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Strategic Information Systems Planning: Comparing Espoused Beliefs with Practice

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COMPARING ESPOUSED BELIEFS WITH PRACTICE**

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STRATEGIC INFORMATION SYSTEMS PLANNING: COMPARING ESPOUSED BELIEFS WITH PRACTICE

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Abstract

Improving strategic information systems planning (SISP) has ranked as a key concern to IS executives for decades. This is despite widespread research on the topic. A noted concern has been the gap between opinions (espoused beliefs) and practices. The aim of the research was to investigate these two perspectives and then to compare them. A qualitative, interview-based research approach was followed. From interviews with 7 IS planners key themes emerged. For each theme, a diversity of espoused beliefs and practices were delineated. These themes were grouped into categories drawn from contemporary theory in SISP. A comparison between espoused beliefs and organisational practices concerning each theme revealed the level of congruence between these two perspectives. A consideration of the reasons for these levels of congruence or incongruence yielded insights into SISP.

Keywords: Strategic Information Systems Planning, Espoused Theory, Theory in use

1 INTRODUCTION

Despite decades of research effort, improving Strategic Information Systems Planning (SISP) continues to be ranked as a key IS management issue (Luftman et al., 2009). Part of the reason is the gap that exists between opinion (ideas, prescriptions, beliefs) about SISP and SISP practice (Galliers, 1987). For example, Flynn & Hepburn (1994) highlight the political rather than rational idealistic nature of SISP in organisations. King (2000) too acknowledges a gap when he states that the prescriptions of consultants and textbooks concerning SISP need not be adopted “carte blanche” by organisations. Rather he advocates gradual evolutionary change to close the gap between these ideals and organisational practice. Hackney et al. (2000) note that commonly held assumptions concerning SISP may not necessarily hold in practice.

Another manifestation of a gap between ideals and practices is the SISP planners’ paradox (Lederer & Sethi, 1996). With this paradox, planners tend to pursue objectives that are easier for them to accomplish, and neglect those that are more difficult to achieve (Lederer & Sethi, 1996). Newkirk & Lederer (2006) demonstrate for example that planners tend to place more emphasis on strategy conception, which has the least impact on SISP effectiveness, while placing less emphasis on implementation planning, which has the greatest impact.

The purpose of this study is to explore the gap between planners’ espoused beliefs and planning practices in organisation, as little research has been focused on addressing this paradox. By understanding the gap and why it exists, learning can take place (Argyris & Schon, 1974). Such learning could then lead to a better understanding of SISP, and an improvement in organisational SISP practice.

In the next section, the conceptual foundations of SISP are elucidated. Following that the research methodology is described. The data analysis and findings are then presented, and the emergent themes compared with relevant literature. Finally the paper is concluded.

2 CONCEPTUAL FOUNDATIONS OF SISP

SISP involves “the identification of prioritised information systems that are efficient, effective, and/or strategic in nature, together with the necessary resources (human, technical, and financial), management of change considerations, control procedures and organisational structure needed to implement these” (Baker, 1995, p. 63). The context of SISP is, in terms of scope - organisational, in perspective - that of top management, the time-frame – long (e.g., 3 – 5 years), and the level of abstraction – conceptual (Segars et al., 1998).

2.1 Objectives for SISP

SISP has largely been concerned with aligning IT and business needs, identifying competitive advantage through IT, and information management strategy (Earl 1993). More detailed objectives have also received research attention, since the effectiveness of SISP has often been conceptualised as the extent to which key objectives have been fulfilled (Chi et al., 2005; Lederer & Sethi 1996, Premkumar & King 1994).

Clark et al. (2000) note that planning traditionally has had the high level general objectives of determination, organisation and communication. Whilst much of the traditional planning focus has been on determination and organisation, the SISP literature points to communication as being a key concern as well (Clark et al. 2000). Improvements in communication and cooperation with managers and users often feature amongst the top objectives of SISP (Lederer & Sethi, 1996). Heng & Newman (2001) note that beyond the goals often espoused in the mainstream literature, SISP may be

conceptualised as “a communicative, sense making and socio-cultural process, highlighting interpretive, communicative, ritualistic and sense making activities” (p. 2). Comprehensive analysis of SISP literature provides support for this view, rather than an overly rational and mechanistic perspective on SISP (Brown & Roode, 2004; Lamprecht & Roode, 1999).

