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Audit E-SPT Information System Using Cobit 4.1 Framework

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Abstract:
The purpose of this study is to determine the effect of knowledge sharing on teacher job satisfaction, to determine the effect of knowledge sharing on teacher performance, to determine the effect of teacher job satisfaction on teacher performance, to determine the effect of knowledge sharing on teacher performance mediated by teacher job satisfaction. The population in this study were 1156 teachers with the research sample involving 200 teachers. The research method used in this research is explanatory research, while the data analysis technique used is Structural Equation Modeling (SEM) with AMOS 23 and SPSS 21 software. The results show that (1) knowledge sharing has an effect on teacher job satisfaction. 2) knowledge sharing affects teacher performance, (3) job satisfaction affects teacher performance.

Keywords:
Information Systems Audit, e-SPT, COBIT 4.1

INTRODUCTION

The development of existing technology requires all fields to be able to compete and keep pace with current technological advances. Therefore, all companies are required to innovate by providing a technology that is no longer done manually. The role of Information Technology (IT) in world taxation is very important in supporting business processes (Prameswara et al, 2020) It can be seen with the modernization in the tax reporting process. The Directorate General of Taxes provides a tool called e-spt to help taxpayers fill out tax returns more effectively and efficiently. However, the current implementation of SI e-SPT is deemed not optimal because KPP management is still unable to control the obstacles and risks that will arise in the future with the existence of e-SPT. Constraints and risks that arise are that there is no sufficiently complete documentation process regarding the operation of e-SPT. IT Governance, has a broad definition covering information systems, technology and communication, business and law as well as other issues involving all components of the company, among others; owner interests (stakeholders), IT users and even IS / IT inspectors. In general IT governance is an endeavor ensure IT management to support and even align with a company's business strategy or organization carried out by the board of directors, executive management, and IT management Therefore, a broad assessment and supervision of the readiness level of IS / IT governance are needed, especially in the SI e-SPT, which aims to measure the level of maturity (maturity level) in the IT process and measure the suitability between business needs and IT goals in achieving the organization effectively and using human resources efficiently. One of the standards used in assessing IS / IT governance's maturity level is to use a framework called COBIT 4.1 issued by ISACA. The COBIT 4.1 framework can help organizational management to identify and control business risks due to the use of IS / IT. Besides, using the COBIT framework can also provide policies that may be used by management to achieve business goals.

The COBIT definition is a set of best practice frameworks for traders information technology manager. The IT Governance Institute (ITGI) and the Information System Audit Control Association (ISACA) compile the same COBIT equipped with IT balanced scorecard, more details COBIT is divided into COBIT product family, namely: executive summary, controlling objectives, framework, audit guidelines, implementation, equipment, and management guidelines useful and needed by auditors, IT users, and managers. COBIT by definition means a proven set of best practice for IT governance that is able to support auditors or auditors, users or referred to as user, and management by associating gaps with business receipts, mandatory monitoring and IT technical issues. Usefulness of COBIT for examiners because it can help in identifying IT or controlling problems. The reason COBIT is useful for IT users is because it gets the confidence in the reliability of system applications to use. Meanwhile, the the manager produces benefits on investment decisions in the field of technology along with infrastructure, laying out a strategic plan, deciding information design, and provisions on the arrangement or acquisition of equipment. Meanwhile, variety is expected reliability of information systems contained in the industry so that business decisions are based on

available information (ITGI, 2007b). Common means, the use of COBIT to achieve IT Governance in a company. COBIT relationship with management requirements from the side gap between business risk, control requirements and IT technical issues, as well best business practices covering the whole of IT and its relationship to the company's business process and describe the arrangement of activities that are reasonable and processed and controlled effectively. The COBIT framework consists of some directions (guideline), which are:

1. Control Objectives : Control objectives are divided into 4 objectives of superior level supervision leading in 4 domains, namely: organizer or frequent design also referred to as organizational planning, revenue and leader mentoring, dispatch and support, and monitoring and evaluation.
2. Audit Guidelines : The audit manual contains 318 detailed control objectives to make it easier for the auditors to provide management assurance and suggestions rectification.
3. Management Guidelines : Contains a guide, both publicly though specific about just about anything that needs to be carried out, especially in order to be responsible for the problem.

