

Evaluasi atas implementasi whistleblowing system sebagai mekanisme penerapan good public governance (Studi kasus di Direktorat Jenderal Pajak Tahun 2012) = The evaluation of whistleblowing system implementation as good public governance mechanism (Case study in Directorate General of Taxes Year 2012)

Gita Lastika, author

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Abstrak

Dalam APBN-P 2013, penerimaan pajak ditargetkan mencapai sekitar 76% dari penerimaan negara, sehingga peran Direktorat Jenderal Pajak (DJP) menjadi penting. DJP harus selalu melakukan perbaikan diantaranya dilakukan dengan reformasi birokrasi dan menerapkan prinsip-prinsip Good Public Governance. Langkah nyata DJP adalah dengan kebijakan Whistleblowing System (WBS) pada Tahun 2012.

Penelitian dilakukan untuk mengetahui bagaimana kebijakan dan penerapan WBS di DJP melalui metode kualitatif dengan memanfaatkan data primer (wawancara) dan data sekunder dari DJP serta sumber lainnya. Hasil penelitian menyimpulkan bahwa hampir seluruh aspek kebijakan telah sesuai dengan pedoman dan literatur. Pelaksanaannya berjalan cukup baik, tetapi beberapa kendala masih terjadi seperti pemahaman atas Whistleblowing System yang belum merata dan kurang optimalnya sarana pengaduan. Oleh karena itu sosialisasi kepada pegawai dan Wajib Pajak serta penanganan dan tindak lanjut yang nyata dan efektif menjadi kunci atas penyelesaian kendala tersebut.

.....In the year of 2013 State Budget-Revised, tax revenue is expected to reach approximately 76% of state revenues, so the role of the Directorate General of Taxes (DGT) becomes important. DGT needs to make continuous improvements which can be done through bureaucracy reform and applying the principles of Good Public Governance. DGT established Whistleblowing System (WBS) policy in the year 2012.

The study was conducted to determine how the policy and the application of the WBS in the DGT through a qualitative method utilizing primary data (interviews) and secondary data from the DGT and other sources. The research concluded that almost all aspects of the policy has been in accordance with the guidelines and literature. Implementation went pretty well, but some obstacles still occur like the understanding of whistleblowing system which is not evenly distributed yet and the channel of complaint which is not quite optimal. Therefore socialization to employees and taxpayers as well as complaint management and effective follow-up are the key to handle the obstacles.