2.2 Theory in SISP

Lederer & Salmela (1996) make the assertion that: “the study of SISP is hampered by the absence of a theory that describes it” (p. 238). After consideration of much of the mainstream literature on SISP they recommend that an input-process-output variance model form the basis for a theory of SISP. Categories identified in their theory include external environment, internal environment, planning resources, planning process, information plan, plan implementation, and plan alignment. 6 key hypotheses linking these categories are also defined. Through the conduct of a meta-analysis, Brown (2004) suggested that an additional 12 hypotheses be added to the framework. Brown & Roode (2004) then identified further extensions and embellishments by employing grounded theory techniques to analyse the extant literature. This resulted in a theoretical framework for SISP as shown in Figure 1. This cyclical representation of SISP (as also illustrated in Salmela & Spil, 2002) is more representative of SISP than a linear input-process-output model.

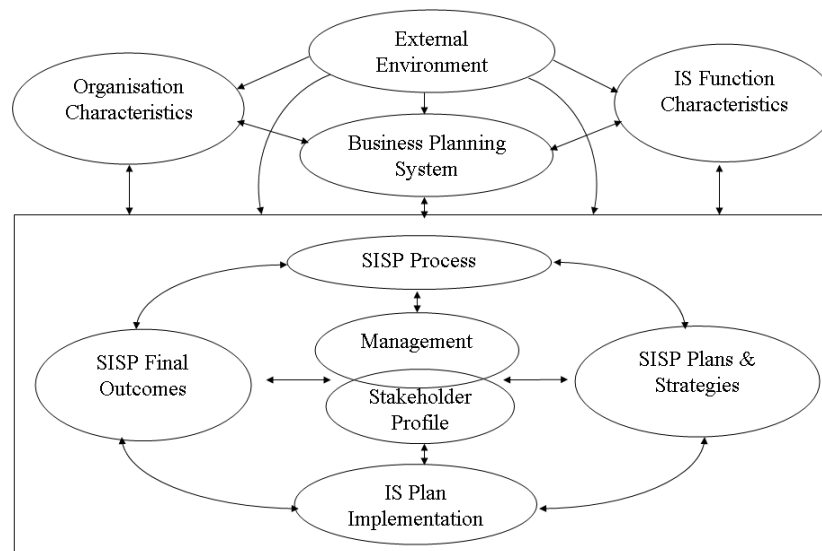


Figure 1: Theory of SISP (Brown & Roode, 2004)

Definitions of the ten major interrelated categories in Figure 1 are described as follows:

External Environment: This category encompasses all factors external to the organisation(s) conducting SISP that may have an impact on the SISP system (Lederer & Salmela, 1996). Two major sub-categories are the external business environment, and external IT environment (Pant & Hsu, 1999).

Organisational Characteristics: Characteristics of the organisation(s) conducting SISP will have an impact on the SISP system (Lederer & Salmela, 1996).

IS Function Characteristics: This category represents the characteristics of the IS department or function in the organisation.

Business Planning System: Business planning and SISP should be closely interrelated in order to improve SISP effectiveness (Reich & Benbasat, 2000; King & Teo, 2000).

Management and Mindset: The perspective of SISP needs to be that of top management (Segars et al., 1998). Top management understanding of and commitment to IS therefore has a major bearing on the success of activities such as SISP (Cohen & Toleman, 2006).

Stakeholder Profile: Beyond top management, there are other stakeholders who need to be involved in SISP (Grover & Segars, 2005). These include lower level business unit managers, IS managers and end users (Lederer & Sethi, 1996; Hackney & Kawalek, 1999). Indeed, Lamprecht and Roode (1999) argue that SISP is “a continuous, emergent process through which individual IS users attempt to steer the direction of social system production and reproduction” (p. 1).

