

EVALUATION OF INFORMATION TECHNOLOGY GOVERNANCE USING THE COBIT 2019 FRAMEWORK: A CASE STUDY

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Abstract. This study examines the implementation of IT governance within a global company experiencing rapid growth through acquisitions, which has led to structural complexity and governance inconsistencies. Using the COBIT 2019 framework, the research applies a mixed-method approach combining qualitative analysis through goal cascade alignment and quantitative capability level assessment. Data were collected from interviews, internal documents, and corporate reports. The findings reveal varying capability levels across processes, with several achieving high maturity (Level 4), particularly in innovation, relationships, knowledge, and project management, while others remain at moderate levels (Level 2–3), especially in program and change management. Key gaps include insufficient formal documentation, limited continuous improvement mechanisms, and lack of integrated measurement practices. The study concludes that while the organization has a strong governance foundation, targeted improvements are necessary to achieve standardized, consistent, and measurable IT governance practices that support sustainable global growth and strategic transformation.

Keywords: IT Governance, COBIT 2019, Capability Level, Digital Transformation, Global Integration

I. INTRODUCTION

The case study company faces a strong urgency to implement IT governance due to intensive acquisition processes within its global growth and business transformation strategy, which have created structural complexity and triggered inconsistencies in governance. An Ishikawa diagram analysis highlights root causes across the domains of people, process, technical, and organizational, underscoring the need for a comprehensive framework such as COBIT 2019 to achieve harmonization and business value, aligned with the company's focus on strengthening global capabilities and sustainability.

In the people domain, the main challenge arises from differences in organizational culture, competencies, and work patterns among acquired entities. Variations in understanding IT governance, risk management, and IT architecture make standardization difficult to adopt. COBIT 2019 is highly relevant here, as it emphasizes culture and behavior as key governance elements, aiming to align individual and team values with the case study company's corporate strategic objectives. The people domain reflects root causes related to culture and competencies. In the context of acquisitions, differences in competency backgrounds, organizational cultures, and work patterns among acquired entities become the main obstacles [1].

The process domain highlights methodological and procedural variations, particularly differences in SOPs for system development, IT risk management, and IT Service Management practices. These inconsistencies lead to operational inefficiencies and increase compliance risks, which are critical in a global and highly regulated business environment.

The technical domain focuses on the heterogeneity of infrastructure and information systems. Continuous acquisitions have resulted in a rapid increase in diverse systems, applications, cloud platforms, and tools across companies, creating significant challenges in integration and technological consolidation.

Finally, the organizational domain emphasizes variations in IT governance structures, committee compositions, oversight mechanisms, and compliance standards among entities. These differences reinforce the urgency of adopting COBIT 2019, which provides end-to-end governance principles, flexibility, and alignment with major standards. COBIT 2019 itself promotes a holistic governance system and an open framework, structured into four key domains—APO, BAI, DSS, and MEA—covering strategic planning, solution development, service delivery, and performance monitoring, making it highly relevant to address the case study company's IT governance challenges.

II. RESEARCH METHODS

This study applies an applied research approach with a case study on the case study company Group Corporation, combining qualitative and quantitative methods. The qualitative analysis aligned corporate strategies (vision, mission, and management reports) with COBIT 2019 elements through Goal Cascade [2], while document observation reviewed secondary data such as Annual Reports, Sustainability Reports, and internal policies. The quantitative analysis formally calculated capability levels using COBIT 2019's rating scale (F, L, P, N) and levels (0–5) [3;4;5]. Data sources included public reports, internal policies, and project documents, with relevant processes determined from the case study company's strategies emphasizing innovation, transformation, and growth.

Data collection involved structured interviews and document observation. Interviews identified IT governance issues and set target capability levels, with input from executives such as Mark Van Bavel (Executive, Head of Architecture). Document observation reviewed secondary and internal evidence of management practices, supported by Janine West (Senior Director Regulatory Compliance). The assessment followed COBIT 2019 methodology [2]: translating strategies into enterprise and I&T goals, defining target capability levels, measuring current levels, and conducting gap analysis. The case study company set the target at Capability Level 3 (Well Defined) to ensure governance processes, especially those related to projects and innovation, are standardized, documented, and consistently implemented globally to support "Quality Growth."

