

# Peran Coaching, Mentoring, dan Counseling dalam Upaya Menumbuhkan Budaya Sadar Risiko: Studi Kasus pada Sekretariat Pengadilan Pajak = The Role of Coaching, Mentoring, and Counseling in Efforts to Cultivate a Risk Aware Culture: Case Study at the Tax Court Secretariat

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## Abstrak

Sekretariat Pengadilan Pajak, yang menyediakan layanan penanganan administrasi sengketa pajak di bawah Kementerian Keuangan, menghadapi tantangan dalam mengelola jumlah sengketa yang tinggi dan kompleksitas struktur organisasi. Manajemen sumber daya manusia menghadapi masalah kesejahteraan pegawai, yang dapat ditangani dengan penerapan program Coaching, Mentoring, Counseling, dan Budaya Sadar Risiko. Penelitian ini bertujuan untuk menganalisis penerapan Coaching, Mentoring, Counseling dan Budaya Sadar Risiko serta menguji hubungan Coaching, Mentoring, Counseling dengan Budaya Sadar Risiko di Sekretariat Pengadilan Pajak melalui kuesioner dan wawancara yang melibatkan pejabat pengawas dan pelaksana yang merupakan lini pertahanan pertama dalam struktur three lines model. Penelitian ini merupakan penelitian studi kasus yang menggunakan metode kuantitatif. Hasil analisis menunjukkan adanya hubungan positif antara Coaching, Mentoring, dan Counseling dengan Budaya Sadar Risiko. Ditemukan pula ada perbedaan dalam penerapan Coaching, Mentoring, Counseling dan Budaya Sadar Risiko antara pejabat pengawas dan pelaksana di Sekretariat Pengadilan Pajak, dengan fokus utama pada Coaching dan Counseling. Kemudian terdapat perbedaan signifikan dalam persepsi antara pejabat pengawas dan pelaksana terkait aktivitas Coaching, Mentoring, Counseling dan Budaya Sadar Risiko.

.....The Tax Court Secretariat, which provides tax dispute administration services under the Ministry of Finance, faces challenges in managing a high number of tax disputes and the complexity of its organizational structure. Human resource management encounters employee well-being issues, which can be addressed through the implementation of Coaching, Mentoring, Counseling, and Risk Awareness Culture programs. This research aims to analyze the implementation of Coaching, Mentoring, Counseling, and Risk Awareness Culture and examine the relationship between Coaching, Mentoring, Counseling, and Risk Awareness Culture at the Tax Court Secretariat through questionnaires and interviews involving officials as direct superiors and staffs who represent the first line of defense in the three lines model structure. This study employs a quantitative case study research method. The results of the analysis indicate a positive relationship between Coaching, Mentoring, and Counseling with Risk Awareness Culture. Differences in the application of Coaching, Mentoring, Counseling, and Risk Awareness Culture between officials and staffs at the Tax Court Secretariat were identified, with a primary focus on Coaching and Counseling. Furthermore, there were significant differences in perceptions between officials and staffs regarding activities related to Coaching, Mentoring, Counseling, and Risk Awareness Culture.