Research Article

The Effect of Critical Factors on the Level of IT Governance in Enterprises in Slovakia

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Abstract

An increasing amount of scientific papers on IT Governance points out that there is no single agreed definition of IT governance, but that the stated definitions differ in various aspects and they have some common features. However, the strategic nature of IT Governance is clear. Attention is drawn in this article to a critical comparison of inhibitors and critical success factors in the area of IT Governance. Administration of the IS/IT area, referred to as IT Governance, is one of the basic functional governance models. The aim was to identify a significant impact of the IS/IT strategy on the occurrence of individual IT Governance inhibitors in enterprises in the Slovak Republic. In designing a research model concept for a part of inhibitors and critical factors in IS/IT administration and management, we used the current state of knowledge. In this scientific paper we focus on the partial part of the research model which is the issue of IT Governance inhibitors. At the same time, we analyse the impact of the IS/IT strategy on 14 IT Governance inhibitors proposed by us.

Keywords: IT Management, Information Systems, IT Governance, Inhibitors, Critical Factors

Introduction

Today's information systems supported by information technologies (IS/IT) can help businesses succeed in the competition, strengthen the market position, streamline work, take advantage of opportunities offered as well as identify potential threats. The value of IS/IT for businesses and its implications is reflected in the increasing sensitivity of organizations to IS/IT risks, especially with regards to the size of IS/IT investments. Errors in IS/IT provision and their malfunctions increase the company's dependency on IS/IT functions. IT Governance is the way to mitigate this risk. IT Governance includes a set of rules, relationships and processes that help manage your organization so that the IT supports the organization's strategic goals to the maximum. IT Governance, similar as Corporate Governance, is one of the more recently addressed areas. Over the last 10 to 12 years many definitions and approaches occurred in this area in terms of terminology. The concept of IT governance has been promoted by ISACA (Information Systems Audit and Control

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Association - the international association focused on the areas of audit, management, control and security of information systems) since the mid 1990s.

The results of several studies show that a good IT Governance structure can positively influence the performance of companies. Some of the leading companies even reported an increase of almost 40% in ROA by applying the IT Governance concept that changed structures and redistributed tasks between individual business units and IS/IT units. (Lee et al.; 2008)

Most of the existing IT Governance literature deals with IT Governance forms, structures, IT governance processes, to a lesser extent critical factors or inhibitors, especially those outside the IT Governance mechanisms and structures, with socio-technical factors.

Literature Review

Attention is drawn in this chapter to a critical comparison of inhibitors and critical success factors in IT Governance. We present several perspectives of the authors on this issue, which coincide in many points but also differ in different partial perspectives. Conformities and differences depend on the chosen perspective as well as the degree of detailed elaboration or the level of generalization chosen.

IT Governance is a concept that emerged in the 1990s and the first authors who used it were Henderson & Venkatraman (1993), Venkatraman & Loh (1993) to describe a comprehensive set of intra-company relations involved in achieving the strategic linking of business activities with IS/IT. Administration of the IS/IT area, referred to as IT Governance, is one of the basic functional governance models. IT Governance inspired by Corporate Governance aims to ensure the effective use of IS/IT with a focus on strategic alignment of IS/IT with business activities, risk management, resource management, value management and performance measurement (ITGI, 2003).

The definition of IT Governance, which can be regarded as a basic starting point for IT Governance and which is accepted by the majority of authors, was conceived by Weill & Ross. This definition states that "IT Governance is a framework of decision-making rights and responsibilities to promote desirable behaviour in the use of IS/ IT" (Weill and Ross, 2004). By some authors (Tu, 2007), the simplicity of this definition is criticized, despite the fact that IT Governance is easy to identify.

An increasing amount of papers on IT Governance points out that there is no single agreed definition of IT governance, but that the stated definitions differ in various aspects.

Lee (2008) summarized and ranked IT Governance definitions based on three aspects: decision rights and accountabilities (IT Governance Institute, 2003, Peterson, 2004, Simonsson & Johnson, 2006, Weill & Woodham, 2002); strategic alignment between IT and business (Van Grembergen et al., 2004; Webb et al. 2006); the organizational structure of relationships (IT Governance Institute, 2003).

