Global Research Network Publishing
TECHNOVATE: Journal of Information Technology and Strategic Innovation Management ISSN: 3047-2466
Vol 1, No 1, January 2024, pp. 45-55

Strategic Evaluation of Financial Information Systems through Information Technology Auditing

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ARTICLE INFO (8 pt)

Keywords:
COBIT Framework;
Enterprises Goal Mapping;
Information Technology Audit;
Information System Utilization;
Maturity Level

ABSTRACT

People-based cooperatives encounter digital hurdles to providing effective services. Wiguna Mertha Cooperative needs IT audits to ensure good operations, security, and corporate goals. Enterprise information technology audits are conducted using qualitative and quantitative methodologies in this research. IT audit goal mapping helps firms align business goals with corporate goals, vision, purpose, and IT procedures. PEG aligns IT investments and activities with company strategy, evaluates IT maturity, and prioritizes improvements. Interviews, questionnaires, observations, and documentation were used to analyze 5 cooperative employees' responses. Objective mapping for five corporate goals and maturity level analysis for four COBIT domains: EDM, APO, BAI, and DSS. The results revealed good maturity, with EDM averaging 3.85, APO 3.87, BAI 3.88, and DSS 3.53. Risk management, business resource optimization, IT data up keep, and IT service availability and capacity management are recommended improvements.

1. Introduction

Cooperatives, as a type of economic organization centered around people, play a crucial role in both economic development and the well-being of communities. In the quickly evolving digital era, cooperatives must adapt to offer more efficient and responsive services to its members(Arsyad et al., 2022; Hasan & SI, 2022). An essential element in this scenario is the effective administration of Human Resources (HR), membership, sustainability, adherence to legal requirements, and the achievement of optimal financial and operational well-being for cooperatives(Bakri et al., 2023; Indonesia, 2015).

High IT system availability and good performance are very important to maintain the smooth operation of cooperatives. An IT audit can help identify potential bottlenecks, improve redundancy, and ensure that systems can operate optimally. The implementation of information systems, mobile applications and digital platforms can help cooperatives improve efficiency, transparency and affordability of services(Alfiah et al., 2023; Gebo et al., 2022; Putri et al., 2024; Sudipa, Rahman, et al., 2023).

The Wiguna Mertha Jagapati Cooperative, as a people-based economic entity, increasingly relies on information technology (IT) to improve operational efficiency, provide better services to members, and maintain competitiveness in an ever-changing market. In this context, IT audits become a crucial

need to ensure that cooperative IT systems and infrastructure operate well, are safe, and support the achievement of organizational goals.(Al Aidhi et al., 2023; Khuan et al., 2023; Muthmainnah et al., 2022).

Competent and skilled human resources are the main capital in the success of cooperatives. Therefore, improving HR services through training, employee development and performance management is crucial(Alfiah, 2022; Hendrawan et al., 2023; Sudipa & Sudiani, 2019; Sudirjo et al., 2023). Cooperative audits can help assess human resource needs, evaluate existing training programs, and provide recommendations for improvement.

IT audits help cooperatives to evaluate the sustainability of IT systems and infrastructure. Recommendations from the audit results can be used to plan technological updates and innovations in accordance with industry needs and developments(Dharmawati et al., 2023; Permana, 2023; Rijal & Bakri, 2023). Thus, IT audits in cooperatives are not only a security measure, but also an effort to improve performance, compliance and innovation in the context of information technology management. This will ensure that cooperatives can continue to adapt to the ever-evolving business environment and provide sustainable added value for members and other stakeholders.

