



Analisis Skalabilitas Sistem Teknologi Informasi dan Komunikasi: Kasus Ketertundaan Transformasi dan Potensi Penerapan Continuous Auditing
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Analisis Skalabilitas Sistem Teknologi Informasi dan Komunikasi: Kasus Ketertundaan Transformasi dan Potensi Penerapan *Continuous Auditing*

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INTISARI

Penelitian ini menganalisis skalabilitas sistem teknologi informasi dan komunikasi (TIK) Universitas Terbuka (UT) Indonesia. Studi ini menjadi penting karena mampu mengidentifikasi adanya hambatan pada perkembangan sistem TIK di UT khususnya pada pembelajaran elektronik dan menganalisis potensi penerapan audit berkelanjutan (*continuous auditing/CA*). Studi ini menemukan hasil bahwa sistem TIK UT mengalami kemandekan. Di samping itu, hidup di negara berkembang, Universitas Terbuka menghadapi berbagai tantangan pada budaya belajar mandiri dan literasi masyarakat Indonesia. Hasil analisis berdasarkan kerangka kerja Teknologi, Organisasi, dan Lingkungan (TOE) serta dimensi-dimensi pada teori jaringan sosial menunjukkan bahwa terdapat ketidakselarasan antara orang, proses, dan teknologi. Selain itu, UT tidak dapat menerapkan konsep-konsep teori jaringan sosial secara komprehensif. Studi ini menyimpulkan bahwa sistem TIK UT tidak cukup terskalakan untuk menangani berbagai penambahan beban; ketimpangan antara strategi dan kapabilitas yang dimiliki mengakibatkan tertundaan transformasi proses bisnis; dan kondisi sistem TIK UT saat ini belum memungkinkan penerapan audit berkelanjutan.

Kata kunci: skalabilitas, sistem teknologi informasi dan komunikasi, jaringan sosial, kerangka TOE, transformasi, dan audit berkelanjutan.



Scalability Analysis of Information and Communication Technology Systems: Case of the Transformation Delay and the Potential of Continuous Auditing Implementing

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ABSTRACT

This study analyzes the scalability of the Indonesia Open University's (IOU) information and communication technology (ICT) system. This study is important because it is able to identify the obstacles on the development of ICT systems in IOU especially in electronic learning and to analyze the potential of the implementation of continuous auditing (CA). This study found that IOU's ICT system experienced stagnation. In addition, living in a developing country, IOU faces various challenges to the culture and society's literacy. The results of the analysis based on the Technology, Organization and Environment (TOE) framework and the dimensions of social network theory show that there is a disharmony among people, processes, and technology. In addition, IOU could not apply the concepts of social network theory comprehensively. Therefore, this study concludes that the IOU's ICT system is insufficiently scaled to handle various load increments; the imbalance between the strategy and capability possessed results in business transformation process delay; and the current condition of the IOU's ICT system has not allowed a CA implementation.

Keywords: *scalability, information and communication technology systems, social networks, TOE implementation, business process transformation, and continuous auditing.*