

RINGKASAN

Model Pendidikan dan Pelatihan *Account Representative* pada Kantor Pelayanan Pajak di Lingkungan Kantor Wilayah Direktorat Jenderal Pajak Jawa Timur I

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Dalam modernisasi perpajakan terdapat perbedaan antara KPP sistem lama dengan modern, yaitu terdapat *Account Representative* (AR) yang bertugas sebagai '*liaison officer*' antara Direktorat Jenderal Pajak (DJP) dengan Wajib Pajak dan dia juga merupakan salah satu ujung tombak tercapainya tujuan DJP. Kinerja AR secara langsung berpengaruh terhadap citra DJP. Oleh karena itu SDM yang ditunjuk menjadi AR harus memiliki kemampuan yang bagus dan memiliki kemauan untuk melakukan pembelajaran secara terus-menerus. Sedangkan pihak DJP harus melakukan pengembangan kualitas dan karier AR secara berkesinambungan, salah satunya adalah dengan menyelenggarakan Diklat.

Dalam lingkungan Kantor Wilayah DJP Jawa Timur I telah dilakukan beberapa kali diklat, namun masih terdapat permasalahan dalam hal analisis kebutuhan, implementasi pelatihan (peserta, pelatih, materi, metode, tempat, dan waktu) dan evaluasi pelatihan. Sehubungan dengan hal tersebut maka rumusan permasalahan dalam penelitian ini adalah bagaimana model Pendidikan dan Pelatihan AR pada Kantor Pelayanan Pajak di Lingkungan Kantor Wilayah DJP Jawa Timur I ?

Tujuan penelitian ini adalah untuk membuat model Pendidikan dan Pelatihan AR pada Kantor Pelayanan Pajak di Lingkungan Kantor Wilayah DJP Jawa Timur I, dengan harapan dapat bermanfaat bagi penyelenggaraan Diklat AR pada Kantor Wilayah DJP Jawa Timur I dan DJP secara umum.

Model Diklat di sini adalah perpaduan Diklat berdasarkan analisis situasi, diklat berdasarkan teori, dan diklat berdasarkan harapan AR, Unit Kerja AR, dan penyelenggara Diklat AR.

Penelitian ini bersifat Deskriptif Eksploratorik dengan melakukan observasi dan wawancara mendalam dan terstruktur yang dilakukan kepada 6 orang AR, 3 orang Kepala Seksi Pengawasan dan Konsultasi (mewakili Unit Kerja AR), dan 1 orang mewakili pihak penyelenggara (Direktorat Kepatuhan Internal dan Transformasi Sumberdaya Aparatur). Teknik penentuan informan pada penelitian ini berdasarkan tehnik pengambilan *sampling* dengan menggunakan *purposive sampling* sedangkan instrumen yang digunakan adalah peneliti sendiri, yaitu sebagai *human instrument*. Bentuk diklat berdasarkan teori, analisis situasi, dan harapan AR, Unit Kerja AR, dan penyelenggara Diklat AR didiskusikan dengan koordinator Pelatihan Diklat Kanwil DJP Jawa Timur I yang selanjutnya dijadikan rekomendasi model Diklat AR.

Kesimpulan penelitian ini adalah bahwa model Diklat AR pada KPP di lingkungan Kanwil DJP Jawa Timur I adalah harus dilaksanakan analisis kebutuhan; peserta berasal dari pegawai yang telah ditunjuk menjadi AR, minimal 4 orang AR yang mewakili masing-masing Seksi Waskon, dan AR yang memiliki motivasi yang kuat untuk menjadi AR; Pelatih harus memiliki pemahaman yang

solid mengenai konsep dan praktek pengelolaan SDM, pegawai yang kompeten di bidangnya dan mampu menyampaikan dengan baik, memiliki kreativitas, dalam hal materi perpajakan cukup dari DJP sedangkan dalam hal materi penunjang dapat mengambil orang luar DJP (apabila dibutuhkan); Materi berasal dari analisis kebutuhan, Analisis Laporan Keuangan, Pembuatan profil WP, Pemanfaatan Data WP, PBB, Sistem komputer buat AR, *All Taxes* sesuai dengan keadaan yang riil (Ekspor/impor, real estate, pedagang, perkapalan, jasa pelabuhan) dan dilakukan pengiriman modul sebelum diklat (akses via intranet); Metode menggunakan Metode *Adult Learning Process* (ALP) yang harus disesuaikan dengan materi, dan *Action Based Training* (ABT); Tempat di Kanwil DJP Jawa Timur I dan apabila anggaran memungkinkan dapat dilaksanakan diluar kantor; Waktu pada saat jam kerja (07.30-17.00 WIB), pada hari kerja (Senin-Jum'at) dan selama 3 hari kerja; Evaluasi pelatihan dilakukan pada saat Pelatihan, yaitu mengenai materi, pelatih, metode, sarana dan mengenai kemampuan *pre* dan *post* pelatihan, Di tempat kerja berkenaan dengan perilaku AR, Di tempat kerja berkenaan dengan kinerja AR (Hal ini berkaitan dengan *Action Based Training*).



