

Penilaian Risiko Terhadap Penatausahaan Pendapatan Diterima Di Muka Kementerian Agraria Dan Tata Ruang/Badan Pertanahan Nasional Berdasarkan ISO 31000: 2018 = Risk Assessment on the Management of Unearned Revenues at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency Based on ISO 31000: 2018

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi risiko dalam penatausahaan Pendapatan Diterima di Muka (PDDM) atas Pendapatan Pelayanan Pertanahan di Kementerian Agraria dan Tata Ruang/Badan Pertanahan Nasional (ATR/BPN) menggunakan kerangka kerja manajemen risiko ISO 31000: 2018. Fokus penelitian mencakup identifikasi, analisis, dan evaluasi risiko yang berkaitan dengan akurasi data, pengungkapan laporan keuangan, serta efektivitas proses opname fisik. Hasil penelitian menunjukkan bahwa terdapat berbagai risiko, rendahnya akurasi dalam pengukuran PDDM atas Pendapatan Pelayanan Pertanahan, rendahnya akurasi data PDDM atas Pendapatan Pelayanan Pertanahan yang disajikan dalam aplikasi Komputerisasi Kantor Pertanahan (KKP), potensi salah saji saldo PDDM atas Pendapatan Pelayanan Pertanahan, dan potensi ketidakcukupan pengungkapan data PDDM atas Pendapatan Pelayanan Pertanahan pada laporan keuangan. Dalam upaya mitigasi, disarankan adanya revisi prosedur, penguatan pembinaan SDM, serta perbaikan sistem aplikasi. Hasil penelitian ini diharapkan dapat menjadi referensi strategis bagi Kementerian ATR/BPN dalam meningkatkan transparansi, akuntabilitas, dan kualitas pelaporan keuangan.This study aims to evaluate risks in the management of Unearned Revenues (PDDM) from Land Service Revenues at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN) using the ISO 31000:2018 risk management framework. The research focuses on identifying, analyzing, and assessing risks related to data accuracy, financial reporting disclosure, and the effectiveness of physical inventory processes. The findings reveal various risks, including low accuracy in measuring PDDM from Land Service Revenues, low accuracy of PDDM data presented in the Land Office Computerization (KKP) application, potential misstatements of PDDM balances from Land Service Revenues, and insufficient disclosure of PDDM data from Land Service Revenues in financial reports. As part of risk mitigation efforts, procedural revisions, enhanced HR training, and system application improvements are recommended. This study is expected to serve as a strategic reference for ATR/BPN in improving transparency, accountability, and the quality of financial reporting.