023) and Kalalinggi (2020). Public ethical values are an alternative to strengthen governance and reform, especially in overcoming corruption. Mendy (2023), states that ethical values are needed to realize accountability in government bureaucracy. In line with this view, Cox (2019) states that ethical values can build trust and accountability among public officials.

Corruption is a multidimensional problem that affects ethics, morals, economics, and politics in society (Zemanoviiovv et al., 2002). The obstacles hindered the creation of an open and honest government. Castro et al. (2023) noted that countries with a strong ethical culture tend to have

lower levels of corruption. Therefore, a comprehensive approach is needed that integrates ethical values into reform. Mustafa (2025), findings recommend ethical leadership to maintain reputation and integrity in overcoming corruption in the public sector.

Development of an Integration Model of Ethical Values towards Reform and NPS

Ethical values are needed to moderate the relationship between these dimensions to strengthen governance, institutions, legal systems, and NPS. This approach requires the integration of various interrelated factors, both directly and as moderating factors. To address the theoretical gap related to efforts to overcome corruption, the results of this study develop a model of flexibly and inclusively integrating ethical values in strengthening reform and NPS. The I-EdMP model is offered as an alternative to face the complex challenges of reform, strengthen reform, and overcome corruption.
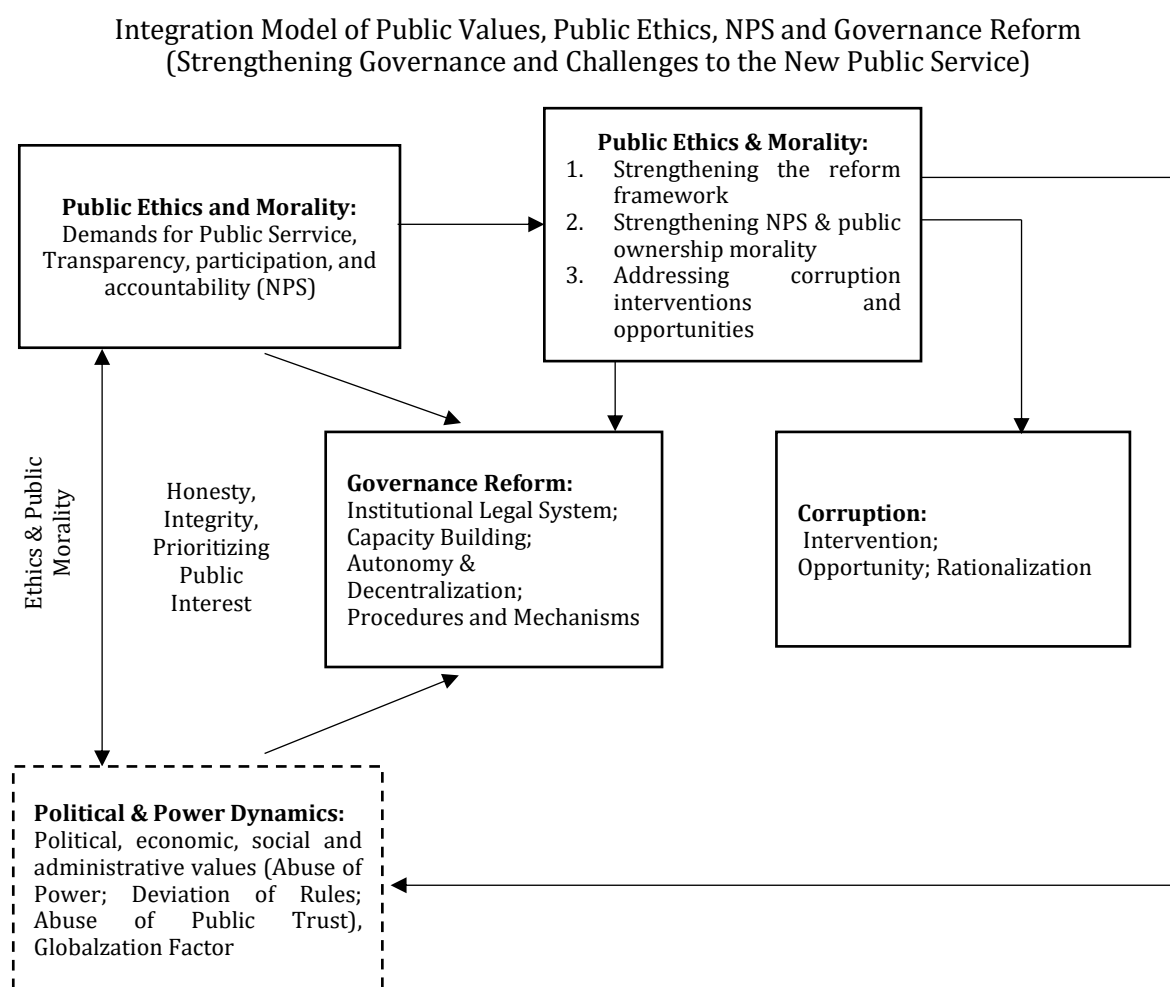
Integration Model of Public Values, Public Ethics, NPS and Governance Reform
(Strengthening Governance and Challenges to the New Public Service)

