

ABSTRACT

This study aims to determine the risks faced by an enterprise so as not to threaten the sustainability of a business entity by managing such emerging risks. PT Java Consulting Indonesia is a company that does business sale and purchase of hardware and software programs that also serve reservations can be used for any other company. Risks faced by PT Java Consulting Indonesia in running its business such as the emergence of a variety of marketing problems that are not structured, consumers can do loans in massive quantities, product delivery to consumers who are not in accordance with the schedule, while the ordering of consumer programs, program created by a business entity not in accordance with the wishes or type of business consumers. This research use applied research approach with the writing of an explanatory research method that using COSO, which is the first thing to do is to identify the risks that arise later conducted assessments of the risks inherent scale of assessments. Based on the results of the classification of risk assessment incorporated into the mapping of risk. From an explanatory study of this research is the benefits gained by the risk management of the risks that arise can be reduced or lost so that enterprises can create an effective control.

Keywords : *risk based audit, risk, control, COSO*