SISP Process: The planning process is defined by the set of steps for developing a strategic information plan, paying heed to the methods to be used, style of process (process characteristics), and implementation issues to be addressed (Earl 1993). The process is at the core of SISP, converting inputs into outputs (Baker, 1995). It is normally accomplished by employing a formal methodology that details the phases, stages and activities to be carried out (Mentzas, 1997; Newkirk & Lederer, 2006). Just as important as the process activities are the ways in which the process is carried out. The process characteristics have a major bearing on the ultimate success of SISP (Segars et al., 1999).

SISP Plans & Strategies: The tangible outputs of the SISP process are detailed in the information plan (Lederer & Salmela, 1996).

IS Plan Implementation: The rate, extent and performance of plan implementation constitute key factors within this category (Gottschalk, 1999). Its importance cannot be overstated, as without plan implementation the whole planning exercise may be thrown into question (Hartono et al., 2003).

SISP Final Outcomes: Planning outcomes have typically been operationalised as the extent to which key planning objectives have been fulfilled (Premkumar & King, 1994; Baker, 1995; Lederer & Sethi, 1996). Alignment of IS plans and objectives with business plans and objectives has often been the major objective of SISP (Preston & Karahanna, 2009), and was illustrated as the ultimate outcome in the Lederer & Salmela (1996) theory.

Much of the recent research in SISP has focused on implicitly or explicitly investigating relationships between concepts and categories represented in the theory of Figure 1 (Chi et al. 2005; Grover & Segars, 2005; Lee & Pai, 2003; Newkirk & Lederer, 2006). Few studies have broached the subject of the gap between espoused ideals and organisation practices (Galliers, 1991). This study aims to address this gap in literature.

3 RESEARCH METHODOLOGY

The purpose of the study was not to test the theory shown in Figure 1. Rather the aim was to inductively allow key themes to emerge from data to be gathered through the research process (Strauss & Corbin, 1998). The detailed coding procedures for inductive analysis suggested by Strauss and Corbin (2008) were not employed, as a simple thematic analysis was deemed adequate for the purposes of the study. Espoused beliefs and organisational practices around the key themes were compared and analysed. Where themes did correspond with the categories of Figure 1 this was acknowledged.

In order to compare planners' espoused beliefs about SISP with organisational practices, thick description was needed. The research strategy was to conduct interviews with experienced IS planners. The interview questions were divided into three parts – In the first section, demographic information about the organisations, respondents, and their most recent experience of SISP was gathered. In the second section, questions pertaining to their espoused beliefs concerning SISP were laid out. The third section contained questions pertaining to the planners' most recent experience of carrying out SISP. 7 IS planners were interviewed. The research was conducted in South Africa, since this was where the researcher was based. Of the 7 IS planners, 2 held positions as CIOs, 3 as Directors and 2 as

Managers. All worked for large organisations in sectors such as government, finance, retail, higher education and IT services.

Although the interviews were structured so as to elicit beliefs (ideals) first, and then separately explanations of practice, respondents did not always follow this pattern. In many cases, there was a constant comparison being made between the belief of how SISP should be carried out, and how it was actually carried out in practice. This modus operandi is as expected, according to Eden (1989), who notes that “when managers talk about an issue and what should be done, they use language which is designed to argue why the world is like it is and how it might be changed” (p. 27). No attempt was made at trying to separate discussion of beliefs and practices during the interview, as this constant comparison was a natural cognitive process (Eden, 1989). Careful analysis was required to ascertain whether statements referred to espoused beliefs or organisational practices.

Thematic analysis was employed to identify the key themes emerging from the data. Since respondents typically compared an espoused ideal with the practice of it in the same instance, the same set of themes emerged for both perspectives. The themes were grouped according to the category labels in the theory of Figure 1 where applicable.

4 DATA ANALYSIS AND FINDINGS

The key themes that emerged through the interviews, *ex post-facto* grouped into categories drawn from the theory in Figure 1, are shown in Table 1 below. For each theme, a comparative analysis between espoused beliefs and reflections on practice will be carried out and implications drawn. At the same time, references will be made to literature as emergent themes are identified. Such an approach is in line with the constant comparative analysis approach advocated by Strauss and Corbin (1998). With this approach concepts that emerge from data are compared against each other, as well as against literature-based concepts.