Similarly, R. Butler & M.J. Butler M.J. originated from the definition of Weil and Ross in constructing a framework for IT Governance, which, however, considers the following three elements to be the most important: processes, structures and relational mechanisms, which also appear in the works by other authors (Symons, 2005; Larsen et al., 2006; De Haes & Van Grembergen, 2008; Butler and Butler, 2010).

According to Wilson and Pollard (2009), the elements of IT Governance include: structures and processes supplemented by control frameworks, which they regard as essential tools for application, implementation and development of IT Governance.

Another group of authors views IT Governance and its objectives through the areas of interest of IT Governance: Strategic alignment, Risk management,

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Resource management, Creating value, Performance Management (ITGI, 2003; Hardy, 2003; Kordel, 2004; Chun, 2005; Symons, 2005; Brisebois, Boyd & Shadid, 2010; ISACA, 2012b).

By applying the IT Governance framework, companies can reduce costs, streamline processes and strengthen competitiveness. Achieving such improvements should therefore be a reason for businesses to formulate and effectively implement IT Governance (Lee et al., 2008), which is however affected by many factors. For the successful implementation of IT Governance, these factors can act as inhibitors.

Most research focuses on IT Governance as a structure or a process (Musson & Jordan, 2005), thus examining in particular technical and organizational factors. The socio-technical factors receive only limited attention. Willson & Pollard (2009), with reference to Peterson et al. (2002), indicate that focusing on tools and structures is not a sufficient guarantee of efficient IT Governance and, like Muson & Jordan (2005), they also claim that success in IT governance is dependent both on organizational and social factors as well as on the efficiency of IT Governance processes, structures and mechanisms.

Peterson et al. (2002) and Kingsford et al. (2003) are those of the few authors to address the implications of IT Governance outside the IT Governance mechanisms and structures. Gottschalk (1999) emphasizes that ensuring consistency between IT Governance and organization requires an understanding of organizations themselves and their processes. At the same time, it emphasizes the importance of the funds allocated to a project, which have to be adequate, and the provision of qualified human resources within the required time horizon.

Bai & Lee (2003), in their study to examine the organizational factors affecting IS/IT and the strategic planning process, suggest that a common factor that can influence the company's performance is the complexity of communication between the groups of managers and stakeholders. The importance of good communication strategies for IT Governance was also supported by De Haes & Van Grembergen (2005). McLeod & Smith (1996) identified two key preconditions for the effective direction of IT Governance and the IS/IT strategy: IT Governance trainings, which are perceived in terms of staff training within an IS/IT project, and external support in the form of external consultants and suppliers, which will enable acquiring the expertise required to implement internal IT Governance.

Gerrard (2005) argues that support mechanisms for IT governance processes, such as for instance project management offices, represent an important means of successful implementation of IT Governance and their non-existence can act as one of the inhibitors of success.

Several authors agree that the perception of IS/IT functions by the top management, the approach of the top management as well as all the employees at the operational level towards IS/IT have an important impact on achieving joint success (Bai & Lee, 2003; De Haes & Van Grembergen, 2005). Martin et al. (2005) and Weill & Ross (2004) report that support by the top management with an understanding of IS/IT, strong relationships between the IS/IT unit and management of other activities are important for aligning corporate objectives with IS/IT. It can be observed that several research papers have also dealt with IT Governance inhibitors in the field of social and management problems, not only in the field of technical factors.

Identification of factors affecting IT Governance by Xue and Liang is derived from several sources from which they created a synthesized view of the studies by Boonstra (2003), Brown and Magill (1994), Sabherwall and King (1992), Sambamurthy and Zmud (1999). These studies coincide with three major factors that could affect IT Governance: characteristics of IT investments, external environment, internal context. Factors and

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their impact on IT Governance (Xue a Liang, 2008):

- Characteristics of IT investments – Because IT investments at different levels have different functional scope and boundary spanning requirements, they will require different organizational actors to govern the decision processes.
- External environment – Competitive pressures force organizations to make quick decisions to allocate IT resources to business areas where intense competition arises. Institutional forces such as coercive, mimetic, and normative pressures compel organizations to invest in known information systems which require little involvement of the IT department. External resources strengthen the power of the recipients within the organization and encourage them to participate in the investment decision processes.
- Internal context – Organizational centralization which specifies the level of concentration in decision making rights and reflects the internal pattern of relationships, authorities, and communications inevitably impacts IT investment decision processes. IT function power enables the IT department to influence other organizational units through its hierarchical position, information, and expertise. Powerful IT departments are likely to participate in IT investment decision processes.