III. RESULT AND DISCUSSION

Measurement Results

Based on the assessment results, the measurement of IT Governance capability at the case study company, assessed using COBIT 2019 [2;6], reveals a diverse range of maturity levels across the evaluated sub-practices. APO04 (Managed Innovation) and APO08 (Managed Relationships) achieved capability level 4, indicating strong maturity in fostering innovation and managing organizational relationships. BAI01 (Managed Programs) and BAI05 (Managed Organizational Change) were assessed at capability level 2, reflecting the need for significant improvement in program governance and organizational change management.

Meanwhile, BAI02 (Managed Requirements Definitions), BAI06 (Managed IT Changes), and BAI07 (Managed IT Change Acceptance and Transitioning) reached capability level 3, demonstrating moderate maturity with potential for further enhancement. In contrast, BAI03 (Managed Solutions Identification and Build), BAI08 (Managed Knowledge), and BAI11 (Managed Projects) attained capability level 4, signifying well-established practices in solution development, knowledge management, and project execution. Overall, these findings highlight that while several processes are already operating at a high level of capability, certain areas remain below the organizational target and require strategic improvement to achieve higher levels of governance maturity.

APO04 – Managed Innovation

The objective of APO04 management is to encourage, manage, and sustain innovation that aligns with business strategy and generates value for the organization. The assessment results indicate that the current capability level of the APO04 process is at Level 4 (Largely Achieved). All subprocesses at capability level 2 (APO04.01–APO04.04) achieved 100%, indicating that the organization has fully met the requirements of a managed process, as evidenced by the existence of an innovation plan, collaboration-supporting infrastructure, technology monitoring processes, and well-documented mechanisms for collecting innovation ideas. At capability level 3, most subprocesses, including APO04.01, APO04.02, APO04.04, and APO04.05, demonstrated high achievement levels (90–100%), reflecting that innovation processes have been standardized, documented, and consistently implemented, such as the existence of Proof-of-Concept (PoC) processes, technology assessments, and the involvement of technical committees in innovation decision-making. However, the assessment results show that subprocess APO04.06 still demonstrates limited achievement at level 3 (52%) and level 4 (50%), which is the main factor preventing APO04 capability from reaching a higher level. Weaknesses in this subprocess are primarily related to inconsistencies in documenting lessons learned, suboptimal evaluation of innovation benefit realization, and the absence of formal and periodic mechanisms to update innovation plans based on PoC results or innovation implementation performance. This condition indicates that although the organization has strong innovation processes at the planning and execution stages, measurement, control, and continuous improvement processes have not yet developed adequately [7].

APO08 - Managed Relationships

Based on the assessment results, the APO08 process, Managed Relationships at the case study company, demonstrates a strong level of maturity, with most activities categorized as Largely Achieved to Fully Achieved. This indicates that the relationship between IT and business functions is managed in a formal, transparent, and goal-oriented manner, aligned with shared strategic objectives.

At Capability Level 2, the process is Fully Achieved with a score of 97%. This achievement reflects that IT–business relationships are supported by formal mechanisms such as the roles of Business Owner, Product Owner, Application Owner, and representation of relationship managers through business sector heads. In addition, the case study company has established structured relationship control mechanisms, including complaint status reports, incident escalation procedures, and satisfaction surveys for both clients and employees. The presence of Client Satisfaction Surveys and Employee Engagement Surveys demonstrates that business–IT relationships are monitored using clear performance indicators rather than informal perceptions, while integrated incident reporting to headquarters shows that stakeholder relationships are managed in a structured manner during critical situations. These conditions confirm that the essential characteristics of Level 2—planned, monitored, and controlled processes—are well fulfilled [7].

At Capability Level 3, the case study company has also Fully Achieved maturity with a score of 94%. The assessment results show that business–IT relationship management practices are supported by formal policies and frameworks, including business–IT relationship management policies, change communication policies, and incident escalation procedures. The relationship between IT and business extends beyond operational activities and is integrated into strategic processes such as Order Acquisition, Project Review Committee, and investment planning based on net present value. Furthermore, IT plays a significant role as a strategic business partner, not only as a technical service provider but also as a contributor of strategic input in business decision-making. This demonstrates that APO08 is embedded into organizational work patterns and culture rather than being limited to specific units or individuals [7]. However, despite the overall standardization, some aspects remain inconsistent, such as the absence of a structured stakeholder register across all programs and incomplete documentation of non-critical complaint escalation procedures. This indicates that while Capability Level 3 has been achieved, further strengthening is required to ensure consistency across all contexts of implementation [7].

