Towards an Inclusive Reconceptualization of IT governance:

ESPOUSED THEORY AND THEORIES-IN-USE

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Abstract

IT governance is a highly researched field with a majority of the literature focusing on structural (form) and processual (contingency) mechanisms. The theoretical foundations of agency theory, which has a strong focus on control, predominantly underpin the current IT governance practices. The field is lacking in research contributions on relational mechanisms of IT governance and how they influence governance outcomes. Despite the amount of prescriptive models and "best practice frameworks" available in the field, achieving key IT governance outcomes remains amongst the highest ranked management concerns. This paper seeks to explicate the disharmony between current practices and espoused theory through a case study within an organization in the pursuit to understand multi-stakeholder perspectives as to their impression of governance, its purpose and relevance in the organization; for the purpose of attaining a systemic, multi-perspective view on governance as a practice within organizations, as opposed to those prescribed in mainstream theory.

A key objective of this research is to provide more insight on the existing gap between the various stakeholders' perspectives on IT governance in the multiple echelons of an organization, with particular emphasis on the alignment of mental models and the process of sense making; revealing a deeper understanding of current governance practices from the social/relational, structural and processual mechanisms within an organization and highlighting the as-lived perceptions on IT governance purpose, objectives, important IT mechanisms for effective IT governance and perspectives on current IT governance effectiveness within their context. The culmination of the findings from this research reveal in a need for organizations to engage in a sense-making process that enables the inclusive conceptualization of IT governance within their context. At the core, it is about IT governance vision- purpose- practice alignment, and as a (important) consequence, about business and IT alignment.

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Introduction

Over the past decade, there has been extensive research conducted on IT governance. A key tenet of this research has focused on the lack of benefit realization from governance implementations. There have been differing accounts of the effectiveness of the current governance conceptualization, with the proponents of mainstream governance models and frameworks (underpinned by the agency theory) positing these as being effective in ensuring key IT governance outcomes, whilst practitioners generally cite a lack of IT governance effectiveness. This paper seeks to understand the reason for this dichotomy in the understanding of IT governance effectiveness (Peterson, 2004; De Haes and Van Grembergen, 2004). The key driver of this investigation is the pursuit to understand multi-stakeholder perspectives as to their impression of governance, its purpose and relevance in the organization, for the purpose of attaining a systemic, multi-perspective view on governance as a practice within an organization. This research utilized an abductive approach in an organizational case study seeking to gather an understanding of key issues surrounding IT governance. The research first sought to understand whether a dichotomy exists between IT governance as documented in literature (and entrenched in mainstream models, referred to in this paper as the 'espoused view') and as experienced by practitioners (referred to in this paper as theories-in-use)? Further, it pursues to gather an understanding as to why is this the case?

Argyris (1976, pp. 367) distinguished between espoused theory and theories-in-use, describing espoused theories as those that "people report as the basis for action" and theories-in-use as the "theories of action that are inferred from how people actually behave". Espoused theory may be seen to comprise beliefs, attitudes and values, whereas theories-in-use may be seen as the theory that is actually employed (Argyris, 1995). The findings reveal that a dichotomy does exist in between the mainstream concept of IT governance and its associated benefits (espoused theory) and the enacted conceptualization of IT governance and its experienced effectiveness (theories-in-use).

The paper further posits that the lack of consideration for multiple perspectives on reality (especially surrounding a construct such as IT governance) in the current mainstream theory of IT governance is highly influential in the creation of this dichotomy. The paper posits that multiple perspectives on reality exist and these inform the manner in which a construct is perceived (and conceptualized), these perceptions and conceptualizations also affect the way in which a construct is experienced, congruence between the conceptualization of a construct (IT governance) and the experience of that construct in a context influence the perceived effectiveness of the construct. The paper suggests that in order to create a positive experience of IT governance for varying stakeholders, an understanding of their perspective (and conceptualization) on the construct is required, and alignment (inclusion) of these perspectives towards a broader conceptualization will aid in increasing the perceived effectiveness of IT governance. Through highlighting the various perspectives on the conceptualization, purpose, objectives, important mechanisms, experience and perceived effectiveness of IT governance, this case study falsifies the current mainstream assumption of a single IT governance conceptualization. Subsequently, this research will contribute to the current literature on conceptualizations of governance and the focus/lens that IT governance should utilize in order to create desired outcomes for organizations.

Structure of the paper

This paper first articulates the research methodology that was undertaken, highlighting the position of the researcher, the paradigm on which the research was based on, a description of the approach undertaken to make sense of the observations and, a discussion on the research process undertaken in the study. This section is followed by the literature review, which highlights the current focus of IT governance literature, the theoretical foundation of IT governance and its assumptions about human nature, key IT Governance Components, IT governance models/ best practice frameworks, key IT governance benefits (as postulated in literature), literature surrounding the discussion on IT governance theory and practice, and literature surrounding ways of ensuring effective IT governance. This is followed by a presentation of the research findings, a brief theoretical discussion on these findings and a key recommendation for the IT governance domain.

Research methodology

Position of the researcher

Whilst this research was conducted, the researcher was part of a wider research study focusing on software development organizing practices. This project utilized a research team (composed of six developers) and focused on developing contextually relevant business models that would assist in promoting excellence and competitiveness in the South African software industry. The research team was immersed in an organizational context for a 6-month period within a medium-sized multinational financial services organization to observe, experience and reflect on practices being used to deliver, enhance and maintain business application systems.

A key outcome of the larger research project was evaluating the governance framework within an organization and garner an understanding of the elements that assist in the creation of a contextual, inclusive and effective governance framework. The wider research study provided access to various stakeholders within the organization, thereby enabling the researcher to conduct observations and interviews (semi- structured and unstructured) in relation to IT governance. Further, it provided the ability to gain a more holistic understanding of the organizations and the organizational dynamics.

The following section provides the reader with a description of the research methodology. The nature of this research was qualitative, and the methods that were utilized to unearth the fundamental issues related to the subject area are expanded on within this section.

The research methodology of this paper incorporated the ontological position of systems thinking. Case study research and abductive reasoning were utilized as the research strategy and process, utilizing data gathered through observations, semi- structured and unstructured interviews. Causal loop modeling was utilized in creating an understanding

of the various perspectives as well as in the identification of possible actions for the achievement of desired outcomes for the multiple stakeholders.

Systems Thinking

Systems theory posits that there are multiple interrelated elements within a system. It places focus on identifying and analyzing linkages between these various elements and promotes a perspective of thinking holistically (Checkland, 2010). An intellectual thread of systems theory is systems thinking (Mathews and Jones, 2008).

Barton and Haslett (2007, p. 143) assert that a system is best defined as "a cognitive construct for making sense of complexity and the organization of knowledge". They further argue that the scientific method is most usefully interpreted as a dialectic (interplay between seemingly opposite ideas; process that recognizes the strengths and limitations of human cognition; provides checks and balances to avoid the excesses of extreme reductionism and extreme holism) between analysis (provides explanation of how things work) and synthesis (provides understanding of purpose by putting things into context) (Barton and Haslett, 2007). The authors assert that systems thinking provides a distinctive approach to the manner in which both analysis and synthesis operate within the scientific method through providing a way of framing the dialectic process involving synthesis and analysis supported by the logics of abduction, deduction and induction (Barton and Haslett, 2007).

Systems thinking appreciates the interrelatedness of phenomena and the emergent properties of multifaceted systems (Ackoff, 2001). Systems thinking recognizes the need for people to take purposeful action that is meaningful to them. Identifying this purpose is seen as an emergent outcome achieved through multiple stakeholder interaction. There are many interpretations on declared purposes or goals; thus, it becomes important to understand the perspective of the stakeholder. Consensus on a situation of concern is seen as more impactful in problem resolution that individual stakeholder action as this may not address the issue for other stakeholders. Management action is seen to occur when people in a situational context agree on a course of action deemed

feasible, considering their individual relationships, histories, cultures and aspirations (Checkland, 2010).

Abductive research

Abduction refers to inferring a case from a rule and a result and operates as a process for gaining new knowledge (Pierce, 1955). Abductive inference involves making contextual judgments on relevance and significance of observed phenomena (Givon, 1989). This process begins with the making of particular observations, which gives rise to a hypothesis relating them to another fact/rule (observation) that accounts for the initial observation(s). In order for this to occur, these (facts/observations) need to be correlated or integrated into a more general description that relates them to a wider context (Givon, 1989). Abductive research holds the ontological assumptions of reality as being socially constructed by the social actors, whereby there is no singularly fixed reality but is constructed by a multiplicity of evolving social realities. Its epistemological assumptions hold "social scientific knowledge as being derived from everyday concepts and meanings, from socially constructed mutual knowledge" (Blaikie, 2000, p. 116).

The concept of abduction was originally introduced by Aristotle, however, the concept of abduction was advanced into a theory of inference by Charles Sanders Peirce (1955). Pierce (1955) postulated that abduction was the process through which all new knowledge was gained. Pierce's theory of abduction has a focus on human sense-making, covering both practical reasoning and scientific inquiry. Abduction "consists of assembling or discovering, on the basis of an interpretation of collected data, such combinations of features for which there is no appropriate explanation or rule in the store of knowledge that already exists" (Reichertz, 2010, p. 6).

Blaikie (1993) referred to abduction as the process of generating social scientific accounts from social actors, viewing concepts and theories as being derived through the researchers interpretations of the social life. Blaikie expanded on Pierce's (1955) idea of abduction and developed the Abductive research strategy by drawing on the works of

Pierce (1955), Winch (1958), Schlitz (1963a, 1963b, 1972, 1976), Weber (1964), Douglas (1971), Rex (1974) and Giddens (1976, 1979). Blaikie (2000) believed that abductive research was idiosyncratically different from other types of qualitative research as it aims to answer the 'why' questions through producing an understanding which couples the explanation and pairs reasons with causes.

Blaikie (2010: 90) holds that abductive research incorporates what the inductive and deductive research strategies ignore, "…the meanings and interpretations, the motives and intentions, that people use in their everyday lives, and which direct their behaviour…" and elevates them to the central place in social theory and research. The role of the researcher is to uncover and describe this 'insiders' view and impose an 'outsiders' view on it. Thus, the principal purpose of the researcher is to interpret why people do what they do by "…uncovering the largely tacit, mutual knowledge, the symbolic meanings, intentions and rules, which provide the orientations for their actions.

"Mutual knowledge is background knowledge that is largely unarticulated but which is constantly used and modified by social actors as they interact with each other." (Blaikie, 2010: 90). Blaikie (1993, 2000, 2004, 2007, 2010) believes that abduction is more than mere discovery and explanation of how social actors view and understand the world. By adopting a reflective stance, the 'abductivist' must also be able to connect his/her findings to technical concepts and theories in order to obtain understanding of why the observed phenomena are occurring. Once understanding is obtained the 'abductivist' must decide to either venture down the path of refinement or further elaboration, such as the consequences of the observed phenomena (Blaikie, 1993, 2000, 2004, 2007, 2010). Blaikie (2010: 92) noted that it is important that the researcher adopt an "…iterative process of immersion…and reflection" into the social context of study, in order to gain rich understanding of the observed phenomena. Therefore, abductive research can be summarized into the following principles:

1. “The basic access to any social world is the accounts that people can give of their own actions and the actions of others.
2. These accounts are provided to the social scientist in the language of the participants and contain the concepts that the participants use to structure their world, the meanings of these concepts, and the 'theories' that they use to account for what goes on.
3. However, much of the activity of social life is routine and is conducted in a taken-far-granted, unreflective manner.
4. It is only when enquiries are made about their behaviour by others (such as social scientists) or when social life is disrupted, and/or ceases to be predictable, that social actors are forced to consciously search for or construct meanings and interpretations.
5. Therefore, the social scientist may have to resort to procedures that encourage this reflection in order to discover the meanings and theories.
6. Ultimately, it is necessary to piece together the fragments of meaning that are available from their externalized products.” (Blaikie, 2010: 91-92)

In other words, the Abductive research strategy involves developing descriptions and puzzling together theories and concepts that is grounded in everyday activities, and/or in the language and meanings of social actors. According to Blaikie (2000: 116-117) an abductive research strategy basically has four main phases:

1. “Observe the activities of social actors that are related to the research problem and, then, try to elicit their accounts of these activities. This stage is satisfied through researchers immerging into the everyday social world of the people to grasp their socially constructed meanings;
2. Describe their activities and meanings (conceptualization and interpretations) closely to everyday language (First-order concepts);
3. Find suitable second-order concepts (socially scientific concepts or technical concepts) to capture the differences and similarities in these accounts; and

4. Derive social scientific accounts [or implications] (descriptions and understanding) of the problem at hand."

Blaikie (2010, p.156) captures the essence of the abductive research strategy, noting:

> "The relationship between theory and research in the Abductive research strategy is very different from that in the other three strategies. In this case, the two are intimately intertwined; data and theoretical ideas are played off against one another in a developmental and creative process. Regularities that are discovered at the beginning or in the course of the research will stimulate the researcher to ask questions and look for answers. The data will then be reinterpreted in the light of emerging theoretical ideas, and this may lead to further questioning, the entertainment of tentative hypotheses, and a search for answers. Research becomes a dialogue between data and theory mediated by the researcher…"

Case study research

Easton (2010, p. 119) defines case research as a "research method that involves investigating one or a small number of social entities or situations about which data is gathered using multiple sources of data and developing a holistic description through an iterative research process". The case study approach is well established for conducting IS research (Klein and Myers, 1999; Benbasat et al, 1987; Ngwenyama and Nielsen, 2013). The opportunity a case study offers is the ability to understand a phenomenon comprehensively (Easton, 2010). Case study research assists in answering the 'how' and 'why' questions in relation to a phenomenon as these require an understanding of the operational links that need to be traced over time rather than merely the frequency (Yin, 2003; Easton, 2010). It allows for the disentanglement of complex sets of factors and relationships, and requires iterative non-linear motions between diverse research project stages (Verschuren, 2003).