Literature Review

Several studies related to the application of the COBIT 5 framework in information system audits, namely by(Fitrianah & Sucahyo, 2008)This study evaluates information technology management using the COBIT framework in cooperatives. This research provides insight into how IT audits can be used to increase the effectiveness of information technology use and support efficiency in organizations(Swastika et al., 2019). Further research(Hambali, 2021; Tangka et al., 2020)used the COBIT 4.1 method to evaluate the performance of information technology governance using various case studies. This research can provide an understanding of how IT audits can be used to measure an organization's level of maturity. Other research concentrates on evaluating the reliability or effectiveness of control systems. This research can provide insight into how IT audits can be used to maintain the security of information systems as organizational assets and maintain the integrity of stored and processed information (Zuraidah, 2023). This next study aims to develop information system strategic planning to improve information technology management performance. This research can provide an understanding of how IT audits can be used to develop information systems that support business processes and governance.(Febriani & Manuputty, 2021). This research can provide an understanding of how IT audits can be used to measure the maturity level of implementing sales information systems in goods or services companies(Jannah & Sulthon, 2022).

Based on the results of a literature review related to the title "Strategic Evaluation of Financial Information Systems through Information Technology Audit" from various sources, it can be concluded that this topic is an important research subject in the context of financial information system management. Some literature highlights the role of information technology audits in the strategic evaluation of financial information systems, while others discuss the use of the COBIT framework to evaluate information technology governance performance. Apart from that, there is also research that emphasizes the importance of developing information system strategic planning supported by information technology audits. Overall, this literature review shows that information technology audits play a crucial role in ensuring the effectiveness, security, and maturity of financial information systems.

2. Research Methods

In order to compile its findings, this study employs both qualitative and quantitative methods (Ibrahim et al., 2023; Sudipa, Udayana, et al., 2023). Methods such as participant observation, in-depth interviews, detailed recording, and surveying research participants are employed to gather data. Researchers can gather descriptive and numerical data using qualitative and quantitative forms. The background and nuances of a study can be better understood with a qualitative method, and conclusions can be empirically supported by statistical measures and analysis with a quantitative approach (Arifin et al., 2018; Arifin, Djumat, et al., 2023; Arifin, Prajayanti, et al., 2023; Rustiawan et al., 2023). In this study, the COBIT 5 framework is used to evaluate the information systems used by cooperatives, using the EDM (Evaluation, Direct, Monitor), APO (Align, Plan, Organize), BAI (Build, Acquire, Implement), and DSS (Deliver, Service, Support) domains as the indicators.

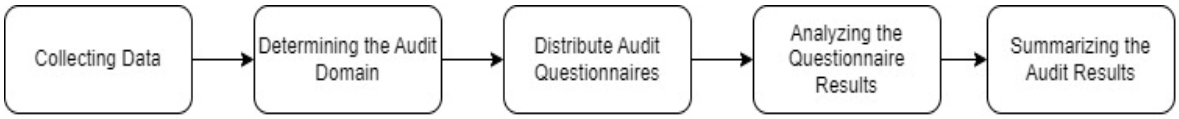

Fig. 1. Research Stages

Based on figure 1 it can be explainedThe audit research stage at the Wiguna Mertha Cooperative involves a series of steps to ensure the smoothness and success of the audit process. First of all, the author conducted a reference search to find audit methods and standards that were relevant to the cooperative context. After that, the author determines the cooperative that will be the object of the audit, ensuring that the selection is in accordance with the audit objectives and organizational needs.

The next step involves a survey of the audit site to gather the necessary information. The survey covers important aspects, such as the cooperative's vision and mission and the profile of employees involved in its operations. The data collected from this survey then becomes the basis for determining the audit domain, focusing on critical areas that require in-depth evaluation.

Once the audit domain is defined, the next step involves creating a questionnaire with carefully designed questions that are relevant to the audit objectives. This questionnaire is designed to cover various aspects, ranging from internal policies, operational sustainability, to the efficiency of the information systems used by cooperatives. The questionnaire was prepared with the aim of obtaining comprehensive information from employees or related parties in the cooperative.

The next process is distributing questionnaires to audit targets, which can include cooperative employees, management and other related parties. In this stage, effective communication and active participation from respondents is the key to obtaining accurate and relevant data.

After the answers from the respondents were collected, the author carried out an in-depth analysis to evaluate the questionnaire results. This analysis includes an in-depth understanding of the responses provided, identifying patterns or trends that may emerge, and evaluating the extent to which the cooperative meets established standards or needs.

