



Governance and Management of Enterprise IT with COBIT 5 Framework

v2.2 as of March 2014

Importance of Information

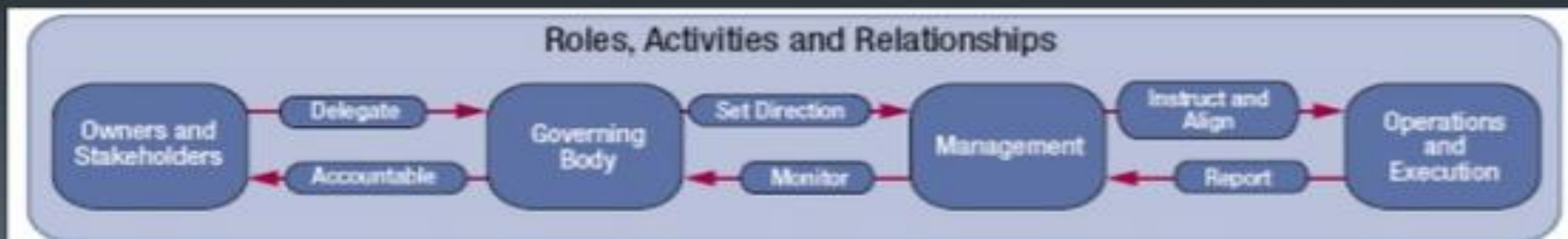


- Information is a key resource for all enterprises.
- Information is created, used, retained, disclosed and destroyed.
- Technology plays a key role in these actions.
- Technology is becoming pervasive in all aspects of business and personal life.

What benefits do information and technology bring to enterprises?

Covering the Enterprise End-to-end

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Applying a Single Integrated Framework ⁵⁵

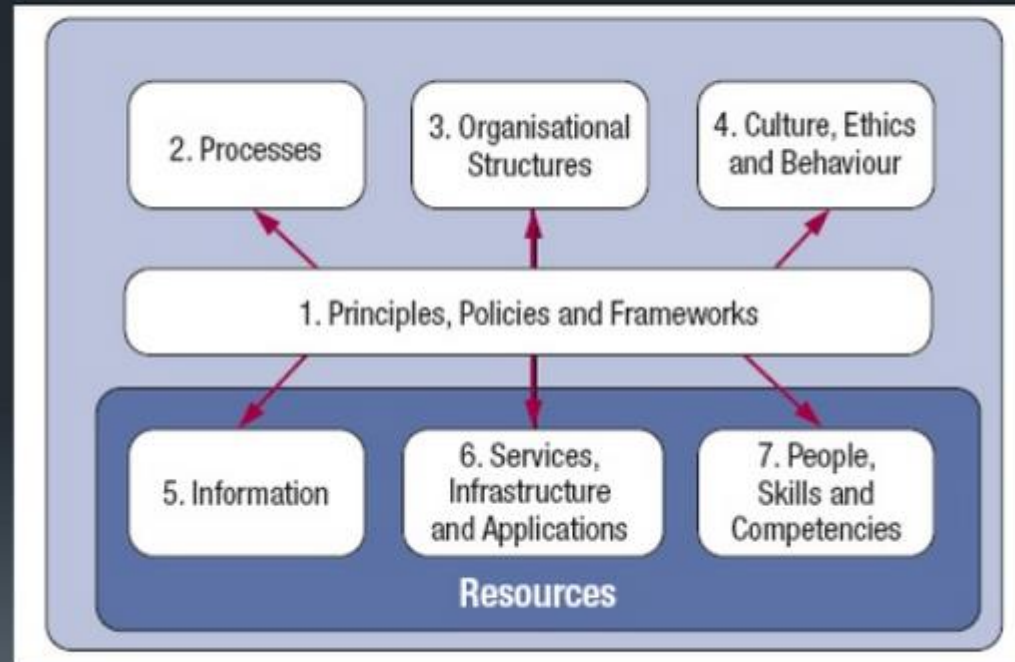
- It aligns with the latest relevant other standards and frameworks:
 - Enterprise: COSO, COSO ERM, ISO/IEC 9000, ISO/IEC 31000
 - IT-related: ISO/IEC 38500, ITIL, ISO/IEC 27000 series, TOGAF, PMBOK/PRINCE2, CMMI
- Use it as the overarching governance and management framework integrator
- ISACA plans a capability to facilitate COBIT user mapping of practices and activities to third-party references

