

# Evaluasi implementasi whistleblowing system sebagai Bagian dari penerapan good corporate governance pada PT XYZ = Evaluation of whistleblowing system implementation as part of The implementation of good corporate governance at PT XYZ

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## Abstrak

Penelitian ini bertujuan untuk mengevaluasi implementasi Whistleblowing System (WBS) pada PT XYZ dengan membandingkan antara kebijakan Whistleblowing System yang diungkapkan perusahaan dengan Pedoman Whistleblowing System yang dibuat oleh Komite Nasional Kebijakan Governance (KNKG) serta kesesuaian antara implementasinya di dalam lingkungan dan aktivitas perusahaan dengan apa yang telah diungkapkan perusahaan. Penelitian ini dilakukan dengan pendekatan deskriptif kualitatif dengan pengumpulan data berdasarkan studi literatur, wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa secara umum kebijakan WBS yang diungkapkan oleh perusahaan telah sesuai dengan panduan KNKG, akan tetapi Pelatihan Pendidikan Berkelanjutan dan Insentif Bagi Pelapor belum diterapkan oleh perusahaan. Departemen Human Capital dan Internal Audit menjelaskan bahwa pelatihan dan sosialisasi berkelanjutan telah dilakukan dalam bentuk pelatihan budaya dan value perusahaan serta beranggapan bahwa secara tidak langsung, WBS sudah termasuk di dalamnya. Sedangkan menurut karyawan diluar departemen penggerak utama WBS (Internal Audit dan Human Capital), pelatihan berkelanjutan yang khusus mengenai WBS harus tetap dilakukan, diluar pelatihan budaya perusahaan. Selain itu para karyawan juga merasa perlu adanya penambahan saluran pelaporan berupa aplikasi khusus yang mudah dipahami dan digunakan.

..... The objective of this study is to evaluate the implementation of the Whistleblowing System (WBS) at PT XYZ by comparing the Whistleblowing System policy disclosed by the company with the Whistleblowing System Guidelines provided by the National Committee on Governance Policy (KNKG) and the appropriateness of its implementation in the company's business activities with what has been disclosed. This research was conducted using a qualitative descriptive approach with data collection based on literature studies, interviews, observations, and documentation. The results of the study show that in general the WBS policies disclosed by the company are in compliance with the KNKG guidelines, but the Continuing Education Training and Incentives for Whistleblowers have not been implemented by the company. The Human Capital and Internal Audit Departments explained that ongoing training and socialization had been carried out in the form of corporate culture and values training and assumed that WBS was included indirectly. Meanwhile, according to employees outside the WBS prime mover departments (Internal Audit and Human Capital), continuous training specific to WBS must still be carried out, apart from corporate culture training. In addition, employees also consider the need for additional channels for reporting in the form of special application that are easy to understand and use.