Control Objectives for Information and related Technology (COBIT) is an increasingly internationally accepted set of guidance materials for IT governance designed to assist in the implementation of effective IT governance throughout an enterprise.

For an organization to be successful in delivering IT resources against business requirements, IT management should put an internal control system or control framework in place.

The COBIT control framework contributes to these needs by:

- Making a link to business requirements
- Providing a set of Business Processes for IT Management
- Identifying the major IT resources to be leveraged These are modelled in an Enterprise Architecture repository.
- Defining the management control objectives to be considered for each process

Version 5 of COBIT is the only business framework for the governance and management of enterprise IT. In the COBIT Cube diagram below, the IT resources are the same as the (current state and future state) Enterprise Architecture model.

