

ABSTRACT

Title : Rancangan Manajemen Risiko Pada Unit Treasury Management PT Garuda Maintenance Facility AeroAsia

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Program : Wijawiyata Manajemen Angkatan 74

Year Completed : 2017

The growth of national and global aviation industry which can be observed by the increase in flight intensity and in the number of flight crews operating in Indonesia has caused the increase in the needs of care and maintenance of the aircraft. PT GMF is currently the leading company in the MRO industry in Indonesia, and is aiming to be the Top 10 MRO in the world. In order to adjust to the company's business dynamics, Treasury Management Unit (Unit TX) is expected to improve the performance and competitiveness of the company, which should be in line with PT GMF's long term strategy. In 2016, it was noted that the Company's credits increased by 76.98% to USD 54,136,001 and experienced foreign exchange loss of USD 4,280,637 compared to 2015. The increase in the credits and losses on foreign exchange rates has had a significant impact on the financial performance of PT GMF. The basis for the preparation of risk management in Treasury Management Unit is by using a risk management approach based on COSO ERM 2004 *The Committee of Sponsoring Organizations of the Treadway Commission Enterprise Risk Management*, which consists of eight risk management components and can provide recommendations for financial solutions by making evaluation of the effectiveness of risks that will arise and by achieving strategic, operational, reporting, and compliance objectives to the Treasury Management Unit of PT Garuda Maintenance Facility Aero Asia.

Key words: *Unit Treasury Management, risk, risk management, COSO ERM 2004.*

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Meningkatnya industri penerbangan secara nasional maupun global yang terlihat dari bertambahnya intensitas penerbangan dan jumlah awak pesawat yang beroperasi di Indonesia menyebabkan meningkatnya kebutuhan pesawat dalam melakukan pemeliharaan dan perawatan pesawat. Saat ini PT GMF menjadi *leading company* dalam industri MRO di Indonesia, dan memiliki Visi menjadi 10 Top MRO di dunia. Dalam rangka menyesuaikan dinamika bisnis perusahaan, Unit Treasury Management (Unit TX) diharapkan mampu meningkatkan kinerja dan daya saing perusahaan yang selaras dengan strategi jangka panjang PT GMF tersebut. Tahun 2016, tercatat bahwa piutang usaha perusahaan meningkat 76,98% menjadi USD 54.136.001 dan mengalami kerugian kurs mata uang asing sebesar USD 4.280.637 dibandingkan tahun 2015. Peningkatan Piutang dan kerugian kurs mata uang asing ini berdampak signifikan terhadap kinerja keuangan PT GMF. Dasar penyusunan manajemen risiko pada Unit Treasury Management adalah dengan menggunakan pendekatan manajemen risiko berbasis COSO ERM 2004 *The Committee of Sponsoring Organization of the Treadway Commission Enterprise Risk Management* yang memiliki delapan komponen manajemen risiko mampu memberikan rekomendasi solusi keuangan dengan membuat evaluasi efektivitas terhadap risiko yang akan timbul dan mencapai tujuan strategis, operasional, pelaporan maupun kepatuhan terhadap Unit Treasury Management PT Garuda Maintenance Facility AeroAsia.

Key words: Unit Treasury Management, risiko, manajemen risiko, COSO ERM 2004.