

# Implementasi Whistleblowing System di Direktorat Jenderal Bea dan Cukai Kementerian Keuangan Republik Indonesia = Implementation of Whistleblowing System in Directorate General of Customs and Excise in Ministry of Finance Republic of Indonesia

Fitria Ninchy Octa Viarni, author

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## Abstrak

Penelitian ini bertujuan untuk mengetahui implementasi whistleblowing system di Direktorat Jenderal Bea dan Cukai Kementerian Keuangan Republik Indonesia. Konsep yang digunakan dalam penelitian adalah terkait dengan good governance yang berfokus pada akuntabilitas dan partisipasi, serta konsep whistleblowing system. Penelitian kualitatif ini melakukan pengumpulan data dengan wawancara mendalam dan studi dokumen. Hasil penelitian ini menemukan bahwa implementasi whistleblowing system di lingkungan Direktorat Jenderal Bea dan Cukai dilakukan melalui Sistem Pengaduan Masyarakat. Akuntabilitas dan partisipasi mempengaruhi penerapan whistleblowing system. Whistleblowing system di Direktorat Jenderal Bea dan Cukai masih mengalami beberapa hambatan yang dihadapi dalam penerapan. Hambatan tersebut diakibatkan oleh tidak adanya panduan yang jelas dalam menindaklanjuti pengaduan, kurangnya sosialisasi, serta belum adanya evaluasi secara menyeluruh yang dilakukan oleh Direktorat Jenderal Bea dan Cukai.

.....This qualitative study describes the implementation of whistleblowing system in Directorate General of Customs and Excise. Concepts used in the study is related to concept of good governance that focuses on accountability and participation, as well as the concept of whistleblowing system. Data have been collected from in-depth interviews and studying related published document. This research finds that the implementation of whistleblowing system in Directorate General of Customs and Excise is conducted by Society Complain System. Accountability and participation affect the application of the whistleblowing system. Whistleblowing system at the Directorate General of Customs and Excise are still experiencing some barrier encountered in the implementation. Although the implementation of whistleblowing system is considered to have been effective when viewed from the achievement of the goal, but there are still some barriers faced. The barriers caused by the absence of clear guidance to follow up complaints, lack of socialization, as well as the lack of a thorough evaluation conducted by the Directorate General of Customs and Excise.