

Analisis Risiko pada Proses Bisnis Pengelolaan dan Pencatatan Biaya Listrik (Studi Kasus PT XYZ) = Risk Analysis in The Business Process Management and Recording Electricity Costs (Case Study at PT XYZ)

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Abstrak

PT. XYZ merupakan salah satu BUMN yang memiliki trend outstanding biaya listrik yang meningkat dari tahun ke tahun. Penelitian ini bertujuan untuk menganalisis faktor – faktor penyebab outstanding transaksi pencatatan biaya listrik di PT XYZ, risiko yang timbul dan tindakan perbaikan yang harus dilakukan oleh Manajemen Perusahaan PT. XYZ. Penelitian dilakukan dengan melakukan pengumpulan data internal perusahaan dan wawancara semi-struktur kepada informan sebelum dan setelah perusahaan mengimplementasikan Shared Services. Metode penelitian menggunakan metode kualitatif dengan pendekatan studi kasus eksploratif. Berdasarkan hasil penelitian, terdapat tujuh risiko, yaitu understated expense, over budget, over payment, kerugian perusahaan, abnormal balance account payables (saldo debit), tidak tepatnya pencatatan, dan reputasi perusahaan menurun. Hasil penelitian menunjukkan bahwa risiko mengalami penurunan setelah dilakukan mitigasi risiko menggunakan model bisnis Shared Services dan teknologi Robotic Process Automation (RPA). Penulis menyarankan agar PT XYZ menerapkan roadmap Enterprise Risk Management (ERM) dalam proses bisnis, dan secara konsisten melakukan pengelolaan proses bisnis pencatatan biaya listrik sesuai dengan kebijakan dan prosedur yang telah ditetapkan.

.....PT. XYZ is one of the state-owned enterprises that has a trend of outstanding electricity costs that increase from year to year. This study aims to analyze the factors that cause outstanding transactions for recording electricity costs at PT XYZ, the risks that arise and corrective actions that must be taken by the company management of PT. XYZ. The research was conducted by collecting company internal data and semi-structured interviews with informants before and after the company implemented Shared Services. The research method uses qualitative methods with an exploratory case study approach. Based on the results of the study, there are seven risks, namely understated expense, over budget, over payment, company losses, abnormal balance of account payables (debit balance), inaccurate recording, and declining company reputation. The results showed that the risk decreased after risk mitigation was carried out using the Shared Services business model and Robotic Process Automation (RPA) technology. The author suggests that PT XYZ implement a roadmap in business processes, and consistently manage the business process of recording electricity costs in accordance with established policies and procedures.