



## DEPARTMENT OF APPLIED INFORMATION TECHNOLOGY

### **TIA014 Governance and Control for Digital Capabilities, 15 credits**

Styrning för digital förmåga, 15 högskolepoäng

*Second Cycle*

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#### **Reading list for TIA014, to be valid from spring semester of 2021**

Reading list was confirmed by Department of Applied Information Technology on 2020-11-02 to be valid from 2021-01-18.

See appendix.



## DEPARTMENT OF APPLIED IT

### **TIA014 Governance and Control for Digital Capabilities, 15 credits**

Styrning för digital förmåga, 15 hp

*Second Cycle/ Avancerad nivå*

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The reading list was confirmed on 2018-11-23 to be valid from 2019-01-21.

The following 20 papers have been carefully selected as core reading for the course. The papers will be allocated to the different groups (se numbering) for each literature seminar, but you are recommended to read all regular papers. Additional readings are included for the ardent and industrious student(s) wanting to burrow deeper into the wonderful world of theory, conjecture and evidence. All papers are accessible online through your GU/Chalmers account, and we recommend Google Scholar as the premier source of access.

For each literature seminar, the groups are requested to hand in a summary of the selected paper (in pptx format), for distribution among your peers.

#### **Seminar 1: Control**

1. Cram, W.A., Broham, K. & Gallupe, R.B. (2016). Information systems control: a review and framework for emerging information systems processes. *Journal of the Association for Information Systems*, 17(4), p. 216-266.
2. Boonstra, A., Yeliz Eseryel, U., & van Offenbeek, M. A. (2018). Stakeholders' enactment of competing logics in IT governance: polarization, compromise or synthesis?. *European Journal of Information Systems*, 27(4), 415-433.
3. Davidson, S., De Filippi, P., & Potts, J. (2018). Blockchains and the economic institutions of capitalism. *Journal of Institutional Economics*, 1-20.
4. Leclercq-Vandelannoitte, A., & Emmanuel, B. (2018). From sovereign IT governance to liberal IT governmentality? A Foucauldian analogy. *European Journal of Information Systems*, 27(3), 326-346.

#### **Seminar 2: Value**

1. Baker, J., Song, J. & Jones, D.R. (2017). Closing the loop: empirical evidence for a positive feedback model of IT business value creation. *Journal of Strategic Information Systems*, 26, p. 142-160.

2. Ho, J., Tian, F., Wu, A. & Xu, S. X. (2017). Seeking value through deviation? Economic impacts of overinvestment and underinvestment. *Information Systems Research*, articles in advance.
3. Chae, H. C., Koh, C. E., & Park, K. O. (2018). Information technology capability and firm performance: Role of industry. *Information & Management*, 55(5), 525-546.
4. Teece, D. J. (2018). Profiting from innovation in the digital economy: Enabling technologies, standards, and licensing models in the wireless world. *Research Policy*.

### **Seminar 3: Capabilities**

1. Kude, T., Lazic, M., Heinzl, A., & Neff, A. (2018). Achieving IT - based synergies through regulation - oriented and consensus - oriented IT governance capabilities. *Information Systems Journal*.
2. Chae, H. C., Koh, C. E., & Park, K. O. (2018). Information technology capability and firm performance: Role of industry. *Information & Management*, 55(5), 525-546.
3. Helfat, C. E., & Raubitschek, R. S. (2018). Dynamic and integrative capabilities for profiting from innovation in digital platform-based ecosystems. *Research Policy*, 47(8), 1391-1399.
4. Yeow, A., Soh, C., & Hansen, R. (2018). Aligning with new digital strategy: A dynamic capabilities approach. *The Journal of Strategic Information Systems*, 27(1), 43-58.

### **Seminar 4: Ambidexterity**

1. Gregory, R.W., Keil, M., Muntermann, J. & Mähring, M. (2015). Paradoxes and the nature of ambidexterity in transformation programs. *Information Systems Research*, 26(1), 57-80.
2. Mithas, S. & Rust, R.T. (2016). How information technology strategy and investments influence firm performance: conjecture and empirical evidence. *MIS Quarterly*, 40(1), p. 223-245.
3. Zimmermann, A., Raisch, S., & Cardinal, L. B. (2018). Managing persistent tensions on the frontline: A configurational perspective on ambidexterity. *Journal of Management Studies*, 55(5), 739-769.
4. Luger, J., Raisch, S., & Schimmer, M. (2018). Dynamic Balancing of Exploration and Exploitation: The Contingent Benefits of Ambidexterity. *Organization Science*, 29(3), 449-470.

### **Seminar 5: Agility**

1. Liang, H., Wang, N., Xue, Y., & Ge, S. (2017). Unraveling the Alignment Paradox: How Does Business—IT Alignment Shape Organizational Agility?. *Information Systems Research*, 28(4), 863-879.

