An Academic Exploration into the Core Principles and Building Blocks of COBIT 5

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ABSTRACT

Recently a new version of COBIT, the good-practice framework for enterprise governance of IT, was released. Although it is not always clearly articulated in its documentation, this new COBIT 5 framework incorporates many concepts and theories out of the IT and general management literature. This paper wants to position COBIT as a framework for enterprise governance of IT, and explores how the core principles and building blocks of the framework are derived from insights from theory and literature. This discussion could help or inspire other scholars to derive potential research questions and hypothesis around this practice-oriented framework, as a basis for future research programs.

Keywords: Balanced Scorecard, Business/Information Technology Alignment, Control Objectives for Information and Related Technologies (COBIT), Enterprise Governance of Information Technology, Information Technology Governance, Information Technology Management, Information Technology Savvy, Organizational System

1. INTRODUCTION

Information technology (IT) has become crucial in the support, sustainability and growth of most enterprises. To overcome the IT productivity paradox as described by Strassman (1990) and Brynjolfsson (1993), this pervasive use of IT calls for a specific focus on enterprise governance of IT (EGIT) (De Haes & Van Grembergen, 2008; Thorp, 2003). Enterprise governance of IT is an integral part of enterprise governance and addresses the definition and implementation of processes, structures and relational mechanisms in the organization that enable both business and IT people to execute their responsibilities in support of business/IT alignment and the creation of business value (Van Grembergen & De Haes, 2009).

In the field, many best-practice frameworks are developed and promoted to guide managers in implementing enterprise governance of IT (Van Grembergen & De Haes, 2009). One of these frameworks is COBIT, of which a new –fifth– version has been released in April 2012 (www.isaca.org). COBIT (Control Objectives for Information and Related Technologies) is a freely available industry framework that
describes a set of best practices for management, control and assurance of information technology, and organizes them around a logical framework of IT related processes.

While organizations are adopting COBIT in practice (Debreceny, 2009; Van Grembergen & De Haes, 2009) still little academic research is available that leverages COBIT as an instrument in executing research programs. However, as many of the core principles of COBIT heavily build on models, concepts and theories out of the IT and general management literature, there are certainly opportunities for COBIT-based research to be explored.

In this article, we discuss how the COBIT 5 framework embraces new and innovative concepts from literature. In this way, this paper wants to provide a basis to explore possibilities to better introduce COBIT in academic literature.

This paper will first define the concept of Enterprise Governance of IT in more detail and will then position COBIT as a framework for enterprise governance of IT. Next, it is explained how COBIT 5 embraces insights from IT and general management literature. Finally, a closing section will bring some concluding remarks together.

2. PAPER DEVELOPMENT APPROACH

The authors of this paper have been actively engaged in the COBIT development the past decade. Since 2001 and up till 2012, they held membership in the COBIT Steering Committees and COBIT Development Groups, groups of international senior practitioners worldwide responsible for continuously driving the development of COBIT forward. In these groups, the author’s mandate was to define and execute new research projects in support of the future evolutions of COBIT. These research projects were built on models and concepts from literature, such as the “Balanced Scorecard” and the concept of “Strategic Alignment”, which each time were refined and framed to fit into the COBIT models and presentations (Van Grembergen & De Haes, 2009).

Based on these experiences in the past decade, the authors want to put forward some of the concepts and models used in the development of COBIT. These insights can help in better explaining the COBIT framework, and in finding opportunities for future research based on COBIT.

3. ENTERPRISE GOVERNANCE OF IT

IT governance is a concept that has increasingly become an important issue in the IT area. It is not exactly clear when the concept as we understand it now originated. In 1998, the IT Governance Institute (www.itgi.org) was founded to disperse the IT governance concept in the practitioner area. In academic literature, articles mentioning IT governance in the title or abstract also emerged in the 1990’s (e.g. Brown & Magill, 1994; Sambamurthy & Zmud, 1999), mostly focusing on the centralization – decentralization debate. In the context of one of the mini-tracks at the academic Hawaii International Conference on Systems Sciences (HICSS), IT governance was defined more from an holistic organizational perspective as “the organizational capacity exercised by the board, executive management and IT management to control the formulation and implementation of IT strategy and in this way ensure the fusion of business and IT” (Van Grembergen, 2002).

After the emergence of the IT governance concepts, the notion received a lot of attention. However, due the focus on “IT” in the naming of the concept, the IT governance discussion mainly stayed a discussion within the IT area. In the field, many IT governance implementations are driven by IT, while one would expect that the business would and should take a leading role (De Haes & Van Grembergen, 2008). Many authors agree that that the involvement of business is crucial (Thorp, 2003; Weill & Ross, 2009; Peppard, 2010) which initiated a shift in the naming of the concept towards
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