

Inti Sari

Sistem pengendalian internal (SPI) memiliki peran penting bagi setiap instansi untuk memberikan keyakinan yang memadai dalam pencapaian tujuan organisasi. Peraturan Pemerintah (PP) Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern pemerintah (SPIP) wajib diimplementasikan di instansi lingkup pemerintahan. Penerapan SPI ini diharapkan dapat meminimalisir risiko yang dapat menghambat pencapaian tujuan instansi yang telah ditetapkan.

Tujuan dilaksanakan penelitian ini adalah mengevaluasi keefektifan Sistem Pengendalian Internal (SPI) pemungutan pajak hotel yang dilaksanakan di BPKAD Kota Yogyakarta, serta mengidentifikasi faktor-faktor penghambat penerapan SPI pemungutan pajak hotel.

Jenis penelitian ini adalah penelitian kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data yang digunakan melalui wawancara semi terstruktur dengan menggunakan *Internal Control Questionnaire*. *Internal Control Questionnaire* disusun berdasarkan daftar uji pengendalian internal pada lampiran PP No. 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah (SPIP). Pemaparan hasil wawancara akan dilengkapi dengan perolehan data dari pelaksanaan kegiatan observasi, *procedural walkthrough*, dan dokumen.

Hasil penelitian menunjukkan bahwa kelengkapan SPI dalam pemungutan pajak hotel sudah berjalan baik dengan presentase sebesar 75% yang artinya memadai. SPIP di BPKAD Kota Yogyakarta dengan kategori kurang efektif karena adanya kelemahan pada komponen penilaian risiko. Faktor-faktor penghambat penerapan SPI dalam pemungutan pajak hotel meliputi kurangnya kompetensi pegawai, kurangnya kompetensi wajib pajak, keterbatasan sumber daya manusia, ketegasan peraturan, dan sarana dan prasarana.

Kata kunci: SPIP, Pengendalian Internal, Pemungutan pajak hotel, Keefektifan, BPKAD.

Abstract

Internal Control System (SPI) has an important role for each agency to provide adequate confidence in achieving organizational goals. Government Regulation (PP) No. 60 of 2008 on Government Internal Control System (SPIP) must be implemented in governmental scope of institution. This SPI implementation is expected to minimize the risk that can hamper the achievement of the objectives of the institution that has been set.

The purpose of this study was to evaluate the effectiveness of Internal Control System (SPI) of hotel tax collection in BPKAD of Yogyakarta City, and to identify the factors inhibiting the implementation of SPI for hotel tax collection.

The type of this research was qualitative research with study case approach. Data collection technique used was through semi-structured interviews using the Internal Control Questionnaire. Internal Control Questionnaire was prepared based on the list of internal control test on annex of PP No. 60 of 2008 on Government Internal Control System. The presentation of interview results will be supplemented by data acquisition from observation, procedural walkthrough and document.

The results show that the completeness of SPI in hotel tax collection has been running well with a percentage of 75% which means it adequate. SPIP in BPKAD in Yogyakarta City with the category of less effective is due to the weakness in the risk assessment component. The inhibiting factors of SPI in hotel tax collection including the lack of competence of employees, lack of competence of taxpayers, limited human resources, firmness of regulations, and facilities and infrastructures.

Keywords: SPIP, Internal Control, Hotel Tax Collection, Effectiveness, BPKAD.