Enabling a Holistic Approach

COBIT 5 enablers are:

- Factors that, individually and collectively, influence whether something will work—in the case of COBIT, governance and management over enterprise IT
- Driven by the goals cascade, i.e., higher-level IT-related goals define what the different enablers should achieve
- Described by COBIT 5 framework in **seven categories**

Enabling a Holistic Approach (cont'd) ⁵⁷



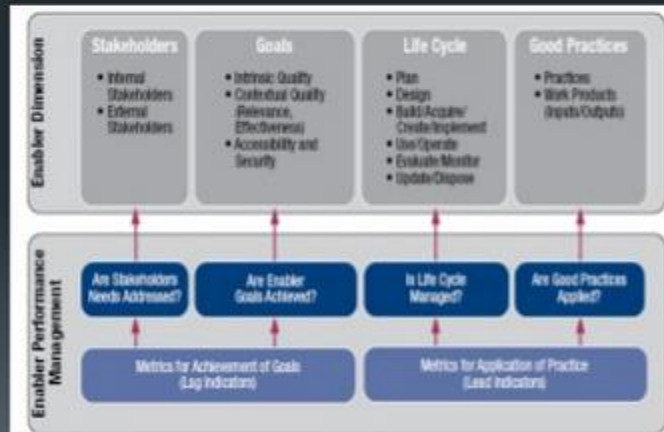
Enabling a Holistic Approach (cont'd) ⁵⁸

1. **Processes**—Describe an organised set of practices and activities to achieve certain objectives and produce a set of outputs in support of achieving overall IT-related goals
2. **Organisational structures**—Are the key decision-making entities in an organisation
3. **Culture, ethics and behaviour**—Of individuals and of the organisation; very often underestimated as a success factor in governance and management activities
4. **Principles, policies and frameworks**—Are the vehicles to translate the desired behaviour into practical guidance for day-to-day management
5. **Information**—Is pervasive throughout any organisation, i.e., deals with all information produced and used by the enterprise. Information is required for keeping the organisation running and well governed, but at the operational level, information is very often the key product of the enterprise itself.
6. **Services, infrastructure and applications**—Include the infrastructure, technology and applications that provide the enterprise with information technology processing and services
7. **People, skills and competencies**—Are linked to people and are required for successful completion of all activities and for making correct decisions and taking corrective actions

Enabling a Holistic Approach (cont'd)

- All enablers have a set of common dimensions:
 - Provides a common, simple and structured way to deal with enablers
 - Allows an entity to manage its complex interactions
 - Facilitates successful outcomes of the enablers

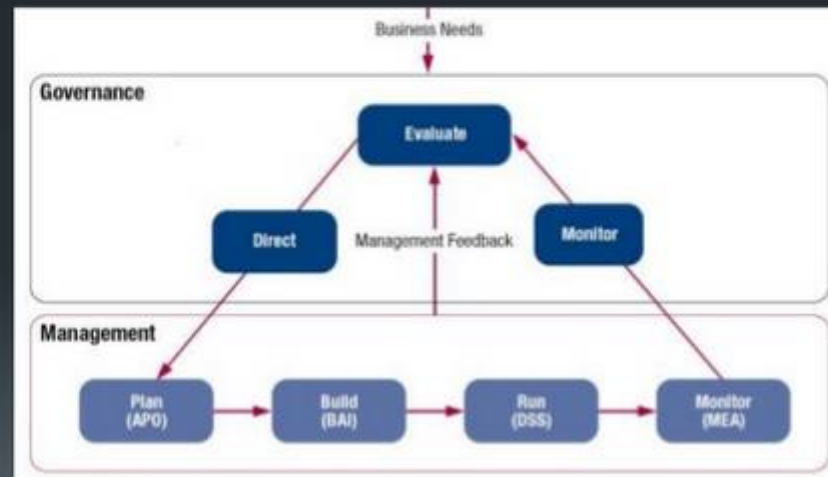
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Source: COBIT® 5, Figure 13. © 2012 ISACA®

Separating Governance From Management 63

COBIT 5 is not prescriptive, but it advocates that organisations implement governance and management processes such that the key areas are covered, as shown.