Case study research has been prone to much critique, with many questioning its validity as a research method, highlighting a lack of ability to make generalizations from a case study and asserting that it is prone to researcher subjectivity (Benbasat et al, 1987).

Many authors have argued that case study research can not only falsify an existing theory, but also offers the possibility to make generalizations from the empirical observations to theoretical statements (Campbell, 1975; Eisenhardt, 1989; Klein and Myers, 1999; Lee and Baskerville, 2003; Flyvbjerg, 2006; Ngwenyama and Nielsen, 2013). Flyvbjerg (2006, p. 219) affirms the validity of case study research through addressing the five common misunderstandings about case study research, listing these as "(1) Theoretical knowledge is more valuable than practical knowledge; (2) one cannot generalize from a single case, therefore, the single-case study cannot contribute to scientific development; (3) the case study is most useful for generating hypotheses, whereas other methods are more suitable for hypotheses testing and theory building; (4) the case study contains a bias toward verification; and (5) it is often difficult to summarize specific case studies". Flyvbjerg (2006, p. 237) posits that context- relevant knowledge is more valuable than the search for predictive theories and universals in the study of human affairs. Further, Flybjerg (2006) asserts "The case study contains no greater bias toward verification of the researcher's preconceived notions than other methods of inquiry. On the contrary, experience indicates that the case study contains a greater bias toward falsification of preconceived notions than toward verification". He (Flyvbjerg, 2006) recommends that good case studies should be read as a narrative in their entirety and admits that the summarizing of case studies is often difficult, however, the problems arising from this are more often "due to the properties of the reality studied than the case study as a research method" (Flyvbjerg, 2006, p. 241). There are multiple types of case selections and associated rationale for these selections.

This case study was part of a larger research project focusing on software development organizing practices. The research team was immersed in an organizational context for a 6-month period with a medium-sized multinational financial services organization to observe, experience and reflect on practices being used to deliver, enhance and maintain business application systems. This presented the researcher with an opportunity to gain

access to multiple stakeholders within the organization as well as the ability to observe practices related to IT governance within the organization.

This case study utilized a stratified sample in order to account for the subgroups that would be necessary to make a generalization (Executive; Senior management; Auditors; IT practitioners). The participants that were selected related to representatives within each of the outlined subgroups. A key principle within this was the selection of 2 or more participants within each stakeholder subgroup to enable different perspectives and ideas to arise (a key part of this involved not restricting the number of interested participants within a subgroup to ensure diversity). As this was part of a larger research study, another key principle related to the participant's willingness to engage in the study and the ability to avail themselves for meetings and discussions. The main avenue for the researcher's interaction with the stakeholders consisted of a number of stakeholder meetings and feedback sessions conducted over a period of time, amounting to 6 full-days over the 6- month period. The purpose of these meetings was to gain an understanding of the stakeholders' context, experience and perspective related to organizing practices, including governance. The meetings served as a major source of empirical data, and were captured through detailed minutes and audio recordings. Other sources of empirical data included company documentation. This included general information as well as documentation related to policies, processes, projects and business model components and consisted of project formation documents, business plans, project plans, budgets, reports and other documents utilized within the IT governance implementation- and the researchers field notes of meetings and other interactions with identified stakeholders.

Research process

An abductive process was utilized during the research process. This research process has purposefully been divided into three core phases to ensure the achievement of credible and valid abductive research.

Phase one is centered on uncovering of basic structures and concepts (First-Order). This is focused on asking 'what' is the observed phenomenon. The purpose of this phase is getting an initial understanding of the patterns and categories to be investigated (Blaikie, 2007). In this phase, the data analysis involved content analysis and coding, outlining key concepts and structures (in relation to IT governance) referred to within the interview sessions.

The second phase is focused around understanding the underlying structures and concepts (Second-Order). This is focused on asking 'why' this phenomenon is occurring, in order to understand. The purpose of this phase is to uncover underlying themes or concepts that may assist in explaining the observed phenomena (Blaikie, 2007). The data analysis in this phase involved sorting the empirical observations by stakeholder perspectives on IT governance (these were represented within the subgroups and in the analysis we sought to find contradictions in perspectives within and between the subgroups), through this, key categories arose and these are outlined in the findings section.

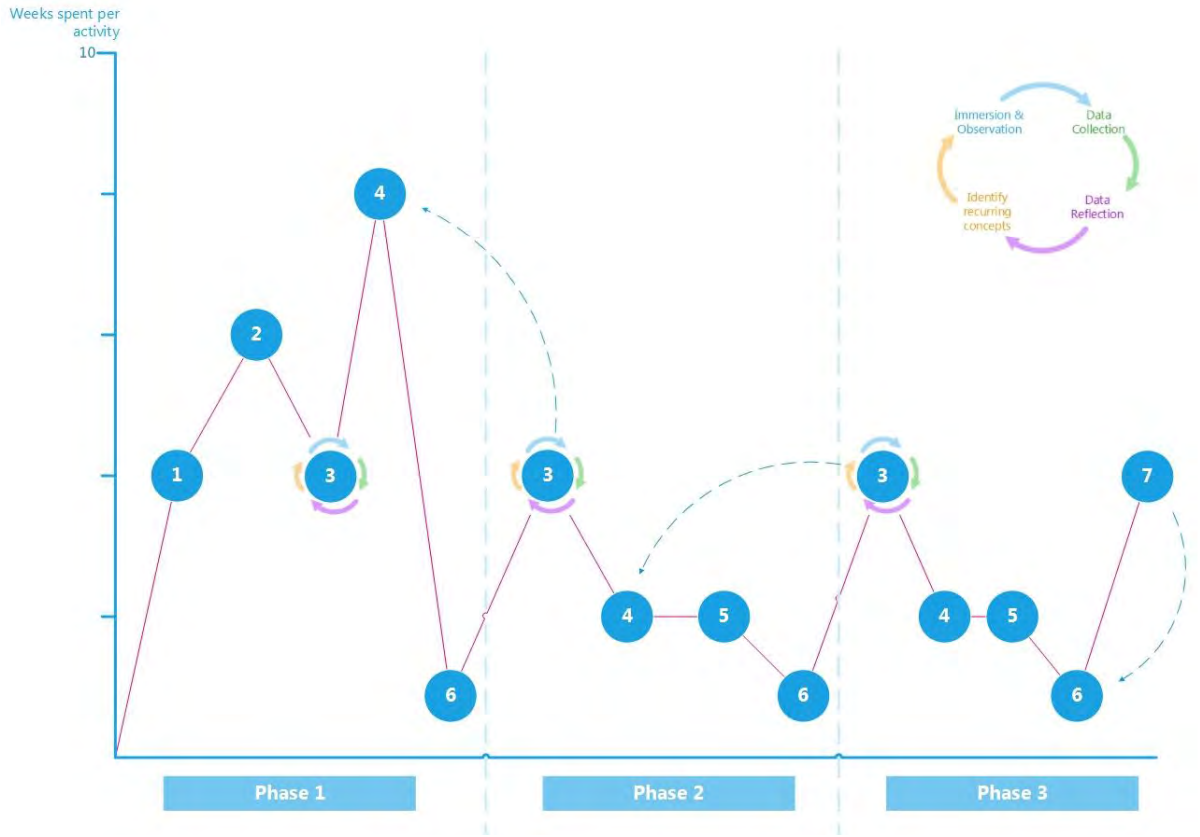
The third phase is focused on articulating what the implications of the observed phenomena and identified concepts will have on the subject area. It is focused on asking 'so what', in order to explain the potential consequences and provide a relevant theoretical explanation (Blaikie, 2007).

Within each of the core phases the researcher attempted to follow a set of key activities (adapted from Blaikie, 2010), all of the activities are interconnected with one another, namely they can be described as:

1. Begin with a general formulation of the problem to be investigated: This involves gathering an understanding of the context and phenomenon to be studied.

2. Some relevant literature may be reviewed: This involves reviewing literature to elicit insights.
3. Enter the social situation
    3.1. Immersion and Observation: This involves immersion into the context and gathering an initial understanding of the dynamics.
    3.2. Data Collection: This involves collecting data related to the phenomenon; it may be conducted through interviews, documentation analysis and observation.
    3.3. Data Reflection: The emerging typology can be tested either by going back over recorded data to see if it helps to account for the social actors/ behavior, or by using the typology to predict particular social actor's behaviour and either waiting for an incidence of that behaviour to occur, or, if possible, setting up the conditions that should produce that behaviour.
    3.4. Identify recurring concepts: This involves analyzing the gathered data to identify key concepts and patterns.
4. Search the 'relevant' literature for ideas that might help to order or explain the 'data'
5. Identify and create a general formulation of underlying themes: This involves getting an understanding of elements that may cause the phenomena to occur or explain the occurrence of observed phenomena.
6. Present feedback to stakeholders: Once the researcher is reasonably confident about the appropriateness of the typology, it should be translated into everyday language to see whether the social actors are prepared to accept it as an account of their and others' actions. If this is not the case, some revision will be required.
7. Consolidate Findings: This involves creating a coherent explanation for describing the observed phenomena.

The following diagram illustrates the research process that was undertaken in this case study.



Contextualizing the research process

This section outlines how the research process was applied within the context of the case study, it includes key activities conducted prior to the immersion within the context and is divided into the three core phases.

Phase 1

As this research was part of a larger research study focusing on understanding organizing practices, key organizational elements were identified. IT governance was identified as one of the elements relevant to organizing effectively. The research process began with a general understanding of IT governance, why it is deemed as an important organizing element and what the key issues surrounding it are.

Some relevant literature was reviewed in the early stages on philosophical underpinnings of organizing practices. These included gathering an understanding of the various theoretical perspectives. The literature was explored further in parallel with fieldwork.
The researcher immersed himself into the social context of FMT, and began gathering an initial understanding of the social dynamics through observation. This was done through an organizational orientation and assisted in creating an initial understanding of the organizational structure and layout. Initial data was gathered through an interview process. The initial interviews were semi- structured and conversational in nature. The interview questions sought to unearth an understanding of the stakeholders worldview and understanding of IT governance as a construct. In order to ensure this, the structure of the interview incorporated technical (interested in role-specific information, organizational (interested in organizational information, including an understanding of the organizational perceptions) and personal questions (interested in socio-political power and autonomy).

Each interview lasted for about one to two hours, depending on the situation. The interview sessions included four researchers and were followed by researcher discussions on the interviews in order to highlight the key issues raised, reduce researcher subjectivity bias and gain consensus on the meeting outcomes. Meeting outcomes were captured in the meeting notes and digitally recorded. Through conducting multiple interviews, certain concepts and patterns began to show in the data (such as the different perspectives of IT governance within the organizational context). Relevant literature was then reviewed in relation to the identified patterns. Over time, Feedback sessions were held with each stakeholder to ensure an accurate understanding of their perspectives were derived, these were conversational in nature and included documented notes and artefacts. The researchers conducted this through immersing themselves into the context and grasping with the socially constructed meanings through interpretation and description. The feedback sessions were also used to identify stakeholders to include in further data collection.

Through conducting the activities within this phase, the researcher observed social actors' activities related to the phenomenon (research problem) and attempted to elicit their accounts for these.

Phase 2:

Upon validation from the stakeholder feedback sessions, the researcher re-immersed himself into the context. This involved gathering data through the second level of stakeholder interviews. These interviews were unstructured in nature and focused on dialogue surrounding specific topics (as identified through phase 1 data analysis and relevant literature linkage) such as the governance implementation process, their understanding of the rationale for this implementation as well as their current valuation of the effectiveness of governance in their organization and their experience of governance. Documentation related to the (identified) key events such as the governance implementation and identified key concepts were sourced and analysed.

Multiple researcher workshops were held to reflect on and discuss the collected data and possible relationships between identified concepts. The researchers then sought to connect the observed phenomena and link these to literature. In doing so, it enabled the researcher to identify the research questions that would assist in explaining the occurrence of the phenomena.

The research questions that were identified would aid in solving the puzzle with the data, and if answered, would provide insight into the relationship between IT governance conceptualization and perceived governance effectiveness. This research question is:

1. Does a dichotomy exist between IT governance as documented in literature (and entrenched in mainstream models) and as experienced by practitioners?
    a. Why is this the case?

A process of researcher reflection and data analysis provided some key avenues towards answering the research questions. Followed by analysis of the literature in relation to the key concepts required to provide insight into answering the listed questions. This literature was related to an understanding of the best practice frameworks and their limitations, espoused benefits of IT governance and the documented gap between theory and practice in IT governance. This process necessitated further engagement with the stakeholder and literature in the pattern identification phase (phase 1).

Following the feedback sessions and further engagement with literature, an understanding of the underlying theoretical assumptions of IT governance was required to explain the identified concepts (multiple IT governance conceptualizations, different perspectives on purpose of IT governance and relevant governance mechanisms). The researcher then developed a general formulation of underlying themes and conducted feedback sessions with organizational stakeholders, other researchers and IT governance experts. The feedback sessions functioned to test validity and probability of the outlined explanation for the observed phenomena.

Through conducting the activities within this phase, the researcher found socially scientific and technical concepts to capture similarities and differences between the stakeholder accounts and sought to provide an explanation on 'why' the phenomenon (lack of benefit realization and impact from governance implementation) is occurring.

Phase 3:

This phase began with a data collection process. This process included unstructured interviews with stakeholders outside of FMT IT (CEO and CIO) in order to source their perspective on IT governance and the identified underlying disparity of the perspectives regarding its purpose and effectiveness. Data was also collected through a literature review process as a comparative analysis to validate and assist in describing the identified salient themes.

Literature on varying theoretical and philosophical perspectives was consulted in order to offer an appropriate theoretical explanation for the identified gap between the espoused theory (the mainstream concept of IT governance and its associated benefits) and the theory-in-use (the enacted conceptualization of IT governance and its experienced effectiveness). This aided in establishing an understanding of the elements that may cause the phenomena. Further, not only did this process allow for the exploration and consolidation of the findings, but it also brought about an understanding of the consequences of the observed phenomenon as logical implications based on the findings. The various typologies and explanations for the findings were translated into artefacts and presented to organizational stakeholders and IT governance experts to see whether the social actors were prepared to accept it as an account for the observed phenomena. Following this feedback and verification sessions, the findings were consolidated and documented.

