**CONCLUSION**

a person responsible for choosing the mitigation methods for the entity should be able to consider a number of protection/mitigation methods and their monetary values before the proposal is submitted to the management.

The ROSI models are of limited value to help us calculate value creation neither with regard to efficiency nor to effectiveness. This reduces obviously their practical usefulness. Moreover, it is neither easy to verify whether the models claim to be economically correct, not if they claim to develop a value model for ex post or ex ante perspective. One further difficulty to apply the models is that they all value advantage in terms of net benefit. This concept cannot be easily transformed into cash flow. Therefore, it is not easy to establish to what degree the ROSI models' result could be utilized in a ROI calculation and accordingly in value creation.

A person responsible for choosing the mitigation methods for the entity should be able to consider a number of protection/mitigation methods and their monetary values before the proposal is submitted to the management.

The primary target of the companies is to deliver highest possible total shareholder returns. there are no models in place for calculation the value contribution of IT security investments.