The benefit of COBIT for managers is that it provides a foundation for completion andprofits related to IT. The capture of intrinsic certainty, because COBIT supports management in defining the IT strategy design, defining information design, get the IT hardware and software that is needed inside implementing IT strategy, ensuring continuous service, and monitoring IT system performance. The benefit of COBIT for IT users are guaranteed control, reliability and governance processes. Meanwhile, the benefit of COBIT for auditors is that it makes it easier to describe issues regarding IT control in the company's IT infrastructure as well as verifying the results of audit findings. The advantages of COBIT according to (Jogiyanto and Abdillah, 2011) are on information systems security governance structures linked into the stack IT governance is broader in scope. However, COBIT also provides an array the recipient's work Apart from being a guarantor of information system security COBIT can also be used as a work arrangement for an IT management system so that it is connected to other organizational systems through a series of processes. The cornerstone of COBIT is the powerhouse of IT. IT resources: applications, information, infrastructure, Human Resources (HR) processed by the IT process with obtaining IT goals, taking responsibility for IT and business management requests organizational goals. COBIT is devoted to matters which are only desired for the achievement of management and control with IT and is placed as guide. The basic principles of COBIT are found in pictures below:
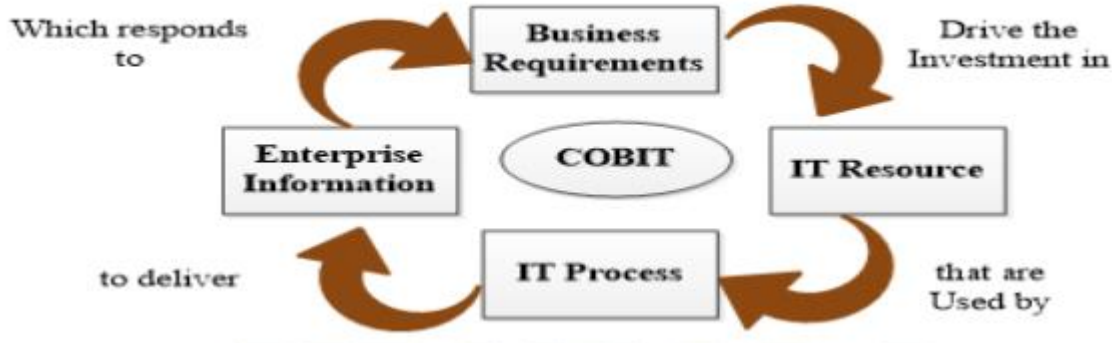

Figure 1. The basic principles of the COBIT Framework

COBIT (Control Objectives for Information and related Technology) is a benchmark for the application of information technology management and a group of IT best practice archives for IT governance that make it easier for auditors, management, and users to connect (gap) between business risks, control needs, and technical matters. COBIT was developed by the Information Technology Governance Institute (ITGI), which was part of the Information Systems Audit and Control Association (ISACA) in 1992. COBIT provides guidance that leads to on business. COBIT is a way to use IT governance. COBIT too in the form of a work structure used by an organization in conjunction with other resources to determine a general provision in the form of guidance on a more specific environment. In an organized manner, COBIT consists of a unit of purpose IT controls designed to simplify the audit process for auditors. The first time COBIT was published in 1996 with COBIT version 1 which was emphasizing the audit section, in 1998 COBIT version 2 confirmed at the safeguard stage, in 2000 COBIT version 3 led to management, COBIT version 4 in December 2005 and in May 2007 version 4.1 which focuses more on IT governance, and finally on the 13th April 2012 COBIT version 5 which confirms IT governance in the company.

