

Internal auditing: ‘A control process of Thinking, Constructing, Implementing, and Analyzing’

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Major Topic : Auditing

The very wide use of the word ‘auditing’ makes it very hard to clearly understand its real meaning. Ask 10 auditors what the definition of their function is. You will most likely get 10 different answers. The word ‘auditing’ usually refers to practices which depend on where there are applied. Therefore, it is very difficult to define a common culture in which to develop dialog and exchanges between all auditors.

This paper comes as part of a management research project about the role played by the control process in structuring an organization. Its goal is not to define a new method or a global language. Its purpose is to propose a standardized way of characterizing the function, missions, and actions of internal auditing. Internal auditing refers to a function, i.e. a position in a company. But, the word ‘auditing’ refers to the action of auditing an organization.

Internal auditing has been historically integrated in the corporation as an internal control function. Its mission is *To Reference, To Represent and To Recommend*. By fulfilling these three missions in the manner shown through the practices found in a sample of 12 audits carried out at Electricité de France’s (EDF) Survey and Research Department (DER) between 1994 and 1996, it has been possible to define the auditing actions and their coordination through a ‘*Thinking,, Constructing, Implementing, Analyzing*’ process.

This standard way of characterizing internal auditing, as a mean of exchanges and communications, helps train auditors. It also provides an observation grid for internal auditing practices, as well as a way to create new practices.

I - Internal auditing: A Control Function

The origin of internal auditing dates back to the Ancient Roman era, with the role played by tax administrators. But, it was only at the beginning of the 20th century that internal auditing first appeared as an internal control function within the corporation. At that time, internal auditing was eventually streamlined through professional standards.

1) Internal Auditing: Its Verbal Origin

In the 3rd century B.C., Roman laws demanded that their tax administrators in charge of the accounting for the Roman provinces, had to make their findings known by giving a verbal report. This type of administration also existed in the 17th century in France. At that time, the Sénéchaussée treaty, urged the French barons, to verbally report to the king, their finances. Using these two historical examples, it appears that the auditing process has become an institutionalized process, in which a verbal report on a situation is given to a hierarchical chief.

2) Internal Auditing: A Management Practice

In the 19th century, the industrial organization of companies had led a part of the external market regulations to be replaced with an internal administrative coordination [Porter 1986]. This new type of organization is expressed in the slogan '*Goals/Rules/Resources*'. Managing the organization becomes a company priority, with internal auditing '*as the activity which independently applies consistent procedures and inspection standards in order to assess the relevance and performance of all or part of the actions within the organization, in reference to standards*'. [Bouquin, Bécour, 1991 page 11].

3) Internal Auditing: Its Development According To The Management Techniques Of Companies

When managing a company meant counting physical items, the internal auditing mission was to control the cash balance and physical assets. The introduction of general accounting allowed quantifying expenses and products by using currencies. As a result, the mission of internal auditing was no longer to verify physical assets.

Its mission was to verify the accuracy of accounting information related to the corresponding physical assets. With the decentralization of organizations [Williamson 1975, Aoki 1990], the internal auditing mission evolved from the verification of accounting information to the assessment of the management systems implemented to control the allocation of resources. Therefore, internal auditing develops a '*logic of ideal rationality*' [Bessire Nifle 1996]. It meets the requirements of the definition of the word 'control' given by Anthony in 1965 [p17]: 'Management control is the process by which managers assure that resources are obtained and used effectively in the accomplishment of the organization's objectives'. The internal (transversal management and increase in responsibilities given to the organization's members) and external (role played by the environment) change of the corporation [Louart 1996] has led the internal auditing mission to become more focused on assessing the contribution of the various corporation's members to the achievement of the company's team goal. Therefore, internal auditing corresponds perfectly with the definition given by Anthony in 1988 [p10]: 'Management control is the process by which managers influence other members of the organization to implement the organization's strategies'.

4) Internal Auditing: Recognition of the function through professional standards.

Unlike certified accountants, auditors are not legally considered a specific profession. The recognition process of the auditing function started in the 20s and 30s. In 1941, the function became official in the USA, with the creation of a professional organization called '*Institute of Internal Auditors*'. In addition to the external recognition of the profession, this organization has played a positive role by initiating new skills and standards in order to ensure the goals of the auditing mission.

