

Thematic Paper Title	A study of information technology management elements according to the COBIT 5 Framework
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ABSTRACT

A study of information technology management elements according to the COBIT 5 Framework has been derived from concept of governance and management of enterprise IT. Based on Control Objective for Information and Related Technology (COBIT), there are 5 domains that are related to information technology management process: 1. Evaluate, Deliver and Monitor, 2. Align, Plan and Organise, 3. Build, Acquire and Implement, 4. Deliver, Service and Support, and 5. Monitor, Evaluate and Assess. Having effective information technology management process enables an organization to success. Therefore, the objective of this study is to investigate financial and accounting information technology management process of government agencies applying COBIT 5 Framework.

This quantitative study applies questionnaires as a tool for data collection. And samples of this study are the public officers who work in finance and accounting division in Bangkok and provincial. In order to achieve objective of the study, the data were analyzed by descriptive statistic and factor analysis.

The first part of the study indicates that the financial and accounting information technology management process of government agencies includes 6 elements: 1. reviewing financial information systems, 2. planning, 3. processing of financial information systems, 4. evaluating, 5. preparation for the use of financial

information technology systems, and 6. maintenance of devices and systems. Secondly among these 6 elements, respondents gave the most importance to the element named reviewing financial information systems. It is because in this element provide an overview of work processes ranging from system usage policies, equipment in the system, and system security policy. And for the remaining 5 elements respondents gave priority to secondary order.