The results of this analysis are then used to determine audit results, identify the cooperative's strengths and weaknesses, and provide recommendations that can help the cooperative improve its performance. Thus, this audit process not only provides a comprehensive picture of the condition of the cooperative, but also provides direction for continuous improvement and development.

Data collection technique

Data collection in this research involved a number of methods designed to obtain comprehensive information about the Wiguna Mertha Cooperative.

1) The interview method was used as a first step, where the researcher conducted a direct interview with the Chairman of the Cooperative to gain an in-depth understanding of various aspects of the cooperative which were the focus of the audit.
2) The questionnaire method is applied by distributing questions online using a questionnaire form. This questionnaire was designed structurally to allow respondents, involving 5 cooperative employees as targets, to provide written responses. This aims to obtain a broader view regarding the perceptions and assessments of internal cooperative parties.
3) Observation is an important step in the data collection process, where researchers make direct observations of activities and dynamics in the cooperative environment. These observations help gain further insights regarding operational practices and other practical aspects that may not be revealed through interviews or questionnaires alone.
4) Documentation is also a significant method, where researchers record and collect data from documents related to cooperatives. This involves examining various necessary documents, to provide a stronger foundation and verification of information obtained from other methods.

Respondent Analysis

The data collection technique used by researchers is the questionnaire method. There were 5 respondents involved in this research. The respondents selected were respondents who understood the Wiguna Mertha Women's Cooperative Company. Respondents were asked to provide their opinions regarding the level of IT maturity referring to the COBIT 5 framework. The questionnaire was distributed online using Google Form.

Maturity Level

Maturity Level in an information technology audit refers to the level of maturity or maturity of an organization in managing and controlling information technology processes(Bahari et al., 2019; Tangka et al., 2020). The Maturity Level Model is used to assess the extent to which an organization has controlled these processes, as well as to determine the maturity level of various aspects of information technology, such as security, management and control. Maturity Level This level can be measured using various frameworks, such as COBIT, and the results can be used to determine priorities for improvement and further development in information technology management.

Table 1. Maturity Level

Maturity Index	Maturity Levels
0 – 0.49	0 – Non-Existent
0.50 – 1.49	1 – Initial / Ad Hoc
1.50 – 2.49	2 – Repeatable but Intuitive
2.50 – 3.49	3 – Defined Process
3.50 – 4.49	4 – Manage and Measurable
4.50 –5.00	5 – Optimized

Resources:(Sofa et al., 2020)

Based on table 1, the Maturity Level calculation can be explained to measure the maturity level of the system based on questionnaire data that has been tested for validity and reliability. After that, an analysis is carried out and recommendations for improvement are given. The level of IT management capability on the Maturity level scale is divided into 6 levels(Sofa et al., 2020).

3. Results and Discussions

Enterprise Goal Mapping

Enterprise Goal Mapping in an information technology audit helps organizations link their business goals with the company's goals, vision, mission and related IT processes, thereby ensuring that IT investments and initiatives are aligned with the company's vision and strategy. This mapping can be used to assess the extent to which an organization has achieved its IT goals in relation to business goals, as well as to determine the level of maturity of various aspects of information technology. This mapping can also help in determining priorities for further improvement and development in information technology management, as well as to assess the level of organizational maturity in managing and controlling information technology processes.

Table 2. Enterprise Goal Mapping

No	Enterprise Goals	Conformity of Company Vision and Mission
1	Stakeholder Value of Business Investment	Relating to the company's vision and mission regarding stakeholder commitment in investment decisions

2	Skilled and motivated people	Relating to the company's vision and mission related to skills empowerment
3	Financial Transparency	Relating to the company's vision and mission regarding the use of information systems in financial management
4	Compliance With Internal Policies	Relating to the company's vision and mission regarding maintaining security, availability, integrity and confidentiality of data, as well as overall IT risk management.
5	Operational And Staff Productivity	Relating to the company's vision and mission regarding increasing operational productivity and staff performance by using information systems to support business operations and increase staff productivity

EDM Domain Level Maturity Analysis

After conducting a survey and carrying out calculations on each process in the domain, there are GAP analysis results obtained from the expected maturity assessment value minus the current maturity, resulting in a GAP from the value of each EDM domain.

