

Struktur model pembelajaran pegawai yang berpengaruh terhadap kinerja organisasi (kajian pada Kantor Wilayah Direktorat Jenderal Pajak Jakarta Khusus) = The structure of an employee learning model affecting the organizational performance a: study at the regional office of the directorate general of taxes of special Jakarta

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Abstrak

Penerimaan pajak dan Anggaran Pendapatan dan Belanja Negara (APBN) merupakan dua hal penting dalam pertumbuhan ekonomi sebagai bagian dari kebijakan fiskal. Penerimaan pajak merupakan penyumbang terbesar APBN sehingga Direktorat Jenderal Pajak (DJP) perlu mengoptimalkan tugasnya dalam menghimpun penerimaan pajak agar negara mampu membiayai APBN secara mandiri. Unit-unit kantor pajak di lingkungan Kantor Wilayah DJP Jakarta Khusus yang mengadministrasikan Wajib Pajak perusahaan penanaman modal asing, perusahaan masuk bursa, dan perusahaan minyak dan gas bumi memiliki jumlah pegawai terbanyak serta memberikan kontribusi penerimaan pajak terbesar kedua setelah Kantor Wilayah DJP Wajib Pajak Besar. Mengingat perannya yang sangat strategis, Kantor Wilayah DJP Jakarta Khusus dituntut mampu untuk meningkatkan kinerjanya dengan cara meningkatkan kapabilitas pegawai melalui proses pembelajaran berkelanjutan sebagai bagian dari reformasi administrasi perpajakan yang terus dilakukan. Proses pembelajaran berkelanjutan merupakan sumber keunggulan kompetitif yang signifikan bagi organisasi dan dibutuhkan untuk menguji kepatuhan pemenuhan kewajiban perpajakan akibat penerapan sistem self assessment serta mampu meningkatkan kinerja individu dan kinerja organisasi.

Penelitian ini bertujuan untuk mendapatkan deskripsi mengenai praktik kemandirian belajar, pelaksanaan pembelajaran organisasi, penerapan manajemen pengetahuan, dan penciptaan inovasi yang berlangsung di lingkungan Kantor Wilayah DJP Jakarta Khusus dalam rangka untuk mencapai kinerja organisasi; menganalisis hubungan struktur model pembelajaran pegawai yang dibangun dari kemandirian belajar di lingkungan kerja, proses transformasi ke dalam bentuk pembelajaran organisasi, penerapan manajemen pengetahuan, dan penciptaan inovasi dalam konteks organisasi pembelajar dalam rangka untuk meningkatkan kinerja organisasi; serta menganalisis ada tidaknya perbedaan struktur model pembelajaran pegawai yang mempengaruhi kinerja organisasi antar unit kantor pajak dan antar kelompok pegawai.

Paradigma penelitian yang digunakan adalah post-positivism dengan pendekatan kuantitatif. Populasi penelitian ini adalah para pegawai di lingkungan Kantor Wilayah DJP Jakarta Khusus yang meliputi pegawai struktural eselon, pegawai bukan struktural, dan pegawai fungsional pemeriksa yang berjumlah 615 pegawai. Jumlah sampel yang diperoleh melalui teknik sampling jenuh adalah 394 pegawai atau 64%. Data dikumpulkan melalui teknik penelitian kepustakaan dan penelitian lapangan, yaitu dengan menggunakan kuesioner, observasi, serta wawancara mendalam. Berdasarkan data yang diperoleh dilakukan analisis deskriptif dengan menggunakan frequency analysis, serta analisis verifikatif dengan menggunakan structural equation modeling dan analysis of variance.

Hasil penelitian menunjukkan, pertama, pegawai di lingkungan Kantor Wilayah DJP Jakarta Khusus melakukan praktik kemandirian belajar di lingkungan kerja serta mentransformasi secara kontinyu pengalaman individual mereka menjadi pengetahuan organisasi sehingga dapat diakses dan digunakan bersama sebagai wujud dari pembelajaran organisasi. Unit-unit kantor pajak di lingkungan Kantor Wilayah DJP Jakarta Khusus melakukan pengelolaan pengetahuan perpajakan untuk menciptakan nilai tambah sebagai wujud dari manajemen pengetahuan serta mentransformasi ide-ide inovatif ke dalam bentuk produk dan pelayanan perpajakan sehingga bermanfaat bagi para stakeholder.

