

Pengaruh norma subjektif terhadap Whistle-Blowing Intention. Studi kasus : KPP Pratama Bekasi Selatan = Subjective norms influence on Whistle-Blowing Intention. Case study : Bekasi Selatan Small Tax Office

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Abstrak

Penerimaan pajak yang dikelola oleh Direktorat Jenderal Pajak mendanai lebih dari 70% belanja negara dan merupakan penopang utama pendapatan negara. Sehingga Direktorat Jenderal Pajak harus menerapkan pengawasan dan penegakan disiplin yang baik terhadap pegawainya. Untuk mencapai sasaran penerimaan pajak yang optimal dan membangun public trust, Direktorat Jenderal Pajak telah menerapkan whistle-blowing system.

Tujuan dari penelitian ini adalah menguji model whistle-blowing intention , dimotivasi oleh theory of reasoned action, pada pegawai usia muda. Penelitian ini dilakukan pada pegawai KPP Pratama Bekasi Selatan.

Hasil penelitian menunjukkan subjective norms berpengaruh signifikan terhadap attitudes toward whistle-blowing. Untuk attitudes toward whistle-blowing berpengaruh signifikan terhadap whistle-blowing intention serta subjective norms berpengaruh signifikan terhadap whistle-blowing intention.

Hasil penelitian ini mendukung penelitian yang telah dilakukan sebelumnya. Kemudian subjective norms berpengaruh lebih kuat terhadap attitudes toward whistle-blowing pada pegawai usia muda dibandingkan dengan pegawai usia tua, begitu juga pada subjective norms, berpengaruh lebih kuat terhadap whistle-blowing intention pada pegawai usia muda dibandingkan dengan pegawai usia tua. Untuk attitudes toward whistle-blowing tidak terbukti memiliki pengaruh lebih kuat terhadap whistle-blowing intention pada pegawai usia muda dibandingkan dengan pegawai usia tua.

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Tax revenues are managed by the Directorate General of Taxation to fund more than 70 % of government spending and the backbone of the country's income. So the Directorate General of Taxation shall implement the supervision and enforcement of good discipline against employees. To achieve optimal target tax revenue and building public trust , the Directorate General of Taxation has implemented a whistle-blowing system.

The purpose of this study was to test a model of whistle - blowing intention, motivated by the theory of reasoned action , at a young age employees. This research was conducted in South Bekasi STO employees. The results showed subjective norms significantly influence attitudes toward whistle-blowing. For attitudes toward whistle-blowing has significant effect on whistle-blowing intention and subjective norms affect significantly on the whistle-blowing intention.

The results of this study support previous research that has been done. Then subjective norms influence attitudes toward whistle-blowing stronger at a young age employees compared to old age employees, as well as the subjective norms has a stronger effect on whistle-blowing intention at the young age employees compared to old age employees. For attitudes toward whistle-blowing is not shown to have a stronger influence on the whistle-blowing intention at a young age employees compared to old age employees.