SUMMARY

Account Representatives Training and Education Model at Tax Office In Area Regional Office Directorate General of Taxation East Java I

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There is difference between previous Taxp Office and the modern one in this modernized taxation, It is *Account Representative (AR)* assigned as '*liaison officer*' between Directorate General of Taxation and Tax Payers. It is a spear point in achieving Directorate General of Taxation goals. The AR works reflect to Directorate General of Taxation works. Therefore the Human Resource assigned to be AR shall possess proper abilities and possess willingness in learning process continuously. The Directorate General of Taxation shall develop its quality and its carrier continuously, performing Training and Education Program is an instance.

There have been many Training and Education Programs performed in area Regional Office Directorate General of Taxation East Java I, but there are matters in need analysis, training implementation (participants, tariners, subjects, methods, place and time) and training evaluation. Regarding those matters, background of the research is how the AR Training and Education Model at Tax Office in area Regional Office Directorate General of Taxation East Java I shall be ?

Purpose of the research is applying the AR Training and Education Model at Tax Office in area Regional Office Directorate General of Taxation East Java I, generally expected to take benefits in performing of AR Training and Education Program in Regional Office Directorate General of Taxation East Java I.

The Training and Education Program is the mergers of Training and Education Program based on situation analysis, Training and Education Program based on theory, and Training and Education Program based on AR expectations, AR Working Unit, and committee of AR Training and Education Program.

The research is conducted in Descriptive Explorative by deeply and structurely observing and interviewing 6 people of AR, 3 people of Section Head of Consulting & Monitoring (represents AR working unit), and 1 person represents the committe (Directorate of Internal Obedience and Officer Resources Transformation). Source Technical Selection in the research is based on *purposive sampling* and instrument applied is the researcher herself, as the *human instrument*. Performance of Training and Education Program based on theory, situation analysis, AR expectation, AR Working Unit, and Comitte of Training and Education Program with coordinator of Training and Education Program Regional Office Directorate General of Taxation East Java I that refers as recommendation of AR Training and Education Program.

The Research concludes that AR Training and Education models at Tax Office in Area Regional Office Directorate General of Taxation East Java I shall

perform Need Analysis; participants are from assigned AR employees, 4 people minimal represent each Consulting & Monitoring Section, and strong motivated AR; Trainer shall have solid comprehension about concept and practical management of Human Resources, competent employees in their field and able to communicate well, skilled in tax subject from Directorate General of Taxation and other supporting subject is necessary outside of DJP (if needed); Subject is from Need Analysis, Finance Report Analysis, Created WP Profile, WP Data Using, PBB, AR Computerized System, *All Taxes* are factual based (export / import, real estate, trading, shipping, harbour service) and delivered modul is prior to Training and Education Program (internet accessed); Applying method of *Adult learning Process* (ALP) regards to the subject, and *Action Based Training* (ABT); performed in District Regional Office Directorate General of Taxation East Java I, it may be performed outside the office regards to budget, within 3 days in working days (Monday – Friday), at working hour (07.30 am – 05.00 pm); Training evaluation is performed within the Training; about subject, trainer, method, medium and about abilities of pre and post Training, related AR attitudes in working place, related AR works in working place (those are related to *Action Based Training*)



ABSTRACT

The research purposes are to apply Training and Education Model for Account Representative (AR) at Tax Office in Regional Office Directorate General of Taxation East Java I, and have expectation of benefits in performing AR Training and Education Program specifically in Regional Office Directorate General of Taxation East Java I and generally in other Directorate General of Taxation.

The Training and Education Program is the mergers of Training and Education Program based on situation analysis, Training and Education Program based on theory, and Training and Education Program based on AR expectations, AR Working Unit, and committee of AR Training and Education Program

Result of the research is AR Training and Education Models at Tax Office in Area Regional Office Directorate General of Taxation East Java I shall perform Need Analysis; participants are from assigned AR employees, 4 people minimal represent each Consulting & Monitoring Section, and strong motivated AR; Trainer shall have solid comprehension about concept and parctical management of Human Resources, competent employees in their field and able to communicate well, skilled in tax subject from Directorate General of Taxation and other supporting subject is necessary outside of Directorate General of Taxation (if needed); Subject is from Training Need Analysis, Finance Report Analysis, Created WP Profile, WP Data Using, PBB, AR Computerized System, *All Taxes* are factual based (export / import, real estate, trading, shipping, harbour service) and delivered modul is prior to Training and Education Program (intranet accessed); Applying method of *Adult learning Processss* (ALP) regards to the subject, and *Action Based Training* (ABT); performed in District Regional Office Directorate General of Taxation East Java I, it may be performed outside the office regards to budget, within 3 days in working days (Monday – Friday), at working hour (07.30 am – 05.00 pm); Training evaluation is performed within the Training; about subject, trainer, method, medium and about abilities of pre and post Training, related AR attitudes in working place, related AR works in working place (those are related to *Action Based Training*).

Keywords : *Model, Training, Education, Account Representative, Taxpayer office, Directorate General of Taxation*