

ABSTRACT

Isnawati, The Implementation of Risk Management Based on ISO 31000:2018 and Its Implications for the Stability of PT Garam's Financial Statements. Supervised by Muhammad Asim Asy'ari, S.E., M.Ak.

This study aims to examine the implementation of risk management at PT Garam and analyze whether such implementation contributes to maintaining the stability of the company's financial statements. ISO 31000:2018 is employed as the framework for risk management practices. The study focuses on how the risk management process is systematically implemented, including communication and consultation, risk identification, risk analysis, risk evaluation, risk treatment, and recording and reporting, as well as how these activities contribute to controlling the company's financial condition.

This research adopts a qualitative approach using a case study design at PT Garam. The data consist of primary data obtained through interviews with relevant stakeholders and secondary data derived from annual reports and the company's risk management documents. Data were analyzed descriptively by examining the conformity of the company's risk management practices with the principles and processes outlined in ISO 31000:2018 and assessing their implications for the stability of the company's financial statements.

The findings indicate that PT Garam has implemented risk management in a structured and integrated manner across various organizational levels. The implementation is consistent with the risk management process prescribed by ISO 31000:2018 and is supported by a clear distribution of responsibilities among risk owners, the risk management function, and the Internal Audit Unit. Continuous risk management activities, including risk identification, evaluation, and mitigation, contribute significantly to maintaining the stability of the company's financial statements. These practices help minimize potential adverse impacts on revenue, operational costs, and asset management, thereby supporting the long-term sustainability of the company's business operations.

Keywords: *Risk Management, Three Lines Model, ISO 31000:2018, Financial Statements.*

ABSTRAK

Isnawati, Penerapan Manajemen Risiko Menggunakan ISO 31000:2018 Dan Implikasinya Terhadap Stabilitas Laporan Keuangan PT Garam. Di bawah bimbingan Muhammad Asim Asy'ari, S.E., M.AK.

Penelitian ini bertujuan untuk mengetahui penerapan manajemen risiko di PT Garam serta menganalisis apakah penerapan tersebut mampu menjaga stabilitas laporan keuangan perusahaan dengan menggunakan standar ISO 31000:2018 sebagai pedoman pengelolaan risiko. Fokus penelitian diarahkan pada bagaimana proses manajemen risiko dijalankan secara sistematis, mulai dari komunikasi dan konsultasi, identifikasi risiko, analisis risiko, evaluasi risiko, perlakuan risiko, hingga pencatatan, serta bagaimana pengelolaan risiko tersebut berkontribusi terhadap pengendalian kondisi keuangan perusahaan.

Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus pada PT Garam. Data yang digunakan terdiri atas data primer berupa hasil wawancara dengan pihak terkait, serta data sekunder yang bersumber dari laporan tahunan (*annual report*) dan dokumen manajemen risiko perusahaan. Analisis data dilakukan secara deskriptif dengan menelaah kesesuaian penerapan manajemen risiko terhadap prinsip dan proses dalam ISO 31000:2018 serta implikasinya terhadap stabilitas laporan keuangan.

Hasil penelitian menunjukkan bahwa PT Garam telah menerapkan manajemen risiko secara terstruktur dan terintegrasi di berbagai lini organisasi. Penerapan tersebut sejalan dengan tahapan manajemen risiko dalam ISO 31000:2018 dan didukung oleh pembagian peran yang jelas antara pemilik risiko, fungsi manajemen risiko, dan Satuan Pengawasan Internal. Pengendalian manajemen risiko yang dilakukan secara berkelanjutan juga berkontribusi dalam menjaga stabilitas laporan keuangan perusahaan, terutama dalam mengendalikan potensi dampak terhadap pendapatan, biaya operasional, serta pengelolaan aset perusahaan, sehingga mendukung keberlangsungan usaha perusahaan secara berkelanjutan.

Kata kunci: Manajemen Risiko, *Three Line Model*, ISO 31000:2018, Laporan Keuangan.