

## ABSTRACT

### **THE IMPLEMENTATION OF GOOD GOVERNANCE PRINCIPLE TO THE PERFORMANCE OF KANTOR PELAYANAN PAJAK PRATAMA (KPP) AND KANTOR WILAYAH DJP BENGKULU AND LAMPUNG WITH IMPLEMENTATION OF WHISTLEBLOWING SYSTEM AS A MODERATING VARIABLE**

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This study aims to provide empirical evidence on the effect of applying the principles of good governance to the performance of Kanwil DJP Bengkulu and Lampung and to know the effect of whistleblowing system implementation on the relationship between the principles of good governance and the performance of Kanwil DJP Bengkulu and Lampung. DJP should make improvements to better organizational management through the implementation of good governance, then applied a system to overcome the leak of tax revenue is whistleblowing system. Whistleblowing system is designed for corrective culture and care for the outside community and DJP officers to jointly oversee the process of bureaucratic reform. Data analysis method is done by Structural Equation Modeling (SEM). From the research result, it is found that the application of good governance principle has significant effect to the performance of Kanwil DJP Bengkulu and Lampung and whistleblowing system can not be a moderating variable or does not strengthen the relation between good governance to organizational performance. The result of research also proves that whistleblowing system has significant effect to organizational performance so it is suggested whistleblowing system to become independent variable (predictor). By always increasing the target of tax revenue every year it is expected DJP always realize good governance in running the organization in achieving the goals of the vision and mission, as well as the application of whistleblowing system which is evidence that DJP never broken spirit in maintaining the determination to carry out law enforcement according to authority .

Keywords: good governance, whistleblowing system, organizational performance

## ABSTRAK

# **PENGARUH PENERAPAN PRINSIP *GOOD GOVERNANCE* TERHADAP KINERJA KANTOR PELAYANAN PAJAK PRATAMA (KPP) DAN KANTOR WILAYAH DJP BENGKULU DAN LAMPUNG DENGAN IMPLEMENTASI *WHISTLEBLOWING SYSTEM* SEBAGAI VARIABEL MODERATING**

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Penelitian ini bertujuan untuk memberikan bukti empiris mengenai pengaruh penerapan prinsip *good governance* terhadap kinerja organisasi Kanwil DJP Bengkulu dan Lampung serta mengetahui pengaruh implementasi *whistleblowing system* terhadap hubungan antara prinsip *good governance* dan kinerja kantor pajak di lingkungan Kanwil DJP Bengkulu dan Lampung. DJP harus melakukan pembenahan pengelolaan organisasi yang lebih baik melalui penerapan *good governance*, maka diterapkan suatu sistem untuk menanggulangi kebocoran penerimaan pajak yaitu *whistleblowing system*. *Whistleblowing system* ini dibuat untuk budaya korektif dan peduli pada masyarakat luar dan pegawai DJP agar bersama-sama mengawal proses reformasi birokrasi. Metode analisis data dilakukan dengan *Structural Equation Modeling* (SEM). Dari hasil penelitian diperoleh bahwa penerapan prinsip *good governance* berpengaruh signifikan terhadap kinerja kantor pajak di lingkungan Kanwil DJP Bengkulu dan Lampung dan *whistleblowing system* tidak dapat menjadi variabel moderasi atau tidak memperkuat hubungan antara *good governance* terhadap kinerja organisasi. Hasil penelitian juga membuktikan bahwa *whistleblowing system* berpengaruh signifikan terhadap kinerja organisasi maka di sarankan *whistleblowing system* untuk menjadi variabel independen (*predictor*). Dengan selalu meningkatnya target penerimaan pajak setiap tahun maka diharapkan DJP senantiasa mewujudkan *good governance* dalam menjalankan organisasinya dalam mencapai sasaran dari visi dan misinya, begitu pula dengan penerapan *whistleblowing system* yang menjadi bukti bahwa DJP tidak pernah patah semangat dalam mempertahankan tekad untuk melaksanakan penegakan hukum sesuai kewenangannya.

Kata kunci: *good governance*, *whistleblowing system*, kinerja organisasi.