

# IT Controlling – Concepts and Transformation into Practice

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## Abstract

In the first part the paper depicts central IT controlling terms and selected IT controlling concepts of the last decade. In the second part a performance oriented IT controlling concept describes central processes of the IT controlling concept by using a three step life cycle model in terms of a reference model. Finally some important results from a current survey concerning the development of IT controlling in German speaking countries are given. Based on these facts the paper describes the needs for action in academia and practice: The role of the IT controller has been established in German speaking countries, but there is disagreement concerning targets, tasks and processes of IT controlling, cost oriented tasks and reporting are dominating the practitioner's work, established economic methods of IT controlling are not consistently used in companies.

## Keywords

IT controlling – Information management – IT performance management

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