For IT formulation For proper governance, international standard tools are used, one of which is COBIT 4.1 which is is a set of best practices that have been implemented by IT Governance that can help auditors management and users in order to bridge the gap between business risks, needs control and technical problems [8]. Control Objectives for Information and Related Technology (COBIT) 4.1 is a collection of documentation and guidance that directs IT Governance can help auditors, management, and users (users) to bridge the gap between business risks, control requirements, and technical problems. COBIT is

compiled by the IT Governance Institute (ITGI) which is part of the Information Systems Audit and Control Association (ISACA). COBIT 4.1 is a collection of documentation of best practices for Information Technology Governance used to help auditors, management and users to bridge the gap between business risks, needs control and technical problems Currently the COBIT framework does have version 5.0 which has divided IT governance (IT Governance) with management governance, but in this study it is used framework COBIT 4.1 which is still considered optimal for assessing the performance of IS is part of IT Governance [9]. The COBIT framework as a whole consists of directions such as: a). Control Objectives, which consists of four high-level control objectives that are reflected in four domains; b) Audit Guidelines, containing 318 detailed control objectives; c). Management Guidelines, contains directions, both general and specific regarding matters relating to management needs. COBIT version 4.1 in its auditing basis divides organizations into four main domains, namely: Plan and Organize (PO), Acquire and Implement (AI), Deliver and Support (DS), and Monitor and Evaluate (ME).

The audit is a systematic process of obtaining and objectively evaluating evidence relating to the assessment of various economic activities and events to ensure the level of conformity between these assessments and forming criteria and conveying the results to interested users, and this definition was introduced by Singleton (2011). Information system audit is the process of collecting and evaluating evidence for determine whether the information system ela establishes and implements an internal control system adequate, all assets are properly protected and are not misused and guaranteed data integrity, reliability as well as effectiveness and efficiency in the operation of information-based systems computer. The tools that we can use to audit information systems are to use the COBIT framework.Previous research that has been carried out aims to see the extent to which the performance of the information system that studies UNISNU Jepara and provides recommendations for improving governance after its discovery. break out between the current governance and the governance that is expected to be appropriate the framework used (Azizah, 2017). The framework used in this research is COBIT version 4.1 specifically for the domain Supports and supports (DS). The data technique was carried out by means of interviews and questionnaires with sources that have been determined in accordance with the domain and control former. The data analysis method is carried out in the stages of determining the domain, determination, determination of indicators and mapping of the level of maturity. The results of this study are to see the level of maturity (maturity level) in implementation UNISNU e-learning specifically for Jepara on the DS Domain is at level 4 which means scalable and an integrated process that takes place.According to Azhar Susanto (2004), information systems are components of subsystems that are interconnected and work together harmoniously to achieve the goal of processing data into information. According to Jogiyanto (2005: 34), the system can be defined with a procedural approach and can be concluded as an approximation of the interconnected components that form a unity to achieve goals. According to I Putu and I Gusti (2: 2016), the definition of the word information itself has been agreed internationally due to data processing which in principle has more value than raw data Computers are a form of information technology that can process data into information.

According to ISACA (Information Systems Audit and Control Association), information system audit is "the process of collecting and evaluating evidence to determine whether the information system and information technology environment adequately safeguards assets, maintain data and system integrity, provide relevant and reliable information, achieve organizational goals and effectively, consume resources efficiently, and have effect internal controls that provide reasonable assurance that operational and control objectives will be meet." According to Suandy (2016) in his book Tax Law, a notification letter is a letter used by taxpayers to submit the results of tax calculations or payments, which consist of tax objects or non-tax objects or assets and obligations following statutory regulations applies. Information technology The framework that is most often used and reaches all parts of information technology governance is COBIT because COBIT is a framework that focuses on IT environmental practices and integrators. COBIT was also created to be able to coexist with the standards set by management. IT governance is an important part of the successful implementation of good corporate governance. IT governance ensures measuring the effectiveness and efficiency of improving the company's business processes through IT-related structures towards the company's strategic goals. IT governance occupies the best practice in the planning, management, implementation, implementation, and monitoring of IT performance processes to ensure IT really supports the achievement of company goals. With this integration, it is hoped that companies will be able to utilize the information they have so that they can optimize all their resources and business processes to become more competitive. With IT governance, business processes become more transparent, the responsibilities and accountabilities become clearer. Thus, the optimum return on IT investment is achieved while ensuring that all potential IT investment risks are properly anticipated and controlled.

