

Analisis penerapan audit kinerja internal pada Direktorat Jenderal Pajak Kementerian Keuangan Republik Indonesia = Analysis of internal performance audit implementation in directorate general of Tax Ministry of Finance Republic of Indonesia / Imanuel Bimo Widi Hapsoro

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Abstrak

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Tesis ini mengambil topik penelitian mengenai audit kinerja sektor publik yang dilakukan oleh auditor internal pemerintah. Direktorat Jenderal Pajak selaku auditor dan Inspektorat Jenderal selaku auditor dipilih sebagai instansi yang akan diteliti. Tujuan dari penelitian ini adalah untuk menilai kesesuaian antara praktik penerapan dan teori universal terkait audit kinerja, serta perbandingannya dengan beberapa negara lain. Selain itu, penelitian ini juga bertujuan untuk mencari tahu kendala yang dihadapi oleh auditor internal pemerintah dalam menerapkan audit kinerja beserta solusi pemecahannya. Metode penelitian menggunakan kuesioner dan wawancara sebagai teknik pengumpulan data. Kuesioner bersifat anonim dan berisi pertanyaan tertutup menggunakan skala Likert untuk memudahkan responden dalam menjawab. Selanjutnya, proses wawancara dilaksanakan untuk melakukan validasi atas hasil jawaban kuesioner. Setelah melakukan analisis data, didapatkan kesimpulan bahwa penerapan praktik audit kinerja internal oleh Inspektorat Jenderal pada Direktorat Jenderal Pajak telah sesuai dengan teori-teori universal dan praktik-praktik penerapan di beberapa negara lain seperti Australia dan Selandia Baru. Namun demikian, Inspektorat Jenderal masih memerlukan penelitian yang lebih mendalam lagi sebelum menetapkan suatu tema audit pada Direktorat Jenderal Pajak dan membuat peraturan internal terkait pedoman audit kinerja. Selain itu, kuantitas dan kualitas auditor juga masih harus ditingkatkan untuk meningkatkan kecermatan pelaksanaan dan kualitas pelaporan audit kinerja internal.

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ABSTRACT

This thesis takes public sector performance audit performed by government internal auditor as the research topic where Directorate General of Tax as auditee and Inspectorate General as auditor chosen as the observed agencies. The research objective is to scrutinize the conformity between the implementation practice and the theories of performance audit, and its comparison with several other countries. Moreover, this research objective is also to find constraints faced by government internal auditor in implementing performance audit and the solutions to solve them. The research methodology uses questionnaire and interview as data

collection techniques. The questionnaires are anonymous and consist of closed-ended questions using Likert scale to ease the respondents to answer.

Furthermore, the interview process is performed in order to validate the questionnaires' results. After doing data analysis, it is concluded that the implementation practice of internal performance audit held by Inspectorate General for Directorate General of Tax is conformed with the theories and implementation practices in several other countries, such as Australia and New Zealand. However, Inspectorate General still has to make a deeper research before determining an audit theme for Directorate General of Tax and issue internal regulation related to performance audit guidance. Moreover, the quantity and quality of the auditors should be improved to enhance execution thoroughness and reporting quality of internal performance audit, This thesis takes public sector performance audit performed by government

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