

ABSTRAK

Divisi CS Bersih CV Cococreative Lentera Indonesia saat ini menghadapi tantangan tata kelola teknologi informasi berupa belum adanya dokumen SOP tertulis, koordinasi peran yang kurang optimal, serta risiko ketidakakuratan aliran data transaksi pesanan massal seiring adanya rencana ekspansi bisnis layanan Maklon sebagai mitra pemasaran (*marketing partner*) bersama pihak ketiga, di mana proses pengemasan, penanganan retur, dan pengiriman barang tetap dikelola langsung oleh CS Bersih. Penelitian ini bertujuan untuk mengukur tingkat kematangan aktual tata kelola sistem informasi penjualan platform TikTok Shop serta menghitung celah kesenjangan operasional yang terjadi, dengan mempertimbangkan urgensi stabilitas, ketepatan waktu pengiriman, dan transparansi aliran data transaksi menyusul kendala penyeteroran biaya produk terjual pada periode layanan Maklon sebelumnya di tahun 2025. Menggunakan metode deskriptif kuantitatif yang didukung pendekatan kualitatif, pengumpulan data dilakukan melalui observasi lapangan, wawancara mendalam, serta penyebaran kuesioner skala Likert 5 tingkat kepada 9 responden *multi-stakeholder* internal dan eksternal dengan memfokuskan audit pada kombinasi domain COBIT 5 DSS01 (*Manage Operations*) dan DSS02 (*Manage Service Requests and Incidents*). Hasil penelitian menunjukkan domain DSS01 memperoleh indeks rata-rata 4,18 pada Level 4 (*Managed*) yang berarti prosedur operasional harian retail telah berjalan terukur dengan baik, sementara domain DSS02 memperoleh indeks rata-rata 3,49 pada Level 3 (*Defined*) yang menunjukkan manajemen respons insiden baru sebatas diimplementasikan secara baku. Perbandingan terhadap target ideal Level 5 (*Optimising*) menghasilkan nilai kesenjangan rata-rata domain DSS01 sebesar 0,82 dan domain DSS02 sebesar 1,51, sehingga dirumuskan rekomendasi perbaikan taktis berupa standarisasi dokumen SOP digital, pembuatan draf kesepakatan tingkat layanan (*Service Level Agreement*) tertulis bersama mitra logistik, penyusunan logbook kendala digital, serta pelatihan eskalasi pusat bantuan platform guna mendukung keberlanjutan ekspansi layanan Maklon perusahaan.

Kata kunci: Audit Sistem Informasi, COBIT 5, DSS01, DSS02, TikTok Shop.

ABSTRACT

The The CS Bersih division of CV Cococreative Lentera Indonesia currently faces information technology governance challenges, such as the unavailability of formal written SOP documents, suboptimal role coordination, and the risk of mass transaction data flow inaccuracies due to the strategic plan to expand Maklon services as a marketing partnership with third parties, in which the packing, return handling, and shipping processes remain fully managed by CS Bersih. This research aims to measure the actual maturity level of IT governance within the TikTok Shop sales platform system and evaluate the gap analysis, taking into account the urgency of stability, shipping-deadline accuracy, and transaction data transparency following prior challenges in fee remittance during an earlier Maklon service period in 2025. Utilizing a quantitative descriptive approach supported by qualitative analysis, data collection was carried out through field observations, in-depth interviews, and the distribution of a 5-level Likert scale questionnaire to 9 internal and external multi-stakeholder respondents, focusing the audit on a combination of the COBIT 5 DSS01 (Manage Operations) and DSS02 (Manage Service Requests and Incidents) domains. The research results indicate that the DSS01 domain obtains an average index value of 4.18 at Level 4 (Managed), meaning that daily retail operational procedures have run in a measurable manner, while the DSS02 domain obtains an average index value of 3.49 at Level 3 (Defined), showing that incident response management has only been implemented standardly. The comparison against the ideal target at Level 5 (Optimising) generates average gap values of 0.82 for the DSS01 domain and 1.51 for the DSS02 domain, leading to the formulation of tactical improvement recommendations including the standardization of digital SOP documents, the drafting of written Service Level Agreements (SLA) with logistics partners, the compilation of digital incident logbooks, and platform help center escalation training to support the sustainability of the company's Maklon service business expansion.

Keywords: Information System Audit, COBIT 5, DSS01, DSS02, TikTok Shop.