

## Evaluasi Penerapan Whistleblowing System Pada PT.X = Evaluation of the Implementation Whistleblowing System at PT.X

Muhammad Bagaskara, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920540609&lokasi=lokal>

---

### Abstrak

Perusahaan yang ingin mencapai tujuannya memerlukan tata kelola perusahaan yang baik. Salah satu instrumen pendukungnya adalah *whistleblowing system*. Namun masih banyak kasus *fraud* yang terjadi di sektor privat. Oleh karena itu penerapan WBS dianggap perlu disediakan guna menjadi media pelaporan yang menjamin kerahasiaan *whistleblower*. Penelitian ini bertujuan untuk menganalisis *whistleblowing system* atau sistem pelaporan pelanggaran di PT. X yaitu salah satu Perusahaan yang bergerak di bidang perbankan. Penelitian ini menggunakan pedoman yang dikeluarkan oleh KNKG untuk mendeskripsikan penerapan *whistleblowing system* pada PT.X. Lebih lanjut penelitian ini juga menjelaskan efektifitas *whistleblowing system* untuk mencegah terjadinya *fraud* pada perusahaan. Penelitian ini menggunakan metode kualitatif dan metode deskriptif analitis. Instrumen yang digunakan adalah wawancara dan kuisioner. Hasil penelitian menunjukkan bahwa implementasi *whistleblowing system* di PT.X sudah sesuai dengan aspek-aspek *whistleblowing system* yang diterbitkan oleh Komite Nasional Kebijakan Governance (KNKG) namun masih terdapat beberapa kelemahan. Kelemahan-kelemahan ini termasuk adanya pegawai yang tidak mau mengambil melaporkan ke *whistleblowing system* dan belum ada sistem penghargaan kepada pelapor. *Whistleblowing system* pada PT.X juga sudah berjalan cukup efektif untuk mencegah kecurangan. Penelitian ini juga memberikan saran untuk penyempurnaan penerapan *whistleblowing system* pada PT.X. Untuk dapat mengatasi kelemahan-kelemahan tersebut, ada beberapa strategi atau langkah yang dapat diambil PT.X untuk meningkatkan efektifitas *whistleblowing system* yaitu menyusun mekanisme penghargaan bagi pelapor dan menyusun mekanisme Pendidikan dan pelatihan yang berkelanjutan

.....Companies that want to achieve their goals need good corporate governance. One of the supporting instruments is a *whistleblowing system*. However, there are still many fraud cases that occur in the private sector. Therefore, it is deemed necessary to implement a WBS in order to become a reporting medium that guarantees the confidentiality of *whistleblowers*. This research aims to analyze the *whistleblowing system* or violation reporting system at PT. X is a company operating in the banking sector. This research uses guidelines issued by the KNKG to describe the implementation of the *whistleblowing system* at PT. Furthermore, this research also explains the effectiveness of the *whistleblowing system* in preventing fraud in companies. This research uses qualitative methods and analytical descriptive methods. The instruments used were interviews and questionnaires. The research results show that the implementation of the *whistleblowing system* at PT. These weaknesses include employees who do not want to report to the *whistleblowing system* and there is no reward system for *whistleblowers*. The *whistleblowing system* at PT.X has also been running quite effectively to prevent fraud. This research also provides suggestions for improving the implementation of the *whistleblowing system* at PT. To be able to overcome these weaknesses, there are several strategies or steps that PT. Companies that want to achieve their goals need

good corporate governance. One of the supporting instruments is a whistleblowing system. However, there are still many cases of incidents occurring in the private sector. This research aims to analyze the whistleblowing system or complaint handling system at PT. X is a company operating in the banking sector. This research uses qualitative methods and analytical descriptive methods. The instruments used were interviews and questionnaires. The research results show that even though the whistleblowing system is implemented at PT. X has done well, there are still some weaknesses. These weaknesses include the absence of employees who do not want to accept reporting to the whistleblowing system and there is no system provided to whistleblowers. This research also provides suggestions for improving the implementation of the whistleblowing system at PT.X.