At Capability Level 4, the case study company has Largely Achieved maturity with a score of 82%. At this level, processes are predictable because they are controlled using quantitative data and metrics. In the context of APO08, the case study company has demonstrated maturity through the use of business–IT relationship performance indicators, such as customer satisfaction scores (7.9/10), client retention rates (96%), and employee engagement rates (83%). These data are not only collected but also analyzed to evaluate the quality of IT–business relationships. Moreover, the measurement results are utilized as discussion material in internal workshops and service improvement forums, showing that the relationship management process is increasingly data-driven rather than relying solely on managerial intuition [7]. Nevertheless, the predictability mechanism is not yet fully complete, as not all measurement results are systematically translated into a documented and continuously traceable portfolio of service improvement initiatives. Consequently, although APO08 at the case study company exhibits strong characteristics of Capability Level 4, its maturity remains in the early predictable phase and is not yet fully optimized across all subprocesses.

In conclusion, based on the analysis of Capability Levels 2, 3, and 4, the APO08 process at the case study company has reached Capability Level 4 (Predictable Process), with certain aspects such as continuous improvement mechanisms still positioned at Level 3 (Established Process). Overall, business–IT relationships are well managed, standardized, and increasingly data-driven, though further reinforcement is required to integrate measurement results into a structured and sustainable service improvement program.

BAI01 - Managed Programs

Based on the assessment results, the BAI01 process (Managed Programs) at the case study company is positioned at Capability Level 2 (Managed Process), with achievement levels ranging from Largely Achieved (50–85%) to nearly

Fully Achieved in certain subprocesses. This outcome indicates that the case study company already has structured and documented program management practices, although there remain gaps in aspects of governance formality, document integration, and continuous evaluation mechanisms [7].

In subprocess BAI01.01, the case study company demonstrates relatively strong maturity with an achievement level of 85%. The organization has established a standardized program management approach documented through specific SOPs covering nearly all disciplines of program management, including scope, resources, risks, costs, quality, time, communication, and benefit realization. Supporting elements include a program management policy, standardized templates such as the Project Charter Template and Change Request Form, and systems like the GNTAP Board to manage requests. The governance documentation ecosystem is also comprehensive, ranging from the S&A playbook to operational policies such as BCM and Change Management. However, a critical weakness lies in the absence of evidence that this program management approach is periodically evaluated and updated based on lessons learned or changes in the business and technological environment. This shows that the continuous improvement mechanism is not yet fully mature, even though the foundational framework is strong.

In subprocess BAI01.02, the assessment results show an achievement of 78%, categorized as Largely Achieved. The Integrated Report documents strategic executive involvement in programs, but no formal evidence was found in the form of decrees establishing a Steering Committee, meeting minutes appointing sponsors, or lists of program committee members for specific initiatives. This indicates that strategic support exists but is not fully documented formally within each program context. Regarding program manager appointments, no official letters were found designating individuals as program managers for specific initiatives, although job descriptions, CVs, and professional certifications demonstrate that program managers' competencies are aligned with their responsibilities. For the business case aspect, technical proposals exist that outline problems, solutions, and program specifications. However, shortcomings include the absence of a signed project charter from sponsors, lack of explicit strategic justification, no comparative analysis of alternative solutions, and no separate and detailed ROI/NPV financial analysis. In terms of benefit planning, no formal Benefits Realization Plan was found that maps benefits, benefit owners, and measurement KPIs. Nevertheless, the existence of the Brag Book and sustainability reports indicates that benefit tracking is conducted operationally, though not yet structured in a formal format consistent with COBIT 2019 practices.

In subprocess BAI01.04 – Develop and Maintain the Program Plan, with an achievement of 80%, the case study company has produced various program planning artifacts such as the Program Management Master Plan, Gantt Chart, RAB, Resource Plan, and technology and infrastructure planning documents. The Gantt Chart is sufficiently detailed in showing project timelines within the program but does not explicitly illustrate interdependencies among projects or activities. Furthermore, no integrated program budget

document was found in the form of a Program Budget Sheet covering all costs throughout the program's economic life cycle (both CAPEX and OPEX). A formal Benefits Register tracking financial and non-financial benefits is also absent. In resource management, the case study company has a detailed Resource Plan, including VM requirement scenarios (400 vs 1200), supported by a Capacity Policy. However, no Program RACI Matrix or official program organizational structure was found to clearly map roles and responsibilities within the governance hierarchy. This indicates that planning processes are operationally implemented but not yet fully integrated into a holistic formal documentation framework.