By maximizing the effect of agents and minimizing inhibitors, better alignment of IS/IT with other processes can be achieved (Lee et al., 2008).

In conclusion of this section, we note that there are several views by the authors on this issue. The views by the authors have several homogeneous features and disparities. However, partial differences can also be observed. We believe that conformities and differences depend on the chosen perspective as well as the degree of detailed elaboration or the level of generalization chosen.

Research Objectives and Methodology

The main objective of the research was to identify IT Governance inhibitors at companies in Slovakia. In this scientific article we present one of the partial objectives of the research, which was to identify a significant impact of the IS/IT strategy on the occurrence of individual IT Governance inhibitors at companies in Slovakia. The fulfilment of these objectives was conditional on further partial goals: on the basis of a study of scientific and professional literature, to compare the views of domestic and foreign authors on the inhibitors and critical factors of IT Governance, to identify the current state of knowledge in this field on a theoretical level, to identify the situation in this area in enterprises in Slovakia through a questionnaire survey and its evaluation.

In designing a research model concept for a part of inhibitors and critical factors in IS/IT administration and management, we used the current state of knowledge. In this scientific paper we focus on the partial part of the research model, which is the issue of IT Governance inhibitors.

In the results of the paper, we present the conclusions of the analysis of the impact of the IS/IT strategy on 14 IT Governance inhibitors proposed by us, which are included in the following table (Table 1).

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Table 1: Research model variables

IN	IT Governance inhibitors
IN1	Lacking motivation and interest in increasing the organization's performance
IN2	There is no effective IS/IT governance and management methodology
IN3	There is no clear responsibility of individual units
IN4	Bad cooperation of IS/IT units and user units
IN5	Reluctance of IS/IT units
IN6	Poor quality of commercial contracts and SLAs
IN7	Non-existing system of IS/IT metrics
IN8	Low-quality services of IS/IT suppliers
IN9	Insufficient working capacity of IS/IT unit
IN10	Insufficient qualification preparation of users
IN11	Low quality of provided application services
IN12	Low quality operated applications
IN13	Lack of managers' interest in innovation of IS/IT applications
IN14	Unsystematically developed applications in relation to enterprise performance

Source: Authors' calculations

The research applied the general theoretical methods including analysis, synthesis, induction, deduction, comparison, analogy, generalisation; the specific methods including questionnaire survey, mathematical-statistical and analytical-logical methods; the empirical methods, in particular observation. We tested the statistical significance through the Levene test. We verified the data that complied with the condition of normal data distribution through the T-test and the data that did not meet this condition were subsequently tested by Mann-Whitney U test. The data were tested at the level of significance $\alpha = 0.05$.

A questionnaire survey was selected as the basic research tool for obtaining data from company practice in Slovakia. The survey has been conducted between companies in the Slovak Republic. These are companies that are included in the extensive database of our University and cooperate with us on different surveys. The research sample included 363 enterprises with the largest share of small and medium-sized enterprises, while the small enterprises had a share of 31.40% and the medium 29.48%. The share of large enterprises was 22.87% and micro-enterprises 16.25%. In terms of sectoral coverage, the biggest shares had: industrial production 14.33%, information and communication 13.50%; wholesale and retail; repair of motor vehicles and motorcycles 12.12%. The share of the enterprises in terms of geography: the highest share solely in the Slovak Republic 37.47% and 23.14% in Europe; the lowest share only in Slovakia and the Czech Republic, namely 9.92%; and only in a certain region of the SR 10.74%. The structure of the surveyed sample according to the IS/IT customer or the IS/IT contractor is the following: 71% IS/IT customers from the business field, 23% suppliers of IS/IT products and services.

Results and Discussion

In this section, we present the views of respondents on the extent to which individual IT Governance inhibitors are considered to be more or less important. The starting point was an approach towards increasing the organization's performance, the motivation and the interest in its further enhancement.

In the summary of this subchapter, our focus will be on the overall evaluation of the obtained results of the individual

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surveyed parameters on the basis of a summarizing view in which we have included answers to the individual questions in the approving opinions of the respondent, where they have expressed a completely and partially approving opinion. The results summarised by individual survey areas and a share of the approving opinion and rankings are shown in tab. 2.

