

Evaluasi pengukuran kinerja dan dukungan organisasi bagi account representative kewilayahan dalam mendukung pencapaian target penerimaan pajak: studi kasus pada Direktorat Jenderal Pajak =  
Evaluation of performance measurement and organizational support for account representatives in supporting the achievement of tax revenue targets: case study at the Directorate General of Taxes

Daniel, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20516473&lokasi=lokal>

---

Abstrak

Kebijakan pengawasan berbasis kewilayahan dalam rangka perluasan basis pajak yang diimplementasikan oleh Direktorat Jenderal Pajak (DJP) menegaskan pentingnya peran Account Representative (AR) Kewilayahan dalam mendukung pencapaian target penerimaan pajak. Dalam proses pencapaian tujuan suatu organisasi, pengukuran kinerja merupakan salah satu faktor yang sangat penting. Di samping itu, dukungan dari organisasi juga sangat dibutuhkan untuk menciptakan lingkungan kerja yang kondusif sehingga menumbuhkan komitmen dan rasa tanggung jawab dari pegawai untuk berkontribusi dan memberikan kinerja terbaiknya. Pengukuran kinerja di lingkungan DJP dilakukan berdasarkan Asas Pengelolaan Kinerja Kementerian Keuangan dengan menetapkan Indikator Kinerja Utama (IKU) untuk mengukur pencapaian setiap Sasaran Strategis. Dalam beberapa tahun terakhir, DJP belum mampu melakukan pengukuran kinerja dengan baik di mana pencapaian IKU belum optimal dalam mendukung pencapaian target penerimaan pajak. Penelitian ini bertujuan untuk memberikan rekomendasi berupa perbaikan rumusan pengukuran kinerja serta dukungan organisasi bagi AR Kewilayahan guna mendukung pencapaian target penerimaan pajak. Penelitian ini dilakukan dengan strategi studi kasus dan menggunakan pendekatan campuran. Metode kuantitatif dilakukan pada awal penelitian dengan menggunakan kuisioner yang diedarkan kepada AR Kewilayahan yang bertugas di Kantor Pelayanan Pajak (KPP). Selanjutnya permasalahan yang teridentifikasi dari hasil kuisioner digali lebih mendalam dengan menggunakan metode kualitatif berupa wawancara dan analisis dokumen. Hasil penelitian menunjukkan bahwa perhitungan capaian IKU maupun penetapan target belum dilakukan dengan tepat. Selain itu, pemberian dukungan dari DJP juga belum dilakukan dengan maksimal.

.....The area-based supervision of taxpayers in the context of expanding the tax base implemented by the Directorate General of Taxes (DGT) currently emphasizes the importance of the role of the Account Representative (AR) in supporting the achievement of tax revenue targets. In the process of achieving organizational goals, performance measurement is a very important factor. In addition, support from the organization is also very much needed to create a conducive work environment so that it fosters commitment and a sense of responsibility from employees to contribute and give their best performance. Performance measurement in the DGT environment is carried out based on the Performance Management Principle of the Ministry of Finance by establishing Key Performance Indicators (KPI) to measure the achievement of each Strategic Goal. However, in the last few years, DGT has not been able to measure performance properly, since the achievement of the KPI has not been optimal in supporting the achievement of tax revenue targets. This study aims to provide recommendations to DGT in the form of performance measurement formulas that can spur the performance of AR and the necessary organizational support. This

research was conducted with a case study strategy and used a mixed-method approach. The quantitative method was carried out at the beginning of the study by using a questionnaire that was distributed to AR who assigned to the Tax Office. Furthermore, the problems identified from the results of the questionnaire were further explored using qualitative methods in the form of interviews and document analysis. The results showed that the calculation of KPI achievement and the target-setting process had not been carried out properly. In addition, the provision of support from the DGT has not been maximized.