Figure 3. Developed by Researchers from Research Data

The I-EdMP model was developed as an alternative to balance the implementation of the public administration paradigm based on results or performance, which dominates the reform value system in various countries. The integration of ethical values is expected to influence governance practices and overcome the weakness of the value system that has the potential to be detrimental, such as corruption.

The integration of ethical values in the reform system was developed based on empirical facts in Indonesia, with a flexible character that allows the model to be adjusted to various local contexts. Other dimensions, such as political, economic, and regulatory factors, remain inseparable from the reform value system. The development of ethical values as a moderating factor allows the application of various value systems as an integrated whole, focusing on eradicating corruption

and reform challenges for the public interest. Zemanoviiovv et al. (2002) mentioned the importance of implementing ethical and moral values in bureaucracy, economy, and politics related to honesty and openness.

The development of this model considers universally applicable ethical values, so its application avoids conflicts of interest and allows global collaboration with ethical principles. This model can be adopted as a discourse for further research in developing a new model or paradigm of public administration that focuses more on integrating the values of honesty, integrity and prioritizing the fulfillment of public interests, fundamentally based on accountability, transparency and participation.

CONCLUSION

From several empirical phenomena above, it can be concluded that efforts to strengthen governance and overcome corruption are complex issues. Reform efforts toward improving public services through NPS principles are inadequate in strengthening the reform system and overcoming corruption in Indonesia. Strengthening the governance system related to corruption is influenced by several complex factors, including: 1) intervention of power; 2) clientelism; 3) resistance to reform; 4) oligarchy; 5) increasingly widespread bureaucratic patronage that has taken root in the bureaucracy. Applying new public service principles is inadequate to overcome this problem. It requires an integrative and inclusive approach by implementing public values in an inclusive and integrative manner, the application of public ethics values and new public services in strengthening the governance system and overcoming corruption.

This article presents the Integration of Public Ethics Values (I-EdMP) model as an effort to strengthen reform and moderation of New Public Service (NPS) principles in overcoming corruption. This model's important contribution lies in applying public ethical values as a complementary factor that can function as a moderating factor in strengthening the principles of NPS. The (I-EdMP) model emphasizes that when strengthening governance and reforming government bureaucracy is carried out without adequately implementing a system of public ethical values, applying the NPS paradigm is nothing more than a paradox, which can potentially encourage corruption because the increase in public services which is automatically followed by an increase in the public budget through state financing will have the potential to cause greater deviations due to factors of intervention interests, clientelism, patronage and oligarchy so that it can cause the use of public budgets to often become the target of corrupt practices as stated by Kalalinggi (2020) that political oligarchy contributes to corrupt practices.

The I-EdMP model was developed in an integrative and inclusive manner, not only oriented towards public services, but also integrated with efforts to overcome the root causes of corruption. Although this model includes a comprehensive perspective, in-depth research is still needed to enrich the scientific debate, especially regarding the philosophical value of public ethics. The results also recommend the importance of in-depth research to mediate and bridge the tensions in various value systems and approaches to implementing public values by placing the public as citizens, which needs to be studied fundamentally from the perspective of public administration because the use of the phrase by placing the public approach as citizens is more political and ignores fundamental administrative values.

The limitations of this study are important to note, especially related to the limitations of the sample, which only includes a literature review of peer-reviewed research. The focus of this study is also limited to governance practices in the context of implementing NPS principles in Indonesia. Further research is expected to discuss these aspects to develop a more independent public administration theory.

