Information Technology Governance
Best Practices in Belgian Organisations

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Abstract

IT governance is one of these concepts that suddenly emerged and became an important issue in the information technology area. Some organisations started with the implementation of IT governance in order to achieve the fusion between business and IT. This paper interprets some important existing theories, models and practices in the IT governance domain and derives research questions and research propositions from it. They are the basis for pilot case research in Belgian organisations. Conclusions from these pilot cases are presented in this paper together with implications for further research.
1. IT governance definition

IT governance is high on the agenda of many organisations and receives a lot of attention in both academic and professional literature such as ITGI [8], Peterson [20], Van Grembergen [24] and Weill and Woodham [29]. In this paper we retain two definitions:

- “IT governance is the organisational 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 [24])
- “IT governance is the responsibility of the board of directors and executive management. It is an integral part of enterprise governance and consists of the leadership and organisational structures and processes that ensure that the organisation’s IT sustains and extends the organisation’s strategy and objectives” (ITGI [8])

Governance, from the Greek word “Kubernan”, suggests navigation or the process of continuously orienting and adjusting. This implied meaning of the word governance can be found back in the two definitions referring both to the challenge of IT to continuously align to the changing business needs. Both definitions also focus on the prime responsibility of the board of directors.

Although both definitions are somewhat similar, they differ in some aspects as well. In Van Grembergen’s definition, it is indicated that also IT management is an important player in the IT governance process. However, there is a clear difference between IT governance and IT management. IT management is focused on the effective supply of IT services and products and the management of the IT operations. IT governance in turn is much broader and concentrates on performing and transforming IT to meet present and future demands of the business and the business’ customers (Peterson [20]). The definition of the IT Governance Institute (ITGI) states that IT governance is an integral part of enterprise or corporate governance. ITGI’s “Board Briefing on IT Governance” [8] argues that “IT governance responsibilities form part of a broad framework of enterprise governance and should be addressed like any other strategic agenda item of the board. In simple terms, for critically dependent IT systems, governance should be effective, transparent and accountable.” The market research company IDC [6] concurs: “Just as the cyber world is intertwined with, not independent of, the traditional world, IT governance is not independent of enterprise or corporate governance.”

2. Developing a research framework

As aforementioned, IT governance is on the agenda of many organisations, and high-level IT governance models are being created. The question is how organisations can effectively implement such a high-level model into a sustainable solution. This can be translated in the general research question: How are organisations implementing IT governance to achieve a better fusion between the business and IT?

To answer the above question, three specific research propositions (RP) can be analysed, as shown in Figure 1:
- RP 1: Organisations are using a mix of structures, processes and relational mechanisms to build up an IT governance framework
- RP 2: The chosen mix of structures, processes and relational mechanisms is dependent upon multiple contingencies
- RP 3: A well balanced mix of structures, processes and relational mechanisms will enable better IT governance outcomes

For a better understanding of the proposed research propositions, we will elaborate more on each of them in the following sections.

2.1. **RP1: Organisations are using a mix of structures, processes and relational mechanisms to build up an IT governance framework**

Having developed a high-level IT governance model does not imply that governance is actually working in the organisation. Conceiving the IT governance model is the first step, implementing it into the organisation is the next challenging step. As proposed by Peterson [20] and Weill & Woodham [29], IT governance can be deployed using a mixture of various structures, processes and relational mechanisms. Some examples of these structures, processes and relational mechanisms are provided in Figure 2.

Structures involve the existence clearly defined roles and responsibilities and a diversity of IT/business committees such as IT steering committees and a IT strategy committee. Typically such an IT steering committee is situated at executive or management level and has the specific responsibility for overseeing major projects or managing IT priorities, IT costs, IT resource allocation, etc. The IT strategy committee on the other hand operates at board level and is more concerned about making sure that the board is involved in IT matters (ITGI [11]). Other important structures are the way the IT function itself is organised and the organisational location of IT in the overall organisation (e.g. CIO on board). Processes refer to strategic decision making, strategic information systems planning (SISP) (Earl [7]) and monitoring via e.g. the IT balanced scorecard (IT BSC) (Van Grembergen and De Haes [26]). Other important processes leveraged in an organisation can be Information Economics (IE) (Parker, Benson and Trainor [18]), service level agreements (SLA) (Van Grembergen, De Haes
and Amelinckx [25]) and control and process frameworks such as Control Objectives for Information and Related Technologies (COBIT) (ITGI [12]) and Information Technology Infrastructure Library (ITIL) (OGC [17]). Maturity models are also mentioned in Figure 2 because they provide an easy method to define the “as-is” and “to-be” situation of the governance maturity which enables the organisation to define improvement projects from it (ITGI [10], Luftman [15]). The relational mechanisms finally are crucial in the IT governance framework and paramount for attaining and sustaining business-IT alignment, even when the appropriate structures and processes are in place (Broadbent and Weill [2], Callahan and Keyes [3], Henderson, Venkatraman and Oldach [8], Luftman [15]). These mechanisms include business/IT participation, strategic dialogue, training, shared learning and proper communication.