As a result, since 07/01/78, it has been required for listed American corporations to have an auditing board, including three to five members who are independent from the organization. The role of these board members is to make sure that appropriate controls are being performed, and that the strategic communication systems are being properly implemented. In France, the primary organizations are:

- CNCC (National Board of Auditors)

- IFACI (known as the French Institute of Auditors and Internal Controllers since 1973, was the Institute of Internal Controllers when created in 1965)
- AFAQ (French Quality Assurance Association).

The main goals of these professional organizations are to define standards for the auditor's profession, and to develop these standards so they can meet the needs of corporations.

Internal auditing is a control function of the corporation. It is implemented by experts. The goal of this function is to compare targeted situations and actual situations. Its purpose is to ensure that the management process, which is implemented to achieve the internal auditing missions (To Reference, To Represent, To Recommend), is relevant.

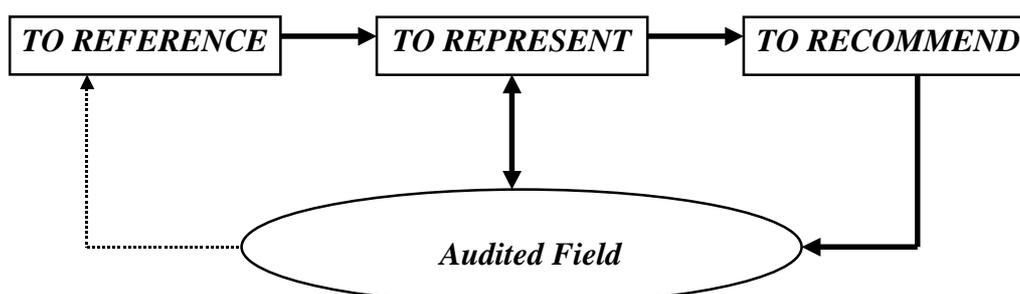
II - The Internal Auditing Missions: To Reference, To Represent, and To Recommend

The purpose of internal auditing is to give a picture of the corporation, in order to compare reality with the corporation's goals in terms of strategy and regulatory operations. The result of such a comparison is a list of discrepancies which allows identifying problems and any deviations from goals.

This process is intended to assess how assertions turn into reality. Assertions can be expected goals, or internal and external standards which are part of the corporation's activities.

For this, it is necessary to coordinate the Referencing, Representing, and Recommending missions. These three missions have the same prefix, RE, which symbolizes an action coming after a fact, exactly like the auditing process.

Diagram 1: The Internal Auditing Missions



1) Referencing: Definition of the extent of the audited field

The Referencing stage of the auditing process has to find the common point which binds the audited unit to the whole group it belongs to. This coordination refers to the translation of a strategic interest into observation parameters, that the audited unit is supposed to comply with in order to maintain the consistency of the whole group. The Referencing process is either given by the party which orders the audit, or designed in collaboration with the auditors involved.

The Referencing process varies according to the audited fields, except for quality audits which require fixed Referencing process. The Referencing process can be handled in the following ways, either individually or together :

- Institutional way, e.g.: social laws
- Contractual way, e.g.: the terms of a management contract
- Regulatory way, e.g.: the corporation's internal rules or doctrine
- Comparative way, e.g.: comparison with the corporation's internal or external average indicators
- Palliative way, e.g.: thresholds which can not be exceeded for some points
- Restrictive way, e.g.: things that can not be done.

The Referencing process defines the parameters which must be detailed in order to find the answers to the basic question which initiated the auditing process. In the Referencing process, the auditors must define both the extent and the specifications of the parameters. Internal auditing moves between the ideal reality of the Referencing process, and the operational reality of the audited field. The Representing process allows coordinating these two realities.

2) Representing: Details of the terms defined in the Referencing process

Representing means giving the details of the parameters defined in the Referencing process. These details are values from the audited field. The purpose of this process is to give a clear view of the audited field. But this view is not unique. It depends on how the auditor looks at the reality of the audited field. The Representing process positions the reality in front of a

mirror which gives a view to the auditor. This view is supposed to be an ideal representation of the reality. But its objectivity actually depends on the filter, i.e. the parameters defined in the Referencing process.

These discrepancies must be avoided. Therefore, to the auditor's representation, it is necessary to add an inductive and deductive argument based on the corporation's internal and external information. The auditor should be able to gather internal and external information. By comparing this information to other data or by analyzing this information in time and space, the auditor will then be able to detail the deductive and inductive argument of the representation. This information is also required to justify the recommendations to be made.

3) Recommending: Specifications to allow adjustments

Auditing does not only mean assessing what the existing situation really is. Its purpose is also to make absolute and relative recommendations to the audited field's manager. An absolute recommendation is a discrepancy between an ideal value and a value found in the audited field, which must be corrected by the audited field's manager in order to reduce the discrepancy.