Through conducting the activities in this phase, the researcher derived social scientific accounts (or implications) of the problem at hand.

Organizational context of the case study

The case company, FMT, was established to provide cross-border legal and tax advisory services to private and corporate clients in 1976. Over the past 38 years, the FMT expanded into a multi-jurisdictional business offering services to the full range of investment funds, utilizing best-of-breed systems. It is internationally regarded as a leading services provider in its category by multiple benchmarking organizations. FMT serves an international client base and employs over 700 people in 13 offices across 12 countries. FMT IT is a division of FMT and provides IT solutions for the entire organization. This division is particularly important, as IT is the key channel through which FMT accesses and provides services to its clients. This division began as a back- office function to enable FMT operations. FMT's top management consist of the Chief Executive

Officer (CEO), Chief Financial Officer (CFO) and Chief Operations Officer (COO), with the CIO reporting to the COO.

FMT IT is a project-based organization. Its top management consists of the CIO and four regional heads of IT (each located in a different geographical area) with the South African (SA) region (based in Cape Town) having the largest set of employees in the group. The FMT IT South African region was utilized as the unit of analysis for this case study. There are seven functions/units within this region (Infrastructure, Software Application, Software development, business intelligence, Straight through processing, Information risk & security and Knowledge management), in addition to these; the project office and management structures were also included in the study. A unit manager leads each of these units. Managers of the units report to the head of IT SA, and the head of IT reports to the global CIO (also based in the South African Region). For the purposes of ensuring appropriate representativeness within the case study, each of the unit managers, an IT practitioner within their function, the head of the project office, the head of IT SA and the global CIO were interviewed. FMT IT has undergone 3 major restructurings since 2009, decreasing the original employee population to half.

Governance within FMT IT

FMT IT conducted a COBIT implementation in 2010. The articulated rationale of this implementation was to reduce organizational risk, ensure compliance and establish documented ways of working (processes, policies and procedures). The services of an A-list consulting company were acquired in order to ensure a successful implementation. Following the implementation, it was hailed (by conference organizers, independent governance association and the A- list company) as an international success story. Despite the international accolades, many of the espoused benefits were not derived from the implementation, and some stakeholders within the organization considered the implementation as a failure. In 2012, the organization underwent an ITIL implementation, providing every FMT IT employee in the South African region with basic ITIL training, however, similarly to the COBIT implementation, many of the espoused benefits of framework adoption were not derived.

In the midst of this confusion, this research sought to understand the basis of these varying perspectives through understanding the differing conceptualizations on governance and how this affects its perceived effectiveness within the organization. It also sought to understand how the (internalized) conceptualization affected the experience of governance.

Literature review

Introduction and contribution of this paper

Over the past decade, there has been increased focus in the issue of corporate and IT governance, with a focus and pursuit for more transparency and accountability. IT governance research has tended to be concerned about the structuring of IT activities and locus of IT decision making within organizations (forms) or contingencies that may influence the governance of an organization such as the structure, strategy, industry and size (Broadbent, 2002; Weill, 2004; Peterson, 2004). Although definitions of IT governance vary, there has largely been consensus in the literature regarding the perceived purpose of IT governance (in this paper, this will be referred to as the espoused purpose). The espoused purpose of IT governance is to ensure the best utilization of IT resources for the purposes of achieving the business strategy and furthering business objectives. Although there has been a significant amount of focus surrounding this perspective, including the creation of multiple "best practice" frameworks (such as COBIT, ITIL) in pursuit of this goal, this paper argues that this is the espoused view of governance, and that the theories-in-use (this refers to internalized/enacted understanding of IT governance concepts and their relationships) in the practice of governance differ to this perspective (Peterson, 2004; Marnewick and Labuschagne, 2010).

The current mainstream view of governance is largely based on the Agency theory presented by Jensen and Meckling (1976). This theory primarily assumes that human beings are rationally bounded, self- interested and risk averse and given the opportunity, they will further their personal self- interests in opposition to that of the firm, thus governance mechanisms should be introduced as a measure to minimize these opportunities and align the interests of the agent to that of the principal/firm through incentives (Eisenhardt, 1989; Jensen and Meckling, 1976; Aoki, 2001; Christopher 2010). This utilization of a contractual lens (principal- agent) as a primary unit of analysis has significantly contributed to the current focus on decision- making rights, input rights and

accountability measures. To this end, a number of best practice frameworks have been created with the foundational goals of creating measures/processes to control, monitor and evaluate activity in the organization. The espoused view of governance is that the outcomes or focus of these measures is to create strategic alignment, risk management, performance management, delivery of business value through IT, as well as, capability management (Bardhan et al., 2010; Luftman and McLean, 2004; De Haes and Van Grembergen, 2004; Peppard and Breu, 2003; Papp, 1999).

Despite the comprehensive foundations on which governance literature and frameworks have been created, they have been critiqued (often by practitioners) on their inability to provide the espoused outcomes. This has led to recognition for a need for new kinds of IT governance (Raup-Kounovsky et al., 2010; Lallana, 2010). This mandate emphasizes the divergence between the espoused theories of governance (including rationale for implementing governance in an organization, processes through which this is conducted and desired outcomes) as documented in literature and "best practice frameworks" and theories in use, as experienced by practitioners at varying levels of the organization (including the multiple perspective on governance rationale, processes, impact, value and desired outcomes). A key question that arises; is the current basis of the theoretical concept of governance (control, monitor and evaluate) providing the value that organizational stakeholders require? That is, is it aiding or inhibiting them from realizing their vision/ purpose.

Current focus of IT governance literature

Literature surrounding governance at the corporate level has mostly focused on "enacting arrangements to direct, administer, and control an organization to the satisfaction of major stakeholders and regulators. IT governance research has tended to be concerned about the structuring of IT activities and the locus of IT decision making within organizations (forms) or contingencies that may influence the governance of an organization such as the structure, strategy, industry and size" (Bannerman, 2009). In an

attempt to provide clarity on the concept of governance, Bannerman (2009, p. 5) refers to governance as the "arrangements and practices that an organization puts in place to ensure its activities are adequately and appropriately managed. 'Adequately and appropriately' reflect the nature and context of the organization and stakeholder interests in its operations". Ansell and Gash (2007, p. 545) mention, "Much research has been devoted to establishing a workable definition of governance that is bounded and falsifiable, yet comprehensive". A number of varying definitions of IT governance may be found in literature.

The IT Governance Institute emphasizes IT governance as "the responsibility of the Board of directors and executive management. It is an integral part of enterprise governance and consists of the leadership and organizational structures and processes that ensure that the organization's IT sustains and extends the organization's strategies and objectives" (IT Governance Institute, 2003, p. 10).

Weill and Ross (2004) refer to "specifying the decision rights and accountability framework to encourage desirable behaviour in the use of IT".

Peterson (2004) characterizes IT governance as "the distribution of decision-making rights and responsibilities among enterprise stakeholders, and the procedures and mechanisms for making and monitoring strategic decisions regarding IT."

Haghjoo (2012) refers to IT governance as a "framework for business- IT decision making. It involves specifying in what domain(s) the decision making process will be involved, who makes the decisions and who has input to those decisions, and how (through what mechanisms) these decisions should be made and supervised" (Haghjoo, 2012, p. 2).

The varying definitions of IT governance highlight the strong focus on structural elements, processual elements and accountability measures that have been emphasized

in literature (Garrity, 1963; Broadbent, 2002; Weill, 2004). This predominant focus illustrates the current conceptual inclination for IT governance interventions to provide value through primarily providing satisfaction to major stakeholders and regulators (Bannerman, 2009). It further highlights the current motivation for this value creation to occur through the utilization of structural and processual control mechanisms. This focus and perspective is underpinned by the theoretical assumptions of the agency theory, with these assumptions further informing the current perception of the goals of IT governance.

Ross and Weill (2002) stated a goal of IT governance as "the creation of an accountability framework identifying who is responsible for ensuring IT expenditure returns value" (Willson and Pollard, 2009, p. 99). Korac- Kakabadse and Kakabadse (2001) acknowledge Ross and Weill's point as being a goal of governance, however, they argue that "with the increasingly complex infonomics environment, and dynamic interplay of organizational and external, market and environmental stakeholders, IS/IT corporate governance is shifting towards determining the requirements and performance of corporate IS/IT investment bearing in mind the demands and needs of the stakeholders concerned" (Korac- Kakabadse and Kakabadse, 2001, p. 9). The purpose for IT governance has been listed as ensuring the best utilization of IT resources for the purposes of achieving the business strategy and furthering business objectives.

Theoretical foundation of IT governance

Research into the field of IT governance has been strongly underpinned by the agency theory, which primarily assumes that people are self- interested and given the opportunity, they will further their personal self-interests in opposition to that of the firm, thus governance mechanisms should be introduced as a measure to minimize these opportunities and align the interests of the agent to that of the principal/firm through incentives (Jensen and Meckling, 1976). "The concept of governance has been typically viewed as a principal vs. agent problem and has revolved around the structure of rights

and responsibilities between these principal participants to align their interests" (Aoki, 2001; Christopher 2010, p. 684). The main idea in agency theory is that risk- bearing costs and the efficient organization of information should be reflected by a principal-agent relationship. It is based on the assumption that human beings are rationally bounded, self-interested and risk averse, and utilizes the contract between principal and agent as its unit of analysis. It further assumes that information is a purchasable commodity, and that efficiency should be used as a criterion for effectiveness, further assuming that there is information asymmetry between the principal and the agent. This theory has been usually applied in relationships whereby there are differences in goals and risk preferences between the principal and agent (Eisenhardt, 1989). This theoretical basis and its underlying assumptions has strongly influenced IT governance definitions, conceptualizations (especially the current mainstream perspective), models and implementation techniques.

Theoretical assumptions on human nature

Agency theory is based on the premise of the universality of its three basic assumptions on human nature (i.e, human beings are rational, risk-averse and self-interested). Kurtz and Snowden (2003) comment on the assumption of rational choice (which encompasses the agency theory assumptions of bounded-rationality, risk-aversion and self-interest). They dispute the notion that “faced with the choice of one or more alternatives, human actors will make a rational decision based only on minimizing pain or maximizing pleasure, and, in consequence, their individual and collective behavior can be managed by manipulation of pain or pleasure outcomes and through education to make those consequences evident” (Kurtz and Snowden, 2003, p. 463). They further posit that increasingly emerging situations are highlighting the falsity of these assumptions in decision-making at policy-creation and operational levels, however, the mainstream tools and techniques continue to assume their “truth” and applicability in all situations and contexts (Kurtz and Snowden, 2003). These assumptions on human nature have impacted the focus of IT governance on control and monitoring of employee behavior

and the formation of the key IT governance components to ensure the operationalization of this focus.

IT Governance Components

Bowen, Cheung and Rohde (2007) posited that IT governance arrangements include structural, process, and outcome metric dimensions. They further expanded on structural arrangements as consisting of "the organizational units and roles responsible for making IT-related decisions, process dimensions as focusing on the implementation of IT management techniques and procedures in compliance with established IT strategies and policies, and outcome metrics as being the mechanisms used to assess the effectiveness of IT governance and to identify improvement opportunities" (Bowen, Cheung and Rohde, 2007, p. 192). Some researchers (Chong and Tan, 2012; Peterson, 2004) have viewed governance as a combination of structure, processes and relational mechanisms.

Structure

The structural component of IT governance is seen as the identification of decision-making authority and clarification of the roles and responsibilities for making IT related decisions, this usually takes the form of upper management, steering committees and governing bodies. This capability includes structural (formal) devices and mechanisms for connecting and enabling horizontal, or liaison contacts between business and IT management (decision-making) functions (Brown, 1999; Peterson et al., 2000; Weill and Ross, 2004; Brown and Grant, 2005). In general, structural capability takes the shape of formal positions and (integrator) roles, or formal groups and (management) team arrangements (Peterson, 2004). The formalization of structures has been noted as an important design feature of governance (Ansell and Gash, 2007; Weech-Maldonado and Merrill, 2000; Prasad, Heales and Green, 2010). Raup-Kounovsky et al. (2010) assign responsibility to Ross and Weill "for much of the work surrounding defining and classifying IT governance structures" (Raup-Kounovsky et al., 2010, p. 211).

Another aspect of IT governance structure refers to the structural form of the IT governance in the organization, specifically referring to centralized (whereby decision-making authority for IT investments is made by corporate and senior level executives in a central function. This is purported to lead to specialization, economies of scale, consistency, standardized controls); decentralized (whereby all decision making is allocated to separate global divisions, different lines of business or strategic business units. The intent of this model/form is to enable business control, a sense of business ownership, greater responsiveness and flexibility to business needs), or; federal (whereby IT technology supply and infrastructure decisions are centralized whereas technology usage and IT application are decentralized, with the purpose of this model/form being to allow standardization whilst at the same time, allowing business control and flexibility)(Sambamurthy & Zmud, 1999; Peterson, 2004). Sambamurthy and Zmud (2000, p. 107) mention that "traditional conceptualizations about the organizing logic for IT activities have primarily focused on governance structures for the management of IT infrastructure and the management of IT applications and use". After researching the benefits of various structural forms of IT governance, Raup-Kounovsky et al (2010, p. 214) stated that "centralized and federated IT governance structures both have advantages and disadvantages; the decision about which structure delivers the highest benefits with the fewest drawbacks for any one state is a subjective one". Traditionally, as Weill (2004) notes, organizational structure was relied upon by enterprises in order to align decision making with enterprise strategies and goals, however, "governance is now designed (by enterprises) to compensate for the limitations of structure" (Weill, 2004, p. 10).