ACKNOWLEDGMENT

REFERENCES

Agustino, L. (2014). Patronase Politik Era Reformasi: Analisis Pilkada di Kabupaten Takalar dan Provinsi Jambi. *Jurnal Administrasi Publik*, *11*(2), 69–85.

Ainul, M. (2022). *Perkembangan dan Tantangan Reformasi Birokrasi dan Rasionalisasi Menuju Prinsip Good Governance di Indonesia*. https://doi.org/10.31219/osf.io/f5cbs

Aktan, C. C. (2015). Ethics in government: Anti-corruption measures. *International Journal of Social Sciences and Humanity Studies*, *7*(2), 63–80.

Alam, K. S. P. N. (2023). *Korupsi Sumberdaya Alam, Oligarki dan Penyanderaan Negara*.

Amirulkamar, S., Ulfa, K., Nur Zalikha, S., Mayzar Mulya, S., Hidayati, U., & Zuli Yana, S. (2023). Strategies for Strengthening Ethics and Integrity to Prevent Corruption in Indonesia. *Jurnal Ilmu Sosial Dan Humaniora*, *12*(3), 564–574. https://doi.org/10.23887/jish.v12i3.67955

Andhika, L. R. (2019). Bahaya Patronase dan Klientelisme dalam Pemilihan Kepala Desa Serentak. *Kajian*, *1*(22), 205–220. http://web.stanford.edu/~ldiamond/iraq/

Artur, V. (2023). Governance Reform Aims and Goals. *[Preprint]. ResearchGate.*

Bhandari, M. P. (2023). The Corruption a Chronic Disease of Humanity: Causes, Effects and Consequences. *Scientific Journal of Bielsko-Biala School of Finance and Law*, *27*(1), 5–17.

Castro, C., Lopes, C., & Ferreira, F. A. (2023). Ethical behavior of firms and corruption in the public sector – a cluster analysis of worldwide countries. *Contaduría y Administración*, *69*(3). https://doi.org/10.22201/fca.24488410e.2024.2908

Cox, R. W. (2019). *Ethics and Integrity in Public Administration* (Vol. 11). M.E. Sharpe.

Creswell, J. W., & Creswell, J. D. (2017). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Sage Publications.

Crouch, M. (2021). The Challenges for Court Reform after Authoritarian Rule: The Role of Specialized Courts in Indonesia. *Constitutional Review*, *7*(1), 1. https://doi.org/10.31078/consrev711

Dawadi, S. (2020). Thematic Analysis Approach: A Step by Step Guide for ELT Research Practitioners. *Journal of NELTA*, *25*(1–2), 62–71. https://doi.org/10.3126/nelta.v25i1-2.49731

Denhardt, R. B., & Denhardt, J. V. (2000). The New Public Service: Serving Rather than Steering. *Public Administration Review*, *60*(6), 549–559. https://doi.org/10.1111/0033-3352.00117

Dick, H., & Mulholland, J. (2016). The Politics of Corruption in Indonesia. *Georgetown Journal of International Affairs*, *17*(1), 43–49. https://doi.org/10.1353/gia.2016.0012

Edelmann, N., Livieri, G., & Tambouris, E. (2023). Ethics challenges in public service co-creatio. *CEUR Workshop Proceedings*.

Fauzanto, A. (2021). Problematika Oligarki, Korupsi, dan Relasi Kuasa dalam Batu Bara dan Pembangkit Listrik Tenaga Uap. *Jurnal Ilmiah Muqoddimah: Jurnal Ilmu Sosial, Politik Dan Hummanioramaniora*, *5*(1), 95. https://doi.org/10.31604/jim.v5i1.2021.95-103

Ferry, L., & Lehman, G. (2018). Trends in corruption, environmental, ethical and social accounting. *Accounting Forum*, *42*(1), 1–2. https://doi.org/10.1016/j.accfor.2018.01.002

Filgueiras, F., Palotti, P., & Testa, G. G. (2023). Complexing Governance Styles: Connecting Politics and Policy in Governance Theories. *Sage Open*, *13*(1). https://doi.org/10.1177/21582440231158521