Example of an absolute recommendation: *'Your overhead is 25% higher than the acceptable level. You must take the necessary steps to make sure that your overhead only accounts for 10% of your budget'.*

A relative recommendation is an orientation which is very rarely quantified. It suggests that the audited field's manager should independently think about how to implement actions that could solve a problem found in the organization.

Example of a relative recommendation: *'The communication policy of your department is different from the corporation's policy regarding communication media. Please take the necessary steps to create a better synergy between your communication policy and the corporation's policy'.*

The Recommending process allows making a diagnosis which places the audited field at the local and global levels. At the local level, the auditor must assess the intrinsic properties of the audited field, and the development of these properties.

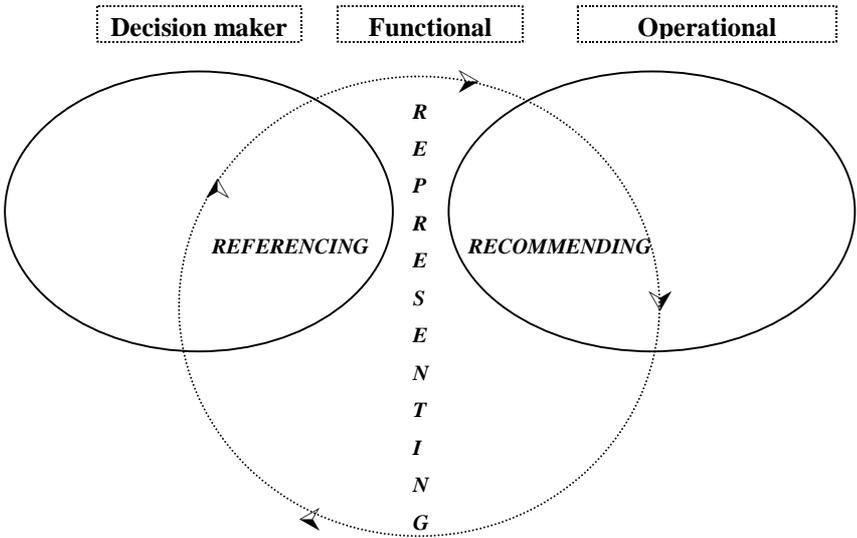
At the global level, the auditor must compare previously found data with data obtained in other comparable fields. Recommendations can not be taken as passive messages. They are actually issues which must be tackled by the audited field's manager. The manager must specify justifications or actions to be implemented in order to solve the problems found. The purpose of these actions is to reduce the discrepancy between the observed reality and the ideal reality.

These actions must be operationally implemented. After a given deadline, the auditor must assess the effectiveness of the implementation.

4) Internal Auditing: A communication interface

Performing the Referencing, Representing, and Recommending missions can not be limited to auditors sending a sequential and unilateral message from the top management to the operational managers. These missions are actually carried out through a dialog between auditors, top management, and operational managers. Auditors act as a communication interface in the process. Internal auditing is a corporation’s control function. Its purpose is to connect the decision maker, the operational manager, and the functional manager [Mintzberg 1979] in order to organize the corporation’s resources [Anthony 1965] and to ensure the corporation’s global cohesion [Ouchi 1979]. The three previously defined missions are performed in coordination with the three types of parties involved. Through a common action, an interaction between the three types of parties involved is developed.

Diagram 2: Internal auditing as a communication interface



The auditing process analyzes existing factors in order to have a better control of the organization in the future. The Referencing, Representing, and Recommending missions are the foundation of a dialog between the top management, functional managers, and operational managers. The auditor is the communication interface between the three parties. This interface is not characterized by the internal auditing missions, but by their operational translation into actions.

III - Internal Auditing Actions: A « Thinking, Constructing, Implementing, Analyzing » Process

My position as an internal auditor at EDF's Survey and Research Department (DER), and my work in management research regarding the role played by the control process in structuring an organization, have allowed me to develop the three previously defined missions, into twelve different auditing operations. This allows practically defining the Referencing, Representing, and Recommending missions through the '*Thinking, Constructing, Implementing, Analyzing*' process.

1) Observation Method: Designing 12 auditing operations using case studies

The following auditing operations are structure audits and theme audits. Structure audits had been implemented for two years, and theme audits had been implemented for 1 year. They were initiated at the request of top management. They were implemented by auditors. They were applied by the managers of EDF's Survey and Research Department (DER). The purpose of the 6 studied structure audits was to give an assessment of a department's management at a specified time, based on defined fields (organization, human resources, payroll, expenses, security, etc.).