Source: COBIT 5, figure 15. © 2012 ISACA

The Need for IT Governance

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Organizations require a structured approach for managing these and other challenges

This will ensure that there are agreed objectives for IT, good management controls in place and effective monitoring of performance to keep on track and avoid unexpected outcomes

IT Governance Stakeholders

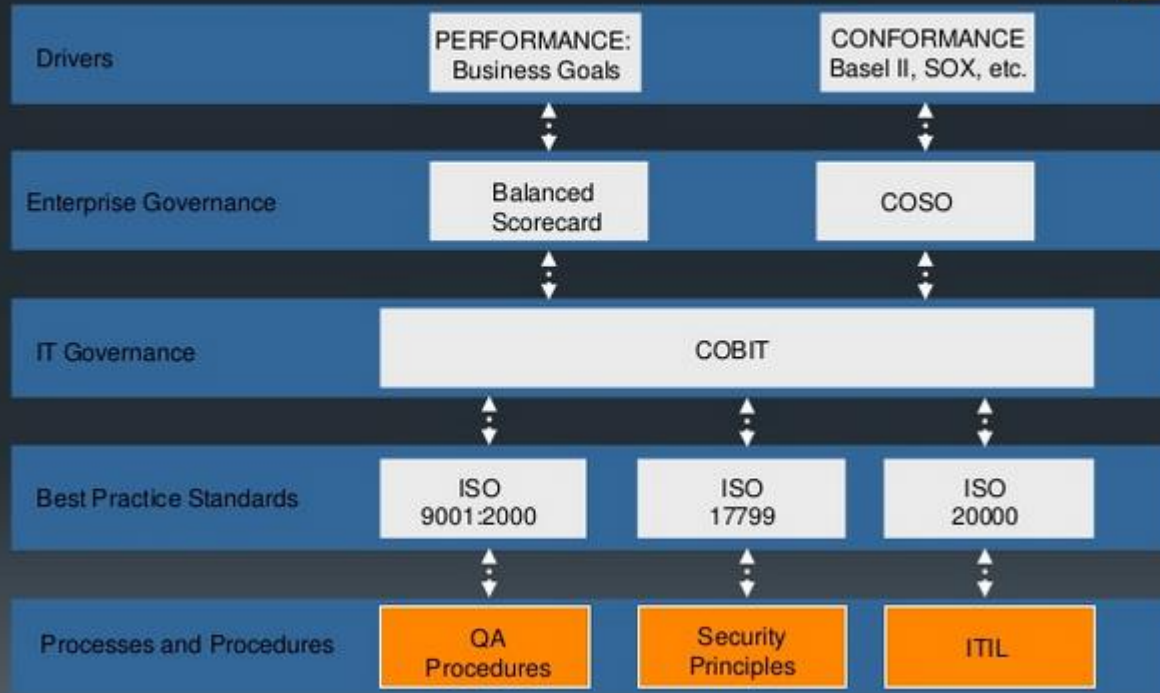
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Board and Executive	Set direction for IT, monitor results and insist on corrective measures
Business Management	Defines business requirements for IT and ensures that value is delivered and risks are managed
IT Management	Delivers and improves IT services as required by the business
IT Audit	Provides independent assurance to demonstrate that IT delivers what is needed
Risk and Compliance	Measures compliance with policies and focuses on alerts to new risks



Where Does COBIT Fit?