Figure 2: Necessary elements of IT Governance framework

Each of these practices serve specific or multiple goals in the complex IT governance challenge. However, dividing the complex IT governance problem into smaller pieces, and solve each problem separately does not always solve the complete problem (Peterson [20]). A holistic approach towards IT governance acknowledges its complex and dynamic nature, consisting of a set of interdependent subsystems that deliver a powerful whole (Duffy [6], Patel [19], Peterson [20], Samamurthy and Smud [22]). The necessary set for a successful IT governance framework therefore consists of a mix of structures, processes and relational mechanisms, which is visualised in Figure 2.

2.2. RP2: The chosen mix of structures, processes and relational mechanisms is dependent upon multiple contingencies

When designing the IT governance framework of structures, processes and relational mechanisms, it is important to recognise that the mix of mechanisms is contingent upon a variety of factors. Determining the right IT governance implementation framework is therefore a complex endeavour and it should be recognised that what strategically works for one company does not necessarily work for another, even if they work in the same industry sector (Patel [19], Ribbers, Peterson and Parker [21]). A good example of the latter is given by Suomi and Tähkäkää [23], who revealed that the differences in public and private health care has an impact on the appropriate IT governance structure to follow.
Although working in the same sector, the difference between the public versus private environment (e.g. private sector organisations are typically more flexible in terms of budget allocation, personnel decisions and organisational procedures, while public organisations are more characterized by rigid procedures, structured decision making, dependency on politics, etc.) has a great impact on the IT governance style and framework to follow and its outcomes.

To determine some contingencies for the proposed IT governance framework, we will build on the contingencies used by the IT Governance Institute in their benchmark studies, considering size, industry and geography as shown in Figure 3.

<table>
<thead>
<tr>
<th>Size</th>
<th>Large (&gt;$5,000M turnover or &gt;15,000 staff)</th>
<th>Medium (&gt;$500M turnover or &gt;1,500 staff)</th>
<th>Small (&gt;$50M turnover or &lt; 150 staff)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industry</td>
<td>Production/manufacturing/retail</td>
<td>Finance</td>
<td>Public sector</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Pharma/health</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>IT service providers</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other</td>
</tr>
<tr>
<td>Geography</td>
<td>North-America</td>
<td>Asia-Oceania</td>
<td>Europe/Middle-East/Africa</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Central and South America</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Global</td>
</tr>
</tbody>
</table>

Figure 3: IT governance contingencies

Larger companies will likely have a broader budget to implement IT governance mechanisms compared to smaller companies, or need to have a richer mix of mechanisms because of organisational complexity. Industry can also be a determining factor. Organisations in the finance industry are more dependent upon IT compared to a concrete factory, which probably requires the finance industry to have a more solid IT governance framework. Geography finally can also have an impact. A recent study of the IT Governance Institute in collaboration with PricewaterhouseCoopers (ITGI [9]) revealed for example that the IT control framework COBIT is much more accepted and implemented in Europe compared to the United States. Although the same study does not provide an explanation for the latter, we assume that specific standards and processes indeed might be better accepted in particular regions in the world because of culture, history, etc. Moreover, these forces are likely changing over time. For example, with the Sarbanes-Oxley (SOX) legislation voted in the United States of America recently, it can be expected that also in this country COBIT comes more into the picture as process framework to achieve the needed SOX compliance.

