

ABSTRAK

AUDIT KOMUNIKASI PROGRAM PENGUNGKAPAN SUKARELA PADA KANTOR WILAYAH DIREKTORAT JENDERAL PAJAK BENGKULU DAN LAMPUNG

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Program Pengungkapan Sukarela (PPS) merupakan program yang ditawarkan oleh DJP kepada wajib pajak untuk meningkatkan kepatuhannya. Untuk menarik minat wajib pajak mengikuti PPS, Kanwil DJP Bengkulu dan Lampung menerapkan strategi komunikasi dan penyuluhan. Pada pelaksanaan PPS di wilayah Lampung, ditemukan adanya hambatan komunikasi. Melalui metode audit komunikasi, penelitian ini bertujuan untuk menganalisis hambatan komunikasi secara internal maupun eksternal. Penelitian ini menggunakan metode studi deskriptif kualitatif. Teknik pengumpulan data melalui wawancara mendalam, observasi dan studi pustaka. Informan pada penelitian sebanyak sepuluh orang yakni enam orang pegawai DJP, satu orang *Account Representative*, dan tiga orang wajib pajak yang memiliki pengalaman mengikuti kegiatan penyuluhan. Audit komunikasi internal pada tiga dimensi utama yaitu dimensi informatif, dimensi hubungan, dan hubungan-informatif dengan teori komunikasi organisasi. Data yang didapat kemudian dianalisis melalui konsep komunikasi organisasi pemerintahan. Hasil audit komunikasi internal ditemukan adanya ketidakpahaman informasi mengenai PPS di kalangan penyuluh yang disebabkan oleh kurangnya pelatihan. Kendala komunikasi dengan manajemen atas terjadi karena lambatnya solusi untuk permasalahan di lapangan serta media komunikasi yang bersifat satu arah. Selain itu ditemukan adanya strategi komunikasi PPS yang melibatkan kolaborasi antara petugas pada seksi pengawasan dengan petugas penyuluh. Audit komunikasi eksternal dilakukan untuk menilai persepsi wajib pajak terhadap komunikasi persuasif pada kegiatan penyuluhan PPS. Hasil audit komunikasi eksternal disimpulkan wajib pajak mendapat pemahaman informasi PPS melalui kelas pajak. Petugas berhasil mempersuasi wajib pajak melalui data-data yang diberikan. Wajib pajak berharap edukasi dan penyuluhan diperbanyak agar dapat tercipta pemahaman serta kepercayaan publik.

Kata Kunci: audit komunikasi internal, audit komunikasi eksternal,
Program Pengungkapan Sukarela

ABSTRACT**COMMUNICATION AUDIT OF VOLUNTARY DISCLOSURE
PROGRAMS AT THE REGIONAL OFFICE OF THE DIRECTORATE
GENERAL OF TAXES BENGKULU AND LAMPUNG****By****RINI TRI UTAMI**

The Voluntary Disclosure Program (PPS) is a program offered by the DGT to taxpayers to increase their compliance. To attract taxpayers' interest in participating in PPS, the Bengkulu and Lampung Regional Offices of DGT implemented communication and outreach strategies. During the implementation of PPS in the Lampung region, communication barriers were found. Through the communication audit method, this research aims to analyze communication barriers internally and externally. This research uses a qualitative descriptive study method. Data collection techniques include in-depth interviews, observation, and literature study. There were ten informants in the research; there are six DJP employees, one account representative, and three taxpayers who have experience participating in outreach activities. Internal communication audits focus on three main dimensions: the informative dimension, the relationship dimension, and the relationship-informative dimension, according to organizational communication theory. The data obtained was then analyzed using the communication concepts of government organizations. The results of the internal communication audit found that there was a lack of understanding of information regarding PPS among extension workers, which was caused by a lack of training. Communication obstacles with upper management occur due to slow solutions to problems in the field as well as one-way communication media. Apart from that, it was found that there was a PPS communication strategy that involved collaboration between officers in the supervision section and extension officers. An external communication audit was carried out to assess taxpayers' perceptions of persuasive communication in PPS counseling activities. The results of the external communication audit concluded that taxpayers gained an understanding of PPS information through tax classes. The officers succeeded in persuading taxpayers through the data provided. Taxpayers hope that education and counseling will be increased so that public understanding and trust can be created.

Key Words: internal communication audit, external communication audit, The Voluntary Disclosure Program (PPS)