Table 2. EDM Domain GAP Analysis

No	Domain	Current Maturity	Expected Maturity	GAP Analysis
1	EDM01	4.40	5.00	0.60
2	EDM02	3.20	5.00	1.80
4	EDM04	3.60	5.00	1.40
5	EDM05	4.20	5.00	0.80
Average		3.85	5.00	

Based on the table above, it can be seen that Expected Maturity set by the Supervisor for the EDM domain is at level 5.00 (Optimized) for each subchapter. Of the 4 questions that describe the EDM Domain, the highest average Current Maturity of 4.40 is found in the first question which reflects EDM02 (Ensuring Delivery of the Benefits of IT Governance), with the lowest average Current Maturity of 3.20 which is at the level Defined contained in the second question which reflects EDM03 (Ensuring Risk Optimization). This shows that management for this subchapter domain is running according to the level desired by the supervisor.

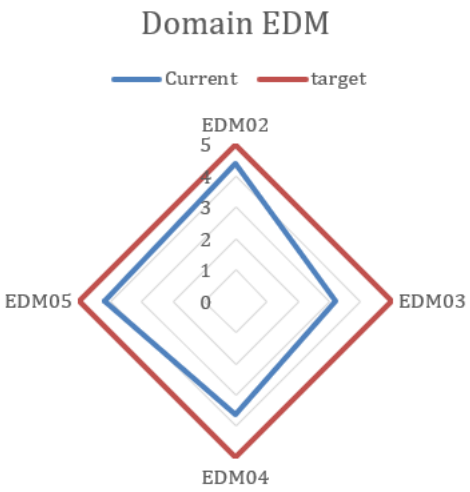

Fig. 2. Current Graph and Target Maturity Level Domain EDM

Based on Figure 2 above, it can be seen that the overall average of the four questions describing the EDM Domain is 3.85, which is at the level Defined, which means that the existing processes already exist at the permanent stage in the company, the existing processes are also at the implementation stage of standardized processes, this shows that there are already IT process standards that apply in every organizational scope of the Wiguna Mertha Company.

APO Domain Level Maturity Analysis

After conducting a survey and carrying out calculations for each process in the domain, there are GAP analysis results obtained from the expected maturity assessment value minus the current maturity, resulting in a GAP from the value of each APO domain.

Table 3. APO Domain GAP Analysis

No	Domain	Current Maturity	Expected Maturity	GAP Analysis
1	APO01	2.80	5.00	2.20
2	APO02	4.00	5.00	1.00
3	APO03	3.40	5.00	1.60
4	APO04	.4,20	5.00	0.80
5	APO05	4.20	5.00	0.80
6	APO06	4.60	5.00	0.40
7	APO07	3.80	5.00	1.20
8	APO08	3.80	5.00	1.20
9	APO09	4.20	5.00	0.80
10	APO010	3.40	5.00	1.60
11	APO011	4.20	5.00	0.80
Average		**3.87**	5.00	

Based on the table above, it can be seen that Expected Maturity set by the Supervisor for the APO domain is at level 5.00 (Optimized) for each subchapter. Of the 11 questions describing the APO Domain, the highest average Current Maturity of 4.60 is found in the security question which reflects APO06 (Cooperatives manage partnerships and alliances with external parties), with the lowest average Current Maturity of 2.80 which is at the level Defined contained in the first question which reflects APO01 (Implementation and maintenance of information mechanisms and IT use). This shows that management for this subchapter domain is running according to the level desired by the supervisor. IT system and data security factors are good, such as using an IT security system that suits cooperative needs, including firewalls, antivirus, antispyware and other security tools. This can help cooperatives protect their critical and confidential information from various possible security

threats. Good IT security is an ongoing effort and must be integrated throughout the cooperative's operational structure.