2. Queiroz, M., Tallon, P. P., Sharma, R., & Coltman, T. (2018). The role of IT application orchestration capability in improving agility and performance. *The Journal of Strategic Information Systems*, 27(1), 4-21.
3. Roberts, N., Campbell, D.E. & Vijayasarathy, L.R. (2016). Using information systems to sense opportunities for innovation: integrating postadoptive use behaviors with the dynamic managerial capability perspective. *Journal of Management Information Systems*, 33(1), p. 45-69.
4. Schmitz, K.W., Teng, J.T.C. & Webb, K.J. (2016). Capturing the complexity of malleable IT use: adaptive structuration theory for individuals. *MIS Quarterly*, 40(3), p. 663-686.

### **Additional reading**

- Agarwal, R., & Dhar, V. (2014). Editorial—Big data, data science, and analytics: The opportunity and challenge for IS research. *Information Systems Research*, 25(3), 443-448.
- Artz, M., Homburg, C., & Rajab, T. (2012). Performance-measurement system design and functional strategic decision influence: The role of performance-measure properties. *Accounting, organizations and society*, 37(7), 445-460.
- Baiman, S. (1990). Agency research in managerial accounting: A second look. *Accounting, Organizations and Society*, 15(4), 341-371.
- Banker, R. D., Hu, N., Pavlou, P. A., & Luftman, J. (2011). CIO reporting structure, strategic positioning, and firm performance. *MIS quarterly*, 35(2), 487-504.
- Banker, R. D., Hu, N., Pavlou, P. A., & Luftman, J. (2011). CIO reporting structure, strategic positioning, and firm performance. *MIS quarterly*, 35(2), 487-504.
- Baxter, J., & Chua, W. F. (2003). Alternative management accounting research—whence and whither. *Accounting, organizations and society*, 28(2), 97-126.
- Berente, N., Lyytinen, K., Yoo, Y., & King, J. L. (2016). Routines as shock absorbers during organizational transformation: Integration, control, and NASA's enterprise information system. *Organization science*, 27(3), 551-572.
- Bharadwaj, A., El Sawy, O. A., Pavlou, P. A., & Venkatraman, N. (2013). Digital business strategy: toward a next generation of insights. *Mis Quarterly*, 37(2), 471-482.
- Bharadwaj, A., El Sawy, O. A., Pavlou, P. A., & Venkatraman, N. (2013). Digital business strategy: toward a next generation of insights. *Mis Quarterly*, 37(2), 471-482.
- Birkinshaw, J., Zimmermann, A., & Raisch, S. (2016). How Do Firms Adapt to Discontinuous Change?: Bridging the Dynamic Capabilities and Ambidexterity Perspectives. *California Management Review*, 58(3).
- Brown, A. E., & Grant, G. G. (2005). Framing the frameworks: A review of IT governance research. *Communications of the Association for Information Systems*, 15(1), 38.

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- Burns, J., & Scapens, R. W. (2000). Conceptualizing management accounting change: an institutional framework. *Management accounting research*, 11(1), 3-25.
- Burns, J., & Vaivio, J. (2001). Management accounting change. *Management accounting research*, 12(4), 389-402. capitalism, IoT, AI, Regulation, power,
- Chen, C. P., & Zhang, C. Y. (2014). Data-intensive applications, challenges, techniques and technologies: A survey on Big Data. *Information Sciences*, 275, 314-347.
- Chen, C. P., & Zhang, C. Y. (2014). Data-intensive applications, challenges, techniques and technologies: A survey on Big Data. *Information Sciences*, 275, 314-347.
- Chen, H., Chiang, R. H., & Storey, V. C. (2012). Business Intelligence and Analytics: From Big Data to Big Impact. *MIS quarterly*, 36(4), 1165-1188.
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- Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting, organizations and society*, 28(2), 127-168.
- Chenhall, R. H., & Langfield-Smith, K. (2007). Multiple perspectives of performance measures. *European management journal*, 25(4), 266-282.
- Chenhall, R. H., & Moers, F. (2015). The role of innovation in the evolution of management accounting and its integration into management control. *Accounting, Organizations and Society*, 47, 1-13.
- Christensen, C. M., Wang, D., & van Bever, D. (2013). Consulting on the Cusp of Disruption. *Harvard Business Review*, 91(10), 106-114.
- Cohen, M. D., March, J. G., & Olsen, J. P. (1972). A garbage can model of organizational choice. *Administrative science quarterly*, 1-25.
- Cooper, R., & Kaplan, R. S. (1991). Profit priorities from activity-based costing. *Harvard Business Review*, 69(3), 130-135.
- Cooper, R., & Slagmulder, R. (1999). Develop profitable new products with target costing. *MIT Sloan Management Review*, 40(4), 23.
- Cyert, R. M., & March, J. G. (1963). *A behavioral theory of the firm*. Englewood Cliffs, NJ, 2.
- Daily, Dalton and Cannella. 2003. Corporate Governance: Decades of Dialogue and data. *The Academy of Management Review*, 28(3), 371-382.
- Davenport, T. H. (2006). Competing on analytics. *Harvard business review*, 84(1), 98.