Firdaus Arifin. (2025). Politik Dinasti dan Pembaruan Sistem Demokrasi di Indonesia. *Jurnal Hukum IUS QUIA IUSTUM*, *31*(3), 636–665. https://doi.org/10.20885/iustum.vol31.iss3.art7

Fuadiyah, T., Aini, D. P. A. N., & Mashudi, M. (2024). Problematika Oligarki Dalam PDIP Yang Memicu Lahirnya Tindak Pidana Korupsi Dalam Perspektif Islam. *Paraduta : Jurnal Ekonomi Dan Ilmu-Ilmu Sosial*, *2*(3), 81–89. https://doi.org/10.56630/paraduta.v2i3.753

Garrigan, B., Adlam, A. L. R., & Langdon, P. E. (2018). Moral decision-making and moral development: Toward an integrative framework. *Developmental Review*, *49*, 80–100. https://doi.org/10.1016/j.dr.2018.06.001

Graycar, A. (2015). Corruption: Classification and analysis. *Policy and Society*, *34*(2), 87–96. https://doi.org/10.1016/j.polsoc.2015.04.001

Haripin, M., & Siregar, S. N. (2018). The Defects of Police Reform in Indonesia. *Journal of Indonesian Social Sciences and Humanities*, *6*(2), 53–64. https://doi.org/10.14203/jissh.v6i2.40

Hira, A. (2016). Broken Windows: Why Culture Matters in Corruption Reform. *Journal of Developing Societies*, *32*(1), 1–16. https://doi.org/10.1177/0169796X15609710

Idris, H. (2020). Transparansi Informasi Meningkatkan Level Kepercayaan terhadap Laporan Kinerja Pemerintah. *Bata Ilyas Journal of Accounting*, *1*(1), 65–72.

Jávor, I., & Jancsics, D. (2016). The Role of Power in Organizational Corruption. *Administration & Society*, *48*(5), 527–558. https://doi.org/10.1177/0095399713514845

Juwita, D., & Yoserizal, Y. (2025). Faktor Penyebab Meningkatnya Angka Korupsi. *Sanskara Pendidikan Dan Pengajaran*, *3*(01), 52–58. https://doi.org/10.58812/spp.v3i01.471

Kalalinggi, R. (2020). Demoralization of Government Bureaucratic Corruption in East Kutai District Head Ismunandar. *Journal of Governance and Public Policy*, *7*(3). https://doi.org/10.18196/jgpp.73134

Kusmanto, H. (2014). Public participation in political democracy. *Ournal of Government and Social Political Science*, *2*(1), 78–90.

Linnenluecke, M. K., Marrone, M., & Singh, A. K. (2020). Conducting systematic literature reviews and bibliometric analyses. *Australian Journal of Management*, *45*(2), 175–194. https://doi.org/10.1177/0312896219877678

Luna-Pla, I., & Nicolás-Carlock, J. R. (2020). Corruption and complexity: a scientific framework for the analysis of corruption networks. *Applied Network Science*, *5*(1), 13. https://doi.org/10.1007/s41109-020-00258-2

Masuku, M. M., & Jili, N. N. (2019). Public service delivery in South Africa: The political influence at local government level. *Journal of Public Affairs*, *19*(4). https://doi.org/10.1002/pa.1935

McTaggart, D., & O'Flynn, J. (2015). Public Sector Reform. *Australian Journal of Public Administration*, *74*(1), 13–22. https://doi.org/10.1111/1467-8500.12128

Mohajan, H. K. (2018). Qualitative Research Methodology in Social Sciences and Related Subjects. *Journal of Economic Development, Environment and People*, *7*(1), 23. https://doi.org/10.26458/jedep.v7i1.571

Mufti, Moh. I., Kurnia, I., & Nanang, H. (2019). The Challenges of Bureaucratic Reformation in Indonesia (Public Service Perspective). *Asian Journal of Environment, History and Heritage*, *3*(2), 79–89.

Mustafa, H. (2025). *Ethical Leadership: A Strategic Response To Corruption And Its Impact on Ethical Culture and Corporate Reputation – A Theoretical Framework*. *13*(3), 75–86.

