

ABSTRACT

This study was to examine risk based internal audit and cigarette regulations against of the company management. To assist these studies, an object research has been determined. It was the internal auditors and the high official of policymaker at PT. Surya Madistrindo. Test was carried out on thirty respondents with quantitative descriptive approach. The data were analyzed with statistical analysis in the form of multiple linear regressions test.

It is found that both variable risk-based internal audit and cigarette regulations had effect on risk management for partially and simultaneously. It is proven by the simultaneous test (F test) and partial test (t test). The partially test showed that both risk-based internal audit and cigarette regulation had significantly effect on risk management in the amount of 62 %, and also for a single variable risk-based internal audit was 64.48%. While for another variable showed that cigarette regulation has no effects for risk-management with a partially test value 32.03%.

Keywords: *risk based internal audit, cigarette regulations, risk management.*



ABSTRAK

Penelitian ini untuk mengetahui pengaruh *risk based internal audit* dan regulasi rokok terhadap manajemen. Objek penelitian adalah internal auditor dan pejabat pengambil keputusan PT. Surya Madistrindo. Penelitian ini dilakukan terhadap 30 responden dengan pendekatan deskriptif kuantitatif. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara parsial dan simultan variabel *risk based internal audit* dan regulasi rokok berpengaruh terhadap manajemen risiko. Hal ini dibuktikan dengan uji simultan (Uji F) dan uji parsial (Uji t). Menunjukkan bahwa terdapat pengaruh signifikan antara *risk based internal audit* terhadap manajemen risiko PT. Surya Madistrindo secara parsial sebesar 64,48%. Menunjukkan bahwa tidak terdapat pengaruh signifikan antara regulasi rokok terhadap manajemen risiko PT. Surya Madistrindo secara parsial sebesar 32,03%. Menunjukkan bahwa terdapat pengaruh simultan secara signifikan antara *risk based internal audit* dan regulasi rokok terhadap manajemen risiko PT. Surya Madistrindo sebesar 62%.

Kata kunci : *risk based internal audit* , regulasi rokok, manajemen risiko



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