

## Kantor pelayanan pajak Pratama Jakarta Gambir Dua srbagai learning organization

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### Abstrak

Modernisasi yang dilakukan KPP Pratama Jakarta Gambir Dua merupakan upaya untuk terus mengembangkan dirinya menjadi kantor pelayanan pajak masa depan yang lebih baik, yang dapat dipandang sebagai learning organization. Namun penerapan learning organization terutama di organisasi publik bukanlah suatu hal mudah. Terdapat beberapa hambatan yang perlu diantisipasi yakni hambatan pada level organisasi dan level individu.

Tujuan penelitian adalah untuk mengetahui dan membahas penerapan Learning Organization, serta faktor-faktor yang mendorong dan menghambat Learning Organization di KPP Pratama Jakarta Gambir Dua. Berdasarkan program-program modernisasi yang diaplikasikan KPP Pratama Jakarta Gambir Dua, maka penelitian ini menggunakan dasar teori yang relevan dengan aplikasi koseptual dari Learning Organization menurut M.J. Marquardt (1996).

Metode penelitian yang digunakan adalah metode kuantitatif yang bersifat deskriptif, dengan survei menggunakan instrument learning organization profile dan perhitungan menurut skor M.J. Marquardt. Hasil penelitian selanjutnya dievaluasi dengan membandingkan terhadap nilai rata-rata organisasi didunia menurut hasil penelitian M.J. Marquardt. Analisis hasil penelitian dilihat dari 2 sisi, yaitu persepsi seluruh karyawan sebagai responden serta persepsi 3 kelompok responden secara proposional berdasarkan kategori jabatan yaitu Pimpinan, Account Representatif/Fungsional dan Pelaksana.

Populasi penelitian adalah seluruh karyawan KPP Pratama Jakarta Gambir Dua, dengan jumlah responden yang menjawab kuesioner secara lengkap telah memenuhi syarat minimum tabel Krejcie.

Hasil analisis dengan metode kuantitatif sebelumnya kemudian dilakukan pembahasan melalui Focus Group Discussion dengan para pimpinan, petugas AR dan pelaksana di KPP Pratama Jakarta Gambir Dua. Tujuan dilakukan FGD adalah untuk memperkuat validitas hasil penelitian mengenai kenyataan tingkat LO, faktor-faktor yang mempengaruhi, serta saran-saran yang diberikan untuk lebih meningkatkan penerapan LO di KPP Pratama Jakarta Gambir Dua.

Hasil penelitian berdasarkan jawaban seluruh responden adalah bahwa tingkat penerapan aspek dinamika pembelajaran diperoleh nilai rata-rata 22,51, aspek transformasi organisasi 23,26, dan aspek teknologi diperoleh 23,71. ehingga nilai rata-rata ketiga aspek tersebut berada didalam range nilai rata-rata organisasi dunia menurut hasil penelitian Marquardt. Sedangkan nilai rata-rata kedua aspek lain yaitu aspek pemberdayaan manusia adalah 21,01, dan aspek pengelolaan pengetahuan adalah 19,89, yang keduanya berada dibawah range nilai rata-rata penelitian Marquardt. Secara keseluruhan, kelima aspek LO telah diterapkan cukup baik di KPP Pratama Jakarta Gambir Dua. Tingkat penerapan Learning Organization di KPP Pratama Jakarta Gambir Dua berdasarkan hasil analisis jawaban 3 level jabatan yaitu pimpinan, AR/Fungsional dan Pelaksana, adalah bahwa dilevel pimpinan, tingkat penerapan kelima aspek LO telah baik diterapkan dan tidak ada hambatan yang berarti. Dilevel AR/Fungsional diperoleh hasil bahwa hanya aspek pengelolaan pengetahuan dan pemberdayaan manusia dikategorikan cukup, sedangkan ketiga aspek

LO lainnya dikategorikan telah baik diterapkan. Sedikit hambatan pada aspek pemberdayaan manusia ditunjukkan pada kurangnya reward system, dan pada aspek pengelolaan pengetahuan ditunjukkan pada kurang terselenggara acquisition knowledge akibat fungsi seksi PDI belum berjalan dengan baik, serta transfer and utilization knowledge yang terhambat akibat kurangnya koordinasi antar AR dengan fungsional pemeriksa.

Hal yang perlu mendapat perhatian pada penelitian ini yaitu berdasarkan hasil persepsi responden di level pelaksana diketahui bahwa tingkat penerapan kelima aspek LO berada dibawah nilai rata-rata. Dan berdasarkan klasifikasi Marquardt hanya aspek transformasi organisasi dan teknologi yang cukup diterapkan, sedangkan ketiga aspek lainnya dikategorikan buruk. Kenyataan dilapangan dapat dilihat dari tingkat pengetahuan dan keahlian pegawai yang belum merata, kurangnya motivasi dalam bentuk reward system, kurangnya keseimbangan antara kebutuhan individu dan organisasi, sistem promosi dan mutasi yang kurang memotivasi, kurangnya scanning imperative, kurang kesesuaian antara diklat yang diadakan dengan keahlian yang dibutuhkan, serta kurangnya peran pimpinan sebagai transformational leader.

Faktor-faktor yang mendorong KPP Pratama Jakarta Gambir Dua sebagai LO dari sisi organisasional yaitu modernisasi yang dilakukan dalam bentuk perubahan struktur menjadi lebih fleksibel dan sesuai fungsi, adanya jabatan AR dengan SDM yang berkualitas, perubahan remuneration system yang memotivasi, penerapan kode etik yang mendukung budaya perbaikan citra aparat, serta pengaplikasian SI DJP dengan teknologi tinggi. Sedangkan dari sisi individual adalah tacit yang mendukung pembelajaran, keinginan untuk mengembangkan kapasitas diri serta adanya sikap mau bekerjasama secara tim.