2.3. RP3: A well balanced mix of structures, processes and relational mechanisms will enable better IT governance outcomes

As mentioned in the definitions provided in section 1, the goal of IT governance is achieving a better fusion between the business and IT. The ultimate question therefore is whether the implemented processes, structures and relational mechanisms enable the achievement of this intended governance outcome. There are many ways to measure the achievement of the governance outcome, such as the
business/IT alignment maturity model of Luftman [15], the IT Governance Maturity Model of the IT Governance Institute [10] and the IT Governance Balanced Scorecard developed by Van Grembergen and De Haes [27]. In this paper, we will build on the governance performance measure as developed by Weill and Ross [24]. This governance performance measure is based on the scores of a quick self-assessment by at least ten senior managers. They have to score on a scale from 1 (not important) to 5 (very important) on how important a particular governance outcome is (question 1 = Q1), and how well IT governance contributed to meeting that outcome (1 = not successful, 2 = very successful) (question 2 = Q2). The outcomes that are to be scored are (see Figure 4) cost effective use of IT, effective use of IT for growth, effective use of IT for asset utilisation and effective use of IT for business flexibility.

- cost-effective use of IT
- effective use of IT for growth
- effective use of IT for asset utilisation
- effective use of IT for business flexibility


Figure 4: IT governance outcome measures

In order words, Q1 assesses the importance of a particular outcome and Q2 assesses how well IT governance contributed to meeting the outcome. Based on the scores a weighted governance performance can be calculated, using the formula of Figure 5. Since not all firms rank the outcomes with the same importance, the answers to the first question are used to weight the answers of the second question. Then the weighted scores for the four questions are added and divided by the maximum score attainable by that enterprise.

\[
\frac{\sum_{n=1}^{4} (\text{importance of outcome} \times Q1) \times (\text{influence of IT governance} \times Q2)) \times 100}{\sum_{n=1}^{4} (5 \times (\text{importance of outcome}))}
\]


Figure 5: Governance performance calculator

Weill and Ross analysed 256 companies via this technique, and set a cut-off point for high IT governance performers. Given the fact that there are four objectives in the measure, the maximum score for all enterprises is 100 and the minimum score is 20. Weill and Ross found that governance performance varies significantly across enterprises and that it is approximately bell shaped (Figure 6). The average score from 256 enterprises was 69 with the top one-third of enterprise scoring over 74. The minimum score was 20, only 17% of enterprises scored 80 or above and only 7% scored 90 or over.
3. Pilot case research

To make a first validation of the accurateness of the proposed research propositions, we described one in-depth pilot case study and five mini pilot case studies within Belgian organisations. These pilot cases are all based on interviews with business and IT representatives. In all those pilot cases, the researchers’ role was purely the role of observers who are interested in investigating how the IT governance processes, structures and relational mechanisms were applied by practitioners and how the experience and knowledge of practitioners could help to improve the earlier proposed IT governance framework.

The reason for applying case research in this phase is based on the considerations of Yin [30]. Yin uses three criteria to determine the most appropriate research strategy: the type of research question, the extent of control an investigator has over actual behavioural events and the degree of focus on contemporary as opposed to historical events. Figure 7 shows how each criterion is related to some important research strategies in social sciences.

<table>
<thead>
<tr>
<th>Strategy</th>
<th>Form of research question</th>
<th>Requires control over behavioural events</th>
<th>Focuses on contemporary events</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experiment</td>
<td>How, why</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Survey</td>
<td>Who, what, where, how many, how much</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Archival analysis</td>
<td>Who, what, where, how many, how much</td>
<td>No</td>
<td>Yes/no</td>
</tr>
<tr>
<td>Case study</td>
<td>How, why</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>


**Figure 7: Criteria for research strategies**
Based on this figure, Yin concludes that in some situations specific research strategies have a distinct advantage. "For the case study, this is when a ‘how’ or ‘why’ question is being asked about a contemporary set of events over which the investigator has little or no control". (Yin [30]) Regarding the type of research question, the general research question (‘How are organisations implementing IT governance to achieve a better fusion between the business and IT?’) clearly favours the use of a case study approach. The other two conditions are also fulfilled in this research project. The research is focused on contemporary approaches of organisations in implementing IT governance. We are not much interested in their past practices, but yet more in the current and future IT governance actions and perceptions. Controlling behavioural events is not possible and would even harm our research objectives, because we want to analyse the IT governance implementations in their full social and organisational context.

