

Evaluasi peran Unit Kepatuhan Internal terhadap efektivitas pengendalian internal dan internalisasi budaya organisasi : studi kasus pada Subdirektorat Kepatuhan Internal Direktorat Jenderal Pajak = Evaluation of the role of internal compliance Unit On The Effectiveness of Internal Control And The Internalization of Organizational Culture : case study in The Sub-Directorate of internal compliance, Directorate General of Taxation

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi peran lini kedua dalam mendukung efektivitas pengendalian internal berdasarkan prinsip pengendalian internal dan mengevaluasi efektivitas peraturan dan strategi yang dirumuskan oleh lini kedua dalam menginternalisasi budaya organisasi. Unit Kepatuhan Internal (UKI) merupakan second line of defense di Direktorat Jenderal Pajak (DJP). Penelitian ini dilakukan pada Subdirektorat Kepatuhan Internal yang merupakan UKI setingkat Eselon I di DJP. Penelitian kualitatif deskriptif dengan pendekatan deduktif dan dengan metode studi kasus dilakukan untuk menjawab permasalahan penelitian. Kriteria yang digunakan untuk mengevaluasi peran lini kedua atas efektivitas pengendalian internal mengacu pada publikasi Committee of Sponsoring Organization of Treadway Commission (COSO) bekerja sama dengan Institute of Internal Auditors (IIA) pada Juli 2015 berjudul "Leveraging COSO Across Three Lines of Defense". Sementara itu, kriteria yang digunakan untuk mengevaluasi peran UKI dalam internalisasi budaya organisasi mengacu pada kriteria evaluasi kebijakan yang dirumuskan oleh Dunn (2014), yaitu: efektivitas, efisiensi, kecukupan, perataan, responsivitas, dan akurasi. Hasil penelitian menunjukkan bahwa UKI berperan cukup baik dalam mendukung efektivitas pengendalian internal. Namun terdapat beberapa prinsip yang belum dilaksanakan secara optimal oleh UKI. Selain itu, terlihat bahwa program Internalisasi Corporate Value (ICV) yang dirumuskan UKI sudah cukup efektif untuk internalisasi budaya organisasi. Beberapa aspek yang pelaksanaannya perlu ditingkatkan adalah penyederhanaan program, pengadaan alat untuk mengukur efisiensi penggunaan dana ICV, dan durasi program ICV.

.....This study aims to evaluate the second line roles in supporting the effectiveness of internal control based on its principles and investigate the effectiveness of regulations and strategies formulated by the second line functions to internalize the organizational culture. In the Directorate General of Taxes (DGT), the Internal Compliance Unit (hereinafter referred to as UKI) serves as its second line of defense. The present study was conducted at the Internal Compliance Sub-directorate which is the UKI Echelon I level at DGT. A descriptive qualitative research applying a deductive approach with a case study method was carried out to answer the research problems. The criteria used to evaluate the second line roles on the effectiveness of internal control refer to the publication of the Committee of Sponsoring Organization of Treadway Commission (COSO) in collaboration with the Institute of Internal Auditors (IIA) in July 2015 entitled "Leveraging COSO Across the Three Lines of Defense". Meanwhile, the criteria used to evaluate the role of UKI in internalizing organizational culture refer to the policy evaluation criteria formulated by Dunn (2014), namely: effectiveness, efficiency, adequacy, alignment, responsiveness, and accuracy. The results of the

study shows that the operation of UKI in supporting the effectiveness of internal control is quite satisfactory. However, several principles have not been implemented optimally. In addition, it can be seen that the Internalization of Corporate Value (ICV) program prepared by UKI has been quite effective for the internalization of organizational culture. Some aspects whose implementation needs improvement are program simplification, procurement of tools to measure the efficient use of ICV fund, and duration of the ICV program.