

## RINGKASAN

Tata kelola perusahaan yang baik, atau dikenal sebagai *Good Corporate Governance (GCG)*, berkembang untuk memenuhi kebutuhan akan tata kelola perusahaan yang lebih baik dan transparan, dengan mengedepankan prinsip transparansi dan akuntabilitas dalam *Good Corporate Governance (GCG)*. Dua prinsip ini memainkan peran integral dalam memberikan pelayanan yang optimal kepada masyarakat, terutama dalam konteks pelayanan program pensiunan ASN, termasuk di kantor cabang PT. Taspen Cabang Purwokerto. Meskipun PT. Taspen memiliki tingkat indeks penerapan GCG yang sangat baik, adanya keluhan dari peserta pensiunan di kantor cabang menunjukkan perlunya lebih banyak transparansi dan akuntabilitas dalam pelayanan.

Penelitian tentang transparansi dan akuntabilitas pelayanan dana pensiun di PT Taspen Purwokerto mengadaptasi tiga indikator kunci untuk mengukur tingkat transparansi: tingkat keterbukaan proses pelayanan, kemudahan peraturan dan prosedur, serta akses informasi. Selanjutnya, akuntabilitas diukur melalui tiga indikator: acuan pelayanan, solusi yang ditawarkan, dan prioritas pelayanan. Penelitian ini menggunakan indikator-indikator kunci sebagai tolak ukur keberhasilan penerapan prinsip transparansi dan akuntabilitas di PT Taspen Purwokerto.

Penelitian ini menggunakan metode kualitatif dengan lima informan, termasuk karyawan dan peserta pensiunan di Taspen Purwokerto. Data primer diperoleh melalui wawancara, sedangkan data sekunder berasal dari sumber internal lembaga dan studi pustaka. Hasil penelitian menunjukkan bahwa PT Taspen KC Purwokerto menerapkan pelayanan transparan dengan memberikan informasi jelas mengenai waktu, biaya, prosedur, dan dasar hukum pelayanan, termasuk keterangan bahwa tidak ada biaya pelayanan untuk pensiunan. Upaya transparansi ini juga terlihat dari banner pelayanan di kantor Taspen Purwokerto. Prinsip akuntabilitas dijalankan dengan baik, tercermin dari keseluruhan indikator tingkat akuntabilitas, dengan kantor mengikuti standar operasional yang telah ditetapkan dalam pelayanan dana pensiunan.

Kesimpulan penelitian ini menunjukkan bahwa PT Taspen Purwokerto telah berupaya menerapkan prinsip transparansi dengan memberikan informasi yang jelas mengenai biaya pelayanan, prosedur yang mudah dipahami, dan waktu pelayanan. Meskipun meraih Penghargaan Badan Publik Informatif pada 2022, terdapat keterlambatan dalam proses klaim yang dirasakan oleh para pensiunan. Website Taspen Care, yang seharusnya menjadi saluran untuk pertanyaan dan keluhan, dianggap kurang transparan, menciptakan ketidakpastian terkait penanganan keluhan. Selain itu, website tersebut kurang dikenal oleh banyak peserta pensiunan. Meskipun penerapan prinsip akuntabilitas terlihat melalui SOP dan pelatihan karyawan, tanggung jawab terhadap keluhan masih perlu diperkuat, terutama melalui bukti transparan yang dapat diakses melalui website.

Kata Kunci : Akuntabilitas , *Good Corporate Governance* , Pelayanan, Transparansi.

## SUMMARY

*Good corporate governance, also known as Good Corporate Governance (GCG), develops to meet the need for better and transparent corporate governance, by prioritizing the principles of transparency and accountability in Good Corporate Governance (GCG). These two principles play an integral role in providing optimal service to the community, especially in the context of ASN pension program services, including at the PT Taspen Purwokerto branch office. Although PT Taspen has a very good GCG implementation index level, the existence of complaints from retired participants at the branch office shows the need for more transparency and accountability in service delivery.*

*Research on the transparency and accountability of pension fund services at PT Taspen Purwokerto adapted three key indicators to measure the level of transparency: the level of openness of the service process, ease of rules and procedures, and access to information. Furthermore, accountability is measured through three indicators: service references, solutions offered, and service priorities. This study uses the key indicators as a benchmark for the successful implementation of the principles of transparency and accountability at PT Taspen Purwokerto.*

*This research used qualitative methods with five informants, including employees and retired participants at Taspen Purwokerto. Primary data was obtained through interviews, while secondary data came from internal sources of the institution and literature study. The results showed that PT Taspen KC Purwokerto implemented transparent services by providing clear information about the time, cost, procedure, and legal basis of services, including a statement that there is no service fee for retirees. This transparency effort can also be seen from the service banner at the Taspen Purwokerto office. The principle of accountability is well implemented, reflected in all indicators of the level of accountability, with the office following the operational standards that have been set in the service of pension funds.*

*The conclusion of this research shows that PT Taspen Purwokerto has tried to apply the principle of transparency by providing clear information about service fees, easy-to-understand procedures, and service times. Despite winning the Informative Public Agency Award in 2022, there are delays in the climatic process felt by retirees. The Taspen Care website, which is supposed to be a channel for queries and complaints, is considered to lack transparency, creating uncertainty regarding complaint handling. In addition, the website is not well known by many retirees. While the implementation of the accountability principle is visible through SOPs and employee training, responsibility for grievances still needs to be strengthened, especially through transparent evidence that can be accessed through the website.*

*Keywords: Accountability, Good Corporate Governance, Service, Transparency.*