Table 2: Summary of the approving opinion of the variables examined

Variable		Share of the approving opinion	Rankings
IN1	Lacking motivation and interest in increasing the organization's performance	28 %	8.
IN2	There is no effective IS/IT governance and management methodology	42 %	5.
IN3	There is no clear responsibility of individual units	**52 %**	**3.**
IN4	Bad cooperation of IS/IT units and user units	27 %	9.
IN5	Reluctance of IS/IT units	15 %	14.
IN6	Poor quality of commercial contracts and SLAs	22 %	10.
IN7	Non-existing system of IS/IT metrics	**55 %**	**2.**
IN8	Low-quality services of IS/IT suppliers	17 %	13.
IN9	Insufficient working capacity of IS/IT unit	47 %	4.
IN10	Insufficient qualification preparation of users	41 %	6.
IN11	Low quality of provided application services	21%	11.
IN12	Low quality operated applications	19%	13.
IN13	Lack of managers' interest in innovation of IS/IT applications	33%	7.
IN14	Unsystematically developed applications in relation to enterprise performance	**59%**	**1.**

Source: Authors' calculations

The most significant IT Governance inhibitors were considered: Unsystematically developed applications in relation to corporate performance (59%) and non-existent system of IS/IT metrics (55%) and an unclearly defined corporate responsibility (52%). Only these three variables recorded a share of over 50%, others had lower shares. The lowest share of up to 20% was achieved by: the reluctance of IS/IT units (15%). We present in details the results of the analysis of six variables by significance.

Table 3: IN14 Unsystematically developed applications in relation to enterprise performance

Opinion	Micro	Small	Medium	Big	Total
a) I totally approve	2.20 %	3.86 %	1.93 %	2.75 %	10.74 %
b) I rather approve	7.16 %	16.80 %	14.60 %	9.64 %	48.21 %
c) I rather disapprove	3.58 %	8.26 %	9.64 %	8.26 %	29.75 %
d) I totally disapprove	3.03 %	2.20 %	3.03 %	2.20 %	10.47 %
e) Other	0.28 %	0.00 %	0.00 %	0.00 %	0.28 %
f) They did not state	0.00 %	0.28 %	0.28 %	0.00 %	0.55 %
Total	16.25 %	31.40 %	29.48 %	22.87 %	100.00 %

Source: Authors' calculations

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The results which we may consider to be negative, we obtained in responses to the observation that IS/IT applications are not systematically developed to improve business performance but based on ad hoc user requirements. A total of 58.95% of the companies expressed their approval with this statement, of which totally 10.74% and partially 48.21% (Table 3). Although from the opposite perspective we could consider the result of 40.22% of the answers in the disapproving statement to be a relatively good result to assess the current situation in this area. However, the share of only 10.47% for a completely disagreeable opinion means that these companies develop their applications systematically and not under the pressure of various emerging ad hoc user requests and it can be considered very low.

Up to 65.10% of enterprise inclined towards the opinion that a non-existing system of IS/IT management metrics is a problem. A clearly approving opinion was expressed by 14.60% of enterprises, partially by 40.50%. As many as 43.25% do not consider the non-existent system of IS/IT metrics a problem, of which partially 33.06% and completely 10.19% (Table 4).

Table 4: IN7 Non-existent system of metrics for IS/IT Governance and their processing system

Opinion	Micro	Small	Medium	Big	Total
a) I totally approve	4.96 %	4.96 %	2.20 %	2.48 %	14.60 %
b) I rather approve	5.23 %	12.95 %	13.22 %	9.09 %	40.50 %
c) I rather disapprove	4.13 %	11.02 %	10.74 %	7.16 %	33.06 %
d) I totally disapprove	1.93 %	2.20 %	2.48 %	3.58 %	10.19 %
e) Other	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
f) They did not state	0.00 %	0.28 %	0.83 %	0.55 %	1.65 %
Total	16.25 %	31.40 %	29.48 %	22.87 %	100.00 %

Source: Authors' calculations

More than half of businesses (51.52%) consider to be an issue the unclear definition of responsibilities of IS/IT and other units for achievement of IS/IT benefits. Even in this case, however, most of the answers are found in the opinions of partial approval or partial disapproval. A clear approval of this factor was confirmed by only 12.40% of the enterprises, partially by 39.12%. A clear disapproval of this statement was confirmed by almost the same percentage of businesses as was the case with the clear approval, namely 13.50%, a partial disapproval was expressed by 32.78% (Table 5).

