

ABSTRAK

Latar Belakang: Pengelolaan risiko *Holding* Rumah Sakit PT XYZ setelah ditetapkan status endemi di Indonesia pada 21 Juni 2023 sehingga kondisi dunia usaha di Indonesia berangsur kembali pada kondisi normal. Maka dibutuhkan pengelolaan risiko secara cepat dan tepat sasaran sehingga target kinerja perusahaan dapat tercapai dengan optimal.

Tujuan: Penelitian ini bertujuan mengevaluasi efektivitas mitigasi risiko atas risiko utama kuantitatif terhadap pencapaian kinerja keuangan tahun 2023 *Holding* Rumah Sakit PT XYZ.

Metode: Metode Penelitian merupakan *Evaluation Research* dengan pendekatan Analisis Kuantitatif melalui telaah dan analisis dokumen.

Hasil: Berdasarkan penerapan Proses Manajemen Risiko sudah terlaksana dengan baik dengan dilakukannya risk assessment hingga risk monitoring & review sesuai tata waktu yang telah ditetapkan. Model analisis *Risk-based Performance Management* menggunakan pendekatan statistik kuantitatif untuk menguji hipotesis: “ *Risk Management* ” (realisasi versus rencana atas mitigasi risiko & *current risk exposure*) yang efektif dapat memberikan dampak positif pada pencapaian kinerja “ *Performance Management* ” (realisasi versus rencana atas KPI). Namun berdasarkan *Top Risk* Kuantitatif 2023, terdapat beberapa KPI yang belum dilakukan pemetaan kejadian risiko (*risk event*) dan belum *align* dengan parameter KPI antara lain: 1. KPI Laba Bersih, dimana pemetaan *Top Risk* baru sebatas risiko realisasi biaya terhadap anggaran. 2. KPI *Overhead Cost* to EBITDA, dimana pemetaan *Top Risk* hanya memetakan risiko realisasi biaya terhadap anggaran secara keseluruhan dan belum khusus terhadap biaya *overhead* . 3. KPI *Interest Bearing Debt to Equity* dimana belum dilakukan pemetaan *Top Risk* atas parameter KPI ini. Secara keseluruhan pengelolaan risiko untuk parameter KPI finansial masih belum efektif dimana sebagian penanganan risiko sudah baik namun tidak memberikan dampak positif bagi pencapaian kinerja, sehingga pengelolaan risiko perlu ditinjau ulang dan diperbaiki pada periode berikutnya.

Kesimpulan: Pengelolaan risiko utama kuantitatif sebagian masih belum efektif berdampak terhadap kinerja finansial perusahaan. Disarankan agar ditinjau ulang dan terus dilakukan perbaikan pada periode berikutnya.

Kata Kunci: *Top Risk* , KPI, *Risk Based Performance Management* , Mitigasi Risiko

ABSTRACT

Background: Risk management of Hospital Holding PT XYZ after the endemic status in Indonesia was declared on June 21, 2023 so that business conditions in Indonesia gradually returned to normal conditions. Risk management needed in order to achieved so the company's performance targets optimally.

Objective: This study aims to evaluate the effectiveness of risk mitigation for quantitative top risks related to the achievement of financial performance in 2023 Hospital Holding PT XYZ.

Method: The research method is Evaluation Research with a Quantitative Analysis approach through document review and analysis.

Result: Based on the implementation of the Risk Management Process, it has been carried out well by carrying out risk assessments to risk monitoring & reviews according to the time schedule that has been determined. The Risk-based Performance Management analysis model uses a quantitative statistical approach to test the hypothesis: Effective "Risk Management" (realization versus plans for risk mitigation & current risk exposure) can have a positive impact on the performance achievement of "Performance Management" (realization versus plans for KPIs). However, based on the 2023 Quantitative Top Risk, there are several KPIs that have not been mapped to risk events and have not aligned with KPI parameters, including: 1. Net Profit KPI, where Top Risk mapping is only limited to the risk of cost realization against the budget. 2. KPI Overhead Cost to EBITDA, where Top Risk mapping only maps the risk of cost realization against the overall budget and not specifically for overhead costs. 3. KPI Interest Bearing Debt to Equity where Top Risk mapping has not been carried out on this KPI parameter. Overall risk management for financial KPI parameters is still not effective where some risk are managed but does not have a positive impact on performance achievement, so risk management needs to be reviewed and improved in the next period.

Conclusion: Risk management for quantitative top risk is still not effective in relation to the company's financial performance. It is recommended to review risk management implementation with continuous improvements in the next period.

Keywords : Top Risk, KPI, Risk Based Performance Management, Risk Mitigation