The purpose of the 6 theme audits was not to give details about preset terms, but to assess an existing situation, based on a transversal analysis of a specified theme which raised a problem or questions.

As an auditor, I was able to directly access the auditing process and to analyze the development of the twelve audits between 1993 and 1996. Once a protocol to gather information was defined by using notes, interviews, and documents, each audit was analyzed as a case study, by following its development through the following points:

- Controlled field
- Controllers
- Existing situation
- Audit initiation
- Making of an audit report

- Effects of the audit on the controlled field's managers
- Audit feed-back
- Post-audit actions in the organization.

The case studies allow accessing the existing situation. Through the case studies, it was possible to give details about the internal auditing missions, and to specify the corresponding actions. Each case study made was *'a space and time analysis of a complex phenomenon, through the conditions, events, parties involved, and implications'* [Wacheux, 1996, page 89].

2) Details of the missions given by analyzing the practices found in the 12 audits .

The 12 case studies made are contextual reproductions of the internal auditing process. Each study comes from the analysis of approximately 200 pages of notes, interviews and document sources. The result is a 15-page document which summarizes the internal auditing process and the context of its implementation.

Case studies are research materials to which it is possible to apply various interpretation grids for analysis and understanding purposes [Yin 1984]. A grid of the practices observed while implementing the Referencing, Representing, and Recommending missions, was applied here. These practices are summarized in the table below.

Table 1: Analyses of practices for the 12 audits

Missions	Practices observed
Referencing	<ul style="list-style-type: none"> - Research by auditors of the doctrine texts in effect for an auditing subject - Assignment letter signed by the assistant manager of the DER (EDF's Survey and Research Department) which specifies the auditing terms - Forwarding of the assignment letter from the DER's assistant manager to the internal auditing manager, the audited field's manager, and the 8 division managers of the DER for the theme audits. - Presentation of the audit to the audited field's manager, by the structure audit manager - Definition of the specifications for theme audits
Representing	<ul style="list-style-type: none"> - Drafting an audit report with the interviews and the analyses made for both types of audits. This is the most important part in terms of time spent and relations between auditors and the audited field's manager. - Drafting the recommendations - Presentation of the report by the auditors to the audited field's manager or to the management board in charge of theme audits, once the report is approved by DER's assistant manager. - Drafting an audit feed-back report regarding the recommendations made by the auditors, for structure audits.

Recommending	<ul style="list-style-type: none"> - Presentation of the audit results by the audited field's manager to his/her staff, as well as the actions to be implemented to meet the audit recommendations in the case of a departmental audit - Implementation of actions for the entire DER, by work groups, or implementation of the top management's decisions for theme audits.
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3) Internal Auditing Actions: Thinking, Constructing, Implementing, and Analyzing

In this grid, it is obvious that internal auditing combines strategic (referencing), instrumental (representing) and organizational (recommending) interests. These interests are implemented through the following actions: Thinking, constructing, implementing, and analyzing.

The Referencing process falls under the responsibility of the decision makers and auditors. It answers the following question: 'What foundation is to be used in the auditing process?'. The purpose of this mission is to define the internal auditing terms, by **thinking** about the auditing process.

The Representing process is in two parts. First, its purpose is to recreate the reality of the audited field, through research (interviews, documents and information analyses) and diagrams (tables, graphics). The goal is to **construct** the internal auditing terms which were thought about during the referencing process.

Then, the representation is later reviewed to make sure that the adjustment actions to be implemented are relevant. The auditor must **analyze** the changes implemented to comply with the recommendations.

A recommendation entails constraints. As a result, the audited field's manager must implement actions to reduce the discrepancies previously found. The auditor attempts to **implement** the defined message to an organization, with specified rules and operating methods.