Category	Key Themes
Business Planning System	Business Strategy Clarity Business Planning-SISP (BP-ISP) Integration IS Management Involvement in Business Planning
Management and Mindset	SISP Objectives CEO Role in SISP
Stakeholder Profile	Stakeholder Involvement in SISP
SISP Process	SISP Activity Set SISP Frequency and Horizon SISP Approach
IS Plan Implementation	IS Plan Implementation Focus
SISP Final Outcomes	SISP Evaluation

Table 1: Key Emergent Themes

4.1 Business Planning System

In this category three themes were identified, these being business strategy clarity, IS management involvement in business planning, and BP-ISP integration. These themes will be discussed in turn.

Business Strategy Clarity

The espoused ideal was that there should be a clear business strategy on which to base SISP. The practical reality was that very often business strategy was either intangible, not clear, or deliberately ambiguous for political reasons (Sillince & Frost, 1995). A respondent, reflecting on practice noted that “...IT has got a perception of where the business is going to. But they mustn't have a perception, they must know where the business is going to. And this is not always true within organisations...” Hackney et al. (2000) challenge the assumption of SISP that a clear business strategy should exist. IS planners need to accept the reality that in many organisations such a strategy does not exist prior to conducting SISP. SISP approaches need to accommodate this reality.

IS Management Involvement in Business Planning

As with the theme of business strategy clarity, IT management involvement in business planning was advocated by all respondents. In practice, this did not always happen, leading to lost opportunities to use IT strategically, and strategies not feasible from an IT perspective. As stated by a respondent: “... the top guys would sit there and say, right our business plan for next year [is]...”, with little IT management involvement in decision-making. From experience, IS managers have recognised the fallacy of not involving IS in business planning.

Business Planning – SISP Integration (BP-ISP Integration)

Teo & King (1999) and Reich & Benbasat (2000) highlight the importance of BP-ISP integration to improving the SISP process and outcomes. Levels of integration are noted as being either (1) Administrative (IS planning and business planning are separate unrelated processes); (2) Sequential (IS planning follows and supports business planning); (3) Reciprocal (IS planning and business planning are mutually reinforcing); (4) Pro-active (IS planning precedes business planning, and is used as input into business planning) (Reich & Benbasat, 2000); (5) Full (IS planning and business planning are fully integrated).

A variety of approaches to BP-ISP integration were espoused and used in practice. Noticeably no respondent advocated administrative integration, but in practice this was found to be the case for some organisations. In practice too, some organisations adopted an IT-led, pro-active approach to integration. There was no evidence of this approach being espoused by respondents. The lack of belief in IT-led strategies was partly because, as indicated by a respondent, some organisations have “... had instances where leading edge didn't buy [us] anything...”. In other words, attempts at adopting IT-led strategies have not always yielded the expected benefits to organisations. Also, as indicated in the previous paragraph, in cases where IT strategy development preceded business strategy development, business direction has not been clearly understood by IS management.

The presence of administrative integration in some organisations is related partly to the lack of clarity in business strategy in those organisations. The belief by planners that there should be a clear business strategy explains why administrative integration is not espoused. The comparative analysis reveals also that certain beliefs around integration are not espoused because of past experiences (e.g. IT-led strategies that were ineffective).

4.2 Management and Mindset

In the management and mindset category were two concepts – SISP objectives, which reflect management thinking on SISP and the CEO role, which reflects the perceived importance of SISP to management.

SISP Objectives

The necessity for SISP was discussed with respondents. It was stated succinctly by one that “... in many ways IT can make or break your organisation because of the high impact and high involvement

of IT in just about every business process, and also the size of the investment you need to make in technology in order to enable what the business does...”.