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Table 5: IN3 There is no clear definition of the responsibility of IT and other departments for achieving the benefits from IS/IT

Opinion	Micro	Small	Medium	Big	Total
a) I totally approve	3.03 %	1.65 %	5.51 %	2.20 %	12.40 %
b) I rather disapprove	5.51 %	14.60 %	11.29 %	7.71 %	39.12 %
c) I rather disapprove	3.31 %	12.12 %	8.82 %	8.54 %	32.78 %
d) I totally disapprove	3.31 %	2.75 %	3.31 %	4.13 %	13.50 %
e) other	0.83 %	0.00 %	0.28 %	0.00 %	1.10 %
f) They did not state	0.28 %	0.28 %	0.28 %	0.28 %	1.10 %
Total	16.25 %	31.40 %	29.48 %	22.87 %	100.00 %

Source: Authors' calculations

The problem of inadequate work capacities of IS/IT units (Table 6) was confirmed by 11.29% of enterprises. Larger shares were recorded in this question with partial answers, whether agreeing or disagreeing. A partially agreeing opinion was expressed by 35.54% of enterprises and a partially disagreeing by 33.61%. The share of 15.70% of enterprises does not consider this factor as an inhibitor that would affect IS/IT management.

Table 6: IN9 Insufficient working capacity of IS/IT unit

Opinion	Micro	Small	Medium	Big	Total
a) I totally approve	2.20 %	3.86 %	3.31 %	1.93 %	11.29 %
b) I rather disapprove	5.79 %	9.92 %	11.29 %	8.54 %	35.54 %
c) I rather disapprove	4.96 %	11.85 %	8.54 %	8.26 %	33.61 %
d) I totally disapprove	2.48 %	4.96 %	4.41 %	3.86 %	15.70 %
e) other. does not have an IS/IT department	0.83 %	0.83 %	1.65 %	0.28 %	3.58 %
f) They did not state	0.00 %	0.00 %	0.28 %	0.00 %	0.28 %
Total	16.25 %	31.40 %	29.48 %	22.87 %	100.00 %

Source: Authors' calculations

The lack of an effective IS/IT management and a management model are considered to be an issue by a total of 41.60% enterprises, of which only 12.12% of enterprises expressed their full approval and 29.48% partial approval. The lack of an efficient model is not considered to be an issue by as many as 55.93% of enterprises, with a partial approval 41.05% and a complete approval 14.88% (Table 7).

Table 7: IN2 There is no effective model, or an IS/IT governance and management methodology

Opinion	Micro	Small	Medium	Big	Total
a) I totally agree	3.58 %	4.68 %	2.48 %	1.38 %	12.12 %
b) I rather agree	11.02 %	4.13 %	8.82 %	5.51 %	29.48 %
c) I rather disagree	13.77 %	4.13 %	12.40 %	10.74 %	41.05 %
d) I totally disagree	2.48 %	2.48 %	5.23 %	4.68 %	14.88 %
e) Other	0.28 %	0.83 %	0.28 %	0.00 %	1.38 %
f) They did not state	0.28 %	0.00 %	0.28 %	0.55 %	1.10 %
Total	31.40 %	16.25 %	29.48 %	22.87 %	100.00 %

Source: Authors' calculations

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The issue of IS/IT literacy, both on the side of users and IS/IT service providers, was also monitored in the part mapping the level of IS/IT alignment with business activities. The level of preparation on the user side was also incorporated into the question by which we explored the basic IS/IT management problem areas, and precisely in this answer we recorded the highest share of all problem areas identified by enterprises, up to 27.58%. Compared to this finding, it can be considered a surprising result in assessing the lack of user preparation for applications, where only the total of 5.79% of enterprises confirmed a completely approving opinion that could be considered problematic. In this statement, the bulk of the responses concentrated into partially approving 35.54% and partially disapproving opinions 46.56%. As a clear issue it was ruled out by 11.57% of enterprises (Table 8).