Overall, the assessment results show that the BAI01 – Managed Programs process at the case study company has reached Capability Level 2 (Managed Process), where program management practices are structured, documented, and consistently applied in daily operations. The case study company already has a strong foundation in the form of internal standards, policies, and various supporting program management artifacts. However, several critical gaps hinder advancement to the next level, particularly in aspects of formal governance and integrated documentation. Key weaknesses include the absence of formally documented sponsor and steering committee appointments, lack of signed mandates and project charters, absence of structured benefits realization plans and registers, and lack of periodic evaluation and updates to program management approaches based on organizational learning.

By strengthening formal documentation, clarifying program governance structures, integrating all planning artifacts into centralized documents, and implementing continuous improvement mechanisms based on lessons learned, the case study company has significant potential to elevate the capability of the BAI01 process to Capability Level 3 (Established Process) in alignment with the COBIT 2019 framework.

BAI02 – Managed Requirements Definitions

The overall result is Level 3 (Largely Achieved). At Level 2, the case study company achieved 95%. This reflects the organization's ability to ensure that all stakeholder requirements are considered, captured, prioritized, and recorded in a manner that is easy to understand. Business requirements are well expressed, identifying gaps between current and desired capabilities, as well as user interactions with solutions, as evidenced by the design repository process involving Current State analysis, Future State Vision, and Future State Design.

In addition, information, functional, and technical requirements are defined and prioritized based on user experience (UX) and user interface (UI) design, involving both business owners and technical owners. For solution acquisition and development, GNTAP (Global New Technology Adoption Process) serves as a formal mechanism, with the Architecture Review Board (ARB) and Technical Committee ensuring alignment with the organization's architecture and technical standards. The Solution Committee also plays a role in conducting feasibility studies and evaluating alternative solutions.

At Level 3, the case study company achieved 84%. The organization ensures that requirements comply with corporate policies and standards, enterprise architecture, strategic I&T plans, security requirements, and regulations through decision criteria such as Architectural Conformance, Strategic Fit, and Feasibility & Risk Assessment. Information controls are embedded into business processes and the I&T environment to address information risks and comply with legal requirements, with ARB and the Technical Committee approving technical and architectural guardrails that include security standards.

Procedures for defining and maintaining requirements, as well as requirements repositories, have been defined and implemented, supported by IT Governance Forums and the Non-Technical Service Catalog. Requirement validation is conducted through peer review, model validation, or operational prototyping, with the Technical Committee receiving inputs such as Proof of Concept (PoC) and Pilot. High-level acquisition/development plans are translated from the preferred course of action, with the IT Leadership Committee making high-level I&T investment decisions.

However, there is a slight weakness in identifying risks related to quality, functional, and technical requirements, which only achieved 50% in this activity, even though Feasibility & Risk Assessment by the committee and Zero Trust Architecture demonstrate the handling of security risks. Business sponsors or product owners also make the final choice of solutions and high-level designs with stakeholder approval.

BAI03 – Managed Solutions Identification and Build

The percentage, which predominantly falls within the range of 80%–100%, indicates that the BAI03 process (Managed Solutions Identification and Build) at the case study company is positioned at a strong Established maturity level (Level 3) with partial achievement at Level 4. The design process (BAI03.01) and integration process (BAI03.02) are standardized through Key Architecture Artifacts and ARB Reviews, which are the main characteristics of Level 3. Furthermore, every critical activity, including design, change control, and handover, is executed with formal authority through the IT Leadership Committee.

The gaps identified in BAI03 are not due to the absence of processes but rather stem from factors that typically limit progress from Level 3 to Levels 4 or 5, namely the lack of detailed measurement evidence required for advancement to Level 4 [7]. These gaps include the absence of a documented quality assurance plan with detailed measurement evidence, the lack of an updated service portfolio where maintenance activities are periodically analyzed to identify abnormal trends indicating underlying quality or performance issues, as well as to assess the cost/benefit of major upgrades or replacements as alternatives to maintenance. Additionally, there is no evidence of transaction audits or well-documented root cause identification of processing errors. Finally, the impact of choosing a development methodology has not been formally documented.

This analysis demonstrates that while the case study company has established and standardized processes for solution identification and build, the absence of detailed

measurement mechanisms and documentation prevents the organization from fully achieving Capability Level 4.