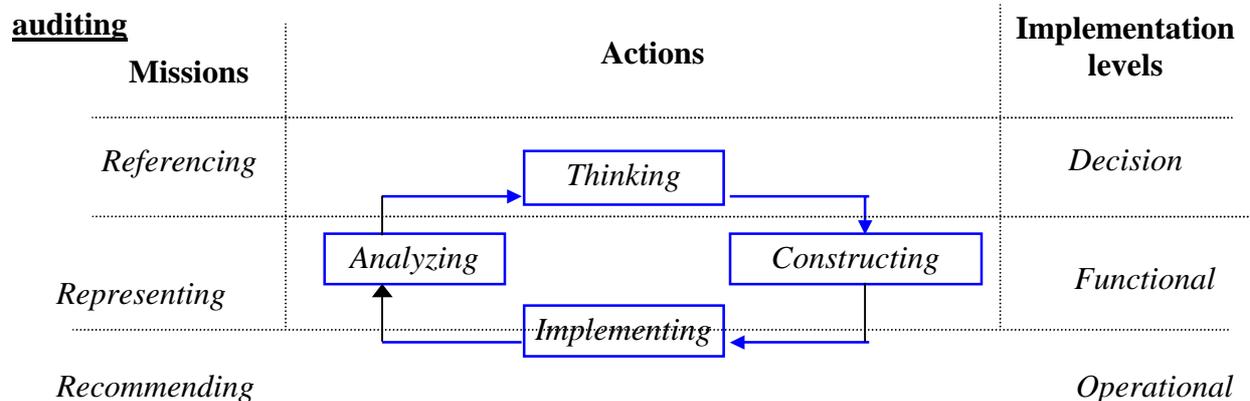
The internal auditing missions are concepts which allow establishing an explanation link between the control function and the practices to be implemented in the field. Operationally, these missions are based on four actions: **Thinking, Constructing, Implementing, Analyzing**.

4) Internal Auditing Process: Thinking, Constructing, Implementing, and Analyzing

Internal auditing can not be limited to the implementation of one of these actions. It is the implementation of all four actions, as well as their connections. Internal auditing is not limited to the 'Constructing' action, as shown in most of the practices. It is a 'Thinking, Constructing,

Implementing, and Analyzing’ process, finalized by a global goal: Controlling the organization. As a process, internal auditing *‘is a connection between the corporation’s goals and the actual development of activities’* [Lorino, 1995, page 41].

Diagram 3: The Thinking, Constructing, Implementing, and Analyzing process of internal



Auditing is a control operation. Its purpose is to coordinate the decision, functional, and operational levels. This coordination can not be limited to a unilateral and sequential message, nor a mechanical practice. It is a process of ‘Thinking, constructing, implementing, and analyzing’. This gives information to better understand the internal auditing process. It also gives a method for analyzing existing practices, and creating new ones.

IV - Using the ‘Thinking, Constructing, Implementing and Analyzing’ process of internal auditing

Differences lead to strength as long as they can be understood. The purpose of this paper is not to propose a global internal auditing language, but only to define its function, missions, and actions, so that auditors and the various parties involved can have the same auditing vision.

Therefore, the definitions given in this document can be used for training auditors, for analyzing the existing practices, and for creating new methods.

1) Training auditors: Towards an internal auditing culture

Training is a permanent issue in the field of internal auditing. In this field, people come from very different backgrounds (engineers, accountants, salespeople, managers, etc.). However different they may be, auditors must make sure that a real cohesion exists for their actions, so their function can be effective.

Cohesion of action does not mean that these actions have to be applied in the same way, but be of the same type. This means that practices can be different in the way they are applied, depending on the situation. But their type must be similar so these actions can be exchanged and communicated. Their type does not necessarily have to be fixed or left unchanged. It is part of a culture that changes according to the actions implemented. Exchanging information about internal auditing, based on its function, missions, and actions, can be a training method and a way to build an internal auditing culture.

2) Diagnosis of existing practices: What is the purpose of these practices?

This diagnosis is not based on theory but on the analysis of the audits of EDF's Survey and Research Department (DER). The practices implemented as part of the audits carried out in the EDF's DER, were analyzed according to a grid of the '*Thinking, Constructing, Implementing and Analyzing*' actions and their connections.

Each stage of the process was characterized by a goal defined according to the function, missions, and actions of the audit.

These goals are issues which must be tackled by the practices observed for each stage of the process.

Thinking Stage: Is the audited field clearly identified?

Stage between Thinking and Constructing: Has the audit decision been given to all the parties involved?

Constructing Stage: Is the audited field's representation accurate enough?

Stage between Constructing and Implementing: Has the audited field's staff clearly understood the audit messages?

Implementing Stage: Has the audit message been spread throughout the audited field?
How?

Stage between Implementing and Analyzing: Has the audited field's staff complied with the recommendations?

Analyzing Stage: Has the audit affected the organization of the audited field?

Stage between Analyzing and Thinking: Does the audit give enough information about the audited field's situation, and the corporation's situation?

These questions were applied to the practices observed with the audits of the EDF's DER. The answers to these questions allowed making a diagnosis about the current methods, and proposing improvements, as shown in the following table.

