

MODEL KOMITMEN ORGANISASIONAL APARAT ERA MODERNISASI DI LINGKUNGAN KANWIL DIREKTORAT JENDERAL PAJAK JAWA TIMUR I

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RINGKASAN

Modernisasi DJP yang merupakan proses perubahan yang fundamental di berbagai aspek tugas birokrasi terutama dalam memberikan pelayanan sekaligus pengawasan dan penegakan hukum di bidang perpajakan di lingkungan DJP memerlukan dukungan sepenuhnya dari seluruh anggota organisasi untuk menyukkseskannya. DJP menuntut komitmen yang tinggi dari para pegawainya dalam menjalankan proses modernisasi. Namun kenyataannya , komitmen pegawai terhadap organisasi belum berkembang dengan baik, hal ini terbukti dengan adanya catatan administrasi kepegawaian ada beberapa pegawai yang menyatakan mengundurkan diri. Selain itu komitmen pegawai belum berkembang dengan baik juga ditunjukkan dengan adanya belum optimalnya kinerja para pegawai khususnya yang ada di wilayah Kanwil DJP Jatim I. Tujuan penelitian ini adalah menyusun model komitmen organisasional aparat di lingkungan Kanwil DJP Jatim I yang sesuai dengan kondisi modernisasi saat ini. Melalui model tersebut diharapkan Kanwil DJP Jatim I dapat mengetahui dengan baik kondisi tingkat komitmen organisasional para pegawai secara periodik dan berkesinambungan,sehingga memudahkan organisasi dalam melakukan pembinaan dan membuat kebijakan SDM yang dapat mengarahkan sikap dan perilaku kerja pegawai yang dimiliki secara efektif dan efisien dalam mencapai tujuan organisasi maupun tujuan pribadi pegawai secara bersama-sama.

Penelitian ini menggunakan jenis rancangan penelitian diskriptif dengan lokasi penelitian di semua unit kerja di lingkungan Kanwil DJP Jatim I, dengan jumlah populasi sebanyak 1224 orang dengan jumlah responden sebanyak 136 orang mewakili pejabat eselon II, III, IV, Account Representatif/Penelaah keberatan, Pejabat Fungsional dan data secaradeskriptif dilakukan dengan menguraikan kondisi komitmen organisasional pegawai saat ini, tuntutan DJP atas SDM yang dimiliki, kemudian disajikan dalam bentuk tabel distribusi frekuensi, dan selanjutnya dibahas dalam Focus Group Discussion.

Hasil penelitian terhadap komitmen pegawai saat ini menunjukkan bahwa komitmen organisasional pegawai di lingkungan Kanwil DJP Jatim I didasari oleh 2 motif yang ditunjukkan dalam 3 indikator. Selanjutnya identifikasi atas motif komitmen tersebut berhasil mengidentifikasi bahwa komitmen organisasional pegawai dibentuk secara bersama-sama oleh 3 dimensi komitmen yang tercermin dalam 19 indikator. Terhadap indikator dimensi komitmen yang diukur dan pertimbangan atas perilaku kerja yang diharapkan sebagai konsekuensi komitmen, selanjutnya dimensi komitmen

dikelompokkan dengan bobot masing-masing komitmen afektif (45 %), komitmen normatif (40 %), dan komitmen berkelanjutan (15 %).

SUMMARY

COMMITMENT MODEL OF ENTITY ORGANIZATION MODERNIZATION ERA IN THE ENVIRONMENT OF DIRECTORATE GENERAL OF TAXATION REGIONAL OFFICE OF EAST JAVA I

DJP Modernization is such fundamental changes in various aspects of bureaucracy assignments, especially in providing services, as well as supervision, and law enforcement in taxation sector in the environment of DJP Regional Office of East Java I is needed full support of all its organization component to be success. DJP demands high commitment from its employees to operate modernization process. However factually, employee's commitment towards organization is not well developed, in which it justified in the records of employee administration declaring some employees resignation. In addition, the said non-well developed commitment is also illustrated with the non-optimal performance of the employees, especially those in DJP Regional Office of East Java I area.

The purpose of this research is for composing commitment model of entity organization in the environment of DJP Regional Office of East Java I in which conforms to the current condition of modernization. Through such model, it is expected that DJP Regional Office of East Java I may satisfactorily recognize the condition of employees organizational commitment level periodically and continually, so as it facilitates the organization in performing the guidance and delivery the Human Resources policy in which capable of directing the work attitude and behavior of its own employees effectively and efficiently in achieving organizational-, and employee's personal purposes simultaneously.

This research applies descriptive design in all working units at the environment of DJP Regional Office of East Java I, under the total population of 1,224 personnel, and of 136 respondents representing the II, III, IV echelon officers, Account Representative/Objection Reviewer, Functional Officer, and Organizer. The descriptive data analysis is conducted by describing the current condition of employee organizational commitment, DJP demand upon its own Human Resources, as then represented in the frequency distribution table, and further to be discussed in the Focus Group Discussion. The research result of the current employee commitment illustrates that the employee organizational commitment in the environment of DJP Regional Office of East Java I is based on 2 motives determined by 3 indicators. Furthermore, the identification of such commitment motives successfully identify that employee organizational commitment is mutually established by 3 commitment dimensions as reflected in 19 indicators. Upon the measured commitment dimension indicator and the consideration of the expected working behavior as the commitment consequence, the commitment dimension is further classified under each of its qualities, namely affective commitment (45%), normative commitment (40 %), and continuance commitment (15 %).

ABSTRACT

The purpose to be achieved in this research is for composing the commitment model of entity organization in the environment of DJP Regional Office of East Java I, in which capable of describing the current condition of taxation entity commitment level.

The target population in this research is 1,224 employees in the environment of DJP Regional Office of East Java I. Furthermore, the sample is determined by proportional methods of stratified random with 10% sample presentation for each group, so as resulting 136 respondents. The obtained data is analyzed by applying descriptive statistic, also accompanied with qualitative analysis to obtain the depth of the research result meaning. The research final result illustrates that entity organizational commitment in the environment of DJP Regional Office of East Java I is motivated by 2 commitment motives consisting of 3 indicators, namely employee pride, expectation, and endurance factors towards DJP. Commitment motive determines the established commitment dimension, namely there are 3 commitment dimensions (affective commitment, normative commitment, and continuance commitment) and 19 indicators of attitude/behavior, while resulting 4 working behavior as the instrument to measure the employee commitment level comprising job performance, work attendance, organizational citizenship behavior, and stress level.

Keywords : organizational commitment motive, organizational commitment dimension, commitment consequence, and work behavior.