

Entity units of the COSO's (2004) framework of analysis



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Entity units of the COSO's (2004) framework of analysis



	SMALL CONTRACTOR	BUILDING CONTRACTOR	SPECIALIST CONTRACTOR	MAIN CONTRACTOR
APPROACH TO THE EMPLOYER (TYPE OF CONTRACT)	SALE OF SPECIALIST WORK (working on behalf)	BUILDING A PROJECT (DESIGNED BY A ENGINEER OR AN EMPLOYER)	DESIGN AND EXECUTION OF BUILDING OR ENGINEERING WORKS	PROVIDE A FULLY EQUIPPED FACILITY READY FOR OPERATION ("AT THE TURN OF THE KEYS")
PRICING MODEL	REDEMPTION COSTS	PRICE FOR BUILDING	PRICE FOR DESIGN & BUILDING	TURN KEY PRICE
PRODUCTION MODELS	DECENTRALIZATION OF WORK NOT SPECIFIC	DECENTRALIZATION OF ACTIVITIES PEAKS (induced occasional)	DECENTRALIZATION OF ROUTINE (induced qualified)	DECENTRALIZATION OF SPECILIST ACTIVITIES (star model)
SUCCESS FACTORS	SATURATION AND PERFORMANCE OF HUMAN RESOURCES	FOCUS OF OFFERS AND DEVELOPMENT OF EXPERTISE	DEVELOPMENT OF EXCLUSIVE TECHNOLOGIES AND STANDARDIZATION PROJECTS	LINKS WITH OTHER COMPANIES AND CAPACITY OF GOVERNMENT OF PROG COMPL.
ORGANISATIO NAL MODELS	FUNCTIONAL STRUCTURE	FUNCTIONAL STRUCTURE - PROJECT	PROJECT	PROJECT-MATRIX STRUCTURE
EMPHASIS ON OBJECTIVES ERM				
EMPHASIS ON ICS				

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ORGANISATIO NAL MODELS	FUNCTIONAL STRUCTURE	FUNCTIONAL STRUCTURE - PROJECT	PROJECT	PROJECT-MATRIX STRUCTURE
EMPHASIS ON OBJECTIVES ERM	OPERATIONAL	OPERATIONAL / COMPLIANCE	OPERATIONAL / COMPLIANCE / FINANCIAL	OPERATIONAL / COMPLIANCE / FINANCIAL / STRATEGIC
EMPHASIS ON ICS	PROCESSES	PROCESSES / RISK AREAS	PROCESSES / RISK AREAS	TOP RISKS