

ABSTRAK

Penelitian ini merupakan penelitian kualitatif terhadap penerapan manajemen risiko di Inspektorat Jenderal Kementerian Keuangan. Penelitian ini mengambil judul “Evaluasi Penerapan Manajemen Risiko di Inspektorat Jenderal Kementerian Keuangan”. Tujuan dari penelitian ini adalah untuk mengetahui bagaimana penerapan manajemen risiko di Inspektorat Jenderal Kementerian Keuangan. Untuk mengetahui bagaimana penerapan manajemen risiko di Inspektorat Jenderal Kementerian Keuangan hal tersebut, penelitian menggunakan Peraturan Menteri Keuangan Nomor 191 Tahun 2008 tentang Penerapan Manajemen Risiko di Lingkungan Departemen Keuangan sebagai kriteria penilaian.

Data dalam penelitian ini dikumpulkan melalui *Focus Group Discussion* (FGD), studi kepustakaan, serta wawancara terhadap tiga belas orang responden yang merupakan pejabat, pelaksana, dan auditor internal penerapan manajemen risiko di Inspektorat Jenderal Kementerian Keuangan. Penelitian ini menggunakan metode analisis kualitatif menurut Creswell (2012) dalam menganalisis dan menginterpretasikan data yang telah dikumpulkan tersebut.

Hasil penelitian menunjukkan bahwa, penerapan manajemen risiko di Inspektorat Jenderal Kementerian Keuangan sudah baik. Hal ini tercermin dari hasil penilaian evaluasi penerapan manajemen risiko Inspektorat Jenderal Kementerian Keuangan yang menunjukkan nilai sebesar 76,92. Adapun elemen pendukung baiknya hasil penilaian evaluasi penerapan manajemen risiko adalah (1) komitmen pimpinan baik, (2) dukungan sumber daya baik, dan (3) manajemen risiko membantu pencapaian tujuan organisasi.

Namun penerapan manajemen risiko di Inspektorat Jenderal Kementerian Keuangan belumlah sempurna, penerapan manajemen risiko terkendala beberapa hal berikut: (1) kesenjangan pemahaman konsep dan manajemen risiko, (2) tidak menggunakan *Standard Operating Procedures* (SOP), (3) budaya menegasikan Indikator Kinerja Utama (IKU) dan (4) rencana penanganan yang telah dilakukan belum memenuhi persyaratan kumulatif penanganan risiko yang memadai. Sebagai langkah perbaikan penerapan manajemen risiko di Inspektorat Jenderal Kementerian Keuangan, implikasi dari penelitian ini adalah (1) pemutakhiran dan internalisasi SOP dan (2) peningkatan pemahaman konsep dan manajemen risiko secara intensif.

Kata kunci: evaluasi penerapan, manajemen risiko, komitmen pimpinan, dukungan sumber daya, pencapaian tujuan organisasi.

ABSTRACT

This study is a qualitative research about the application of Risk Management in Inspectorate General of The Ministry of Finance. The title of this study is "Evaluation of The Application of Risk Management in Inspectorate General of The Ministry of Finance". The purpose of this study is to know how Risk Management is being applied in Inspectorate General of The Ministry of Finance. To know about how it is applied, this study used the Minister of Finance's Decree number 191/PMK.09/2016 on The Application of Risk Management in The Ministry of Finance as an assesment criteria.

Data was collected through Focus Group Discussion, study of literatures, as well as interviews with thirteen respondents which comprises of authorities, staffs and internal auditors of the application of risk management in Inspectorate General of The Ministry of Finance. This study used a qualitative analysis according to Creswell (2012) in analyzing and interpreting the data collected.

The results showed that, the application of risk management in the Inspectorate General of the Ministry of Finance is at Level 4 (Risk Managed). This is reflected in the results of the evaluation of risk management application in Inspectorate General of the Ministry of Finance which showed a score of 76.92. As for the factors that support the good results of the evaluations are (1) good commitment from the Management (2) well-supported resources (3) risk management helps the achievement of organization's objectives.

However, the implementation of risk management in the Inspectorate General of the Ministry of Finance is still imperfect, some obstacles that hinder the application of risk management are: (1) gaps in the understanding of risk management concept, (2) not having any Standard Operating Procedures, (3) the habit of negating the Key Performance Indicator, and (4) mitigation plans didn't meet the cumulative requirement of adequate risk mitigation. As corrective measures for the application of risk management in Inspectorate General of The Ministry of Finance of Indonesia, the implications of this study are: (1) update and internalization of the Standard Opearting Procedures and (2) intensive improvement of conceptual understanding of risk management

Key words : evaluation of application, risk management, management commitment, resources support, organization's goal achievement.