Table 2: Diagnosis of the practices observed in the audits of the EDF's DER

Auditing process stages	Goal	Practices observed in the audits of the EDF's DER	Suggested improvements
Thinking	Is the audited field clearly identified?	- Inquiry on doctrine texts by auditors - Assignment letter signed by the assistant manager of the DER (EDF Survey and Research Department) which specifies the auditing terms	Integration of the strategy and communication in the audited fields
Between Thinking and Constructing	Is the audit decision forwarded to all the parties involved?	Direct forwarding of the assignment letter from the DER's assistant manager to the internal auditing manager, and the audited field's manager	-----
Constructing	Is the audited field's representation accurate enough?	- Presentation of the audit to the audited field's manager, by the auditing manager - Drafting of a management report about the audited field - Surveys of documents - Interview of the audited field's manager and assistant manager - Audit report with recommendations	Specification of the audit's partners, with their expected involvement: - the audited field's manager: the primary partner - the audited field's functional managers: the resource people - the audited field's operational managers: the people involved in the activity
Between Constructing and Implementing	Has the audited field's staff clearly understood the audit messages?	Presentation of the report by the auditors to the audited field's manager in the presence of the department's manager	Research of indicators for the management requirements of the departments.
Implementing	Has the audit message been spread throughout the audited field? How?	Presentation of the audit results by the audited field's manager to his/her staff, as well as the actions to be implemented to meet the audit recommendations	Interview with the entire hierarchy during the audit, to make everyone aware of the corrective actions to be taken
Between Implementing and Analyzing	Has the audited field's staff complied with the recommendations?	Implementation of actions by the audited field's manager, to comply with the recommendations	Identify not only the formal and explicit consequences of the audit but also the informal and implicit ones
Analyzing	Has the audit affected the organization of the audited field?	Drafting an audit feed-back report regarding the recommendations	Identify the situation of the audited field before and after the audit, in order to highlight its development
Between	Does the audit give	The audit report and the audit	Analyze the audit transversally,

Analyzing and Thinking	enough information about the situation of the audited field, and about the situation of the corporation?	feed-back report are approved by DER's assistant manager	to detect local and global trends.
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3) Creating new practices: Which questions should be answered?

The auditing scope is not limited. The development of organization methods (decentralization, transversality, reactivity, etc.) leads the auditors to develop new practices. A project can not be audited like a department. A worldwide strategy can not be audited like a direct marketing strategy. Every day, auditors are led to create new devices in order to meet the corporation's needs in terms of control. To consider the corporation as a whole, and to improve the quality of exchanges between auditors, these new practices can be implemented through the various stages of the 'Thinking, Constructing, Implementing, and Analyzing' process, and their connections. For this, the auditors should answer the following questions:

Thinking Stage: How to determine the extent of the field to be audited?

Stage between Thinking and Constructing: What should the auditing communication procedures be?

Constructing Stage: What are the ways of obtaining an accurate representation (methods, information, skills)?

Stage between Constructing and Implementing: How to communicate the auditing message so it can best fulfill its purpose?

Implementing Stage: How is the auditing message carried throughout the audited field? What are the actions that need to be developed by the auditors so that the message can be perfectly implemented?

Stage between Implementing and Analyzing: Which ways allow tracking the development of the audited field for the points specified in the audit?

Analyzing Stage: How to measure the results of the changes initiated by the audited field's staff?

Stage between Analyzing and Thinking: How to make sure that the auditing results give enough information about the local and global situation of the corporation?

The 'Thinking, Constructing, Implementing and Analyzing' process can be used as a way to train auditors, to assess existing practices, and to create new internal auditing devices.

With its practical applications, this definition is not only a theory, but also a way to create an internal training culture.

Conclusion: A process to be developed

Internal auditing is a corporation's control function. Its missions are to reference, represent and recommend an audited field, through the 'Thinking, Constructing, Implementing, Analyzing' process, so that information can be provided about the organization's situation.

This paper attempts to define internal auditing specifications, so that auditors can easily exchange information regarding their practices, skills, methods, and projects.

This analysis is based on of a management research project about the role played by the control process in structuring an organization. This project uses materials from control operations (management control, bench-marking, auditing, management projects) and their purpose is to pinpoint the mechanisms used by the control process to structure an organization. The Thinking, Constructing, Implementing, and Analyzing actions are currently being analyzed by about twenty control operations, so that the mechanisms used by the control process to structure an organization could be detected.

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