Kesimpulan hasil penelitian adalah bahwa KPP Pratama Jakarta Gambir Dua sebagai Learning Organization telah cukup baik menerapkan kelima aspek LO, meskipun di sisi pemberdayaan manusia masih belum diterapkan reward system yang baik, dan di sisi pengelolaan pengetahuan belum terselenggara acquisition serta transfer and utilization knowledge dengan baik. Sedangkan untuk tingkat pelaksana, penerapan LO masih dirasakan kurang dari ketiga aspek selain aspek transformasi organisasi dan teknologi. Sehingga diperlukan perbaikan-perbaikan agar KPP Pratama Jakarta Gambir Dua sebagai Learning Organization mampu mencapai tujuan organisasi yaitu pelayanan yang optimal, peningkatan kinerja serta peningkatan penerimaan pajak, serta dapat mewujudkan visi untuk menjadi public service yang berstandar internasional, baik dari sisi kualitas aparat maupun manajemennya.

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Modernization in Small Tax Office of Jakarta Gambir Two (STO of Jakarta Gambir Two) is a sustainable effort to develop and become better tax office service in the future, that will be perceived as a learning organization. However, to implement learning organization particularly in public organization is not an easy effort. There are several obstacles to encounter, obstacles in the organization level and in the individual level.

The research purpose is to know and to explain the implementation of Learning Organization, the factors those encourage as well as inhibit Learning Organization in Small Tax Office of Jakarta Gambir Two. Based on modernization programs application in Small Tax Office of Jakarta Gambir Two, therefore this research is applying relevant basic theory and concept of Learning Organization according to M.J.Marquardt (1996). The research method is descriptive quantitative method, which the survey is using instrument learning organization profile and calculation score according to M.J.Marquardt. This research result further will be evaluated by comparing with the average value of organizations worldwide according to M.J.Marquardt research result itself. Analysis of research result will be identified from 2 sides, perception of the whole

employees as the respondent and perception of 3 groups of respondent proportionally based on occupation category i.e. the Leader (manager level), Account Representative/Functional level and lower level of employee. Research population is the entire staffs of Small Tax Office of Jakarta Gambir Two, with the number of respondent answering questionnaires completely has qualified the minimum requirement of Krejcie Table.

Furthermore, the analysis result from the previous quantitative method will be discussed in a Focus Group Discussion (FGD) consist of the leader, AR/Functional Officer, and the lower level employee in Small Tax Office of Jakarta Gambir Two. FGD purpose is to strengthen the research result validity regarding LO level, determinant factor, and recommendation in order to enhance the implementation of LO in Small Tax Office of Jakarta Gambir Two. Research result indicated that implementation level of learning dynamic aspect has the mean score 22.51, organization transformation aspect 23,26 and technology aspect 23.71. Therefore the mean scores of those three aspects are within the range of the mean scores of organizations worldwide according to Marquardt research result.

However, the mean scores of the other two aspects i.e. people empowerment aspect 21.01 and knowledge management aspect 19.89 are below the range of Marquardt research's mean scores. However the entire five aspects of L O have been implemented quite well in Small Tax Office of Jakarta Gambir Two.

The Implementation level of Learning Organization in Small Tax Office of Jakarta Gambir Two based on analysis result of the answers of 3 level respondent, is on the Leader level, implementation level of learning dynamic aspect, organization transformation aspect and people empowerment aspect, are above the average level, however, knowledge management aspect and technology aspect are on the average level. Those are indicating that the Leader level of perception toward five aspects of LO is implemented well without any significant obstacle. However on AR/Functional level, it was found that only knowledge management and people empowerment aspect is on the average value of organizations worldwide, the other three LO aspects are above the average value. A little bit obstacles are indicating by not sufficient in reward system from people empowerment aspect, and not sufficiently implementing the acquisition, transfer and utilization of knowledge from knowledge management aspect.

The factor to be highlighted in this research that based on respondent perception result on the lower level employee, the implementation of entire five aspects of LO are below the average value and based on Marquardt classification, only organization transformation aspect and technology aspect are sufficiently implemented (fair), the three other aspects are categorized as poor. The fact that knowledge level and employee skill are not equally distributed, lack of motivation due to the reward system, lack of balance between organization need and individual need, promotion and transfer system that is not encouraging motivation, lack of scanning imperative, not match between the employee training and the skill required, and lack of leader role as a transformation leader.

The factors that are encouraging Small Tax Office of Jakarta Gambir Two as Learning Organization from the organizational perspective are modernization that performed in the changing structural form to become more flexible and functional, AR position with highly qualified human resources, remuneration system change to encourage motivation, code of ethics implementation(code of conduct in working) which will increase public image, and the implementation of high technology information system (Information System of Directorate General of Taxation). Besides, from individual perspectives are tacit (individual knowledge) which is motivated learning process, self development and better team work attitude.

Finally, to conclude that Small Tax Office of Jakarta Gambir Two as a Learning Organization has quite well

implemented five aspects of Learning Organization, however from people empowerment aspect, not sufficiently implementing good reward system, and from knowledge management aspect, not sufficiently implementing the acquisition, transfer and utilization of knowledge. Regarding the lower level employee, LO implementation is not sufficient on the three aspects instead of organization transformation and technology aspect. Therefore, Small Tax Office of Jakarta Gambir Two as a Learning Organization needs some improvement in order to achieve its organization goal i.e. optimum service, performance increase and tax revenue increase, and also in order to realize its vision to become internationally standard public service agency, whether its fiscus quality as well as its management quality.