Our idea for using case study research in this phase in strengthened by Benbasat et al. [1] who argues that “case study research is particularly appropriate for certain types of problems: those in which research and theory are at their early, formative stages, and sticky practice-based problems where the experiences of the actors of important and the context of action is critical”. This reasoning is very much applicable to our research, in which we want to capture knowledge from practitioners and develop theories from it.

### 3.1. Used processes, structures and relational mechanisms

In the this section, we will summarise briefly the findings of the pilots cases, in terms of found structures, processes and relational mechanisms. Further some drivers for IT governance are identified and tentative conclusions are provided. All these case companies are based in Belgium and are active in different sectors as demonstrated in Figure 8. The pilot in-depth case of KBC is based on six extensive interviews with both business and IT representatives. The pilot mini cases are based on two to three interviews with business and IT people. All interviews were completed in the period of May 2003 to March 2005 and took place at the offices of the case companies. The interviews were tape-recorded so that the conversations could easily be rebuilt after the meetings. Data from other sources such as internal reports and presentations were used to develop and complete the understanding of the case company, its processes, its technology, its IT organisation and its use of IT governance structures, processes and relational mechanisms.

<table>
<thead>
<tr>
<th>Company name</th>
<th>Industry</th>
<th>Interviewees</th>
</tr>
</thead>
</table>
| KBC (in-depth case) | Finance | - CIO  
- IT governance project managers  
- member of board of directors and executive Committee  
- director of ‘organisation’ (a staff function within KBC which facilitates the optimisation of the organisational processes) |
### Figure 8: pilot case studies

#### 3.1.1. KBC case.**
KBC is a major Belgian finance group with a centralised IT department. The organisation tries to involve business and IT in the IT project initiation, development and maintenance process by setting up committees composed of business and IT people. Investment projects are decided by the executive committee, to which the CIO directly reports, using the information economics methodology, measuring financial and non-financial (such as alignment) factors. To enable the business to make well-considered decisions, fixed-time/fixed-price development projects are agreed upon in service level agreements and production costs are charged back using activity based costing (ABC). An IT balanced scorecard is established as a measurement tool, with a perspective specifically dedicated to IT staff. Finally, a whole set of relational mechanisms is exploited to manage the soft side of IT governance, such as account management roles and an IT governance internal magazine and intranet. Although some employees experienced the model as being rather bureaucratic, the interviewed member of the board of directors argued: “There will always be people who experience the model as being too complex and over-bureaucratic. But we now at least have a model which clearly shows how projects are initiated and decided upon. It is obvious that the business people prefer a very quick time-to-market, but they have to take the impact on the back office into account. If we take unprepared decisions, the danger exists of creating a mess in the back-office, and the cost of cleaning up this mess is much higher then doing a well-considered pre-study in advance.” (De Haes and Van Grembergen [2]).

#### 3.1.2. AGF Belgium case.
AGF Belgium is an insurance company that is part the French AGF Group, which in turn is part of the German Allianz Group. The IT function at AGF Belgium is centralised and there is a direct reporting line between the CIO and the CEO, which the CIO preferred over a direct reporting line to the CFO because that would cause “a growing distance between IT and executive management and a far too financial approach of the IT function”. Next to the executive committee, a number of steering committees have been established to ensure sufficient business and IT involvement in the decision cycles on IT. On the processes side, there is the IT strategy planning process, which takes place in two consecutive rounds, the strategic dialogue and the planning dialogue. Projects are prioritised using return on investment (ROI) considerations in combination with
a cost-benefit analysis expressed in quantitative and qualitative business terms. Frameworks such as RUP (Kruchten [14], the Information Technology Infrastructure Library (ITIL) (OGC [17]) and the Capability Maturity Model (CMM) (CMSEI [4]) are used to organise IT operations and development. An important relational mechanism found at AGF is a tandem account manager (IT) – chief representative for information systems (business unit). Both of them are a member of a business unit’s IT steering committee and meet on a regular basis. The main objective for this tandem is the attainment of a good communication between IT and the individual business units.

