

## Chapter 3

### COBIT Principles

### 3.1 Introduction

COBIT® 2019 was developed based on two sets of principles:

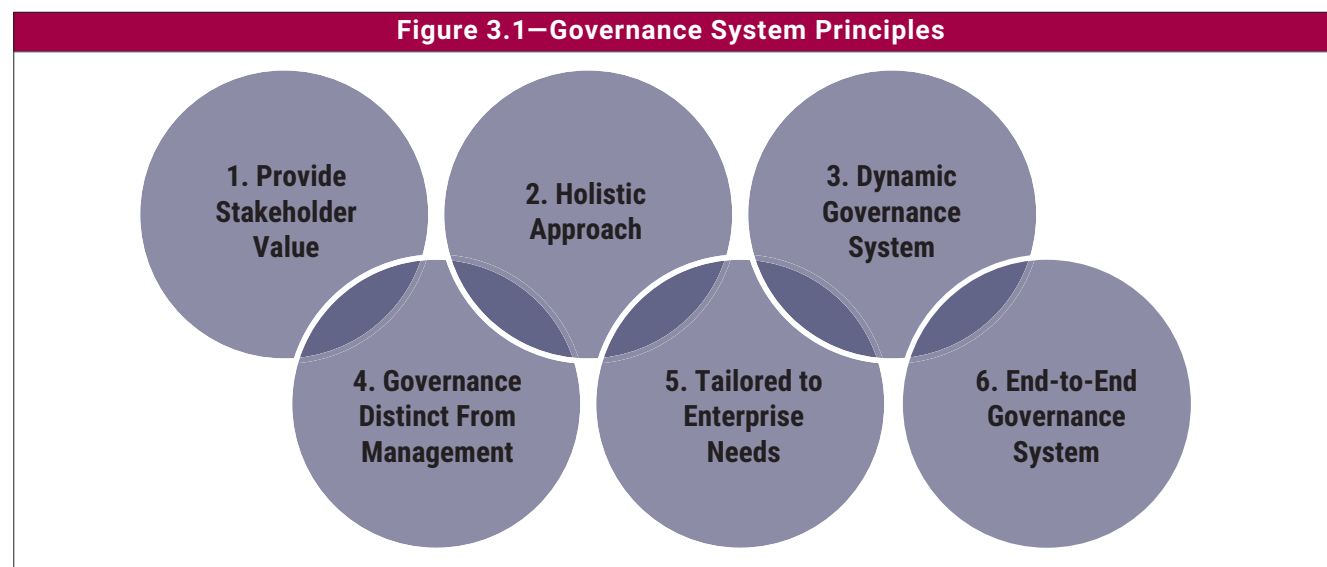
- Principles that describe the core requirements of a **governance system** for enterprise information and technology
- Principles for a **governance framework** that can be used to build a governance system for the enterprise

### 3.2 Six Principles for a Governance System

The six principles for a governance system are (figure 3.1):

1. Each enterprise needs a governance system to satisfy stakeholder needs and to generate value from the use of I&T. Value reflects a balance among benefits, risk and resources, and enterprises need an actionable strategy and governance system to realize this value.
2. A governance system for enterprise I&T is built from a number of components that can be of different types and that work together in a holistic way.
3. A governance system should be dynamic. This means that each time one or more of the design factors are changed (e.g., a change in strategy or technology), the impact of these changes on the EGIT system must be considered. A dynamic view of EGIT will lead toward a viable and future-proof EGIT system.
4. A governance system should clearly distinguish between governance and management activities and structures.
5. A governance system should be tailored to the enterprise's needs, using a set of design factors as parameters to customize and prioritize the governance system components.
6. A governance system should cover the enterprise end to end, focusing not only on the IT function but on all technology and information processing the enterprise puts in place to achieve its goals, regardless where the processing is located in the enterprise.<sup>6</sup>

**Figure 3.1—Governance System Principles**



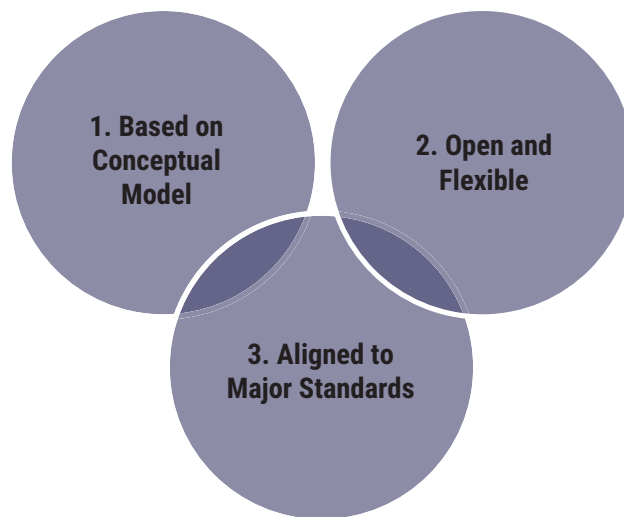
<sup>6</sup> Huygh, T.; S. De Haes; "Using the Viable System Model to Study IT Governance Dynamics: Evidence from a Single Case Study," *Proceedings of the 51st Hawaii International Conference on System Sciences*, 2018, <https://scholarspace.manoa.hawaii.edu/bitstream/10125/50501/1/paper0614.pdf>

## 3.3 Three Principles for a Governance Framework

The three principles for a governance framework are (figure 3.2):

1. A governance framework should be based on a conceptual model, identifying the key components and relationships among components, to maximize consistency and allow automation.
2. A governance framework should be open and flexible. It should allow the addition of new content and the ability to address new issues in the most flexible way, while maintaining integrity and consistency.
3. A governance framework should align to relevant major related standards, frameworks and regulations.

**Figure 3.2—Governance Framework Principles**



## 3.4 COBIT® 2019

COBIT® 2019 improves on prior versions of COBIT in the following areas:

- **Flexibility and openness**—The definition and use of design factors allow COBIT to be tailored for better alignment with a user's particular context. The COBIT open architecture enables adding new focus areas (see section 4.4) or modifying existing ones, without direct implications for the structure and content of the COBIT core model.
- **Currency and relevance**—The COBIT model supports referencing and alignment to concepts originating in other sources (e.g., the latest IT standards and compliance regulations).
- **Prescriptive application**—Models such as COBIT can be descriptive and prescriptive. The COBIT conceptual model is constructed and presented such that its instantiation (i.e., the application of tailored COBIT governance components) is perceived as a prescription for a tailored IT governance system.
- **Performance management of IT**—The structure of the COBIT performance management model is integrated into the conceptual model. The maturity and capability concepts are introduced for better alignment with CMMI.

COBIT guidance uses the terms governance of enterprise information and technology, enterprise governance of information and technology, governance of IT and IT governance interchangeably.