Process

The second key component that has received much focus within the governance literature is the processual component. Enacting IT in the most effective way so that it may be integrated with business strategies and objectives is usually conducted through managing IT governance processes to oversee deployment of IT resources and implement IT performance measurement. This typically emphasizes the control and risk features of IT governance (Chong and Tan, 2012). "This involves the identification and

formulation of the business case or business rationale for IT decisions; the prioritization, justification, and authorization of IT investment decisions; and the monitoring and evaluation of IT decision implementation and IT performance (Peterson, 2004; Henderson and Lentz, 1996; Luftman and Brier, 1999; Weill and Broadbend, 1998). Weill (2004, p. 18) has suggested, "Business leaders must specify the key business processes to receive IT resources that will distinguish the enterprise from its competition". Many authors (Van Grembergen et al., 2003; Merhout and Havelka, 2008) have recommended the utilization of current "best practice" frameworks such as Control Objectives for Information and related Technology (COBIT), the IT balanced scorecard and the Information Technology Infrastructure Library (ITIL) for the purposes of attaining better alignment between IT and organizational strategy. A key activity of this capability is the tracking of IT performance in terms of service delivery and benefits realization (Peterson, 2004).

Relational Mechanisms

The third key component of IT governance refers to the relational mechanisms. This component has not received as much attention in the IT governance as the other two key components. Relational mechanisms/characteristics are sought to encourage better co-ordination of IT activities through mechanisms that enable the building of mutual understanding. This focuses on factors such as commitment, involvement and trust (Chong and Tan, 2012; Wilkin and Riddett, 2009). This capability is the active participation of, and collaborative relationships among corporate executives, IT management, and business management (Peterson et al., 2000) with the key of this capability being voluntary and collaborative behaviour of different stakeholders to clarify differences and solve problems in order to find integrative solutions, usually through the mechanisms of direct (informal) contacts, lobbying, (informal) negotiation, joint performance incentives and rewards, colocation of business and IT managers, and the creation of “virtual meeting points” for business and IT managers and with a key focus on strategic dialogue as a means of aligning mental models and creating shared meaning between principal IT and business stakeholders (Peterson, 2004).

As De Haes and Van Grembergen (2004, p. 6) state, "Relational mechanisms are very important. It is possible that an organization has all the IT governance structures and processes in place, but it does not work out because business and IT do not understand each other and/or are not working together". Peterson (2004) recognizes the importance of relational mechanisms (albeit not explicitly expressed) on IT effectiveness and argues for an "emerging IT governance paradigm". He posits "Getting IT right" as going beyond the traditional division of responsibilities and differentiation of IT decision-making authority and views the ability to coordinate and integrate formal and informal IT decision-making authority across business and IT communities.

IT governance models/ best practice frameworks

Within the literature, there is acknowledgement of the current metrics for “effective governance” as being underpinned by the theoretical assumptions of the agency theory as well as the focus on structural and processual components. This acknowledgement has influenced the widespread dissemination of “best practice” models and frameworks such as COBIT, ITIL and the balanced scorecard. In order to better understand the current governance practices undertaken within organizations, it is important to have an understanding of the most influential/popular governance models and frameworks, with a focus on the assertions made by them in order to unearth the assumptions that these models are based on that inform such assertions.

COBIT

The Control Objectives for IT (COBIT) framework has been (and continues to be) an influential framework in the IT governance arena, informing much of how practitioners view, understand and implement IT governance within their organizations. This framework positions the IT governance objective as the creation of stakeholder value, defined as "realizing benefits at an optimal resource cost whilst optimizing risk" (ISACA, 2011).

The governance model of COBIT 5 involves the governance objective (stakeholder value creation) affecting governance enablers and governance scope (which continually affect each other); the governance scope affects the roles, activities and responsibilities (who is involved in governance, how are they involved, how do they interact, what do they do), which further affects the governance enablers (organizational resources for governance, i.e., frameworks, principles, structure, processes and practices). The COBIT 5 framework is limited to the scope of the asset (IT). There is a clear distinction presented between management activities and governance (as well as interfacing elements between them) utilizing the perspective of "committed" (referring to governance) and "involved" (referring to management) (ISACA, 2011).

A governance system is seen to refer to "all the means and mechanisms that enable multiple stakeholders in an enterprise to have an organized say in evaluating conditions and options; setting direction; and monitoring compliance, performance and progress against plans, to satisfy specific enterprise objectives" whereas management is seen to entail "the judicious use of means (resources, people, processes, practices et al) to achieve an identified end. It is a means or instrument by which the governance body achieves a result or objective. Management is responsible for execution within the direction set by the guiding body or unit" (ISACA, 2011, p. 14). The framework stresses that stakeholder needs are affected by drivers and further, are related to one of the three defined governance objectives (benefits realization, risk optimization, resource optimization). Enablers are defined as anything aimed at helping to achieve the governance objectives of an organization.

The process capability model is based on the premise that there are increasing levels of maturity of organizational governance and that an organization can make changes to its processes and activities in order to progress in these levels (Incomplete, Performed, Managed, Established, Predictable, Optimizing). The necessary changes to be made are identified through first identifying the organizations positioning (As-Is) in the maturity

scale, using the process assessment model, the organization may then define a desired process maturity level (To-Be) and use the process maturity model to determine the gap between them and discover how to improve the process to achieve the desired model, however, the listed process activities are at a very high level and guidance is not provided on how the responsible stakeholder(s) would endeavor to attain the outcomes of the listed activities and how they would benchmark those outcomes to ensure that they are on the "right path towards good governance" (ISACA, 2011).

What is strongly focused on in the COBIT 5 framework is an understanding of "what" to focus on regarding governance (derived from a strong orientation on the need to establish and maintain control through visibility, heightened risk management and accountability) as well as "why" to focus on these things (the purpose of organizational control is to locate and represent each of its members and assets so that the State can achieve mastery and overall control over its resources), however, not much detail or direction is placed on "how" to create/coordinate the multitude of outputs required to produce the key governance outcomes (the "what") that they have outlined. As COBIT does not focus on the practice of process improvement, it does not offer the ability to reflect on this component, but rather, focuses on the outcomes (the actual improvement of the process and/or certification). This leads to a big gap that is experienced by governance practitioners, as it does not address a key concern for them. Robert Chia (2004, p. 33) asserts "management studies is under pressure to respond to the pragmatic concerns of the practitioner world who seek answers in terms of ‘how to' rather than ‘what' and ‘why'. Therein lies the essential tension”.

ITIL

IT service management (ITSM) is a process-focused subset of service sciences that deals with IT operations. ITSM "provides a framework to align IT operations-related activities and the interactions of IT technical personnel with business customer and user processes" (Galup et al., 2009, p. 125). The goal of ITSM is to optimize IT services for the purpose of satisfying business requirements and managing infrastructure while

increasing alignment between IT and organizational objectives. The Information Technology Infrastructure Library (ITIL) is a subsection of ITSM. Service support and delivery in IT operations are the focus of ITIL, these approximately account for 80% of the cost of an infrastructure.

The ITIL is a best practice framework that is "built around a process-based systems perspective of controlling and managing IT operations, including continuous improvement, with the intention of facilitating the delivery of high quality IT services at a justifiable cost" (Galup et al., 2009, p. 125). ITIL consists of five publications and associated tools, including service management (provides guidance on how to design, develop and implement service management using an organizational capability and strategic asset perspective); service design (providing guidance for the design and development of service management processes and services, encompassing design principles and methods for the conversion of strategic objectives into service and service asset portfolios); service transition (providing guidance on developing and improving capabilities, and transitioning new and changed services into operations); service operation (providing guidance on achieving effectiveness and efficiency in the delivery and support of services); and continual service improvement (providing guidance on the ensuring of incremental, large- scale improvements in service quality, operational efficiency and business continuity (Taylor and Rudd, 2007; Taylor and Wheeldon, 2007; Sahibudin, Sharifi and Ayat, 2008; Taylor, Lacy and MacFarlane, 2007). The strength of ITIL has been attributed to its activity based process models, guidelines for reviews and list of critical success factors.

Balanced Scorecard

Another widely adopted model for strategic alignment is the balanced scorecard. This model integrates financial and non-financial measures, arguing for the inclusion of measures concerning internal processes, the ability to innovate and customer satisfaction to the traditional evaluation (De Haes and Van Gremenberg, 2004). A method for business and IT fusion is provided to senior management through utilizing a

cascade/waterfall of balanced scorecards. Enablers for the IT balanced scorecard include an IT development scorecard and an IT operational scorecard; the IT balanced scorecard then becomes an enabler of a business-balanced scorecard.

In addition to being a strategic measurement system, the balanced scorecard is intended to act as a strategic control system in order to clarify and gain consensus regarding strategy, align personal and departmental goals to strategy, link strategic objectives to long-term targets and annual budgets, identify and align strategic initiatives and obtain feedback to learn about and improve strategy (Kaplan and Norton, 1996, p. 19; Norreklit, 2000). This model has been seen to distinguish itself from other strategic measurement systems in that it "includes outcome measures and the performance drivers of outcomes, linked together in cause-and-effect relationships" (Kaplan and Norton, 1996, p. 31) making it a feed-forward control system. The purpose of the balanced scorecard is to align "the strategy expressed in the actions actually undertaken to the strategy expressed in the plan" (Norreklit, 2000, p. 69). This model inherently claims that financial measures represent past performance whilst the drivers of future performance are the non-financial measures (Kaplan and Norton, 1996; Norreklit, 2000).

Porter (1980) asserts that the essence of competitive strategy formulation lies in the relation between a company and the competitive forces in the environment in which it competes, further arguing that the strategy "has to be based on the market segments to be served, and it should then be followed by the identification of the internal business processes which the firm needs to excel in if it is to deliver on its value propositions to the customers in the market segments targeted. Thus, the competitive strategy of a firm should be driven by its environment and not its core competencies, or resources, which should be adapted to the environment" (Prahalad and Hamel, 1990, p. 79- 91; Norreklit, 2000; Collis and Montgomery, 1995). It should be noted that the balanced scorecard relies on this concept of strategy created by Porter.

The balanced scorecard is a feed-forward system. This system focuses on the regulation of human inputs for the purpose of ensuring that these meet the standards necessary for the transformation process. The main premise of a feed-forward system is that the model of the organization is well known. Due to the balanced scorecard being a feed-forward system, it is important that its assumptions are correct, or the result is anticipation of faulty performance indicators, further "resulting in dysfunctional organizational behaviour and sub-optimal performance" (Norreklit, 2000, pp. 67; de Haas and Kleingeld, 1999, pp. 244). The validity of the balanced scorecard model rests on the assumption that the cause-and-effect relationship exists between the suggested areas of measurement. Norreklit (2000) labels the presupposed cause-and-effect relationship in the balanced scorecard as problematic, as it firstly does not consider a time lag dimension between the measures (as is needed in cause-and-effect relationships). It is further mentioned that "measuring the effect of an action related to new and complex activities is particularly problematic since it is difficult or impossible to establish performance measures for activities with which the organization has no or very little experience. Therefore, measuring effects is particularly difficult in companies which constantly have to adapt to new situations and in which innovation is important to their competitiveness (Schoenfeld, 1991, pp. 91; Norreklit, 2000, pp. 72). Upon conducting an analysis of the assumptions made by the balanced scorecard, Norreklit (2000, pp. 75) concludes that "the balanced scorecard makes invalid assumptions about causal relationships, leading to the anticipation of performance indicators which are faulty, thus resulting in dysfunctional organizational behaviour and sub-optimized performance". The argument is also made that instead of being referred to as causal, the relationship between the areas is more likely to be one of interdependence (Norreklit, 2000).

A further critique of the balanced scorecard model, in the purpose of functioning as a strategic control system (with the wish to balance the firm's activities with its stakeholders) is that it does not include all of the relevant stakeholders that a firm has to deal with (such as suppliers and institutional stakeholders), thus, it does not provide

guidance as to where these stakeholders would fit in the proposed causal chain (Norreklit, 2000). It also does not provide insight or direction on the monitoring of the competitor and technological landscape, or developments in this landscape. This renders the model as being static, and thus, does not appeal to the demands of the current dynamic environment. The model primarily focuses on the requirements for realizing a strategy, and thus not consider the potential hinderances towards the realization of the organization's vision (Norreklit, 2000; Simons, 1995).

The method for implementation of the scorecard is also proposed as a hierarchal, top-down method, disregarding implementation problems and perceiving support and acceptance of the model as being unproblematic (Norreklit, 2000). Holloway et al. (1995) argue that overemphasis on external commitment (motivation for energy and attention is found outside of the individual, in forms such as management orders or requests, organizational incentives/rewards) will make employees aim to reach good results in measured areas, but will neglect other elements, which may also be of importance. Although external commitment is seen as important for establishing organizational rules and communicating desirable behaviour (that will be rewarded), it does not inspire individuals to be active and creative problem solvers, for that purpose, internal commitment is required (referred to in this paper as emotional commitment), which is spawned through a feeling of inclusion, identification and alignment with the organizational style and vision, and inspires a feeling of ownership and responsibility towards the betterment of the organization for the purposes of realizing the vision. Norreklit (2000) mentions that a key objective of the balanced scorecard is the communication of strategy to the entire organization. It is further suggested that due to language being a social phenomenon that creates our mutual human reality, it is important to use an interactive method when building the scorecard, to ensure the development of both language and comprehension. "When strategy and performance measurements are formulated, it is important that a strategic dialogue (Simons, 1995; Norreklit and Schoenfeld, 1996; de Haas and Kleingeld, 1999) takes place since this is an

important tool in the process of uncovering or influencing perceptions or actions" (Norreklit, 2000, p. 83).

