

**Evaluasi Pelaksanaan Audit Internal atas
Program Pemulihan Ekonomi Nasional tentang Insentif Pajak
di Inspektorat Jenderal Kementerian Keuangan Republik Indonesia**

Disusun oleh:

Filomena Hanindita Chandra Buana

21/486427/PEK/27832

Disetujui oleh Dosen Pembimbing

Aviandi Okta Maulana, SE., M.Acc., Ak., C.A., Ph.D.

Universitas Gadjah Mada

Intisari

Penelitian ini mengevaluasi pelaksanaan audit insentif pajak dalam Program Pemulihan Ekonomi Nasional (PEN) yang dilakukan oleh Inspektorat Jenderal Kementerian Keuangan selama pandemi COVID-19. Studi ini menyoroti tingkat kesesuaian audit dengan standar yang berlaku serta mengidentifikasi ketidaksesuaian yang disebabkan oleh keterbatasan anggaran, sumber daya manusia (SDM), dan kondisi pandemi. Temuan menunjukkan bahwa pandemi memaksa perubahan signifikan dalam metode audit, dari audit konvensional ke monitoring dan evaluasi (Monev), dengan penyesuaian prosedur seperti penggunaan Risk Control Matrix (RCM) tanpa didukung oleh Program Kerja Audit (PKA). Analisis menggunakan teori institusional mengungkapkan bahwa tekanan koersif dari regulasi eksternal adalah pengaruh dominan dalam pelaksanaan audit, sementara tekanan normatif juga memainkan peran penting. Penelitian ini menyoroti perlunya peningkatan fleksibilitas prosedur audit, penguatan SDM, dan peningkatan komunikasi untuk meningkatkan efektivitas audit di masa depan. Keterbatasan penelitian ini mencakup proses perizinan yang panjang, akses data yang terbatas, dan fokus yang terbatas pada insentif pajak, yang bukan merupakan kegiatan rutin Itjen. Rekomendasi untuk penelitian selanjutnya mencakup penggunaan survei pendahuluan yang lebih relevan, peningkatan kerahasiaan data, tambahan anggaran, rekrutmen tenaga ahli eksternal, serta regulasi khusus untuk Monev dalam kondisi darurat.

Kata Kunci: Audit Internal, Program Pemulihan Ekonomi Nasional, Inspektorat Jenderal, Insentif Pajak, Teori Institusional.



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Universitas Gadjah Mada, 2024 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Evaluation of the Implementation of Internal Audit on the National Economic Recovery Program Regarding Tax Incentives at the Inspectorate General of the Ministry of Finance of the Republic of Indonesia

Prepared and compile by
Filomena Hanindita Chandra Buana
21/486427/PEK/27832

Has been approved by supervisor
Aviandi Okta Maulana, SE., M.Acc., Ak., C.A., Ph.D.

UNIVERSITY OF GADJAH MADA

ABSTRACT

This study aims to evaluate the implementation of internal audits on the National Economic Recovery Program (PEN) related to tax incentives in the Inspectorate General of the Ministry of Finance of the Republic of Indonesia. The study was conducted in response to recurring findings by the Supreme Audit Board (BPK) regarding non-compliance with tax incentive regulations during the Covid-19 pandemic. This research uses a qualitative approach with a descriptive method, involving interviews and document analysis as data collection techniques.

The results indicate that the implementation of internal audits in the Inspectorate General of the Ministry of Finance has not fully complied with the applicable standards. Several factors that hinder the effectiveness of internal audits include the lack of human resources, limited time available for audits, and ineffective communication systems. Additionally, the Covid-19 pandemic has significantly impacted both the audit process and the supervision of tax incentive implementation.

Further analysis using DiMaggio and Powell's institutional theory identified the presence of coercive, mimetic, and normative isomorphism in the internal audit process. These factors contributed to the non-compliance with the applicable standards, ultimately affecting the effectiveness of the audit in overseeing the implementation of tax incentives.

This research provides academic contributions by offering empirical evidence on the implementation of internal audits in the Inspectorate General of the Ministry of Finance and offers practical recommendations for future improvements. It is hoped that the findings of this study can serve as a reference for policymakers in enhancing the effectiveness of internal audits within government institutions.

Keywords: Internal Audit, National Economic Recovery Program, Inspectorate General, Tax Incentives, Institutional Theory.