For objectives related to alignment, competitive advantage and financial control, there was congruence between espoused beliefs and organisational practices. There were several additional goals identified in the organisational practices that were not mentioned in the espoused view. These included the objectives of improving communications with stakeholders, the satisfying of organisational policy requirements, and the development of a plan useful for operations. The goal of improving communications lends credence to the assertion by Heng & Newman (2001) that beyond the goals often espoused in the mainstream literature, SISP may be conceptualised as “a communicative, sense making and socio-cultural process..., highlighting interpretive, communicative, ritualistic and sense making activities” (p. 2). That satisfying organisational policy requirements presents as a goal reflects the need for organisational context to be recognised when conducting SISP (Wang & Tai, 2003). It also points to the sometimes political rather than rational nature of SISP in practice (Flynn & Hepburn, 1994). The importance of creating plans useful for operations reflects the need in practice for plan relevance. Literature too highlights the importance of creating IS plans that will lead to implementation (Gottschalk, 1999). These additional goals are more attuned with daily organisational routines and activities, thus the reason for them being noted in explanations of practice, but not necessarily in the espoused view.

Overall, the analysis suggests that when considering the rationale and objectives for carrying out SISP, organisational realities may stretch the goals beyond those commonly espoused by text books and individual planners. This highlights the importance of considering the organisational context in which SISP is taking place. It may also point to the need for flexibility in the planning process to accommodate unforeseen circumstances or unstated assumptions about SISP.

CEO Role in SISP

The level of the CIO relative to CEO was not always in practice a direct reporting relationship as many respondents espoused. Of particular concern was that where the CIO reported to CFO the focus in SISP was often on controlling costs, as opposed to using IT strategically. CEO participation in SISP is recognised as being beneficial to the achievement of SISP objectives (Kearns & Sabherwal, 2006). Where a CEO is competent and knowledgeable about IT, this may lead to the CEO controlling SISP (Hann & Weber, 1996). Where the CEO controls SISP, IS plans tend to reflect the overall organisational priorities (Hann & Weber, 1996). An unintended consequence, as noted from a respondent’s experience, is that the CEO may be at odds with the CIO regarding priorities and roles, which would affect the relationship between them. Basu et al. (2002) found too that although organisation commitment (e.g., top management involvement) has a positive influence on SISP effectiveness, there is a threshold after which further commitment may lead to decreased effectiveness. It was similarly advocated by some respondents that *“the CEO should champion it, but the CIO should obviously drive it...”*.

4.3 Stakeholder Profile - Stakeholder Involvement in SISP

There was overall congruence between espoused beliefs and organisational practices concerning the need for stakeholder involvement. The discussion of organisational practices revealed a greater level of detail. It showed that the methods and techniques for involvement, and indeed the extent of stakeholder involvement were very much contingent on the organisational culture and context.

4.3.1 SISP Process

Under the SISP process category, three themes were identified, these being the key SISP activity set, SISP approach, and frequency of planning and planning horizon. Each will be discussed in turn.

Key SISP Activity Set

Lederer & Sethi (1996) identified 71 possible prescriptions followed by SISP planners. Given this large number of activities, it was difficult for respondents to comprehensively recall and specify all SISP activities they espoused, or that the organisations practised. Respondents were therefore prompted to specify only the key activities at a very high level. Quite a variety of activities were mentioned, and in order to aggregate them into a coherent whole, the major phases of SISP as specified by Mentzas (1997) (Table 1) were used, these being Strategic Awareness, Organisation Analysis, External Environment Analysis, Strategy Conception, Strategy Formulation, and Strategy Implementation Planning.

The major difference between the espoused list of activities and the organisational practices was that not much attention was given to strategic awareness in organisational practice. This reflects an area where IS planners may see a need for improvement. There is an espoused belief that attention needs to be paid to the pre-planning strategic awareness phase, but it seems that these ideals are not being put into practice. Part of the reason for this may be that there is lack of clarity in business strategy in many organisations, which makes pre-planning (strategic awareness) for SISP difficult. Newkirk & Lederer (2006) note that IS planners may often pursue tasks that do not have a major impact on SISP effectiveness, whilst neglecting tasks that would. This may be due to the difficulty of putting into practice espoused beliefs.

SISP Approach

Earl (1993) defined various approaches to SISP, where an approach arose from the attention to and style of method, process and implementation. Alternative approaches identified were as follows, with the key assumption each entails in brackets: (1) Administrative (Emphasis is on resource planning, typically coupled to financial planning and a capital budgeting routine); (2) Business-led (Assumes business plans are the only basis upon which IS plans can be built); (3) Method driven (Assumes SISP is enhanced by, or is dependent on use of a formalised technique or method); (4) Organisational (Treats SISP as an organisational learning endeavour focused on IS decisions being made by integration between the IS function and organisation); (5) Technological (Assumes an IS-oriented model or architectural blueprint of the business is a necessary outcome of SISP).