Para pegawai maupun unit-unit kantor pajak terus berupaya mencapai kinerja secara optimal, pada tingkat organisasi maupun tingkat individu. Kedua, kemandirian belajar di lingkungan kerja sangat berperan dalam mendorong pelaksanaan pembelajaran organisasi, penerapan manajemen pengetahuan, penciptaan inovasi di bidang perpajakan; meskipun tidak berpengaruh secara langsung terhadap pencapaian kinerja organisasi. Kemandirian belajar akan memberikan implikasi yang positif terhadap kinerja organisasi jika organisasi mampu melakukan intervensi dengan memfasilitasi pelaksanaan pembelajaran organisasi, penerapan manajemen pengetahuan, dan penciptaan inovasi secara efektif dan bersama-sama. Ketiga, konsistensi dalam pelaksanaan pembelajaran organisasi, penerapan manajemen pengetahuan, maupun penciptaan inovasi di bidang perpajakan memainkan peranan yang penting dalam meningkatkan kapasitas organisasi sekaligus mampu mempengaruhi pencapaian kinerja organisasi di bidang pengembangan SDM, peningkatan kepatuhan Wajib Pajak, penegakan hukum melalui tindakan pemeriksaan dan penagihan, penerimaan pajak, serta peningkatan kompetensi pegawai sesuai yang diharapkan. Dan terakhir, struktur model pembelajaran pegawai yang diorientasikan untuk pencapaian kinerja organisasi secara optimal cenderung seragam dan tidak menghasilkan budaya kompetisi yang kreatif antar unit kantor pajak maupun antar kelompok pegawai. Hal ini dikarenakan pengelolaan SDM masih dilakukan secara sentralistik oleh Kantor Pusat DJP.

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The tax revenues and the Indonesian Budget (APBN) are two important things in the economic growth as part of the fiscal policy. The tax revenues become the largest contribution to the APBN so that the Directorate General of Taxes (DGT) needs to optimize the duty to obtain tax revenues for the government to be able to finance the APBN autonomously. The tax office units in the Regional Office of the DGT of Special Jakarta administrating tax payers of foreign investment companies, companies listed in the stock exchange, and oil and natural gas companies have the largest number of employees and give the contribution of tax revenues which are the second largest after the Regional Office of the DGT of Large Taxpayers. Due to its strategic role, the Regional Office of the DGT of Special Jakarta is required to be able to improve its performance by improving its employees' capabilities through sustainable learning processes as part of the taxation administration reform continuously made. Sustainable learning processes are a source of competitive advantages significant for organizations and necessary to test the obedience to satisfy the taxation obligation as a result of the application of the self-assessment system and are capable of improving the individual performance and the organizational performance.

This study aims to describe the self-directed learning practice, the organizational learning implementation, the knowledge management application, and the innovation creation in the Regional Office of DGT of Special Jakarta in order to attain the organizational performance; to analyze the relationships of the structure of the employee learning model constructed of the self-directed learning in the workplace, the process of the

transformation into the organizational learning form, the knowledge management application, the innovation creation in the context of the learning organization in order to improve the organizational performance; and to analyze whether or not there is a difference in the structure of the employee learning model affecting the organizational performance among tax office units and among groups of employees.

The research paradigm was post-positivism using the quantitative approach. The research population comprised the employees in the Regional Office of the DGT of Special Jakarta, including structural employees with echelons, non-structural employees, and functional audit employees with a total of 615 employees. The sample, consisting of 394 employees or 64%, was selected by means of the saturated sampling technique. The data were collected through the library research and field research techniques by means of a questionnaire, observations, and in-depth interviews. The collected data were descriptively analyzed using the frequency analysis and verification analysis by means of the structural equation modeling and analysis of variance.

The results of the study are as follows. First, the employees in the Regional Office of the DGT of Special Jakarta carry out the self-directed learning practice in the workplace and continuously transform their individual experiences into organizational knowledge so that it can be accessed and used together as a form of organizational learning. The tax office units in the Regional Office of the DGT of Special Jakarta implement the taxation knowledge management to create added values as a form of knowledge management and transform innovative ideas into taxation products and services in order to be useful for stakeholders.

The employees and tax office units continuously try to attain the performance optimally, both at the organizational level and at the individual level. Second, the self-directed learning in the workplace plays an important role in encouraging the organizational learning implementation, the knowledge management application, and the creation of innovations in the taxation sector, although it does not directly affect the attainment of the organizational performance. The self-directed learning will give a positive implication to the organizational performance if the organization is capable of making interventions by facilitating the organizational learning implementation, the knowledge management application, and the innovation creation effectively and simultaneously. Third, the consistency in the organizational learning implementation, the knowledge management application, and the creation of innovations in the taxation sector plays an important role in improving the organizational capacity and is at the same time capable of affecting the attainment of the organizational performance in the field of the human resource development, the improvement of tax payers compliance, the law enforcement through auditing and collecting, the tax revenues, and the improvement of employees' competencies as expected. Finally, the structure of the employee learning model oriented to the optimal attainment of the organizational performance tends to be uniform and does not result in a creative competitive culture among tax office units and groups of employees. This is due to the human resource management which is still centrally implemented by the main office of the DGT.