BAI05 – Managed Organizational Change

The objective of BAI05 management is to manage organizational change in order to maximize the success of corporate change adoption by focusing on people, culture, and business processes. Based on the assessment results, the current capability level (as-is) shows that the BAI05 process is at Capability Level 2. There is a gap from the target Level 3 in two subprocesses, BAI05.06 and BAI05.07. The case study company demonstrates high scores in change planning and motivation.

BAI05.01 (Establish the Desire to Change) achieved 97%, meaning the organization is highly effective in building motivation for change. Evidence shows communication from executive management committed to change. In addition, they effectively communicate the drivers of change (such as risks from intensified competition and climate risks) while highlighting major opportunities, including potential revenue of ¥210 billion JPY from cloud business and the vision of “Quality Growth.”

BAI05.04 (Empower Role Players and Identify Short-Term Wins) achieved 100%. The company excels in preparing human resources and securing early successes. This is demonstrated through AI Talent Development. The case study company has a structured Generative AI talent development roadmap, targeting 15,000 professionals by the end of FY2024. Quick wins have been prioritized, such as the target of increasing software development productivity by 20% in FY2025 and achieving 70% efficiency improvements in specific cases using generative AI.

The main weaknesses lie in the embedding and sustaining phases of change, namely BAI05.06 and BAI05.07. Assessors could not find processes that were defined, documented, and consistently implemented across the organization.

BAI05.06 (Embed New Approaches) achieved 50%. No records or documentation were found indicating that organizational change has become part of employees’ day-to-day operational processes. This shows that although changes have been launched, the formalization and transfer of operational responsibilities from project teams to business process owners (BAI05.06.01) have not been consistently documented and verified.

BAI05.07 (Sustain Change) achieved 75%. This means that although top management commitment is strong (100%), the company has not fully measured the adoption of new practices and procedures (BAI05.07.02) or formalized a sustainable knowledge transfer plan (BAI05.07.03), which are essential to ensure that changes are not forgotten over time.

BAI06 – Managed IT Changes

The case study company demonstrates a good level of maturity in IT change management, with an overall result of Level 3 (Largely Achieved). At Level 2, the case study company achieved 98%, which indicates that the organization has highly structured processes for managing change. Formal change requests are utilized with requirements gathering documented in Confluence and SharePoint. All change requests are categorized into Standard, Normal, or Emergency and linked to the affected Configuration Items (CI).

Change prioritization is carried out based on business and technical requirements, resources, as well as legal and regulatory reasons, with mandatory risk assessments for all types of changes. Formal approval for changes involves business process owners, service managers, and I&T technical stakeholders, with Standard changes pre-approved, while Normal and Emergency changes require multiple levels of approval. All approved changes are strictly planned and scheduled, including implementation plans, backout plans, and test plans. Emergency changes are explicitly defined, requiring approval from the Change Manager, SME, and eCAB, with provisions for retrospective authorization. Change documentation includes implementation, backout, and test plans, along with accurate and consistent recording of CI.

However, at Level 3, the achievement decreases to 69%. Although change request planning and evaluation are structured, sources do not explicitly mandate specific impact assessments on Business Continuity Plans (BCPs) or implications for security and privacy. Integration of change management with external service providers is also less detailed, particularly in verifying specific impacts on contractual requirements and Service Level Agreements (SLAs). A significant gap was identified in verifying the revocation of all emergency access arrangements after changes are implemented, as this verification procedure is not clearly documented. In addition, appropriate retention periods for change documentation, as well as system and user documentation before and after changes, are not explicitly defined [7].

BAI07 – Managed IT Change Acceptance and Transitioning

The objective of BAI07 management is to ensure that new IT solutions are accepted and transitioned into the production environment in a secure and reliable manner, consistent with agreed outcomes. Level 3 indicates that the BAI07 process has been well defined and is operated using organizational assets in an organized manner [7].

The current capability level (as-is) has reached Level 3. This interpretation means that the case study company has a formal and structured methodology. The strength of BAI07 lies in the planning and acceptance testing phases. Implementation planning, including broad strategies, resource requirements, and updates to BCP, has been thoroughly conducted and documented according to the applicable change and release flow. Testing plans, including SIT and UAT, are developed based on risk assessments and meet both internal and external accreditation requirements. Test results are communicated to customers (business units) in easily understandable documents, such as “PPM Management.”