The approaches espoused included business-led, organisational, method-driven and technological. In practice there was evidence of administrative, organisational, method-driven and technological approaches. Noticeably, no respondent advocated the administrative approach. Also noticeable was the limited use of the business-led approach. This can be explained in terms of the lack of clarity in business strategy encountered by many of the respondents. A business-led approach requires that there be a clear business strategy upon which to base SISP. It was thus espoused, but not often found in practice. There was some congruence of views between what planners espoused and practiced especially with regards to the organisational approach. Interestingly, the organisational approach has been shown to be the most successful way of conducting SISP (Earl, 1993; Grover & Segars, 2005). It is noteworthy that in a number of instances respondents indicated that their organisations were in the process of or had changed their approach due to shortcomings or dissatisfaction with the former approach. This lends credence to the view of Grover & Segars (2005) that approaches to SISP evolve over time.

Frequency of Planning and Planning Horizon

There were a variety of planning horizons and periods of review espoused and practiced. It was acknowledged in both espoused views and practice that environmental factors, such as technological dynamism and a national trend of restrictive IT budgets had an impact on planning horizons. Espoused views on planning horizons tended to be shorter than those used in practice, especially for commercial organisations. A couple of respondents espoused the notion that : “...*planning is an ongoing process. It's not something you do at the beginning of the year, and then just have a brief review...*”. Such an ongoing approach is described in the literature as adaptive or emergent (Baker, 1995; Segars et al., 1998; Lamprecht & Roode, 1999). That this approach was not widely adopted in practice may be due to the difficulty of turning espoused ideals into organisational practice. – i.e., of implementing a

flexible planning process with continual reviews. There is a tendency in practice to see planning as a once off process that creates a plan to guide implementation. As noted: "... we've got a monthly [review], but remember now, the plan is never on the table again, the budget is on the table...". Once produced, there is reluctance to want to deviate from the plan and an emphasis especially from strategic management on monitoring budgets and the schedule of projects to be implemented. A respondent noted that "it was very difficult to get new issues on to that [planning review] agenda". This reluctance to want to change may stem from the disruption that is caused by modifying a plan before completion, as it has impacts on the systems currently under development, and possibly may lead to abandonment at worst. A possible mechanism to deal with this reluctance is to emphasise and communicate to stakeholders that nearer to implementation, each project needs to be reassessed, so as to check whether the assumptions upon which it is based still hold (Baker, 1995). Such an approach was advocated by two respondents. As stated by one: "...at the time that we are ready to purchase [technology], ...we must revisit all our [technology] decisions".

Of particular interest in practice was that reduced planning horizons tended to lead to less comprehensive reviews. The focus of reviews were on managing the budget and ensuring progress of projects, rather than introducing new projects and requirements. The implication is that by putting into practice espoused beliefs (e.g., shorter planning horizons), planners need to be wary of unanticipated consequences (e.g., less comprehensive planning and reviews).

Overall, both espoused views and explanations of practice displayed some congruence. The impact of environmental factors were recognised. The explanations of practice tended to be more detailed and to highlight problems. Espoused beliefs tended to adopt more extreme positions. For example, advocating shorter planning horizons and continuous SISP. The difficulty of implementing more extreme positions was a possible reason for their limited use in practice. Finally, the analysis revealed that putting espoused ideals into practice may generate unanticipated consequences. Planners must accept that there will be unanticipated and unintended consequences, and must be prepared to learn from these experiences in order to further develop their espoused beliefs.

4.4 IS Plan Implementation - IS Plan Implementation Focus

Conventional theories of SISP conceptualise SISP as having a plan formulation stage, and then a plan implementation stage (Lederer & Salmela, 1996). In order to improve implementation performance, part of the SISP process should involve an implementation planning phase (Hartono et al., 2003; Mentzas 1997). Newkirk & Lederer (2006) found that implementation planning activities had a major influence on SISP success, which justifies their importance.