Critique of Best Practice frameworks

"He has a right to criticize, who has a heart to help." – Abraham Lincoln

Whilst there has been widespread adoption of IT governance best practice frameworks and models, authors and practitioners have highlighted that these are not sufficient to address the contextual needs of an organization. Raup-Kounovsky et al. (2010, pp. 212) note; "there has been increasing recognition that while many of the best practices available (such as COBIT, VAL IT, and ITIL) are useful for specific functions (e.g., security, compliance, or customer service), they do not represent a full IT governance design". Designing governance requires more than simply applying an existing framework; it should include a tailor-made suite of reporting and monitoring processes. It involves an assessment of the current state of IT governance, the potential value that could be gained through changes, and the ideal state of governance tomorrow" (Raup-Kounovsky et al., 2010, pp. 212; Lallana, 2010).

The foundational assumptions of best practice frameworks as well as their accompanying metrics are often disputed in practice as well as in literature, with some authors expressing concern about utilizing the agency theory as the underpinning theory for governance (Hart, 1995; Eisenhardt, 1989; Aguilera and Jackson, 2003; Perrow, 1986).

Lubatkin et al (2005) argued against the blind application of this theory in all contexts as it ignores the effects of a nation's background institutions on human behavior, which can alter cognitions (and understanding) about opportunism. Their paper (Lubatkin et al, 2005) reviews political, cultural and economic institutions within the USA, Sweden and France to explore the different ways that their governance practices have evolved and proposes that what constitutes opportunistic behavior and what can be done to limit it may vary due to differences in national background and formal institutions. They argue that the principal-agent model (agency theory depicts the central role of corporate

governance as restraining executives self-serving inclinations by engendering compliance through activities such as monitoring their conduct, providing incentives that encourage agents to act in the principals best interests) ignores the fact that economic relationships are embedded within the context of informal and formal institutions that vary across nations, and state that this model (based on individual self-interest) might be too rooted in the US experience to explain the Principal-Agent relationships that emerge elsewhere due to differences in national institutions (Lubatkin et al., 2005).

They (Lubatkin et al., 2005) seek to understand the processes by which a nation's historical institutional features interact in shaping the nature of its contemporary corporate governance norms and propose that because nations differ in historical and institutional context, there will be variance in corporate governance relationships between nations than within nations. They state that a nation's background institutions have different effects on governance because their influence on human behaviour is either mimetic (acquired, adopted, or consciously imitated as best practices) or normative (imprinted or unconsciously incorporated through tacit beliefs) (Lubatkin et al, 2005). They argue that national background institutions, primarily those that influence primary socialization experiences, embed their citizens with a set of foundation cognitions about opportunism - the propensity to self- serving actions (as opposed to owner serving) and an understanding as to what entails opportunistic actions, as such, these institutions directly affect the attitudes and behaviors that agents bring to their place of employment. They highlight the difference in the values shaping the countries, USA (family and media perpetuate positive attitudes about self-reliance, individual achievement, and the general belief that acting in one's self-interest is in many cases not only acceptable but also necessary), Sweden (low power distance, egalitarianism, collective responsibility, and cooperation) and France (in between US and Sweden). It then follows that in the US, agents enter the workplace predisposed to act in their own interest (as reflected by agency theory). The authors argue that Swedish institutional context requires what is termed a 'moral factor', this requires a more cooperative and a-

priori trusting view of human behavior than what grounds agency theory (Lubatkin et al, 2005). As the Swedish form of governance is based on norms of collective responsibility and voluntary compliance (as opposed to self-interest and enforced compliance), they posit that stewardship theory (assumes that managers want to be good stewards of corporate assets, argues for governance structures that authorize managers to act on their own initiative) and its basic assumption of trust may be more applicable. They conclude with the statement that the corporate governance practices of a nation are a solution to a set of problems designed to work in a specific context. This conceptualization of governance differs to the current mainstream perspective.

Key IT governance benefits

Amidst the varying perspectives on the concept of IT governance, there is general consensus on the expected key benefits of IT governance. Haghjoo (2012) lists the most common benefits as mentioned in the literature (and as agreed by practitioners) as strategic alignment between IT and enterprise objectives, protecting the firm's investment in IT, taking advantage of current business opportunities and avoiding potential threats. The author collectively clusters these four (expected) benefits as business value.

Strategic alignment is often listed as the most important issue for IT executives and refers to the extent by which the IT strategy and activities are aligned to the business strategy and objectives. Luftman and McLean (2004) suggest the correspondence between the strategic goals, and needs of the business and the requirements of IT- based systems as the definition of business strategy and IT alignment (Bardhan et al., 2010). Bardhan et al. (2010) highlight the need to tightly link business strategies with IT operations in order to respond to market changes promptly. De haes and Van Grembergen (2004) list the alignment of the business and IT as the key element to the achievement of business value. They further purport that "ensuring ongoing knowledge sharing across departments and organizations is paramount for attaining and sustaining business/IT

alignment" (De haes and Van Grembergen, 2004, p. 6). Strategic alignment is seen as the key outcome for governance activities, and many authors (Peppard and Breu, 2003; Papp, 1999; Luftman, 2006; Henderson, Thomas and Venkatraman, 1992; Coleman and Papp, 2006) have contributed towards the understanding of this concept, outlining techniques aimed at enhancing the alignment between IT and business.

The ITGI (2009) describes the scope of IT governance practices for strategic alignment as; understanding the need of the business; Developing IT strategy and practices; allocating resources/ portfolio management; demand management, and; communication.

Reich and Benbasat (2000) studied the influence of several factors on the social dimension of alignment. This social dimension of alignment refers to "the state in which business and IT executives understand and are committed to the business and IT mission, objectives and plans" (Reich and Benbasat, 2000, pp. 81). Their findings suggested that significant effort toward understanding shared domain knowledge (defined as the ability of IT and business executives to understand and be able to participate in the others' key processes and to respect each other's unique contribution and challenges, at a deep level) should be made by practitioners and researchers as they found this to be the factor with the strongest influence on alignment between business and IT executives (Reich and Benbasat, 2000). Although there has been more emphasis placed on the social dimension of strategic alignment in recent years, there is still a dearth of research in the governance domain on the process of building common purpose (refers to an agreed upon organizing vision that serves the specific interests of the varying stakeholders within the organization) in pursuit of business and IT alignment.

Another expected benefit of IT governance is risk management. This element considers financial, operational and systemic risk (including technology issues) and refers to the level by which risk is appropriately (as per organizational appetite) managed and/or mitigated. (Gellings, 2007; Korac-Kakabadse & Kakabadse, 2001; van Grembergen,

DeHaes & Guldentops, 2004). The scope of IT governance practices for risk management is described as; understanding organizational risk appetite; project and investment risk mitigation; information security risk mitigation; operational risk mitigation; compliance regulatory mandates, and; audits (ITGI, 2009).

The third expected benefit refers to performance measurement. Performance measurement includes (but is not limited to) "measuring the benefits received from an ICT investment" (Willson and Pollard, 2009, p. 99). The aim of IT performance measurement is to "provide a comprehensive representation of a company's IT" (Becker, Knackstedt and Poppelbub, 2009, pp 219). The scope of IT governance practices for performance management is described as; customer satisfaction; service level management; business value measurement, and process improvement (ITGI, 2009).

Control and accountability is an underpinning facet in current IT governance models and frameworks. It refers to the ability to identify "who is responsible for ensuring IT expenditure returns value" (Willson and Pollard, 2009, p. 99). The ability to direct, monitor and track employee behaviour has also been a focal point for this facet.

Delivery of business value has also been a prominent facet in IT governance literature (Lin & Shao, 2006; Heier, Borgman, & Maistry, 2007). Peterson described strategic innovation (posited as an IT governance value driver) as "targeting business value drivers, and tailoring offerings that supersede the demands of the business and its clients" (Peterson, 2004, p. 8). The ITGI (2009) defines the scope of IT governance practices for strategic alignment as; identifying project value drivers; identifying service value drivers; project management, and; external benchmarking.

Proponents of the mainstream perspective of governance have posited that IT governance initiatives are providing these outlined benefits, highlighting the primary focus of governance initiatives on cost and risk reduction (Milne and Bowles, 2009). In

light of these assertions, many authors and practitioners have highlighted incongruences between governance theories/models and the practical attainment of espoused governance benefits.

Theory and practice

"In theory, theory and practice are the same. In practice, they are not." – Albert Einstein

Although there is a general consensus on the espoused benefits of IT governance, as well as vast literature prescribing theories and methods for effective IT governance, the current "disharmony" that is experienced by practitioners in the governing of IT for sustained value remains a key challenge. This outlines the deviations from "what should be" to "what is in reality" and requires investigation in order to identify and understand the sources of this disharmony/deviation.

A study conducted in 2000 by Burn and Szeto "revealed that only 50% of business managers and 60% of IT managers indicated that the matching of business and IT strategies in their companies was either successful or highly successful (Van Gremenberg, 2003). Some authors have attempted to outline the barriers towards achieving strategic alignment. Broadbent and Weill (1998) identified three types of barriers, namely; expression barriers (referring to the organization's strategic context and senior management behaviour), specification barriers (referring to circumstances in the organization's IT strategy resulting in a situation where business and IT strategies are set in isolation and not adequately related), and, implementation barriers (arising from technical, political, or financial constraints on the current infrastructure) (Van Gremenberg, 2003; Bradbent and Weill, 1998). Another attempt at defining enablers and barriers toward strategic alignment was made by Luftman and Brier (1999), listing elements such as a lack of appropriate prioritization, IT inability to meet commitments, lack of senior executive support toward IT, a lack of understanding of the business by IT and a lack of business/IT close relationships as inhibitors of strategic alignment. Despite

the abovementioned recommendations, Luftman and Zadeh (2011) conducted an international research study of the key information technology and management issues and found that key IT governance outcomes such as business and IT alignment, business productivity and cost reduction, business agility and speed to market, and IT reliability and efficiency were among the top five management concerns in 2011. This leads to asking the enduring and challenging question, how can an organization govern IT for sustained value?

As Peterson (2004, p. 17) states, "often, an organization's official IT governance model is not a complete reflection of the actual decision making for IT, that is, there are sometimes important differences between what we say about how we act (espoused theories) and what our actions actually reveal (theories in use)". In an investigation into the governance of IT projects in South Africa, Marnewick and Labuschagne (2010) found an emerging trend specifying adherence to IT governance as a myth, and that it does not guide decision-making for IT projects. They conclude that "the majority of the organizations do have corporate governance in place but that they do not comply with it and IT project governance" (Marnewick and Labuschagne, 2010, p. 661), however, they do not provide an explanation for the identified non-compliance. Research into the field of governance has been noted as lacking in the investigation of social (relational) and environmental issues affecting governance (Christopher, 2010; Peterson, 2004; Weill and Ross, 2004).

Over the past few years, the emergence of software development (project management) methodologies such as agile/scrum has led to new approaches, structures and processes to managing software development and value creation. This has utilized relational mechanisms such as trust, commitment and empathy with a strong focus on regular communication/reporting allowing practitioners to more adeptly factor in new elements as they emerge (Ambler, 2009; Devos et al., 2012). This approach is highly different to the current approach of governing which embraces carefully partitioned decision-making

rights and a control system that provides defined measures of performance and specifies rewards or punishment in relation to these predetermined measures. Referring to project management (applicable to governance), O' Leary and Williams (2012) utilize the metaphor of cybernetic control systems to emphasize the view of current theoretical assumptions, and argue for the need to look at new theories of practice focused on social processes, with an array of social agenda, stakeholder relations, practices, politics and power. Schwarz and Hirschheim (2003) utilized six case studies conducted within the oil and gas industry to explore differences in perceptions toward IT and in the organization of IT activities. Their results suggested "researchers need to change their views of IT 'structure' to embrace a more social and dynamic existence and that IT governance has fundamentally moved beyond structure to embrace relationships" (Shwarz and Hirschheim, 2003, p. 151). Unearthing the fundamental assumptions of this (alternative) organizing vision could shed light on potential new models for governance.

Getting IT governance right

Haghjoo (2012) conducted a structured literature review analysis to better reveal "why" and "how" IT governance contributes to delivering business value. Highlighting the scarcity of similar content in the literature, the author provided insights towards providing a systematic definition of effective governance, listing the benefits of effective governance and identifying the mechanisms that lead to effective governance. The author asserts that effective IT governance encompasses "the desirable use of IT, defined as the behaviours in the use of IT that are required to achieve business goals (such as cost lowering or the stimulation of innovation); clarity of accountability in the mid/operational levels, this is defined as the clear articulation of who is responsible for what and who is held accountable for what in mid/operational levels of the organization to achieve improved transparency and accountability, and; the applicability of mechanisms, which refers to implementing the IT governance arrangements that lead managers and suppliers to assemble business- IT integrated plans, assign responsibilities

and accountabilities, define IT priorities ,consider business needs and measure and monitor performance" (Haghjoo, 2012, p. 4).

Bowen, Cheung and Rohde (2007) assert that for effective IT delivery, IT governance arrangements for structure, process and outcomes must be clearly articulated and implemented. Bushell (2003) suggests that "rather than just focusing on purely technology issues, IT management must understand the business, its critical success factors, and how to develop a synergistic portfolio of IT capabilities"(Bowen, Cheung and Rohde, 2007; Bushell, 2003).

Peterson (2004) discussed the different types of governance models/forms, namely, centralized, decentralized, and federal. Peterson(2004) mentions that current IT governance faces the dual demands for flexibility and speed on one hand and efficiency and standardization on the other. Designing effective IT governance is thus dependent on both differentiation and integration of IT decision making across business and IT stakeholder communities. The author (Peterson) proposes that IT governance needs to focus on Horizontal Integration Capabilities (HICS), which describe the ability to coordinate and integrate formal and informal IT decision-making authority across business and IT communities. "HICS represent the most significant new development in IT governance practices" (Peterson, 2004, p. 11). These can be classified according to three distinct IT governance capabilities: structural capability (connection), Process capability (coordination), and relational capability (collaboration). The author (Peterson) is arguing for an emergent IT governance paradigm going beyond traditional division of responsibilities and differentiation of IT decision-making authority. Connection and coordination describe the formal structures and processes used for information exchange and communication, whereas collaboration describes a participative and collaborative element of integration, corresponding to trust and a willingness to work together between business and IT stakeholders.