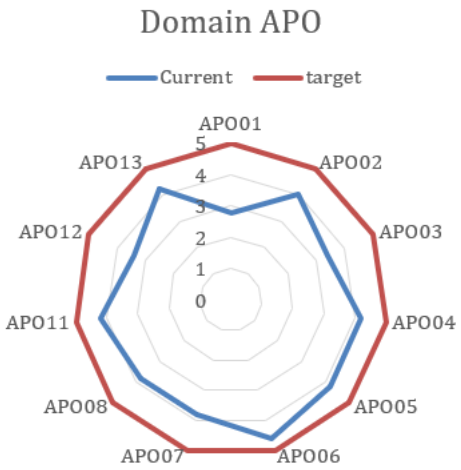

Fig. 3.Chart Current and Targets Maturity Level APO domains

Based on figure 3 above, it can be seen that the overall average of the eleven questions that describe the APO Domain is3.87, which is on the level Defined, which means that the existing processes are already at the identification and evaluation stage, this shows that there are IT process standards that apply in every scope of the Wiguna Mertha Company organization.

BAI Domain Level Maturity Analysis

After conducting a survey and carrying out calculations for each process in the domain, there are GAP analysis results obtained from the expected maturity assessment value minus the current maturity, resulting in a GAP from the value of each BAI domain.

Table 4. BAI Domain GAP Analysis

No	Domain	Current Maturity	Expected Maturity	GAP Analysis
1	BAI01	4.20	5.00	0.80
2	BAI02	3.80	5.00	1.20
3	BAI03	3.80	5.00	1.20
4	BAI04	3.80	5.00	1.20
5	BAI05	4.20	5.00	0.80
6	BAI06	3.40	5.00	1.60
7	BAI07	4.00	5.00	1.00
Average		3.88	5.00	

Based on the table above, it can be seen that Expected Maturity set by the Supervisor for the BAI domain is at level 5.00 (Optimized) for each subchapter. Of the 7 questions that describe the BAI Domain, the highest average Current Maturity of 4.20 in the first and fifth questions which reflect BAI01 (current program management) and BAI08 (steps taken by cooperatives to ensure information security), with the lowest average Current Maturity of 3.40 which is at the level Defined contained in the sixth question which reflects BAI09 (cooperative planning and managing IT implementation projects). This shows that management for this subchapter domain is running according to the level desired by the supervisor.

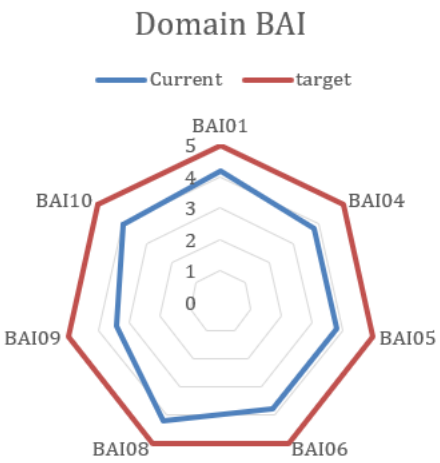

Fig. 4.Chart Current and Targets Maturity Level APO domains

Based on figure 4 above, it can be seen that the overall average of the seven questions that describe the BAI Domain is 3.88, which is on the level Defined, which means the existing process is already at the stage of providing training for users to ensure effective and efficient use, increase understanding of cooperative principles and business management, manage organizational companies that may occur as a result of IT implementation.

DSS Domain Level Maturity Analysis

After conducting a survey and carrying out calculations on each process in the domain, there are GAP analysis results obtained from the expected maturity assessment value minus the current maturity, resulting in a GAP from the value of each DSS domain.