Table 8: IN10 Insufficient qualification preparation of users in relation to applications

Opinion	Micro	Small	Medium	Big	Total
a) I totally approve	1.10 %	1.93 %	1.38 %	1.38 %	5.79 %
b) I rather approve	6.06 %	11.29 %	9.37 %	8.82 %	35.54 %
c) I rather disapprove	6.34 %	15.15 %	15.98 %	9.09 %	46.56 %
d) I totally disapprove	2.75 %	2.75 %	2.48 %	3.58 %	11.57 %
e) Other	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
f) They did not state	0.00 %	0.28 %	0.28 %	0.00 %	0.55 %
Total	16.25 %	31.40 %	29.48 %	22.87 %	100.00 %

Source: Authors' calculations

In an empirical study conducted in the Slovak Republic, we also looked at the significant impact of the IS/IT strategy on the individual IT Governance inhibitors.

Table 9: Impact of IS/IT strategy on individual IT Governance inhibitors

Inhibitors	Min	Max	Mean	Std. Dev.	Var.	T-test	Mann-Whitney U (Z)
IN 1 Lacking motivation and interest in increasing the organization's performance	1.00	5.00	2.9286	.80421	.647	.310	
IN 2 There is no effective IS/IT governance and management methodology	1.00	5.00	2.8557	.97898	.958		-2.439**
IN 3 There is no clear responsibility of individual units	1.00	5.00	2.8259	1.01043	1.021		-1.445
IN 4 Bad cooperation of IS/IT units and user units	1.00	5.00	2.9614	.74251	.551	-1.744	
IN 5 Reluctance of IS/IT units	1.00	5.00	2.9928	.81352	.662		-.967

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IN 6 Poor quality of commercial contracts and SLAs	1.00	5.00	2.9760	.72470	.525	-.419	
IN 7 Non-existing system of IS/IT metrics	1.00	5.00	2.8322	1.04664	1.095		-1.415
IN 8 Low-quality services of IS/IT suppliers	1.00	5.00	3.0237	.69701	.486	.602	
IN 9 Insufficient working capacity of IS/IT unit	1.00	5.00	2.8531	.99795	.996		-.858
IN 10 Insufficient qualification preparation of users	1.00	5.00	2.9493	.82798	.686	-.386	
IN 11 Low quality of provided application services	1.00	5.00	3.0203	.66861	.447	1.062	
IN 12 Low quality operated applications	1.00	5.00	3.0135	.67885	.461	-1.881	
IN 13 Lack of managers' interest in innovation of IS/IT applications	1.00	5.00	2.9153	.92376	.853		-3.439**
IN 14 Unsystematically developed applications in relation to enterprise performance	1.00	5.00	2.7669	.98276	.966		-2.406**
Valid N (listwise)	295						

*Note: ** level of significance ≤ 0.01, * level of significance ≤ 0.05*
Source: Authors' calculations

The results of the study confirmed that the existence of the IS/IT strategy has a statistically significant effect on 3 inhibitors of the total of 14 inhibitors studied. These include the following inhibitors:

IN2 - Non-existence of an efficient IS/IT administration and management model (M = 2.91, STDEV = 0.98, p <0.001), IN13 - Lack of interest by the management in the innovation of IS/IT applications (M = 2.91, STDEV = 0.92, p < 0.001).

IN14 - Unsystematically developed applications in relation to enterprise performance (M = 2.77, STDEV = 0.98, p < 0.016).

For other inhibitors, no significant impact of IS/IT has been demonstrated on their occurrence.

Conclusion

IT Governance identifies the approach and way of managing the whole IS/IT area in an organization, aligning IS/IT with the business activities and the strategy of the whole organization. Mutual compliance has a positive impact on enhancing the organization's competitiveness and strengthening the company's market position. The results of several research studies proclaim that a good structure of IT Governance can positively affect the performance of companies, increase their competitiveness or strengthen their market position. According to research by Lee et al. (2008), some of the leading companies

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even reported an increase of almost 40% in ROA by applying the IT Governance concept that changed structures and redistributed tasks between individual business units and IS/IT units. There are a number of inhibitors affecting IT Governance, which can slow down the final effect of this approach. A research study carried out in the Slovak Republic shows that the most significant ones include Unsystematically developed applications in relation to enterprise performance, a non-existing system of IS/IT metrics and unclearly defined responsibilities of the company units.

IT Governance is gradually becoming an integral part of the management concept of any modern organization and is the responsibility of the top management. However, the implementation and sustainable development of IT Governance penetrates through all levels of organization management, constantly refining and achieving the benefits of this concept. We can conclude that all authors who have dealt with the issue of inhibitors and critical factors in the area of IS/IT administration and management agree that their impact is reflected in the organization's performance indicators, with which we also identify.

Acknowledgments

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