ABSTRACT

MUHAMAD HANIV. The Role of Human Resources and Organizational Learning Systems Model (Learning Organization) in Bureaucratic Reform in the Office of the Directorate General of Taxation (Tax Office Case Studies in Jakarta Regional Office DJP). Guided by SJAFRI MANGKUPRAWIRA, HARIANTO, and AJI HERMAWAN.

The paradigm shift that occurred in the DJP is an effort to change the implementation of tax policy in Indonesia (bureaucracy reform). However, the results of applying these policies, need to be studied in depth in this study, because there are indications of the application of bureaucratic reform is not optimal, both from the side, the role of the organization, and application of principles of learning organizations in the Directorate General of Taxation Regional Office in Jakarta. This study aims to analyze the picture of the condition and performance of human resources in the Directorate General of Taxes after the reform of the tax bureaucracy, analyzing the influence of human resources towards the implementation of the principles of learning organization, analyze the influence of human resources to the successful reform of the tax bureaucracy, analyzing the effect of application of learning organization principles of bureaucratic reform of taxation, and recommend appropriate learning organization model to be implemented in the Directorate General of Taxes. Research carried out by quantitative descriptive approach. The type of data in the form of primary data and secondary data through questionnaires, interviews and taxation data. The sampling technique using disproportional sampling technique. The analysis is performed using descriptive analysis (frequency analysis, image/graphics and cross tabulation), the average score, ANOVA and PLS analysis. The results of the analysis in this study, is the growth of professionalism and integrity of human resources employee DJP, human resources positive effect on the implementation of organizational learning and bureaucratic reform, principles of learning organization positf effect on bureaucratic reform, and implementation of organizational learning approach Marquardt model can run in the Directorate General of Taxation to further improve the performance of officials at the Directorate General of Taxation. This study suggests to conduct research with a different approach, different places and using different analytical models (AHP and ANP).

Keywords: Human Resources, Learning Organization, Bureaucratic Reform, Directorate General of Taxation