However, gaps appear in subprocesses that failed to achieve Fully Achieved (F) at Level 3, such as post-production support and stabilization after release, where complete documentation was not found. This means that the transition from project teams to operational teams (DSS02) is not supported by additional resources during the stabilization of new systems. Weaknesses are also evident in testing execution, for example, the absence of clear evidence of implemented test scripts to verify security and privacy, or

insufficient tracking of test results against defined success criteria. Although the test environment is separated from production, the protection of sensitive test data and the retention or disposal of test results remain weak. Additional weaknesses are reflected in the lack of formal planning for backup data retention and archiving to meet business and regulatory compliance requirements. Although Post-Implementation Reviews (PIR) are conducted in accordance with policy, evidence of the implementation of remedial action plans following PIR could not be demonstrated.

BAI08 – Managed Knowledge

The objective of BAI08 management is to ensure that organizational knowledge is systematically managed, accurate, and easily accessible to support the effectiveness of IT governance and management. The assessment results show that the current capability level of the BAI08 process is at Capability Level 4 (Largely Achieved). The BAI08 process demonstrates strong performance at capability level 2, particularly in subprocesses BAI08.01 and BAI08.03, which each achieved 100%. This indicates that the organization has successfully identified knowledge users, defined information needs, categorized knowledge sources, and provided basic mechanisms to enhance awareness and training related to knowledge management [7].

At capability level 3, the assessment results show that most subprocesses achieved high levels of performance, such as BAI08.01 (100%), BAI08.02 (96%), and BAI08.03 (100%). This reflects that knowledge management processes have been standardized, documented, and consistently implemented across the organization. Activities such as knowledge classification, tagging mechanisms, provision of published repositories, and execution of knowledge transfer through formal learning techniques demonstrate that the organization has applied systematic processes in managing various forms of knowledge, both structured and unstructured. However, subprocess BAI08.04 only reached 67%, indicating that mechanisms for evaluating knowledge usage and updating content are not yet fully mature. The main weakness lies in the absence of outputs such as knowledge use evaluation results, which are necessary to assess the relevance, effectiveness, and utilization of knowledge in supporting business processes.

At capability level 4, the assessment results show that the measurement of knowledge usage and evaluation of its impact on governance has not fully met the criteria. Subprocess BAI08.03 only achieved 17%, while BAI08.04 remained at the same level (67%). The lack of quantitative evaluation mechanisms and systematic feedback cycles prevents the organization from ensuring that the quality and relevance of knowledge are continuously monitored.

BAI11 – Managed Projects

From the overall percentage assessment, it is evident that most activities and outputs fall within the range of 90% to 95% (Largely to Fully Achieved). This indicates that the case study company possesses a highly mature, structured, and well-documented IT Governance Framework [7]. However, the scores rarely reach 100% and frequently remain in the 90%–95% range, which suggests the existence of a consistent gap.

This gap is not caused by the absence of processes but rather by factors related to formality, consolidation, and adoption at the operational level.

One of these factors is the aspect of Independent Validation (Assurance Gap). Although assurance mechanisms exist (for example, through ARB), the level of independence in Validation and Verification (IV&V) may not be described in as much detail as required by COBIT. Another factor is the focus on processes rather than evidence of full adoption. Documentation emphasizes “what” should be done (Define, Apply, Maintain), but it does not explicitly detail “how” to ensure that the entire organization, across all projects, consistently applies all PMO best practices, including the tracking of metrics related to the use of best practices.

IV. CONCLUSIONS

Based on the analysis of IT Governance capability measurement at the case study company, it can be concluded that the organization predominantly adopts the BAI (Build, Acquire, and Implement) domain due to its alignment with the core business, strategic role, and commitment to transformation and reliability of global-scale IT services. The BAI domain, which includes processes such as BAI05, BAI07, BAI11, and BAI08, fundamentally addresses the acquisition, development, implementation, and management of changes in IT solutions, in accordance with the COBIT 2019 Core Model structured around PBRM (Plan, Build, Run, Monitor).

The measurement results indicate that out of ten processes assessed, two processes achieved capability level 2, three processes reached capability level 3, and five processes attained capability level 4. Recommendations are provided based on the gap between the measured capability levels and the organization’s targeted capability levels, with the aim of guiding the case study company to improve and achieve higher capability levels or at minimum meet the established targets.

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