

# Success Factors for Information Technology Governance dalam Penerapan Teknologi Blockchain pada Isu Registrasi Ultimate Beneficial Owner di Indonesia = Success Factors for Information Technology Governance of Blockchain Technology Application to Ultimate Beneficial Owner Registration in Indonesia

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## Abstrak

Peningkatan populasi High Net-Worth Individuals (HNWI) di Indonesia menurut laporan Capgemini pada 2014-2017 diketahui tidak berbanding lurus dengan penerimaan Pajak Penghasilan (PPH) di Indonesia. Selain itu, HNWI juga terindikasi melakukan penghindaran pajak dengan membuat skema kompleks atas kepemilikan asetnya. Atas dasar itu Financial Action Task Force (FATF) bekerja sama dengan Organisation Economic Development Co-operation (OECD) dalam memelopori terciptanya transparansi registrasi Ultimate Beneficial Ownership (UBO). Teknologi blockchain yang identik dengan transparansi, keamanan tinggi serta berpotensi untuk diterapkan dalam dunia perpajakan dapat menjadi solusi atas permasalahan ini. Dengan menggunakan teori Success Factors for Information Technology Governance (SFITG) (Alreemy, et al, 2016), skripsi ini bertujuan untuk menganalisis faktor-faktor pendukung serta manfaat yang diharapkan terjadi dalam penerapan teknologi blockchain pada isu transparansi registrasi UBO di Indonesia. Penelitian ini menggunakan pendekatan post-positivis, metode pengumpulan data dan teknik analisis data secara kualitatif. Penelitian melalui studi kepustakaan maupun wawancara mendalam menghasilkan bahwa faktor-faktor pendukung terwujudnya penerapan teknologi blockchain pada isu registrasi UBO di Indonesia terdiri dari keselarasan strategis, lingkungan eksternal, lingkungan internal, manajemen performa, dan manajemen sumber daya, yang secara keseluruhan belum dikatakan memadai. Selanjutnya, manfaat yang diharapkan terjadi berupa penyampaian nilai secara tepat waktu dan manajemen risiko yang dapat terwujud dari adanya komitmen serta langkah konkret dari kolaborasi pihak terkait.

.....According to the Capgemini report in 2014-2017, the increase in the population of High Net-Worth Individuals (HNWI) in Indonesia is not directly proportional to income tax revenue in Indonesia. Also, HNWI are indicated to have committed tax avoidance by making complex schemes for ownership of their assets. For the reason Financial Action Task Force (FATF) in collaboration with Organisation Economic Development Co-operation (OECD) in pioneering the creation of transparency in UBO registration. Blockchain technology that has transparency, high security, and has the potential to be applied in the world of taxation can be a solution to this problem. By using the theory of Success Factors for Information Technology Governance (SFITG) (Alreemy, et al, 2016), this undergraduate thesis aims to analyze supporting factors and potential outcomes that are expected to occur in the blockchain technology application on the issue of transparency of UBO registration in Indonesia. This study using the post-positivist approach, qualitative data collection methods and analysis. The results of research obtained from literature studies and in-depth interviews indicate that the supporting factors of blockchain technology application for UBO registration in Indonesia consisting of strategic alignment, external environment, internal environment, performance management, and resource management that still inadequate as a whole. Furthermore, the potential outcomes in the form of value delivery on time & risk management can be

realized from the commitment and concrete steps of the collaboration of related stakeholders.