Analisis Whistle Blowing System di Bank Syariah Mandiri = Analysis of Whistle Blowing System in Bank Syariah Mandiri

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Abstrak

Penelitian ini bertujuan untuk menganalisa penerapan praktik whistle blowing system yang dilakukan oleh Divisi Audit Internal dan Divisi Kepatuhan dari sudut pandang pegawai Bank Syariah Mandiri. Whistle Blowing System merupakan salah satu alat deteksi yang dapat mengungkap tindakan kecurangan di Bank Syariah Mandiri.

Penelitian ini berfokus pada 8 aspek utama, yaitu perlindungan kepada whistle blower, regulasi terkait pengaduan fraud, sistem pelaporan dan mekanisme tindak lanjut laporan fraud, penyusunan ketentuan whistle blowing, reward, sikap organisasi, ketersediaan akses pelaporan eksternal, serta karakteristik whistle blower.

Berdasarkan hasil penelitian, ditemukan bahwa secara garis besar Bank Syariah Mandiri telah melaksanakan ketentuan whistle blowing system yang efektif, namun sosialisasi belum merata, terdapat beberapa kendala terkait pelaksanaan whistle blowing system, perlunya keterangan perlindungan whistle blower yang lebih jelas dalam ketentuan whistle blowing system, serta diperlukannya sikap dan komitmen pegawai yang lebih tegas dalam menerapkan strategi anti fraud.

<hr><i>This study aims to analyze the implementation of whistle blowing system which operated by Internal Audit Division and Compliance Division from Bank Syariah Mandiri employees? perpective. Whistle blowing system is one of fraud detection tools in Bank Syariah Mandiri.

Focus of this study are whistle blower?s protection law, fraud regulation, the mechanism of fraud reporting system, whistle blowing requirement, reward, organization?s support, access of external fraud reporting, and whistle blower characteristics.

This study finds that, Bank Syariah Mandiri has been implementing whistle blowing system effectively. But there?s still a few problem that appear, which includes unevenly distributed information of whistle blowing system, whistle blowing reporting constraints, the needs of whistle blower?s law clarity, and employees?s firm commitment of anti fraud strategy.</i>