

# Mekanisme hubungan antara whistleblowing system dan sistem pengawasan internal pemerintah di Direktorat Jenderal Pajak dalam meningkatkan pengawasan internal = Linkage mechanism of whistleblowing system and government's internal control system in indonesia tax office in improving control

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## Abstrak

Penelitian ini bertujuan menggambarkan mekanisme hubungan antara whistleblowing system dan sistem pengawasan internal pemerintah di Direktorat Jenderal Pajak dalam rangka meningkatkan pengawasan internal. Penelitian kualitatif ini menggunakan pengumpulan data dengan wawancara mendalam, studi dokumen, dan observasi. Hasil penelitian ini menemukan perbaikan saluran pengaduan secara prosedural melalui whistleblowing system mengarah pada penguatan sistem pengawasan internal, tetapi penempatan unit pengelola whistleblowing system di Direktorat Jenderal Pajak perlu ditinjau kembali dan sarana-sarana pendukung seperti help desk, metode sosialisasi, dan ketersediaan support group bagi whistleblowers perlu diperbaiki.

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This qualitative study describes the linkage mechanism of whistle blowing system and government's internal control system in Directorate General of Tax in improving internal control. Data have been collected from in-depth interviews, studying related published documents, and observation. This research finds that reform in whistle blowing system leads to strengthening of internal control system. However, the positioning of unit in charge of whistle blowing system in Directorate General of Tax needs to be reviewed. Moreover, supporting facilities such as help desk, socialization methods, and support group availability for whistleblowers need to be improved.