

**NAN SI, Shi and GILBERT SILVIUS, A.J. (eds) *Enterprise IT governance, business value and performance*. Hershey, Pennsylvania: IGI Global. 2011. 300 pages. ISBN10: 1605663468. \$144.**

This book, edited by two accomplished researchers in business and technology, aims to appeal to academics and to practitioners in the field of IT management and business and the Preface appropriately begins by citing Nicholas Carr's work on the changing place of IT in business. That work contradicted the IT focus for organisations, best represented by the dot.com bubble of the 1990s and demonstrated a dissociation of IT procurement and business strategy as a means to integrate their value. The current book clearly intends to provide some examples of the potential of this, alongside cases from various parts of the world, or more generally.

As a context, the Sarbanes-Oxley Act of 2002 is cited as a means to prevent the previous separation of management from financial accounting. This separation was demonstrated through the event cited in the book of the Enron collapse in 2001 and also the related Arthur Andersen dissolution. However, it has remained extremely relevant in situations such as the Lehman Brothers bankruptcy in 2008 and currently (December 2011) with alleged fraud at Olympus cameras.

The Editors have been careful to ensure that the chapters are well integrated and not simply fragmented topics. One of the core tools for this is to ensure that models of IT governance and performance measurement are integral throughout. Related questions such as whether IT enables business innovation or drives it are also key topics. Underlying these is the notion of IT as an asset rather than an ever-cheaper commodity. The book is divided into three main sections, each of which includes several chapters (15 in total): IT Governance Implementation, Business Value & Strategic Alignment and finally Performance Measurement & Resource Management.

Some of the models and frameworks for implementing IT governance are well established. Examples are Control Objectives for Information & related Technology (Cobit) and the IT Infrastructure Library (ITIL V3). Others emerge from the research studies discussed in chapters, such as I-Fit which aims to align strategic alignment with business performance. Comparison of the established frameworks and of the new models is interesting, although some aspects are repetitive.

With regard to performance measurement, although practical approaches are not provided, some interesting comments are made on the unintended consequences of measuring performance and the consequent risk

Would it suit a practitioner readership? To some extent, but as a background rather than implementation. The Conclusion of the Preface states that there is no silver bullet but says that the chapters have practical applications, at least through models. They certainly provide food for thought that business managers could usefully take into account, but the content is almost wholly academic in focus. The discursive approach to applicability in the chapters reduces the impact that

some of the established and new models were intended to have. Nevertheless, topics such as intellectual capital creation are illustrated with some useful case studies.

Related to this is that some of the chapters claiming to be the most practical are actually those with some of the least applicable elements. The Editors obviously and correctly had no intention to produce a handbook of practical measures, but the titles of the three main sections listed above, imply a 'tool-box' for assessing pre-implementation feasibility and post-implementation success. In fact the word, "tools" appears regularly in describing the book's content as well as within individual chapters.

Some chapters have very dated sources with some of them not citing studies before 2007. However, the onus on some of the classic works of information science, governance (and government) and of associated philosophy is appropriate as a background, but needs some more recent examples. Perhaps it could be argued that Carr's view of the need to dissociate IT from business strategy reduces the need for currency of sources, but nevertheless, there have been many developments since the most cited period of 1995-2003.

Overall the book provides a historical overview of the motivation for change in the approach to using IT in business and some of the issues that were emerging in the early 2000s. In this regard it is interesting and the logical chapter structure enables a cumulative impression of the change. However, practitioners should consider it in the same way as academics will do and should not expect, despite repeated assertions in the text, a practical approach.

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