

INTISARI

Penelitian ini bertujuan mengkaji implementasi Sistem Pengendalian Intern Pemerintah (SPIP) di Pemerintah Daerah Kabupaten Bantul dalam rangka mendorong tata kelola yang baik menuju visi Indonesia Emas 2045. Meskipun SPIP dirancang sebagai alat strategis untuk menjamin akuntabilitas, hingga kini belum ada pemerintah daerah yang mencapai level maturitas tertinggi. Bantul sendiri masih berada di level 3 dan menghadapi berbagai kelemahan, termasuk menjadi yang terendah di DIY. Penelitian ini fokus pada bagaimana pekerjaan institusional dijalankan oleh aktor-aktor kunci serta hambatan utama yang dihadapi. Berbeda dari penelitian sebelumnya, penelitian ini menggunakan teori Institutional Work dan Socio-Technical untuk mengeksplorasi dinamika penciptaan, pemeliharaan, dan pendisrupsi institusi pengendalian internal serta keterkaitannya dengan peran aktor dan dukungan teknologi. Metode yang digunakan adalah studi kasus kualitatif dengan wawancara semi-terstruktur dan dokumentasi, serta dianalisis melalui pendekatan data tekstual yang didukung triangulasi sumber dan teknik, member checking, analisis thick description, dan buku kode untuk memastikan validitas dan reliabilitas penelitian. Penelitian ini menemukan bahwa implementasi SPIP di Pemerintah Daerah Kabupaten Bantul berlangsung melalui tiga bentuk pekerjaan institusional yang mencerminkan dinamika kompleks antara struktur, aktor, dan persepsi, yaitu penciptaan melalui regulasi, dukungan politik, dan penguatan identitas kelembagaan; pemeliharaan melalui pembiasaan praktik serta narasi kepatuhan; dan pendisrupsi yang muncul akibat minimnya insentif, lemahnya komitmen, serta resistensi aktor terhadap SPIP yang dianggap membebani pegawai dan tumpang tindih dengan sistem lain. Hambatan dalam implementasi juga bersifat teknis, administratif, dan berkaitan dengan kapasitas kerja, yang menunjukkan bahwa kegagalan pelaksanaan tidak semata-mata disebabkan oleh kelemahan sistem formal, tetapi juga oleh persepsi negatif dan ketidakpahaman terhadap nilai penting SPIP. Penelitian menyimpulkan bahwa keberhasilan SPIP bergantung pada keterlibatan aktor serta keseimbangan antara aspek sosial dan teknis. Temuan ini memperluas penerapan teori Institutional Work dan Socio-Technical dalam konteks sektor publik Indonesia. Keterbatasan studi ini terletak pada cakupan partisipan yang terbatas dan wawancara yang belum mendalam, sehingga disarankan studi lanjutan melibatkan lebih banyak aktor kunci.

Kata Kunci – pengendalian internal, sistem pengendalian internal, SPIP, teori Institutional Work, teori socio-technical

ABSTRACT

This study aimed to investigate the implementation of the Government Internal Control System (SPIP) within the Bantul Regency Government as a strategic endeavor to foster good governance in pursuit of the Golden Indonesia 2045 vision. Despite its design as a mechanism to ensure institutional accountability, SPIP has yet to achieve its intended maturity across local governments. Bantul Regency, in particular, remained at maturity level 3 and exhibited several deficiencies, ranking lowest among districts in the Special Region of Yogyakarta (DIY). This research primarily focused on how institutional work was enacted by key actors and the principal challenges that impeded effective implementation. This research explored the dynamics of internal control institution creation, maintenance, and disruption, along with their interplay with actor roles and technological support, using Institutional Work and Socio-Technical Systems theories, a distinct approach from prior studies. A qualitative case study approach was adopted, utilizing semi-structured interviews and document analysis. The data were analyzed through a textual data approach, supported by source and technique triangulation, member checking, thick description analysis, and the use of a codebook to ensure the validity and reliability of this research. This study found that the implementation of SPIP within the Bantul Regency Government unfolded through three forms of institutional work, reflecting the complex dynamics among structure, actors, and perceptions. These included: (1) creation, driven by regulatory frameworks, political support, and the reinforcement of institutional identity; (2) maintenance, manifested through the routinization of practices and the construction of compliance-oriented narratives; and (3) disruption, which emerged due to limited incentives, weak commitment, and resistance from actors who perceived SPIP as burdensome and overlapping with other systems. The implementation was also hindered by technical, administrative, and capacity-related challenges, indicating that the failure of execution was not solely attributable to weaknesses in the formal system, but also to negative perceptions and a lack of understanding regarding the fundamental value of SPIP. This study concluded that the effectiveness of SPIP was contingent upon the active engagement of institutional actors and the capacity to harmonize social and technical elements. These findings contribute to the broader theoretical development of Institutional Work and Socio-Technical perspectives within Indonesia's public governance context. The study's limitations include a restricted participant scope and limited interview depth, thus warranting further research involving a wider range of key actors.

Keywords -- internal control, internal control system, SPIP, Institutional Work theory, Socio-Technical Systems theory