Noerlina, Kristin, D. M., Dewanti, R., Sasmoko, Mursitama, T. N., Muqsith, A. M., Fajrianti, S. P., Krishti, N. S., & Makalew, B. A. (2018). Systematic literature review on corruption prevention efforts towards sustainable economy in Indonesia: ICT perspective. *IOP Conference Series: Earth and Environmental Science*, *195*, 012051. https://doi.org/10.1088/1755-1315/195/1/012051

Parlindungan, R. (2019). Partisipasi Publik Dalam Proses Kebijakan Di Masa Reformasi. *JURNAL TRIAS POLITIKA*, *3*(1), 10. https://doi.org/10.33373/jtp.v3i1.2407

Perbawa, I. K. S. L. P., & Najicha, F. U. (2022). Tantangan Reformasi Birokrasi dalam Mewujudkan Good Governance berbasis Partisipasi Masyarakat. *Jurnal Discretie*, *3*(3), 170–181.

Puspasari, N. (2015). Fraud Theory Evolution and Its Relevance to Fraud Prevention in the Village Government in Indonesia. *Asia Pacific Fraud Journal*, *1*(2), 177. https://doi.org/10.21532/apfj.001.16.01.02.15

Ramadhan, M. N., & Oley, J. D. B. (2019). Klientelisme sebagai Perilaku Koruptif dan Demokrasi Banal. *Integritas: Jurnal Antikorupsi*, *5*(1), 169–180.

Ramdani, R., & Al-Hifdhi, H. (2024). PERUBAHAN ORGANISASI KECAMATAN PASKA REFORMASI: DISCOURSE ANALYSIS BERDASARKAN PARADIGMA NEW PUBLIC SERVICES. *JURNAL TRIAS POLITIKA*, *8*(1), 93–107. https://doi.org/10.33373/jtp.v8i1.6192

Riazi, M., Ghanbar, H., & Rezvani, R. (2023). Qualitative data coding and analysis: A systematic review of the papers published in the Journal of Second Language Writing. *Iranian Journal of Language Teaching Research*, *11*(1), 25–47.

Ritz, B. (2020). Comparing abduction and retroduction in Peircean pragmatism and critical realism. *Journal of Critical Realism*, *19*(5), 456–465. https://doi.org/10.1080/14767430.2020.1831817

Sami, A., Jusoh, A., Md Nor, K., Irfan, A., & Qureshi, M. I. (2018). Systematic Review of Public Value. *Journal of Public Value and Administration Insights*, *1*(1), 1–6. https://doi.org/10.31580/jpvai.v1i1.131

Schwartz, M. S. (2016). Ethical Decision-Making Theory: An Integrated Approach. *Journal of Business Ethics*, *139*(4), 755–776. https://doi.org/10.1007/s10551-015-2886-8

Setyasih, E. T. (2023). Reformasi birokrasi dan tantangan implementasi good governance di Indonesia. *Jurnal Kelola: Jurnal Ilmu Sosial*, *6*(1), 48–62.

Shacklock, A., Manning, M. L., & Hort, L. (2011). Dimensions and Types of Ethical Climate within Public Sector Human Resource Management. *Journal of New Business Ideas and Trends*, *9*(1), 51–66.

Shiferaw, R., Bogale, A., & Debela, K. (2022). Implementing Research Methods with Confidence: A Review of Research Methodology: A Step-by-Step Guide for Beginners. *The Qualitative Report*. https://doi.org/10.46743/2160-3715/2022.6024

Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, *104*, 333–339. https://doi.org/10.1016/j.jbusres.2019.07.039

Srihardjono, N. B., & Restyaningrum, R. P. (2018). Reformasi Birokrasi yang Terintegrasi dalam New Public Service (NPS) Guna Mewujudkan Pemerintahan yang Kuat dan Bersih. *Reformasi*, *7*(2), 69–80.

Suryanto, R., & Husna, A. (2024). *Combating Corruption Through Legal Reform: Strategies for Promoting Transparency and Accountability* (Vol. 1, Issue 4).