Table 5. DSS Domain GAP Analysis

No	Domain	Current Maturity	Expected Maturity	GAP Analysis
1	DSS01	3.80	5.00	1.20
2	DSS02	3.40	5.00	1.60
3	DSS03	3.40	5.00	1.60
Average		3.53	5.00	

Based on table 5 above, it can be seen thatExpected Maturityset by the Supervisor for the DSS domain is at level 5.00 (Optimized) for each subchapter. Of the 3 questions that describe the DSS Domain, the highest average Current Maturity of 3.80 is found in the first question which reflects DSS01 (currently running program management), with the lowest average Current Maturity of 3.40 which is at the level Defined contained in the second and third questions which reflect DSS03 (cooperatives identify, evaluate and manage business changes that may occur, especially related to the implementation of IT solutions) and DSS05 (management of availability and capacity of IT services for business needs in cooperative companies). This shows that Management for this domain subchapter is running sufficiently according to the level desired by the supervisor.

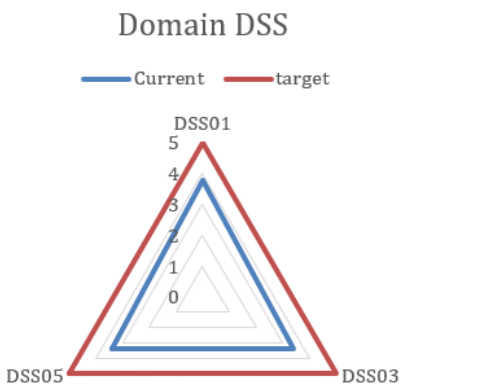

Fig. 4.Chart Current and Targets Maturity Level DSS domains

Based on the picture above, it can be seen thatThe overall average of the three questions that describe the DSS Domain is3.53, which is on the levelDefined, which means existing processes are already in place. Good program management involves a continuous cycle of evaluation and adjustment to ensure the program continues to run effectively and provide the desired benefits. Define performance metrics to measure the effectiveness of availability and capacity management

Improvement Recommendations

Based on the final results of the information technology audit, there are various recommendations for improvement that would benefit the research site. One key area that requires attention is risk management, since it now operates at level 3. Therefore, the organization has the opportunity to enhance its risk management practices. The optimization of business resources, encompassing individuals, procedures, and information technology, has not been achieved. Insufficient supply of computer equipment, reflecting unfulfilled information technology requirements. Enhancements in the implementation and upkeep of IT data information are necessary to achieve the desired level of maturity, requiring hardware upgrades. Enhancing and optimizing the management of IT service availability and capacity in cooperative organizations can lead to significant improvements. Cooperatives can ensure that information systems promote operational effectiveness and efficiency by regulating the availability and capacity of IT services in line with evolving business requirements. While identifying, analyzing, and managing business changes is a positive step, there is room for improvement. Companies that work together may effectively handle business changes that arise from the adoption of IT solutions. This approach can help minimize opposition and enhance the success of the project. The author received recommendations for changes based on the audit results. These recommendations should be shared with the supervisors and employees of the Wiguna Mertha cooperative to enhance its operations and foster further development.

4. Conclusion

The findings of the conducted Information Technology Audit indicate that the integration of information technology has the potential to enhance HR and membership services in a digital format. Human resource management operations of Wiguna Mertha Jagapati Cooperative may be rendered more efficient through the implementation of information technology. A more structured approach to employee data management, training, and performance evaluations can be achieved with the aid of digital systems. The implementation of an effective information system can assist cooperatives in enhancing their membership services. Digital portals and applications provide members with expedient and effortless access to information pertaining to membership, transactions, and additional benefits. By providing the necessary data and analysis, information systems can facilitate more informed decision-making. The information can be utilized by cooperatives to enhance membership strategies, optimize operational efficiency, and develop training programs. Additionally, the assessment underscored the significance of comprehending the requirements of cooperative members. In order for the services rendered to more closely align with the expectations of members,

the implementation of information technology should center on satisfying their requirements and expectations. Therefore, by effectively integrating information technology, Wiguna Mertha Jagapati Cooperative can enhance the efficacy of its operations, strengthen the security of its information, and optimize its human resources and membership services.

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