Weill (2004, p. 3) mentions that organizations typically have IT governance, however, a key differentiator in enterprises with effective governance is an "actively designed set of IT governance mechanisms that encourage behaviors consistent with an organization's mission, strategy, values, norms and culture". He further advises that all IT governance mechanisms are made transparent to all managers, as a lack of doing so may lead to loss of confidence in the structure and make people be less willing to abide by the (set) rules (Weill, 2004). Some authors (Weill and Ross, 2004; Johnson and Lederer, 2005) have expressed that understanding and communication of an organization's IT governance purpose, structure and framework is crucial to its ability to be successful, noting that "the more effectively management communicates the IT governance mechanisms, how they work, and what outcomes are expected, the more effective are the IT governance processes" (Bowen, Cheung, and Rohde, 2007, p 197).

These descriptions of effective IT governance collectively emphasize the (fundamental) need for a deeper focus on relational mechanisms and purpose in the design and implementation of IT governance. Whilst these authors emphasize relational mechanisms such as communication of IT governance implementations, it is still (primarily) based on a single conceptualization of IT governance and the literature is lacking in emphasis on the alignment of perspectives of the conceptualization, and purpose of IT governance within an organizational context. In this sense, it may be seen that governance is akin to developing and pursuing purpose (organizing vision) and this is a perhaps a more worthwhile avenue of implementation to pursue.

Findings from the empirical analysis

"To learn to see- to accustom the eye to calmness, to patience, and to allow things to come up to it; to defer judgment, and to acquire the habit of approaching and grasping an individual case from all sides. This is the first preparatory schooling of intellectuality. One must not respond immediately to a stimulus; one must acquire a command of the obstructing and isolating instincts." – Friedrich Nietzsche, Twilight of the Idols

The findings revealed that there were a number of varying perspectives on the conceptualization of IT governance (what it is), the purpose of IT governance within FMT (what is should aim to achieve), the objectives of IT governance (the goals it should reach to achieve the purpose) the important mechanisms that should be utilized (how it should achieve the goals and purpose/what needs to be done) and the experience of IT governance (how it currently affects me). These varying perspectives on these components resulted in varying experiences of how IT governance affected the stakeholders, as well as how effective they perceived the current IT governance components to be in their organization. The results are grouped in accordance to stakeholder type, categorized here as Senior and executive management (referring to stakeholder in the top echelons of the organization including the CIO and IT region head); Middle management (referring to IT unit managers) and IT practitioners (referring to employees at the operational level of the organization). This form of categorization was selected in order to represent the general perspectives in different organizational levels.

Conceptualizations of IT governance

"Things that I felt absolutely sure of but a few years ago, I do not believe now. This thought makes me see more clearly how foolish it would be to expect all men to agree with me." - Jim Rohn

"Governance is about ensuring transparency, minimizing risk and cutting costs"- Head of IT SA

Executive and senior management generally held the conceptualization of governance aligned to that in mainstream literature. IT Governance was seen as a set of mechanisms

and processes implemented to ensure control and accountability, minimize organizational risk and ensure business and IT alignment.

The information and security personnel illustrated a similar conceptualization of IT governance (to that of Executive and senior management); however, they had a greater focus on risk mitigation/management and ensuring transparency. IT Governance was seen as a set of mechanisms and processes implemented to minimize organizational risk and ensure organizational transparency.

"Governance is supposed to help guide me and my people to do our work better"- IT Unit Manager

The conceptualization (generally) held by middle management was that governance is a set of mechanisms and structures designed to assist in providing guidance to practitioners on the way they should work to optimally coordinate outputs.

The conceptualization held by IT practitioners is that of an enabling component. It is seen as a set of mechanisms that should assist in supporting the practitioner in output delivery and provide guidance on what they are measured (rewarded or punished) on and how they are measured.

"It is supposed to help me do what I need to do, to do my job properly"- IT practitioner

Perceptions on IT governance purpose

"The world is full of magic things, patiently waiting for our senses to grow sharper." - W.B. Yeats

The findings reveal that that there are differing perceptions on the purpose of IT governance.

Executive and senior management (including auditor) viewed the purpose of IT governance as minimizing organizational risk & cost and align business and IT objectives.

The purpose of IT governance as perceived by middle management is to direct employee behavior and provide operational guidance and support.

IT practitioners viewed the purpose of IT governance as providing guidance, support and clarity on role and organizational objectives.

In this sense, the middle management and IT practitioners have a similar conceptualization on the purpose of IT governance as both groups place emphasis on guiding/directing employee behavior, whereas executive and senior management place more focus on protecting organizational interests (such as risk and cost reduction). These perceptions on IT governance conceptualization and purpose are not mutually exclusive, however, they highlight the different focus points of stakeholders.

Perceptions on IT governance objectives

Executive and senior management (including auditor) view the main IT governance objectives to be risk and cost reduction, increasing business-IT alignment and establishing organizational rules and procedures.

Middle management perceive the IT governance objectives to be role and responsibility clarification; alignment of practitioner objectives to output delivery; provision of operational guidance.

IT practitioners view the IT governance objectives to be alignment of documented rules, processes, procedures, performance metrics and role specification to employee contribution (work reality).

"I need to know that what my performance is being judged on is relevant for what I actually do"

- IT practitioner

These findings reveal key concerns for the differing stakeholders in relation to IT governance, expressing a wider organizational outlook for executive and senior management focused more on organizational risk, reputation and client (business) satisfaction, whereas the lower echelons are focused more on the relevance of current governance mechanisms in relation to the manner in which work is conducted.

Perceptions on Important IT governance mechanisms for effective governance

This section lists the mechanisms that were deemed as being the most important to ensure effective governance based on the differing stakeholder perspectives.

Executive and senior management listed Compliance (alignment of process and policy specifications to audit requirements); Defining measures (ensuring partitioned decision-making rights, defined measures of performance and specifying conditions for reward or punishment in relation to predetermined measures); communication (of organizational objectives; including consistent taxonomy between business and IT) and shared domain knowledge (refers to IT understanding of business working practices and objectives and business understanding IT working practices and objectives) as being crucial for effective IT governance.

Auditors listed structure (documented rules, procedures, parameters for identifying and managing risk level); Compliance (alignment of process and policy specifications to audit requirements) and; evidencing of work conducted.

Middle management listed discussion and agreement (on role and responsibilities); direction (this refers to the content within processed and policies and how much guidance/direction it offers the practitioner) and; shared domain knowledge (this refers to IT executives and fellow IT practitioners having an understanding of the contributions

provided by the IT practitioner and those required to enable the practitioner to effectively conduct their work) as important for effective governance.

IT practitioners listed contextual relevance (this refers to the appropriateness of documented practices, policies, and procedures in guiding towards the attainment of and attaining relevant work outcomes within their context); empathy (this refers to an understanding of the factors affecting the practitioner and their effect on working practices and output coordination/delivery); Regular Communication (This refers to the constant dialogue on utilized governance mechanisms within the organization and their objectives). Observation revealed the utilization of informal negotiation and requests sent to direct contacts to ensure prioritization of work. There were also regular (informal) discussions between senior members of IT and members from the business that was focused on creating an understanding of their situations and expectations.

Perspectives on Current IT governance experience

This section refers to the articulated experience of the current governance model within FMT IT, this model is aligned to the conceptualization of executive and senior management and was implemented in order to reduce organizational risk, ensure compliance and establish documented ways of working (processes, policies and procedures).

Executive and senior management (including auditor) refer to the current governance model in high-regard, articulating the experience of it as "helpful" in attaining their objectives.

> "I find it quite helpful, it lets people know what they can do and what they can't"- Head of IT SA.

Middle management express a differing perspective to the current governance model than that of executive and senior management, referring to it as a deterrent from their current working practices rather than an assistive mechanism.

"I thought governance was supposed to help guide me to do my work better, not make me run around filling checklists for two weeks"- IT unit manager.

IT practitioners express their experience of governance mechanisms as necessary components of their work practice. They further expressed that it did not positively affect their work or assist them in the manner they had thought it should.

"its okay if you understand the rules, you just do what you're doing and fill out the formal forms later"- IT practitioner

Perception on current IT governance effectiveness

The final aspect of the initial phase of this study sought an understanding of the perceived effectiveness of the current organizational governance model.

Executive and senior management (including auditor) viewed the current governance model as highly effective.

"We have world-class governance in place…they wanted to make us a (international) case study to show effective governance"- Head of IT SA

Middle management viewed the effectiveness of somewhat lacking. They posited that it helped fulfill some of the organizational objectives (e.g., satisfying audit requirements), however, criticized it for its lack of ability to guide and support practitioners.

"I don't know how affective our governance is, we pass our audits but I don't know if it actually does anything for the workforce"- IT unit manager

IT practitioners expressed concern over the effectiveness of the current governance and its ability to effectively provide practitioner guidance and assistance.

"Our governance is bad, it has policies that very few people know and care about cause they don't apply to us and the way we work, its just a shell, its not affecting anything on the ground… I suppose its just there cause it has to be"- IT practitioner

The matrix presented below presents a summary of the findings; highlighting the perspectives presented by the various stakeholder types on the conceptualization, purpose, objectives, crucial mechanisms, experience and effectiveness of IT governance.

Stakeholder Type	Conceptualization	Purpose	Objectives	Crucial mechanisms	Experience	Effectiveness
Executive and Senior management	A set of mechanisms that should assist in supporting the practitioner in output delivery and provide guidance on what they are measured (rewarded or punished) on and how they are measured.	Minimize organizational risk & cost and align business and IT objectives.	• Risk and cost reduction, • Increasing business-IT alignment • Establishing organizational rules and procedures.	• Compliance • Defining measures • Communication • Shared domain knowledge	Helpful in attaining objectives	Highly effective
Auditor (information and security risk personnel)	A set of mechanisms and structures designed to assist in providing guidance to practitioners on the way they should work to optimally coordinate outputs.	Minimize organizational risk & cost and align business and IT objectives.	• Risk and cost reduction, • Increasing business-IT alignment • Establishing organizational rules and procedures.	• Structure • Compliance • Evidencing	Helpful in attaining objectives	Highly effective
Middle Management	A set of mechanisms and processes implemented to minimize organizational risk and ensure organizational transparency.	Direct employee behavior and provide operational guidance and support	• Role and responsibility clarification • Alignment of practitioner objectives to output delivery • Provision of operational guidance.	• Discussion and agreement • Direction • Shared domain knowledge	A deterrent from the current working practices rather than an assistive mechanism.	Somewhat lacking
IT Practitioner	A set of mechanisms and processes implemented to ensure control and accountability, minimize organizational risk and ensure business and IT alignment.	Provide guidance, support and clarity on role and organizational objectives.	• Alignment of documented rules, processes, procedures, performance metrics and role specification to employee contribution (work reality).	• Contextual relevance • Empathy • Regular communication	Is a necessary component of the work practice but does not positively affect the work or assist the in the manner they had thought it should.	Concerning

Does a dichotomy exist between IT governance as documented in literature (and entrenched in mainstream models) and as experienced by practitioners? If so, why is this the case?

Interpreting the results

The above findings provide an answer to the main research question through revealing a gap between the espoused theory of governance and the theories-in-use, one may see that there is a dichotomy between IT governance as documented in literature (and entrenched in mainstream models) and as experienced by practitioners.

Difference between documented IT governance model and enacted model

The data revealed that there was disparity between the documented governance model and governance documentation and how governance was carried out in the organization. An example of this was portrayed by a manager discussing documented policies “yes they exist (documented policies) but that is not really the way we do our work”- IT manager. This correlates with Peterson’s (2004, p. 17) assertion that "often, an organization's official IT governance model is not a complete reflection of the actual decision making for IT, that is, there are sometimes important differences between what we say about how we act (espoused theories) and what our actions actually reveal (theories in use)". When questioned on why the practitioners do not apply the documented IT governance model and policies, the general perspectives were that they did not view these as being effective in aiding them to make daily decisions and do their work more effectively. The senior executives expressed a different perspective towards this, stating that the policies were quite effective even though they were not being utilized as they provided a basis to discipline practitioners if they “broke any of the rules”. These differing perspectives revealed the view of the documented governance model and policies as guiding instruments to assist in daily operations, which the practitioners found lacking in this regard, this view was contrasted by the view of the documented governance model and policies as instruments to discipline non-complying practitioners.

Dichotomy between espoused view and enacted view

The espoused view of governance or IT governance is that creating measures/processes to control, monitor and evaluate activity in the organization will result in creating strategic alignment, risk management, performance management, delivery of business value through IT, as well as, capability management (Bardhan et al., 2010; Luftman and McLean, 2004; De Haes and Van Grembergen, 2004; Peppard and Breu, 2003; Papp, 1999). However, the findings reveal that even in the presence of these measures and processes, the listed benefits are not necessarily achieved. Further, results show that the espoused benefits of governance may not necessarily correlate with the benefits intended to be realized by the stakeholders. It further illustrates that the intended benefits that a stakeholder seeks to attain are directly correlated with their conceptualization of IT governance.

Importance of Relational mechanisms

Through observation, the data revealed that relational mechanisms were used extensively in the organization but were not regarded as part of the IT governance framework. Research into the field of governance has been noted as lacking in the investigation of social (relational) and environmental issues affecting governance (Christopher, 2010; Peterson, 2004; Weill and Ross, 2004). The findings reveal that the majority of the stakeholder types place emphasis on relational mechanisms (such as emphathy, communication, shared domain knowledge) for effective IT governance. This is in contrast to the literature, which primarily places focus on structural and processual mechanisms.