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GRC Definitions

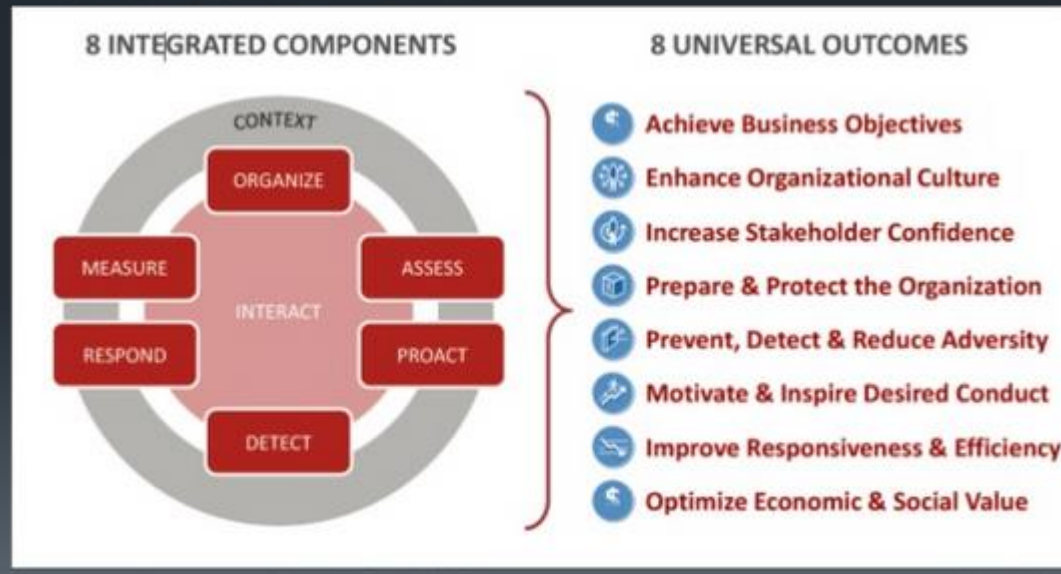
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- **Governance**—Exercise of authority; control; government; arrangement.
- **Risk (management)**—Hazard; danger; peril; exposure to loss, injury, or destruction (The act or art of managing; the manner of treating, directing, carrying on, or using, for a purpose; conduct; administration; guidance; control)
- **Compliance**—The act of complying; a yielding; as to a desire, demand, or proposal; concession; submission

A GRC Model Example

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- From OCEG Red Book GRC Capability Model version 2.1.

