Abstrak

Penerapan Compliance Risk Management (CRM) dan Business Intelligence (BI) diatur dalam SE-39/PJ/2021. Penerapan CRM dan BI diimplementasikan untuk mendukung pengambilan keputusan terbaik bagi Direktorat Jenderal Pajak. Penelitian ini bertujuan untuk menggambarkan mekanisme CRM dan BI pada fungsi pengawasan, bagaimana penerapannya dalam kegiatan pengawasan, apakah memberikan kontribusi dalam pengambilan keputusan dan kendala yang dihadapi selama penerapan dalam kegiatan pengawasan. BI dalam penelitian ini hanya membahas mengenai modul Ability To Pay (ATP) dalam aplikasi Approweb. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara, observasi, dokumentasi, dan studi kepustakaan. Data diinterpretasi secara bertahap mulai dari pengumpulan data, reduksi data, hingga kesimpulan akhir. Hasil penelitian menunjukkan bahwa mekanisme CRM dan BI diintegrasi secara terpusat oleh Kantor Pusat DJP yang prosesnya memanfaatkan pengelolaan dan manajemen data yang berasal dari data internal dan eksternal DJP. Penerapan CRM dan BI dalam kegiatan pengawasan telah dilaksanakan sesuai SE-39/PJ/2021 namun belum optimal dikarenakan terdapat data lain di luar kerangka CRM, seperti data pemicu yang digunakan sebagai alat pengambilan keputusan utama dalam penggalian potensi, CRM dan BI juga hanya sebagai informasi tambahan dan bukan alat pengambilan keputusan utama. Selain itu dalam penerapannya masih terdapat kendala seperti data yang belum update, risiko yang ditampilkan tidak valid dan kurang lengkap, awareness AR dalam menggunakan CRM dan BI masih kurang, modul ATP tidak mencerminkan keadaan sebenarnya, dan saat ini peta risiko yang dihasilkan masih menghasilkan rekomendasi perlakuan lebih dari satu.

Kata Kunci: Compliance Risk Management, Business Intelligence, Pengawasan Wajib Pajak

Abstract

Implementation of Compliance Risk Management (CRM) and Business Intelligence (BI) is regulated in SE-39/PJ/2021. The application of CRM and BI is implemented to support the best decision making for the Directorate General of Taxes. This study aims to describe the CRM and BI mechanisms in the tax payer supervision function, how they are applied in supervisory activities, whether they contribute to decision making and the constraints encountered during implementation in supervisory activities. BI in this study only discusses the Ability To Pay (ATP) module in the Approweb application. This study used a descriptive qualitative method with data collection techniques through interviews, observation, documentation, and literature study. The data is interpreted in stages starting from data collection, data reduction, to the final conclusion. The results of the study show that the CRM and BI mechanisms are centrally integrated by Directorate General of Taxes whose process utilizes the management and management of data originating from Directorate General of Taxes's internal and external data. The application of CRM and BI in supervisory activities has been carried out in accordance with SE-39/PJ/2021 but is not optimal because there are other data outside the CRM framework, such as trigger data used as the main decision-making tool in exploring potential, CRM and BI are also only information auxiliary and not the primary decision-making tool. Apart from that, in its implementation there are still obstacles such as data that has not been updated, risks that are displayed are invalid and incomplete, AR awareness in using CRM and BI is still lacking, the ATP module does not reflect the actual situation, and currently the resulting risk map still produces treatment recommendation more than one.

Keywords: Compliance Risk Management, Business Intelligence, taxpayer supervision