

## Analisis kinerja organisasi dengan pendekatan system dynamics: studi kasus pada Direktorat Jenderal Pajak menggunakan perspektif modifikasi balanced scorecard

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### Abstrak

Penelitian mengkaji kinerja organisasi Direktorat Jenderal Pajak (Ditjen Pajak) antara 1998-2013. Penerimaan pajak cenderung naik tetapi tax ratio Indonesia relatif rendah dibandingkan sejumlah negara Asia. Penelitian bertujuan untuk menganalisis unsur-unsur yang berfungsi meningkatkan kinerja, menganalisis struktur hubungan antar unsur, menganalisis unsur paling efektif sebagai leverage kinerja, dan menemukan strategi terbaik optimalisasi penerimaan pajak.

Analisis penelitian bersifat evaluasi masa lampau dan ke depan dengan mengevaluasi unsur dan struktur yang mempengaruhi pola dan kecenderungan kinerja. Metode analisis menggunakan pendekatan system dynamics. Analisis unsur dan struktur meliputi: replikasi model teoritik untuk memetakan unsur dan struktur hubungan pembentuk sistem kinerja dengan model modifikasi Balanced Scorecard (BSC), validasi model dengan uji statistik, analisis leverage menggunakan uji sensitivitas, dan analisis strategi menggunakan teknik simulasi skenario untuk optimalisasi penerimaan pajak. Penelitian menghasilkan empat kesimpulan. Pertama, unsur-unsur internal yang dikategorikan dalam model generik BSC Kaplan dan Norton dan lulus uji validitas model adalah: penerimaan pajak, kepuasan wajib pajak, kesadaran pajak, penyuluhan, dan kepuasan kerja. Adapun unsur-unsur internal di luar aspek generik yang dikategorikan ke dalam aspek Hubungan Antar Departemen adalah: penegakan hukum, pengumpulan data, penyidikan, dan penetapan Undang-undang. Sedangkan unsur-unsur eksternal dihasilkan dari identifikasi kondisi khas lingkungan organisasi publik adalah APBN dan penyimpangan hukum.

Kedua, pola pertumbuhan kinerja Ditjen Pajak, khususnya penerimaan pajak, menunjukkan pola pertumbuhan tanpa batas, yaitu pola menaik dari 1998 sampai 2003. Ini disebabkan dominasi struktur hubungan sebab akibat yang saling memperbesar nilai unsur-unsurnya, atau reinforcing loop. Hubungan tersebut dipicu dari target pajak, yang meningkatkan intensitas kegiatan organisasi, seperti: penyuluhan, pelatihan karyawan, penambahan karyawan, pengadaan teknologi informasi, pengumpulan data, dan penetapan Undang-undang. Intensitas ini akhinya memacu kinerja organisasi, seperti penerimaan pajak, dan peningkatan target pajak periode tahun berikutnya. Struktur hubungan balancing, yaitu menuju keseimbangan berasal dari unsur kepuasan kerja. Artinya, bagaimanapun dominan pengaruh reinforcing loop membentuk pola pertumbuhan tanpa batas, pertumbuhan akan berhenti karena kinerja unsur balancing cenderung terus menurun.

Ketiga, leverage atau lead perspective dari BSC adalah aspek Pembelajaran dan Pertumbuhan. Sedangkan leverage dari faktor eksternal organisasi yang juga berpengaruh terhadap kinerja Ditjen Pajak, di antaranya: APBN, kemampuan bayar, kerja sama antar instansi terkait, dan penyimpangan hukum.

Keempat, intervensi fungsional dalam skenario pesimis dan skenario moderat, yaitu masing-masing meningkatkan 10% dan 20% terhadap unsur-unsur ber-leverage di atas rasio sampai 2%, tidak menunjukkan hasil penerimaan pajak optimal. Sedangkan optimasi penerimaan pajak, sesuai skenario optimis, pada 2013 mencapai hingga Rp 2.865 triliun, dengan cara: (i) melakukan peningkatan kegiatan sebesar 20% terhadap leverage; dan (ii) melakukan intervensi struktural melalui rewards system. Efektifitas rewards terjadi karena menghasilkan hubungan sebab akibat baru yang membentuk reinforcing loop terhadap kepuasan karyawan dan produktivitas staf, dan membentuk balancing loop terhadap penghindaran pembayaran pajak.

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This research analyses the performance done by the Directorate General of Taxation (Ditjen Pajak) between 1998 and 2013. The tax revenues tend to increase. However, the tax ratio in Indonesia is relatively low compared to some other Asian countries. This research aims to analyze the factors that function to improve the performance, analyze the inter-relation structure of various factors and to analyze the most effective factor to leverage the performance, and to find the best strategy to optimize the tax revenues.

The research evaluates the past and the future by evaluating the factors and structures that would influence the performance patterns and tendency of the institution. The analytical method uses the system dynamic approach. The factors and structural analyses cover: the theoretical model replication to map out the factors and the structures that forms the performance system by using the modified Balanced Scorecard (BSC) model, the model validation by using statistical test, the leverage analysis by using sensitivity test, and the strategic analysis to optimize the tax revenues by using scenario simulation technique.

This research brought about four conclusions. First, the internal factors which were categorized into Kaplan and Norton BSC generic model and have passed the validity model are: the tax revenues, the tax payer satisfaction, the tax awareness, the public tax information, and the work satisfaction. There are also some internal factors, apart from the generic aspects, that can be included in the Inter Department Relation aspects: law enforcement, data collecting, investigation, and law enactment. Whereas the external factors resulted from the condition identification typically done in public organization are the APBN and law deviation.

Second, the performance growth pattern of the Directorate General of Taxation (Ditjen Pajak), especially on the tax revenues, is unlimited, where the pattern keeps increasing since 1998 until 2003. This is due to the reinforcing loop or the domination of the cause and effect relation that increases the value of its factors. The relation itself triggered by the tax targets, which increases the intensity of the organization activities, such as: providing information, staff training, adding more staffs, acquisition of information technology, data collecting, and law enactment. This intensity will finally increases the performance of the organization, such as in tax revenues, and the tax target number in the next year period. The balancing relation structure comes from the work satisfaction factor. It means that though the dominant influence of the reinforcing loop keeps showing an unlimited growth pattern, the growth will eventually stop since the performance of the balancing factor tends to keep declining.

Third, the leverage or lead perspective from the BSC is the Learning and developing aspect. In the meantime, the leverage from the organization's external factors also influence the performance done by the

Directorate General of Taxation (Ditjen Pajak), among others: the APBN, payment ability, inter-department cooperation, and law deviation.

Fourth, the functional intervention in pessimistic and moderate scenarios, which is to increase each by 10% and 20% of the leverage factors that are 2% above the ratio, will not show any optimal tax revenues. On the other hand, the optimization of the tax revenues, according to the optimistic scenario, can be increased to Rp. 2.865 billion by the year 2013. This can be done by (i) increasing 20% of the leverage activities, and (ii) performing structural intervention through rewards system. The effective rewards is the result of the new cause-effect relation that forms the reinforcing loop towards the employee satisfaction and the staff productivity, and the forming of balancing loop towards avoiding tax payment.