Focus on context

The mainstream IT governance models have been critiqued for not focusing on the organizational context. Many of the practitioners highlighted a lack of consideration of the implemented governance model for the manner in which they conduct their work and their objectives. COBIT involves a process of evaluation to determine the level of maturity in which the organization should be categorized, however, this makes the

assumption that the criteria defined by ISACA is appropriate and fitting to all organizations in differing contexts. An element that becomes crucial to highlight is the dynamism (and uniqueness) of organizations, which is affected by the particular context in which that organization is imbued. This creates the need to view the organization in a similar light to the unique outcomes they wish to produce. This should be the understanding that is held when determining criteria to categorize organizations. A majority of the interviewed stakeholders stated that the implemented frameworks and models did not provide adequate guidance on how they should conduct their work or coordinate varying outputs required to produce the key governance outcomes and fulfill organizational objectives.

Inclusivity of mainstream IT governance conceptualization

The theoretical basis of the agency theory and its underlying assumptions has strongly influenced IT governance definitions, conceptualizations (especially the current mainstream perspective), models and implementation techniques. This current IT governance conceptualization is positioned to align the interests of the agent to the organization and places large emphasis on control and monitoring mechanisms. This primarily serves the interests of the board of directors and executives and does not encourage much focus on relational mechanisms or on the interests of the practitioners. The findings illustrate that in order to maximize the effectiveness of the governance model, a more inclusive conceptualization (catering for the various stakeholder type perspectives) of the IT governance model needs to be designed and established within the organization.

Findings: A theoretical discussion

The previous section illustrated that there is a dichotomy that exists between IT governance as espoused in literature and the theories-in-use by organizational stakeholders. This section seeks to provide an explanation for the existence of this dichotomy through highlighting the presence of multiple perspectives on a situation/phenomenon due to the social constructedness of reality. Further, the concept

of 'served and serving realities' is presented to highlight how the perception placed on a situation/phenomenon affects the manner in which that situation/phenomenon is understood and experienced.

The positivist perspective claims that there is one objective reality (a truth out there) and that we discover knowledge in relation to it through mathematical treatment or sensory experience (Mingers, 2004). This view neglects the aspect of human bounded rationality (human beings do not always have unlimited processing capacity, time or information to enable the full understanding of underlying causality of observed phenomena). This does not cater for the creation of individual mental maps (based on observation, socialization) that assist humans in complex decision- making.

The current theoretical underpinnings of IT governance are based on this positivist paradigm, that is why there is a lack of appreciation in the mainstream models (based on the agency theory) for the existence of multiple perspectives on the construct of IT governance.

Social construction of reality

The theory of the social construction of reality asserts; "our reality is socially constructed and that the sociology of knowledge must analyse the process in which this occurs" (Berger and Luckmann, 1966, p. 13). The theory posits that society may be viewed as a subjective reality. A key assumption of social constructionism is that human beings through collectively creating a model of the social world and how it functions rationalize experience. The theory places crucial importance on the role of language in the creation of reality (Berger and Luckmann, 1966; Leeds-Hurwitz, 2009). The theory places a major focus on uncovering the ways in which people (individual and groups) contribute in the construction of their perceived social reality (Berger and Luckmann, 1966). A key facet of social constructionism is an appreciation of reality dynamic, on-going process that is reproduced through people acting based on their interpretations and knowledge of it (Berger and Luckmann, 1966). This appreciation of the nature of reality is crucial in

understanding the existence of multiple perspectives and conceptualizations of IT governance. The assumption of social constructionism, noting that experience is rationalized through creating a model of the social world and how it functions highlights the reason for the existence of the dichotomy between the espoused theory of IT governance and theories-in-use, in that, the espoused theory, is in itself based on a perception of the world and formed a conceptualization of IT governance in relation to it. In contrast to this mainstream conceptualization, stakeholders also have institutionalized perceptions on how they view the world.

Served and serving realities: relating practice to purpose

> "Our efforts might more fruitfully be directed away from deducing or inferring abstract generalisations towards elucidating practice to inform practice, purpose-fully, rather than just inevitably, changing the subject of our study. Perhaps, what practitioners are supposed to do might be better informed by what they tend to do and why, and how else they might do it?" (Pellegrinelli, 2011, p. 236).

Winter, Brown and Checkland (1995) highlight that programme management is a system. IT governance may be viewed as a programme of intentions. Moreover, any system or programme is "... one that necessarily involves two systems, a 'serving' system ...and a 'served' system of purposeful action." (Winter et al., 1995, p. 130). They (Winter et al., 1995) refer to the 'served system' as that which represents purposeful human action in organizations and is rooted in the theory of Paradigm II (more commonly referred to as 'soft' systems thinking). The concept of the 'served system' is rooted in the interpretivist paradigm. In contrast, the 'serving system' is an information system, and is rooted in the functionalist paradigm. This is reflected in the theory of paradigm I (more commonly referred to as 'hard' systems thinking) (Winter et al., 1995).

Bohm (1996) and Watzlawick (1990) were influential in creating an understanding of the style of perception. They posit the perception of the world as being comprised of two interconnected realities. Bohm (1996) referred to these realities as the presented and represented realities, whereas Watzlawick (1990) referred to them as first and second order realities. We can correlate the two interconnected realities as presented by Bohm

(1996) and Watzlawick (1990) to that of served and serving realities as posited by Winter et al (1995), however, there is a crucial difference between the concepts. The view of the serving system is that it is rooted within structural-functionalist ways of perceiving the world, whereas, first order/presented realities require a set of linguistic understandings, agreements and vocabulary for their existence. Watzlawick (1990, p. 135) notes "The physical properties of gold have been known since ancient times, and it is improbable that new studies will throw doubt on this knowledge, or that additional research will greatly add to what is already known. Thus, if two people had a disagreement about the physical properties of gold, it would be relatively easy to furnish scientific proof that one of them is right and one of them is wrong. These properties of gold shall be called its reality of the first-order. First-order realities, therefore, are composed of uninterpreted facts and data that are accessible (i.e. in the world), measurable, and empirically verifiable. This means that there is some systematic and empirical way to demonstrate their existence or occurrence". Utilizing the social constructionist, one appreciates that there are multiple perspectives, thus, the elements which make the serving system (or first order reality, hereinafter to be referred to as 'serving reality') is itself a social construction and utilising different language games could construct a different reality of understanding. In this paper, the author will adopt this social constructionist stance (Mauws & Phillips, 1995; Moldoveanu, 2002).

The concept of the served system (or second order/represented reality, hereinafter to be referred to as 'served reality') embraces a social constructionist perspective, perceiving the served reality as the attachment of meaning to the serving system.

When contextual meaning, value, or significance is attached or attributed to the serving system, the served reality is created (Watzlawick, 1990; Winter et al, 1995; Bohm, 1996). This served reality is not presented in the facts of the situation, rather, manifests itself in the interpretations created by the people in that reality, the elements which constitute the 'served reality' are personal opinions, evaluations, assessments, judgments and accounts (Watzlawick, 1990; Winter et al, 1995; Bohm, 1996). As second-order realities

are not necessarily in the 'facts' but rather in the interpretation of these, Ford (1999, p. 482) noted "even when first-order realities remain the same, it is possible to have different second-order realities…as when one physician diagnoses and elevated white blood cell count as an infection and another diagnoses it as leukemia".

Watzlawick (1990) asserts that because people's actions are directly driven by their interpretations, the consequences of a change in the 'served reality' will lead to tangible results of a societal and personal nature. Ford (1999: 482) presents an example of this consequence "…can be seen in the case of a patient with a temperature of 103 degrees F who states 'My head hurts and I feel nauseous'. The physician who diagnoses the situation as the flu is replying to the first-order reality of the patient's data with a second-order reality interpretation. The interpretation, in turn, calls for and justifies a specific medical course of action which actions become events in a subsequent first-order reality. These events in turn are explained and given meaning, forming the basis for subsequent action, and soon in a cyclical relationship through time." In the context of this study, one may note that the stakeholder's interpretation of IT governance (including its conceptualization, purpose, objectives and key mechanisms) directly affected their experience of IT governance within the context of FMT and how effective they deemed the IT governance model to be.

Our inability to differentiate between the served and serving realities (in our daily existence) and grasp the nature of their connectedness highlights the importance of these concepts. Perception may then be viewed as the served reality fusing with the serving reality so that what is presented by the individual is already part of their served reality (Bohm, 1996). Bohm (1996) notes that the manifestation of one unified reality is actually the fusing of these two realities.

The served reality is perceived as the context-provider for the serving reality, hence, changes in the served reality may lead to fundamental and practical changes in an organizational setting irrespective of what happens in the serving reality. Watzlawick

(1990) highlights that the effects of another served reality, which would lead to different outcomes in the serving reality, can replace the effects of a current served reality. In this sense, it may be seen that changes in the conceptualization (perhaps in the form of a broadened understanding of IT governance) of IT governance may lead to practical changes in the way that people experience and apply the current governance mechanisms. Bohm (1996) argues that the most important element, is being able to distinguish between the two realities, keeping in mind that the 'served reality' is inherited in the conversational backgrounds (e.g. culture, institutions, and tradition) in which we are socialized. This understanding highlights the importance of dialogue in attempting to understand the varying stakeholder perspectives and conceptualizations and why these are held. "Socialization gives us instructions on how to see the world, and we operate as if the world really is that way" (Ford, 1999, p. 483). The purpose of the concept of served and serving realities and the importance placed on understanding these realities is that it discloses new worlds about what have little or no direct experience with, because the very judgments and understandings (served reality) of others have been passed onto us.

The logical implications of the findings reveal that an alternative approach needs to be undertaken in designing IT governance implementations and IT governance models/frameworks that appreciates multiple perspectives and conceptualizations.

Key recommendation for the IT governance domain: Towards an inclusive conceptualization

"Create inclusion - with simple mindfulness that others might have a different reality from your own." – Patti Digh

The current mainstream view of governance perceives IT governance largely as a set of static structures and processes that are implemented to ensure control and accountability. Whilst this perspective has its merits, this paper suggests that an

alternative view needs to be taken on IT governance, viewing IT governance implementation as a more dynamic vision-setting process. Mark Lipton (1996) posits that managing an organizational vision can yield a number of benefits, these are listed as the enhancing of a wide range of performance measures; the promotion of change; the provision for the basis of a strategic plan; the motivating of individuals and facilitation of the recruitment of talent, and; aiding in keeping decision making in context. He further asserts that a vision must serve as a "concrete foundation for the organization" (Lipton, 1996, p. 85). In this sense, vision is not conceived as a static artefact, rather, it is at the core of the organization's identity and style (The concept of 'Style' originates from the work of Spinoza, C., Flores, F., and Dreyfus, H. [1995]. Style refers to the coordination of practices, it is the lens through which meaning is made and the form through which identity is expressed), and refers primarily to the purpose being pursued by the organization. It specifies the organization's right to exist. This outlook on IT governance is fundamentally different to the current perspective informed by the agency theory, and thus, requires an understanding of the inherent difficulties of establishing and pursuing purpose/organizing vision, as well as an alternative theoretical foundation to the current rationalistic model.

Establishing purpose

> *"Your purpose in life is to find your purpose and give your whole heart and soul to it" – Gautama Buddha*

The establishment and pursuit of purpose/organizing vision requires the creation of shared understanding as well as defining a purpose/organizing vision that resonates with all stakeholders in order to create internal commitment towards the attainment of the purpose/vision. The establishment of such a purpose/organizing vision requires a reproduction of the current negotiated order through an appreciation for multiple perspectives, the willingness to engage in dialogue and the alignment of mental models. Rahaman and Lawrence (2001) mobilized the concept of "negotiated order" to theorize how agents reproduce structures. They further referred to the ability to represent the

structural properties of organizations through negotiated orders. The theory of negotiated order suggests, "all organizations are social orders and interactions within and between organizations are to a large extent socially constructed. This social constructed-ness of organizational processes reflects interests that social actors have in these organizations. As events occur in the organization's history, such interests are often conflicting and consistently changing. These events, which invariably lead to structural changes in organizations, are usually preceded by negotiations. This leads to the assertion that rules and procedures that remain central to organizational functioning are socially produced and re-produced through interaction/negotiation" (Rahaman and Lawrence, 2001, p. 148-150).

The social construction of reality suggests that "in addition to studying artefacts to predict the presence or absence of alignment, one should investigate the contents of the players' minds: their beliefs, attitudes, and understanding of these artefacts" (Reich & Benbasat, 2000, p. 83; Berger and Luckmann, 1967). The theories of symbolic interactionism and the social construction of reality both posit that knowledge is an emergent construct arising out of a localized or situated community context and language becomes the medium through which meaning is constructed. Using language presupposes the existence and expression of a number stories through which a shared meaning can be constructed. Narratives and language are not taken as the objectification of an all- inclusive reality, but rather, "as the means for representing and interpreting partial, locally situated realities" (Calton and Payne, 2003, p. 18; Berger and Luckmann, 1967; Blumer, 1969; Weick, 1995).

Liedtka (1998, p. 258) argued that the "lack of a supporting system of underlying values" (such as commitment to a shared vision, lack of engagement in organizational partnerships, anchored by co-operative, trust-based relationships) in most management efforts to transform organizations through implementing business best practices (such as TQM, ITIL, etc) usually leads to the failure of such initiatives (Calton and Payne, 2003).

Noting that most conversations break down early in an organizational transformation journey, scotching the implementation of business best practices, she posits that real organizational transformation is hindered by power differentials in the playing of the language game.

Dialogue

"A dialogue is very important. It is a form of communication in which question and answer continue till a question is left without an answer. Thus the question is suspended between the two persons involved in this answer and question. It is like a bud with untouched blossoms . . . If the question is left totally untouched by thought, it then has its own answer because the questioner and answerer, as persons, have disappeared. This is a form of dialogue in which investigation reaches a certain point of intensity and depth, which then has a quality that thought can never reach."

— Jiddu Krishnamurti

With the recognition that stakeholder voice and dialogue are necessary, it is important that representational forums are used to foster genuine conflict and debate for the purposes of understanding and organizational improvement, rather than, as a tool (of imposing control) by those in power to suppress and diffuse conflict arising from stakeholder groups (Deetz, Cohen, and Edley, 1997). This asserts that management engaging in dialogue must be willing to have an integral and honest discussion whereby they may ask and have to answer some tough questions. As Liedtka (1998, p. 258) states, they must be prepared to "discuss the possible, rather than the existing".

