Effective IT controlling is based on a well-defined IT organization.

### Business processes
- Integration and role of IT in the context of process optimization
- Coordination of IT processes with business processes

### Customer-oriented services
- Definition of Services
- Definition of commissioning process
- Standardization vs. flexibility of services and transparency of costs
- Standardization of IT processes (ITIL)

### Price and billing model
- Definition of the billing model and price parameters for each product and product variant or SLA parameter
- Definition of the costing model

### IT Governance
- Business Alignment of IT
- IT Strategy and IT Architecture
- IT control philosophy
- depth of integration
- program management

### Organization
- Centralized or decentralized IT organization
- Separation of projects and operations
- Definition of organizational interfaces
- Personnel Strategy / Qualification

### Sourcing strategy
- Standardisation
- Sourcing strategies
- Make or buy

### IT Controlling
- Steering goals
- Procedures and tools
- Controlling processes
- Cost and performance transparency
- Collection of benefits
- Benchmarking
- Integration with basic processes (accounting, etc.)