An espoused belief was that SISP processes and plans needed to be comprehensive enough to allow for implementation. In general organisational practice was congruent with this ideal except in a few cases. It was also espoused that there be seamless integration between plan formulation and implementation. The description of practice gave an idea as to how organisations accomplish this. For example, by breaking down each strategic initiative into several projects, and then planning for and implementing each project. This strong focus on implementation may be due to the general trend towards shorter SISP horizons, a focus on strict budgets and financial control (and hence project management), and less concern with strategic matters in the organisations under study. Hence, although the focus on plan implementation is positive and necessary (Gottschalk, 1999; Hartono et al., 2003; Newkirk & Lederer, 2006), it may be at the expense of focusing on more strategic concerns.

Overall, then, despite the high level of congruence between espoused beliefs and practices concerning plan implementation, it appears that in many organisations the focus on implementation and operational budgetary matters has been at the expense of strategic concerns. This may not be the intention of IS planners, but of the organisations in which they operate. Many CEOs and CFOs have used Carr's (2003) assertion that "IT doesn't matter" as an excuse to short-sightedly slash IT budgets and reduce the strategic relevance of IS, often to the detriment of their organisations.

4.5 SISP Final Outcomes - SISP Evaluation

Evaluation of both the process and outcomes of SISP is noted by Galliers (1991) as a critical success factor. This theme emerged quite strongly in the study

Common to both espoused views and reflections on practice was the use of implementation performance as a means to evaluate SISP. Without implementation, the SISP process is thrown into question, which justifies this congruence (Brown, 2004). The views on practice note that this evaluation is very often done "...*thinly at the top...*", with the analysis being superficial in some instances. Alignment is espoused as a means of evaluating the overall IS strategy. Alignment is oft-researched in literature and is a common measure for assessing SISP success (Lederer & Salmela, 1996). Its absence as a measure used in practice is revealing. It may be difficult to assess in practice. Measuring IT value, on the other hand is mentioned in practice, but is not espoused. In one organisation, it was reported that there had been success in using this as a measure, but in others it was reported to be difficult, especially when intangible benefits of IT are to be measured. It is interesting to note that while research proposes that SISP be assessed in terms of fulfilment of key objectives (Chi et al., 2005), there seemed to be little attempt by respondents to revisit the initial set of objectives when discussing evaluation of SISP.

5 CONCLUSION

The major gaps between espoused beliefs and organisational practices emerged around themes linked to the business planning system. Business strategy clarity was espoused as necessary, but often lacking in practice. This was apparent in other themes as well. In considering key SISP activities, the espoused beliefs highlighted the importance of the strategic awareness phase of SISP. In practice, strategic awareness was the phase least mentioned. Once again, although full integration between business planning and SISP was espoused, there was no evidence of this type of integration in practice. Concerning approaches to SISP, a business-led approach was advocated, but not often found in practice. To counter the lack of clarity in business strategy, it was advocated that IS management should be involved in business planning. This strategy has been found by research to have immense benefits (Chi et al., 2005; Kearns & Lederer, 2004; Kearns & Sabherwal, 2006).

The highest levels of congruence emerged around the theme related to plan implementation focus. Organisations were perhaps encouraging this focus, so as to control IT budgets through rigorous project management. Of concern was the greater emphasis on operational matters at the expense of the strategic issues in several organisations.

In general there was close interplay between espoused beliefs and organisational practices. Espoused beliefs were formed and refined based on experiences from practice. Likewise attempts were made at putting into practice espoused beliefs. Incongruence between the two perspectives was deemed to be partly as a result of the difficulty and feasibility of putting into practice espoused ideals. For example, resource constraints and resistance to change sometimes acted as barriers. As well as that unintended consequences of action often lead to espoused ideals not being realised as expected. The analysis points to the benefits that could be derived through careful and deliberate reflection on organisational practices, in order for planners to formulate well thought out espoused beliefs. It is believed that the lessons learned from this study may contribute towards a better understanding of SISP, and thus to improved SISP in practice. This issue has been a key concern to IS executives for several decades (Luftman et al., 2008).

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