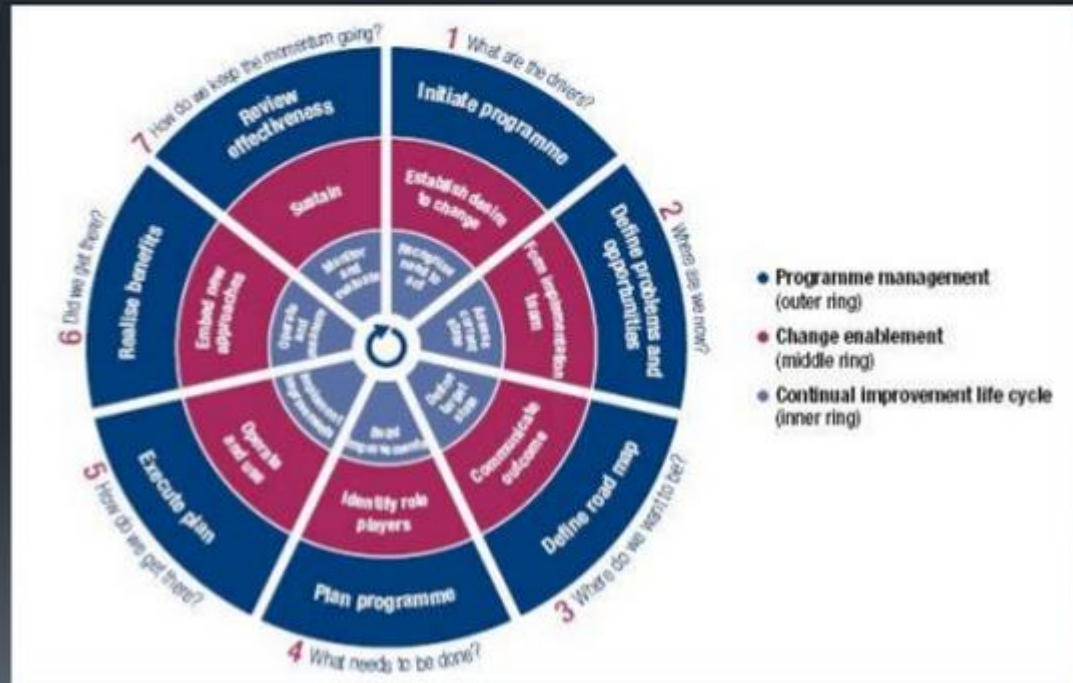


COBIT 5 Implementation

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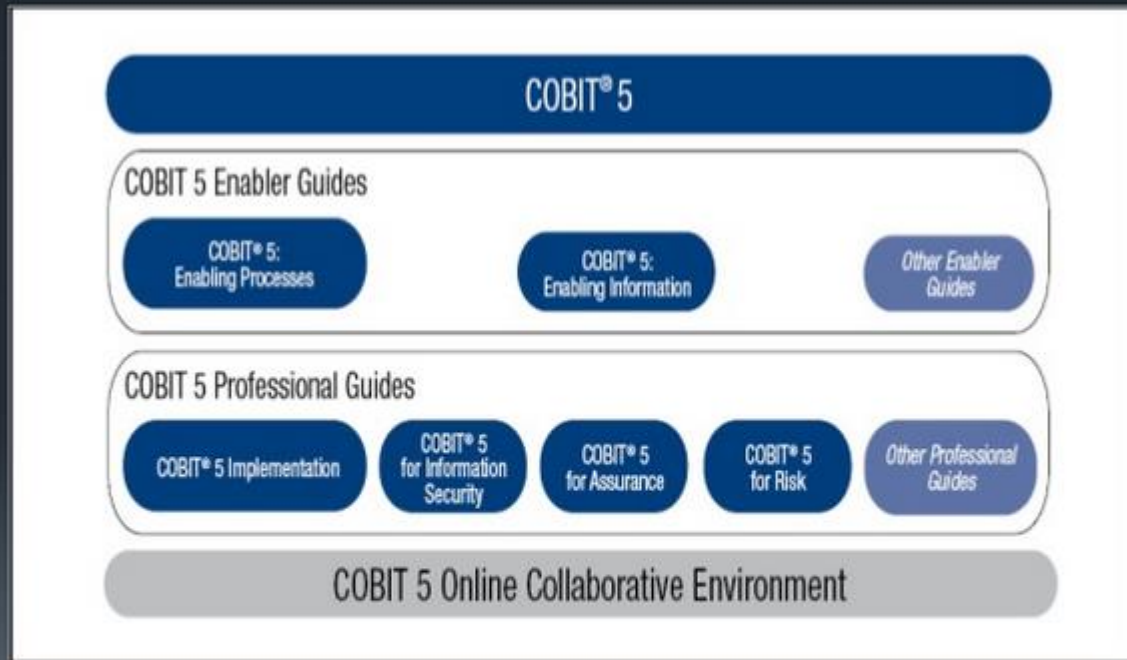
- The improvement of GEIT is widely recognised by top management as an essential part of enterprise governance.
- Information and pervasiveness of IT are increasingly part of every aspect of business and public life.
- The need to drive more value from IT investments and manage an increasing array of IT-related risk has never been greater.
- Increasing regulation and legislation over business use of information is also driving heightened awareness of the importance of a well-governed and managed IT environment.

COBIT 5 Implementation (cont'd) 101



COBIT 5 Product Family

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Latihan

- 1. Jelaskan Audit Sistem Informasi menggunakan Cobit
- 2. Gambarkan teknologi informasi ISO 31.000 dalam cobbit
- 3. Jelaskan hubungan antara informasi dengan teknologi informasi dalam melakukan audit sistem informasi
- 4. Jelaskan kriteria risk management dalam audit sistem informasi
- 5. Sampai sejauh mana cobit berpengaruh terhadap audit sistem informasi akuntans