3.1.3. Vanbreda case. Vanbreda is a Belgian based insurance company, with international activities in the domain of insurance brokerage, reinsurance brokerage, consultancy and risk management and the design of health plans for international groups. IT services, IT operations and IT infrastructure are being provided in a centralised shared services model, while development activities are decentralised in the business units to ensure better alignment with business needs. A number of steering committees, with business and IT involved, are established to provide high-level directions, prioritise between projects and align operations to business requirements. Prioritisation of projects is based on financial measurements such as ROI together with some qualitative methodologies to analyse the strategic fit. Vanbreda also applies SLA and ITIL in their process framework. A good example of relational mechanisms are the “road shows” done by the CIO during which “major IT-enabled projects are being presented to the business. The “advisor IT projects” also plays an important relational role, as he/she is responsible for the delivery of functional specifications and serves as a linking pin between business and IT for all IT projects.

3.1.4 CM case. CM is one of the five players in the Belgian health insurance and social security activities. The IT function at CM is largely centralised, but still the regional entities have their own IT department. Four different committees, at both national and regional level, make sure that business and IT are involved in strategy development and prioritisation. On the IT governance processes side, the balanced scorecard served as an inspiration for the implementation of about twenty dashboards. ITIL is currently used for incident, problem and operations management together with SLA and specific methodologies for project development. Relational mechanisms that are applied at CM include IT communication to the business on a national level to explain or repeat basic principles that are defined by the CIO, covering the organisational structure of IT, its character, the IT architecture, the IT budget, prioritization, the cooperation with the regional entities and the relationship with the market and partners.

3.1.5. Huntsman case. Huntsman has grown to a worldwide supplier of chemicals, polymers and packaging. The organisational structure of IT can be seen as a virtual matrix structure in which a manager has full command over particular applications and platforms, and at the same time has business responsibility for an entire division. “One of the main drivers for this complicated model”, justified the executive vice president “is that IT should not be accountable and responsible for business projects. It is the role of the business to assume full ownership. It would be a strategic
mistake to give a director global IT full responsibility and accountability”. This model is supported by a number of committees to address IT decisions. IT governance related processes at Huntsman include the use of the balanced scorecard technique, with both IT and business monitoring the metrics. ITIL has been implemented starting seven years ago. Relational mechanisms present at Huntsman include the corporate intranet and on-site presentations and a corporate knowledge management system. Job rotation from IT to the business and the other way around is a possible part of career path planning.

3.1.6. Sidmar case. Sidmar is part of the Arcelor Group, the largest steel producer world wide. The IT function at Sidmar is centralised and several committees have been established in order to capture local needs of business units and to prioritise between projects. IT governance processes include a clearly defined prioritization process, partly based on information economics covering criteria as profitability, competitive advantage, operational urgency and decision support. Several types of relational mechanisms are applied such as job-rotation between the business and IT and the role of ten architects in maintaining the link between the business and IT.

3.2. Found drivers for IT governance

Several drivers for implementing IT governance were spotted. An important one was certainly the need to comply with Sarbanes-Oxley requirements, which impacts heavily on the control environment in IT. Although this is in the first place a US regulation, some of the pilot companies we studied, felt the need to comply because their US mother company needed to comply or because customers/suppliers were requiring it. Other important drivers for IT governance were the pressure to achieve economies of scales after mergers and acquisitions and budget pressure. In the words of the AGF CIO: “It doesn’t take a mathematics genius to observe that only a minor part of the budget is allocated to potentially value adding activities”. Challenge of course is then to optimally assign the remaining budget to projects and activities that are delivering value to the business. Finally, some pilot case companies mentioned that the IT governance project was more an effort of formalizing and structuring existing structures and processes that were applied already.

Although the aforementioned IT governance definitions stated that IT governance is a primary responsibility of the board of directors, it appeared from our pilot cases that IT governance efforts are mostly not driven by business strategic level management. The board was seldom involved in IT governance and as a result, IT governance often had a rather operational focus. In all cases, IT governance was mostly an initiative of the IT department.

3.3 Tentative conclusions

From our pilot cases, we can tentatively conclude that organisations are indeed applying a mix of structures, practices and relational mechanisms to build up an IT governance framework. In most case companies, we observed that the IT was mostly organised in a centralized or federal model. In the federal model, operations are centralized to achieve economies of scale, while development is
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decentralized to stay closer to the business needs. IT steering committees are common practice and are used under many different names. IT strategy committees are on the other hand not common practice, which again is an indication of the low board involvement in IT governance. Yet, the CIO in many cases was reporting to the CEO or another executive committee member. Regarding IT governance processes, we found that the BSC and COBIT are not (or merely) used and that processes found in ITIL such as SLA are more popular. Many prioritization methods and processes were identified, based on IE or other frameworks accompanied with ROI type of measures. Finally, many relational mechanisms were used in the domains of shared understanding of business/IT objectives, active conflict resolution, cross-functional business/IT training and business/IT job rotation. In many cases, these mechanisms were rather informally organized.

