

# **IMPLEMENTING COBIT 2019 FOR SALES INFORMATION SYSTEM GOVERNANCE AUDIT AT CV AKURAT SUKSES SEJATI, YOGYAKARTA, DIY**

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## **ABSTRACT**

This study evaluates and enhances the governance of the sales information system at CV Akurat Sukses Sejati using COBIT 2019. Key issues identified include the lack of formal Standard Operating Procedures (SOPs) for application management, insufficient risk analysis, and misalignment between IT and the company's vision, resulting in operational inconsistencies. The study employs a mixed-methods approach, using data collection methods such as structured interviews, observations, questionnaires, and document analysis. The primary stages involve designing SOPs, conducting risk analysis based on risk profiles, and performing a comprehensive IT governance audit by mapping Enterprise Goals (EG) to Alignment Goals (AG) and Governance and Management Objectives (GMO). This process also considers Design Factors 1–11 and incorporates an RACI chart to identify respondents and prioritize audit domains. The audit results reveal a significant gap between the current process capability level (As-Is) and the desired level (To-Be). Based on these findings, the study proposes structured, practical improvement recommendations, including strengthening the governance framework through SOP implementation, risk mitigation, and enhancing IT process maturity to support operational efficiency, system security, customer satisfaction, human resource development, and the company's ongoing digital transformation.

**Keywords:** COBIT 2019, IT governance, sales information system, Capability Level, risk analysis