METHOD

The method used in this research is the descriptive qualitative method. The data needed in this method is primary data which will be obtained by distributing questionnaires to KPP employees. The data obtained is then processed by checking the existing data and then making symbols to make it easier to process it. The current maturity level is obtained by answering a questionnaire to KPP employees. The analysis is carried out to assess the maturity level of ongoing information technology governance. This is done by conducting an assessment of the subdomain to determine the maturity level process. After each

subdomain has obtained the maturity level, the authors will combine all the process attribute values to obtain the maturity level of information technology governance for the current process (as-is). The maturity level analysis in question is the user's expectations for how the state of the information system will be in the future, and also the analysis is expected to be obtained from the results of one-to-one interviews with users and employees for the data management process. The analysis of the expected maturity level assessment (to-be) also aims to provide expectations and an overview of the development of information governance that might be carried out. When the values of the current gap level (as-is) and the expected gap level (to be) have been obtained, a gap analysis is then carried out. The information system governance gap analysis is carried out for assistance and direction for improving information governance itself. From the comparison of the level of gaps that will be obtained later, it can be seen which sub-domains are not as expected, so that in the future, suggestions, and input will be made to these sub-domains. The provision of recommendations for each subdomain is expected to be able to help companies achieve maximum results in the existing information governance process.

RESULTS AND DISCUSSION

Domain Plan and Organize

This domain plan and organize focuses on the state of a planning process and aligning IT with an organization, which includes tactics, strategies, and identification of how or the state of IT can play a very important and maximum role in achieving an organization's business goals. Within the domain plan and organize itself, there are ten subdomains and 66 sub-domains.

PO 3.1: Planning technology direction
PO 4.3: IT steering committee
PO 4.7: Responsibilities to account for IT quality PO 4.11: Separation of duties

Domain Aquire and Implement

This domain focuses on activities related to the implementation of IT solutions and their integration with business processes within an organization that aim to realize an IT strategy and cover all changes and all maintenance processes required by a running system to ensure system life cycle is maintained. This domain consists of 7 (seven) sub-processes and 40 (forty) sub-processes.

AI 2.6: Major improvements to existing systems
AI 2.9: Application requirements management
AI 2.10: Software maintenance
AI 4.3: Transfer of knowledge to users

Domain Deliver and Support

This domain consists of the process of fulfilling information technology services and system security as well as the sustainability of services, training and education for users, as well as the maintenance of ongoing data processes. This domain consists of 13 sub domains and 71 sub domains.
DS 5.1: IT security management
DS 7.1: Understand the needs of education and training
DS 7.3: Evaluation of training received
DS 8.4: Incident resolution
DS 9.0: Configure DS repositories and baselines
DS 10.2: Troubleshooting and resolution
DS 10.3: Troubleshooting
DS 11.5: Backu and restoration
DS 13.5 Care and precautions for software

Domain Monitor and Evaluate

This domain focuses on the overall control issues that are applied to the organization, internal and external checks, and independent assurance of the inspection processes that have been carried out.
ME 4.2: Establishing an IT governance framework
ME 4.5: Risk management
ME 4.6: Performance measurement

CONCLUSION

Based on the study results, the authors concluded that the condition of the e-spt information system governance at KPP Office.
1. Overall, the management of e-like information at KPP is at the level of 2.25 or the repeatable but intuitive level. This result is obtained from a questionnaire. It shows that the information technology governance in KPP xxx offices is still below average. The study results found that several domains require more attention, especially in the deliver and support domain. There are several things to note that training and education for users are also useful for achieving business goals, namely, the increasing number of taxpayers who report each year. It is not only the DS domain that has the lowest value, but the AI domain

as well. AI sub-domain is a domain that focuses on major improvements to an existing system. So far, improvements have been made to make the e-like interface friendlier. However, according to some employees, what should be done is to expand the server capacity to have no frequent downtime every year.

2. Four of the twenty answers received are at level 1. One in twenty questions is at level 2. These three sub-domains are domains that interact directly with end-users or taxpayers. These three sub-domains are also the sub-domains that touch the lowest level, so it can be concluded that the services provided by KPP xxx to taxpayers are still not optimal.

From the research and conclusions written by the researcher, the researcher has several suggestions that might be used in the future by the KPP office to improve the governance of e-such information, namely:

a. The steps that must be considered are the KPP office to review and improve information technology governance, especially for the three sub-domains, namely AI 2.6, DS 7.1, DS 7.6, and DS 8.0, following the recommendations given by the researcher.

b. Documenting every existing process to make it easier to make improvements the next day, especially those related to e-such as information systems.

c. Evaluation of information governance in the future can be done using.

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