An important observation was that the proposed practices can work on one or more levels in the organisation. From the IT governance definition provided in the beginning of this paper, we derive that there are three levels of IT governance: strategic, management and operational (see Figure 9).

![Figure 9: IT governance levels](image)

Some of the practices will work on one specific level, other practices can be applied at many levels. For example, the IT strategy committee can only be applied at strategic level (as it is defined by the IT Governance Institute [11] as a board committee). The BSC or COBIT however can be applied at strategic level, but also at management and operational level.

We also identified some new practices which we did not yet cover in Figure 1. Examples are activity based costing (ABC), which is certainly an important alignment mechanism as it enables the business to fully understand the cost consequences of the taken decisions and more detailed frameworks such as CMM and RUP.

The tentative conclusions from the pilot cases stated in previous paragraphs relate more the Research Proposition 1 of our proposed research framework (Figure 2). Deriving conclusions about Research Proposition 2 (contingencies) and Research Proposition 3 (impact on governance outcome) are more difficult based on this limited set of pilot cases. However, in the in-depth pilot case (KBC), we clearly found indicators that working in the finance industry, which is heavily dependent upon IT and going through a mergers & acquisitions period, requires a rather complex IT governance framework, in which many different committees need to play an important role. In the in-depth case, we also tried to get a first feeling about the governance outcome (Research Proposition 3) using the maturity model of the IT Governance Institute (ITGI [10]), which provides a maturity scale from 0 (non-existent) to 5 (optimised) for the maturity of the governance framework. We did ask all the interviewees at KBC to make a self-assessment, and the scores of these interviewees ranged from 2 to 4, with the member of
the board of directors assigning to highest score. The argument for the lowest score was that probably not all involved people in the model completely passed the ‘awareness’ phase and clearly understand their role. However, giving the fact that a member of the board of directors assigns such a high score provides an intuitive feeling that this board member perceives IT as being reasonable aligned to the business.

4. Implications for further research

The pilot cases showed that organisations are applying a mix of structures, practices and relational mechanisms to build up an IT governance framework. We did find most of the practices mentioned in Figure 1 and identified some new ones. These insights can help us to update our initial proposed governance framework, which in turn can be the basis for a more profound research process. We have made an argument in the beginning of section 3 that, specifically for research proposition 1, a qualitative research approach is appropriate. Taken Yin’s [30] considerations described above into account, analyzing three or four in-depth case studies could be very instrumental in better understanding what structures, processes and relational mechanisms organisations are using and how they interact with each other. For investigating research proposition 2 and 3, a more quantitative research approach is likely required. This could be based on a global survey, gathering data about the practices used, contingencies and governance outcomes, which could serve as a starting point for further statistical analysis. To conclude, we feel that a detailed research process encompassing both qualitative and quantitative components needs to be set up in order to be able to support all the three research propositions.

5. Conclusion

This paper develops a research framework that builds a basis for executing research on how organisations are implementing IT governance to achieve a better fusion between the business and IT. The research is build upon an IT governance implementation framework derived from literature encompassing IT governance structures, processes and relational mechanisms. The use of these practices is dependent on contingencies and impacts the governance outcome. Findings from pilot case studies of six Belgian organisations indicate that these organisations are indeed using a mix of structures, processes and relational mechanisms to implement IT governance. To obtain more insight in this mixes, the contingencies and the impact on the governance outcome, a more detailed research process needs to be developed addressing both qualitative and quantitative research components.
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The Information Technology Alignment and Governance (ITAG) Research Institute, was established within UAMS to host applied research in the domains of IT Governance and business/IT alignment. The research centre is an initiative of Prof. dr. Wim Van Grembergen and dr. Steven De Haes. Both have research and practical experience in the IT Governance and Strategic Alignment domains. Recently, this team was reinforced by senior researcher Hilde Van Brempt.

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