Tasi, R., & Syamsir, S. (2021). Strengthening Work Ethics and Integrity in Corruption Prevention. *Proceedings of the 1st Tidar International Conference on Advancing Local Wisdom Towards Global Megatrends, TIC 2020, 21-22 October 2020, Magelang, Jawa Tengah, Indonesia*. https://doi.org/10.4108/eai.21-10-2020.2311842

Tauhid Tauhid, & Gufran Gufran. (2019). INTERVENSI POLITIK DALAM MUTASI PEJABAT BIROKRASI PEMERINTAH KOTA BIMA. *Jurnal Ilmu Administrasi Negara*, *16*(1), 36–45. https://doi.org/10.59050/jian.v16i1.15

Thabit, S., Sancino, A., & Mora, L. (2025). Strategic public value(s) governance: A systematic literature review and framework for analysis. *Public Administration Review*, *85*(3), 885–906. https://doi.org/10.1111/puar.13877

Todres, E. (1991). The ethical dimension in public service. *Canadian Public Administration*, *34*(1), 12–16. https://doi.org/10.1111/j.1754-7121.1991.tb01429.x

Ugwu, C. N., & Val, E. (2023). Qualitative Research. *IDOSR JOURNAL OF COMPUTER AND APPLIED SCIENCES*, *8*(1), 20–35. www.idosr.org

Ukeje, I. O., Onele, J. C., Okezie, B. N., Ekwunife, R. A., Ogbonnaya, C. E., & Nwangbo, S. O. (2020). Public Service Ethics and Accountability. In *Global Encyclopedia of Public Administration, Public Policy, and Governance* (pp. 1–12). Springer International Publishing. https://doi.org/10.1007/978-3-319-31816-5_4173-1

Usman, C. (2024). *Metodologi Penelitian Kualitatif*. Penamuda Media.

Vaismoradi, M., Jones, J., Turunen, H., & Snelgrove, S. (2016). Theme development in qualitative content analysis and thematic analysis. *Journal of Nursing Education and Practice*, *6*(5). https://doi.org/10.5430/jnep.v6n5p100

van Hulst, M., & Visser, E. L. (2025). Abductive analysis in qualitative research. *Public Administration Review*, *85*(2), 567–580. https://doi.org/10.1111/puar.13856

Voorberg, W. H., Bekkers, V. J. J. M., & Tummers, L. G. (2015). A Systematic Review of Co-Creation and Co-Production: Embarking on the social innovation journey. *Public Management Review*, *17*(9), 1333–1357. https://doi.org/10.1080/14719037.2014.930505

Wahidullah, Rizqiyani, F., Shofiyatun N, R., 'Aina, Q., Aunil Maziyyah, N., Saiful Anwar, M., Ardiansyah, V., & Salman Alfarizi, M. (2025). CORRUPTION PRACTICES IN INDONESIA: ANALYSIS OF CAUSES AND ITS IMPACT ON SOCIETY. *Journal Civics And Social Studies*, *8*(2), 222–231. https://doi.org/10.31980/journalcss.v8i2.2190

Wahyurudhanto, A. (2020). Critical Reorientation of Bureaucratic Reform and Good Governance in Public Sector Administration in Indonesia. *Webology*, *17*(2), 308–316. https://doi.org/10.14704/WEB/V17I2/WEB17033

Winanti, S. A. (2020). ANALISIS PATRONASE POLITIK TERHADAP BIROKRATISASI PEMERINTAHAN DALAM PEMILIHAN KEPALA DAERAH KOTA PADANG. *Jurnal Dinamika Sosial Budaya*, *22*(2), 222–233. https://doi.org/10.26623/jdsb.v22i2.2710

Winters, J. A. (2018). Oligarchy and Democracy in Indonesia. In *Beyond Oligarchy* (pp. 11–34). Cornell University Press. https://doi.org/10.7591/9781501719158-004

Wirawan, D. G., & Tjenreng, M. B. Z. (2025). Penerapan Good Governance dalam Reformasi Birokrasi untuk Peningkatan Layanan Publik di Indonesia. *Jurnal PKM Manajemen Bisnis*, *5*(1), 179–193. https://doi.org/10.37481/pkmb.v5i1.1241

Xiao, Y., & Watson, M. (2019). Guidance on Conducting a Systematic Literature Review. *Journal of Planning Education and Research*, *39*(1), 93–112. https://doi.org/10.1177/0739456X17723971

Yusubboevich, I. Y. (2022). Problems of defining the concept of corruption and its content. *International Journal of Health Sciences*, 849–857. https://doi.org/10.53730/ijhs.v6nS4.5416

Zemanoviiovv, D., Beblava, E., & Beblavy, M. (2002). Obstacles to Open and Honest Government: An Overview of Corruption: Corruption as a Problem (Ethical, Moral, Economic and Political) Affecting the Whole Society. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.2403773