

Pengaruh budaya organisasi dan keberadaan seksi kepatuhan internal terhadap komitmen perubahan (Studi kasus terkait reformasi birokrasi direktorat jenderal pajak pada pegawai kantor pelayanan pajak pratama di wilayah Jakarta Selatan) = The influence of organizational culture and the existence of internal control and compliance division on commitment to change (Case studies related to the bureaucratic reform in the directorate general of taxation at small tax office in South Jakarta area)

Rina Muasaroh, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20404251&lokasi=lokal>

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Budaya Organisasi dan Keberadaan Seksi Kepatuhan Internal terhadap Komitmen Perubahan (Commitment to Change) dengan metode General Linier Model (GLM) terhadap 301 orang responden yang bertugas di Kantor Pelayanan Pajak Pratama di Wilayah Jakarta Selatan. Budaya Organisasi diukur dengan instrumen yang dikembangkan oleh Daniel R. Denison dan Aneil K. Mishra, yang terdiri atas sub variabel involvement, consistency, adaptability, dan mission. Sementara Keberadaan Seksi Kepatuhan Internal diukur dengan merujuk pada Surat Direktur Jenderal Pajak Nomor S-637/PJ/2013 Tanggal 31 Desember 2013 tentang Perangkat Pemantauan Kepatuhan terhadap Kode Etik dan Disiplin Pegawai. Sedangkan Komitmen Perubahan (Commitment to Change) diukur oleh instrumen yang dikembangkan oleh Herscovitch dan Meyer yang terdiri atas sub variabel affective commitment, continuance commitment dan normative commitment. Penelitian ini membuktikan bahwa sub variabel Budaya Organisasi (involvement dan mission) berpengaruh positif dan signifikan terhadap Komitmen Perubahan Afektif (affective commitment) dan Komitmen Perubahan Normatif (normative commitment). Sementara variabel Keberadaan Seksi Kepatuhan Internal tidak berpengaruh secara signifikan terhadap Komitmen Perubahan (Commitment to Change). Penelitian ini juga membahas tentang implikasi (saran) dan keterbatasan penelitian.

.....

This study is to analyze the effect of organizational culture and the existence of Internal Control and Compliance Division on Commitment to Change using General Linier Model (GLM) towards 301 respondents who worked at Directorate General of Taxes. Organizational culture was measured with an instrument developed by Daniel R. Denison and Aneil K. Mishra, which consists of sub-variables involvement, consistency, adaptability and mission. The existence of Internal Control and Compliance Division was measured with an instrument The Letter of the Director General of Taxation Number S-637/PJ/2013 dated December, 31, 2013. While Commitment to Change was measured with an instrument developed by Herscovitch dan Meyer, which consists of sub-variables affective commitment, continuance commitment and normative commitment. The result of this study indicate that sub variables Organizational Culture (involvement and mission) have positive and significant impact on affective commitment to change and normative commitment to change. While the variables existence of Internal Control and Compliance Division don't have influence on all sub variables of commitment to change. This study also discusses the implications (suggestion) and the limitations of the study.