Calton and Payne (2003, p. 7) argue that "engaging with others and trying to gain shared insight via an interactive, developmental, exploratory sense making process that can inform the governance of stakeholder networks" is a manner in which paradoxes (interdependent relations, and others) may be addressed. In this context, a stakeholder network is defined as "as an interactive field of discourse occupied by those who share messy (complex, interdependent, emergent) problems and who want/need to talk about them" (Calton and Payne, 2003, p. 8). The stakeholders have a shared interest in the messy problem, but they also have individual identities and interests, which may lead to

conflict with other stakeholders in the organization. The authors note the common managerial response to paradox as pushing to simplify through imposing an artificial unity on a diverse organizational context, this is seen as an effort to achieve managerial control, whereas a recognition that there are multiple kinds of reality can help in addressing the potential for learning that is embedded in paradoxical messes. It is argued that the inclusion of a "communicative ethic or a dialogue based on mutual respect among corporate managers and groups in the community" in the process of decision-making could improve corporate governance (and by extension, IT governance) (Swanson, 1999, p. 518; Van Buren, 2001). Carlton and Payne (2003) argue for a reflective managerial practice that is grounded in a dialogic process for exploring paradoxical complexities in order to create shared meanings and clarify relational responsibilities to each other.

In their proposal for dialogue, Bohm et al. (1991, p. 1) refer to dialogue as "enabling inquiry into, and understanding of, the sorts of processes that fragment and interfere with real communication between individuals, nations and even different parts of the same organization". It enables a group of people to explore the presuppositions, feelings, beliefs, ideas and beliefs (individual and collective) that subtly control their interactions. Further, dialogue is seen as a way for collectively "observing how hidden values and intentions can control our behaviour, and how unnoticed cultural (including organizational culture) differences can clash without our realizing of what is happening" (Bohm et al., 1991, p. 2). It is important to understand that dialogue is a process of creative participation and the essence of dialogue is learning, and not merely the consumption of information. Dialogue allows for a display of thought and meaning that makes it possible for the immediate mirroring back of the content of thought, and moreso (and perhaps more importantly and less apparent), the dynamic structures that govern it, through an effort of engaging in collective dialogue, a coherent culture of shared meaning can emerge. Bohm et al (1991, p. 5) caution that, in its early stages, "dialogue may (often) lead to the experience of frustration, however, through continuing

with the process, increasing trust between members of the group - and trust in the process itself - leads to the expression of the sorts of thoughts and feelings that are usually kept hidden". It may be seen that dialogue is foundational aspect to the creation of shared understanding, and thus essential to the establishment of purpose. Another key element to the establishment and pursuit of purpose is sense- making.

Sense-making

Karl Weick (referred to as the father of sense-making) describes sense making as simply the “making of sense” and perceives it as a process in which the unknown is structured (Weick, 1995). Thomas, Clark, and Gioia (1993, p. 240) define sense-making as “the reciprocal interaction of information seeking, meaning ascription, and action”. A premise of sense-making is that one can construct what they sense, and that there is an intertwined connection between how one looks at a situation and what they can sense from it. A core assumption of sense-making is that due to changing context, "knowledge created today is rarely perfectly suited for application tomorrow" (Dervin, 1998, p. 41). This challenges the (popular) positivist stance that there are factual, definitive, right answers that apply in all situations. Acknowledging the role of power disparity in the honest articulation of observations, sense-making highlights the importance of defiant (sometimes system-altering) observations, mandating attention to power issues and prescribing every sense-making instance to be offered as a time to potentially find hindrances, disagree or find exception. “Sense making is central because it is the primary site where meanings materialize that inform and constrain identity and action” (Mills 2003, p. 35). Katherine Withy (2011, pp. 4) posits; "sense-making is always situated in a context of particular things, a particular life and a particular culture or tradition". In this way, one notices that our sense- making is situated, in that it applies to the context in which we find ourselves, and we can only make sense of things through our worldview/sense-making framework. Thus, disclosing of one's worldview, or the way in which things are making sense to you in a particular context is important in allowing others to understand that perspective, and thus enables the establishment of a shared understanding. As Senge (1991, p. 92) notes, "at the top of any list of basic capabilities

should be the capacity to reflect on and articulate personal vision. Shared visions do not come from committees. They come from people clarifying what they care deeply about, considering opportunities, and fusing these two into new possibilities".

The element of sense making is important in the establishment and pursuit of purpose as it allows stakeholders to reflect on their position and stance towards an articulated vision (organizational vision, IT vision or vision for an organizational unit) and empowers them to engage in dialogue and contribute their perspective towards the creation of the common vision/purpose. Another key element in the establishment of a common purpose is the alignment of mental models.

Aligning mental models

Johnson-Laird (2004) posits that mental models of the world are the end result of perception, the output of linguistic comprehension that underlie thinking and reasoning. Alignment of the mental models is intended to lead to collective/coordinated action, as "participants have to exchange resources (knowledge) and negotiate common purposes and the outcome is determined not only by the resources of the participants but also by the rules of the game and the context of the exchange" (Stoker, 1998, p. 22). Stoker (1998) described this perspective of governance as an interactive process, through this lens; governance involves various forms of partnership (congruent with Chong and Tan; Peterson in describing relational capabilities). At the core of this alignment seeking is the process of sense making. “"The sense-making approach sees the achievement of coordinated action through alignment of the different interpretations arising from the different sense- making frameworks and identity needs of different individuals and groups (Weick, Sutcliffe and Obstfeld, 2005; O' Leary and Williams, 2012; Balogun and Johnson, 2004; Alderman et al., 2005). Language is seen as the primary driver of the construction of shared meaning, and narrative approaches seek to identify the alternative interpretations of different groups, and look to the development of a shared narrative as the basis for achieving effective coordinated action” (O' Leary and Williams, 2012).

The elements of dialogue, sense-making and alignment of mental models are crucial for the establishment of a common purpose/organizing vision as well as the inciting of coordinated action towards the attainment of this common purpose/ organizing vision. Huang and Zmud (2010) emphasize the need for producing a consistent organizing vision across multiple community levels (strategic, tactical and operational strata) as a lack of this leads members to take actions based on self-interest as opposed to acting collectively. As a possible mitigator, they suggest a single governance body with representative members from across the community levels (even though this would make decision making more difficult/prolonged [due to challenges experienced with governance deliberations and negotiations], it would allow for better communication and adoption of the organizing vision).

Vision Enactment

This interpretation of vision/purpose-being-pursued requires that an understanding and expression of the vision be present in all practices occurring within the enterprise, and by association, the purpose of all organizational investments (including IT) need to directly feed into this (organizing) vision. Due to the ingrained nature of the vision, it should serve not only to motivate and direct activity, but also as a lens to search for and identify "counter-visionary" practices (including certain policy directives). It is generally agreed in the management practices literature that strategy is informed by organizational vision. Some authors (Chia, 2004; Samra- Fredericks, 2003) have viewed the creation and fulfillment of organizational strategy as an embodied experience by both the strategy creators (executive management) and strategy enactors (middle management, practitioners). Kupers et al. (2013, pp. 83) note, "from the strategy- as-practice perspective, strategy appears as a lived and embodied experience"(Samra- Fredericks, 2003). Taking from this perspective (and largely informing it), Whittington (2006) asserts that strategy is what people do, rather than what organizations have (Kupers et al., 2013). Chia and Holt (2006, p. 637) argue that "strategizing takes place in a more fundamental dwelling mode, in which, agent identities and their strategies are

simultaneously co-constructed relationally through direct engagement with the world they inhabit; practical actions and relationships precede individual identity and strategic intent...our agency and identity arise through the actions we (most unconsciously) deploy, and our strategies, in turn, emanate from the internalized modus operandi that reflects our culturally mediated disposition". This contributes to the perspective taken in this paper, that strategic alignment is greater than alignment of organizational artifacts, but rather, alignment of worldviews/mental models, this (worldview) alignment clarifies purpose (of an asset [such as IT] and functions within that asset [such as IT governance]), and further informs/directs alignment of practices/activities.

In this paper, organizational vision is seen as the purpose being pursued by the organization, whereas purpose is seen to apply to the rationale for investing in an asset (in this case, IT). Peter Checkland (198.) asserts that all human beings (in our case, practitioners) engage in purposeful activity in everything they do.

Purpose and practice

It has been noted that the purpose of IT governance (in this paper) is to ensure the best utilization of IT resources for the purposes of achieving the business strategy and furthering business objectives, however, the analysis of practitioner activities reveal that this is not always the purpose being pursued or intended by practitioners. This also highlights the need for an organizational-based understanding of their purpose for IT, and consequently IT governance as this may differ.

In this paper, practice refers to the (set of) activities undertaken by practitioners (Executives, managers, auditors) directed towards a particular purpose. This purpose may be explicit-and-understood or (and more prevalent) implicit-and-unidentified to the practitioner and is primarily driven by their worldview/perspective towards a situation/phenomenon/element.

An explicit-and-understood purpose refers to a practitioner having clarity on the purpose they are pursuing, and the rationale for pursuing that purpose. It is determined (upon reflection) by the direct alignment between the practitioner's activities and the attainment of the intended purpose. An explicit-and-misunderstood purpose may occur in a case whereby the practitioner may believe that they are pursuing a particular purpose, but upon the experience of a breakdown/failure that may lead to reflection on their activities in relation to their intent/intended outcomes, it is established that they are/were not directed towards achieving this purpose, in which case it is established that the purpose being pursued is actually implicit-and-unidentified. As Chia and Holt (2006, p. 642) assert, "it is failure and not success in the daily performing of a function that alerts our consciousness and attention and causes us to stand back and survey our circumstance. Only then, do we begin to consciously rely on symbols and representations to help us retrospectively understand what is happening. Only then do intentionality, deliberation and purposefulness kick in".

Understanding of the stakeholder's worldview is thus recommended in order to explicate their intended purpose and understand their activities in relation to this purpose. The understanding of this provides the opportunity to coordinate one's practices so that they may be aligned to their intended purpose. This process is not a simple, nor rational one. As Robert Chia (2004) citing Bourdieu (1977/2002, p. 91) expresses, "Simply because he is questioned about, and questions himself, about the reasons and the raison d'itre of his practice, he cannot communicate the essential point, which is that the very nature of practices is that it excludes this question". Thus, the process of sense-making is not a formulaic prescription, but an emergent endeavor specific to an individual/organization.

Henderson, Thomas and Venkatraman (1992) refer to organizational infrastructure, which encompasses organizational design, processes, and skills. It appears that current governance practices, such as strategy planning, committees and decision-rights allocation processes focus on "dealing with things" (who should have decision making

rights, what should we prioritize as our key goals for the next cycle) and often do not focus on the "practices for dealing with things" (how are we coordinating our practices to ensure we are best equipped to make decisions regarding how to allocate decision-making rights, in all we do, are we still holding true to our vision/purpose we are pursuing? Is our vision/pursued purpose still applicable? Is it constraining us or inspiring us? How do we engage with this vision/pursued purpose?). This highly limits the organization's ability to not only understand, but also engage with its style(s), and does not provide it the opportunity to transform it, or align practices to be in sync with it.

Through the conceptualization of governance as the establishment and pursuit of purpose/organizing vision, it is expected that the sense-making process will lead to the alignment of mental models (Peterson, 2004) towards an organizing vision in order to utilize and allocate IT resources towards the attainment of business objectives. It is postulated that (better) alignment of these differing perspectives and utilization of relational mechanisms (namely dialogue) will lead to increased alignment between organizational vision, the purpose of governance and governance practices.

Viewing IT governance as a vision-setting process (as described above) is posited to lead to an inclusive conceptualization of IT governance. This conceptualization not only emphasizes the importance relational mechanisms on designing effective governance but also provides the opportunity for multiple stakeholder (Board of directors, senior executives, management, auditor, practitioner) benefit realization around the creation of conditions as the perspectives of each stakeholder group will be understood, considered and incorporated into the IT governance design resulting in emotional commitment to the attainment of these benefits and alignment between IT governance vision/purpose and organizational/stakeholder practices.

Limitations of the research

The research was limited in its ability to provide an understanding of the factors that influence the conceptualization of IT governance. Whilst the study successfully revealed that there are varying perspectives and conceptualizations of IT governance, it was limited in its ability to create a comprehensive understanding of all the varying conceptualizations of IT governance as per stakeholder type.

Conclusion

> *"The story is one that you and I will construct together in your memory. If the story means anything to you at all, then when you remember it afterward, think of it, not as something I created, but rather as something that we made together. " - Orson Scott Card, Ender's Game*

IT governance has been assumed to be attained through the control of IT, with the agency theory operating as the theoretical basis for much of the existing IT governance frameworks. This is seen in the dominant focus on structural and processual capabilities in IT governance literature. The limited impact that these "best practice" frameworks have realized in achieving key governance outcomes has shed light on the need for deeper understanding of the existing gap between espoused theory and IT practices. The nature and multiplicity of perspectives on IT governance has led to disagreements in organizations on governance benefit realization based on the perspective that one has regarding governance and its purpose. This research aimed to understand the "as-lived reality" of multiple stakeholders affecting and affected by IT governance through gathering an understanding of the multiple perspectives on governance from varying levels within multiple organizations. A key objective of this research was to provide more insight on the existing gap between the various stakeholders' perspectives on IT governance in the multiple echelons of an organization, with particular emphasis on the alignment of mental models and the process of sense making in order to attain a systemic, multi-perspective view on governance as a practice within organizations. It is

postulated that (better) understanding of these differing perspectives and utilization of relational mechanisms will result in increased alignment between organizational vision, the purpose of governance and governance practices and add to the current literature on conceptualizations of governance and the focus/lens that IT governance should utilize in order to create desired outcomes for organizations.

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Peace and Love.

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