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- Fayol, H. (1949). GENERAL AND INDUSTRIAL MANAGEMENT.
- Gandomi, A., & Haider, M. (2015). Beyond the hype: Big data concepts, methods, and analytics. *International Journal of Information Management*, 35(2), 137-144.
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- Granlund, M. (2011). Extending AIS research to management accounting and control issues: A research note. *International Journal of Accounting Information Systems*, 12(1), 3-19.
- Guenther, E., Endrikat, J., & Guenther, T. W. (2016). Environmental management control systems: A conceptualization and a review of the empirical evidence. *Journal of Cleaner Production*.
- Guillemette, M. G., & Paré, G. (2012). Toward a New Theory of the Contribution of the IT Function in Organizations. *Mis Quarterly*, 36(2), 529-551.
- Hamari, J., Sjöklint, M., & Ukkonen, A. (2015). The sharing economy: Why people participate in collaborative consumption. *Journal of the Association for Information Science and Technology*.
- Hedberg, B., & Jönsson, S. (1978). Designing semi-confusing information systems for organizations in changing environments. *Accounting, Organizations and Society*, 3(1), 47-64.
- Henri, J. F. (2006). Management control systems and strategy: A resource-based perspective. *Accounting, organizations and society*, 31(6), 529-558.
- Hopwood, A. G. (1987). The archeology of accounting systems. *Accounting, organizations and society*, 12(3), 207-234.
- Isik, Ö., Jones, M. C., & Sidorova, A. (2013). Business intelligence success: The roles of BI capabilities and decision environments. *Information & Management*, 50(1), 13-23.
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- Jarzabkowski, P. (2004). Strategy as practice: recursiveness, adaptation, and practices-in-use. *Organization studies*, 25(4), 529-560.
- Jeacle, I., & Carter, C. (2011). In TripAdvisor we trust: Rankings, calculative regimes and abstract systems. *Accounting, Organizations and Society*, 36(4), 293-309.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
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- Kaplan, R. S., & Norton, D. P. (1996). *Using the balanced scorecard as a strategic management system*.
- Lowry, P.B. & Wilson, D. (2016). Creating agile organizations through IT: the influence of internal IT service perceptions on IT service quality and IT agility. *Journal of Strategic Information Systems*, 25, p. 211-226.
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- Magnusson, Ask and Polutnik. 2015. Value Based IT Governance. ECIS Conference proceedings. Available through:
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- Nwankpa, J.K & Datta, P. (2017). Balancing exploration and exploitation of IT resources: the influence of digital business intensity on perceived organizational performance. *European Journal of Information Systems*, 26, p. 469-488.
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- Prahalad, C. K., & Ramaswamy, V. (2004). Co - creation experiences: The next practice in value creation. *Journal of interactive marketing*, 18(3), 5-14.
- Radu, R. (2015). Blockchain and the Future of Governance. Available at SSRN 2670823.
- Robert Jr., L.P. & Sykes, T.A. (2016). Research note - Extending the concept of control beliefs: Integrating the role of advice networks. *Information Systems Research*, Articles in advance.
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- Wernerfelt, B. (1984). A resource - based view of the firm. *Strategic management journal*, 5(2), 171-180.
- Wiener, M., Mähring, M., Remus, U. & Saunders, C. (2017). Control configurations and control enactment in information systems projects: review and expanded theoretical framework. *MIS Quarterly*, articles in advance.
- Wilkin, C. L., & Chenhall, R. H. (2010). A review of IT governance: A taxonomy to inform accounting information systems. *Journal of Information Systems*, 24(2), 107-146.
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- Winterhalter, S., Zeschky, M. B., & Gassmann, O. (2015). Managing dual business models in emerging markets: an ambidexterity perspective. *R&D Management*.
- Wu, S. P. J., Straub, D. W., & Liang, T. P. (2015). How information technology governance mechanisms and strategic alignment influence organizational performance: Insights from a matched survey of business and IT managers. *Mis Quarterly*, 39(2), 497-518.



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- Xue, L., Ray, G., & Sambamurthy, V. (2012). Efficiency or innovation: how do industry environments moderate the effects of firms' IT asset portfolios?. *MIS quarterly*, 36(2), 509-528.
- Yoo, Y., Henfridsson, O., & Lyytinen, K. (2010). Research commentary-The new organizing logic of digital innovation: An agenda for information systems research. *Information systems research*, 21(4), 724-735.
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- Zimmerman, J. L. (1979). 1978 Competitive Manuscript Award: The Costs and Benefits of Cost Allocations. *Accounting Review*, 504-521.

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Additional literature, to a lesser extent, may be added. If you have impaired reading, please contact the study counsellor at the Department of Applied Information Technology ([studievagledning@ait.gu.se](mailto:studievagledning@ait.gu.se)), so that we can plan possible additions with due regard to this.

If you have impaired reading, you can also contact the University Library for access to adapted course literature. Adapted course literature includes, for example, talking books, e textbooks or Braille. You must personally certify that your ability to read is impaired. The Swedish Agency for Accessible Media records and produces adapted course literature. It takes time to produce adapted course literature, so it is therefore important to contact the University Library in good time before the start of your course.